



**PROPOSED  
SCHEDULE OF  
MARKET VALUES  
(SMV)  
2026**

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Pursuant to Republic Act No. 12001, otherwise known as the *Real Property Valuation and Assessment Reform Act (RPVARA)*, this proposed Schedule of Market Values (SMV) for land, buildings, machinery, and other improvements shall serve as the basis for the general revision of real property assessments effective in 2027. Further, Section 39.2 of the Implementing Rules and Regulations of RA 12001 provides that the approved SMV shall be used not only for local taxation purposes but also as the benchmark for national real property-related taxes. It shall serve as the standard reference for real property valuation requirements of national government agencies, instrumentalities, government-owned and controlled corporations, and other stakeholders, including private sector real property owners.

**I. SCHEDULE OF BASE UNIT MARKET VALUES FOR COMMERCIAL, RESIDENTIAL, INDUSTRIAL, AGRICULTURAL AND SPECIAL CLASSES**

**A. COMMERCIAL LANDS**

LOCATION (Avenue, Road Street and Other Benchmarks)	AREA COVERAGE	2023		2026	
		BASE VALUE	SUB- CLASS	BASE VALUE	SUB- CLASS
MAYOR CESAR C. CLIMACO AVENUE	From J. S. Alano St. to Sucabon Bridge	13,800.00	C-1	25,088.00	C-1
GOV. LIM AVENUE	Mercado St. to V. Orendain Sr. St.	13,800.00	C-1	25,088.00	C-1
	Calixto St. to Mercado St.	13,800.00	C-1	25,088.00	C-1
	V. Orendain St. to Gen. Wood St.	13,800.00	C-1	25,088.00	C-1
J.S ALANO STREET	P. Lorenzo to Mayor Climaco Avenue	13,800.00	C-1	25,088.00	C-1
	Mayor Climaco Ave. To Gov. Lim Ave.	13,800.00	C-1	25,088.00	C-1
P. REYES STREET	I. Magno St. to P. Brillantes St.	13,800.00	C-1	25,088.00	C-1
V. ORENDAIN, SR. ST. (FORMER URDANETA)	I. Magno St. to P. Brillantes St.	13,800.00	C-1	25,088.00	C-1
BARCELONA STREET	I. Magno St. to P. Brillantes St.	13,800.00	C-1	25,088.00	C-1

LA PURISIMA STREET	I. Magno St. to Junction of Campaner St.	13,800.00	C-1	25,088.00	C-1
PURA BRILLANTES STREET	Mayor Climaco Ave. to La Purisima St.	13,800.00	C-1	25,088.00	C-1
DON PABLO LORENZO STREET	Wharf to Gov. Lim Avenue	13,800.00	C-1	25,088.00	C-1
ZARAGOSA STREET	I. Magno Street to P. Lorenzo St.	13,800.00	C-1	25,088.00	C-1
	Don P. Lorenzo to Corcuera St.	13,800.00	C-1	25,088.00	C-1
MAYOR LEDESMA ST. (FORMER SAN JOSE BRIDGE)	Mayor C. Climaco Avenue to Sucabon Bridge (San Jose Road)	13,800.00	C-1	25,088.00	C-1
ALMONTE STREET	Gov. Lim Avenue to Tomas Claudio St.	13,800.00	C-1	25,088.00	C-1
SAAVEDRA STREET	Gov. Lim Ave to Tomas Claudio St.	13,800.00	C-1	25,088.00	C-1
TOMAS CLAUDIO STREET	Mercado St. to V. Orendain Sr. St.	13,800.00	C-1	25,088.00	C-1
	Calixto St. to Mercado St.	13,800.00	C-1	25,088.00	C-1
	V. Orendain Sr. to Nuñez St.	13,800.00	C-1	25,088.00	C-1
N.S. VALDEROSA STREET	Don P. Lorenzo St. to Corcuera St.	13,800.00	C-1	25,088.00	C-1
	Corcuera St. to Veterans Extension Avenue	9,480.00	C-2	25,088.00	C-1
CORCUERA STREET	Pilar St. to Entrance PPA (Paniran)	13,800.00	C-1	25,088.00	C-1
	Entrance PPA (Paniran) to P. Lorenzo St.	13,800.00	C-1	25,088.00	C-1

MERCADO STREET	J.S Alano St. Gov. Lim Ave.	13,800.00	C-1	25,088.00	C-1
	Gov. Lim Ave.e to Tomas Claudio St.	13,800.00	C-1	25,088.00	C-1
I. MAGNO STREET	Mayor Climaco Ave. To P. Lorenzo St.	13,800.00	C-1	25,088.00	C-1
GEN. VICENTE ALVAREZ STREET	P. Lorenzo St. to Corcuera St.	13,800.00	C-1	25,088.00	C-1
RIZAL STREET	Ma. Clara St. to Corcuera St.	13,800.00	C-1	25,088.00	C-1
PILAR STREET	Gov. Lim Ave. to Villalobos St.	13,800.00	C-1	25,088.00	C-1
CAMPANER STREET	Nuñez St. to La Purisima St.	9,480.00	C-2	25,088.00	C-1
MAYOR VITALIANO AGAN AVENUE	Gov. Alvarez Ave. to Gov. Camins Ave.	6,840.00	C-3	25,088.00	C-1
MCLL HIGHWAY (TETUAN HIGHWAY)	Veterans Ave. to San Bernardino Bridge	4,200.00	C-4	25,088.00	C-1
GOV. CAMINS AVENUE	Veterans Avenue to Tomas A. Castillo Road	4,200.00	C-4	25,088.00	C-1
PILAR STREET	Villalobos St. to Veterans Ave.	1,800.00	C-6	25,088.00	C-1
MARIA CLARA STREET	N.S Valderosa St. to Zaragoza St.	-	-	25,088.00	C-1
GOV. LIM AVENUE	Gen. Wood to Veterans Ave.	9,480.00	C-2	16,115.00	C-2
TOMAS CLAUDIO STREET	Varela Street to Calixto St.	9,480.00	C-2	16,115.00	C-2

	Nuñez St. to Veterans Ave.	9,480.00	C-2	16,115.00	C-2
SAN JOSE PANIGAYAN STREET	P. Lorenzo Street to Corcuera St.	9,480.00	C-2	16,115.00	C-2
SEVILLA STREET	P. Lorenzo St. to Corcuera St.	9,480.00	C-2	16,115.00	C-2
GENERAL WOOD STREET	Gov. Lim Ave. to Tomas Claudio St.	9,480.00	C-2	16,115.00	C-2
NUÑEZ STREET	Gov. Lim Ave. to Tomas Claudio St.	9,480.00	C-2	16,115.00	C-2
VETERANS AVENUE	Gov. Lim Ave. to Legionaire Loop	9,480.00	C-2	16,115.00	C-2
CALIXTO STREET	R.T. Lim Boulevard to Mayor Ledesma Road	9,480.00	C-2	16,115.00	C-2
MAYOR LEDESMA STREET	Sucabon Bridge (San Jose Road) to Buenavista St.	9,480.00	C-2	16,115.00	C-2
MAYOR MANUEL D. JALDON STREET	Sucabon Bridge (Mayor Climaco Avenue) To Gov. Alvarez Avenue	9,480.00	C-2	16,115.00	C-2
TOMAS CLAUDIO STREET	Nuñez St. to Veterans Ave.	9,480.00	C-2	16,115.00	C-2
TOMAS CLAUDIO STREET EXT.	Tomas Claudio Street to Gov. Lim Ave.	-	-	16,115.00	C-2
MAYOR VITALIANO AGAN AVENUE (EXTENSION)	Gov. Camins Ave. to Gov. Ramos Ave.	6,480.00	C-3	16,115.00	C-2
MCLL HIGHWAY (GUIWAN-PUTIK HIGHWAY)	San Bernardino Bridge to Marcos Drive	4,200.00	C-4	16,115.00	C-2
LA PURISIMA STREET	Campaner St. to Gov. Alvarez Ave.	4,200.00	C-4	16,115.00	C-2

VETERANS AVENUE	Gov. Lim Ave. to Tomas Claudio St.	6,480.00	C-3	11,965.00	C-3
R.T. LIM BOULEVARD	Calixto St. to Maj. C. Fernandez Road	6,480.00	C-3	11,965.00	C-3
CAMPANER STREET	La Purisima Street to P. Brillantes St.	6,480.00	C-3	11,965.00	C-3
DR. P. RODRIGUEZ SR. ST. (FORMER CAMPANER)	Nuñez Street to Veterans Ave.	6,480.00	C-3	11,965.00	C-3
NEW ROAD (TOMAS CLAUDIO STREET EXT.)	Dr. P. Rodriguez to Tomas Claudio St.	6,480.00	C-3	11,965.00	C-3
NORMAL ROAD	R. T. Lim Boulevard to San Jose Road	-	-	11,965.00	C-3
SAN JOSE ROAD	Buenavista St. To Triplitt Road	4,200.00	C-4	11,965.00	C-3
GOV. ALVAREZ AVENUE	La Purisima St. to Veterans Ave.	2,820.00	C-5	11,965.00	C-3
MAYOR MANUEL D. JALDON STREET	Gov. Alvarez Ave. to Gov. Camins Ave.	2,820.00	C-5	11,965.00	C-3
VETERANS AVENUE	Don Toribio St. to Gov. Camins	-	-	11,965.00	C-3
BUENAVISTA STREET	Mayor Jaldon St. to San Jose Road	2,820.00	C-5	11,965.00	C-3
CAPT. F. MARCOS ROAD	N.S Valderosa St. to Gen. Alvarez St.	1,800.00	C-5	11,965.00	C-3
DON ALFARO STREET	Veterans Ave. to J. R Estrada St.	1,200.00	C-8	11,965.00	C-3
VETERANS AVENUE	Gov. Alvarez Ave. to Toribio St.	2,820.00	C-5	11,965.00	C-3
TOMAS A. CASTILLO ROAD	San Jose Road to Gov. Camins Ave.	4,200.00	C-4	9,390.00	C-4

DON G. EVANGELISTA STREET	Veterans Ave. to Lustre St.	4,200.00	C-4	9,390.00	C-4
MCLL (PUTIK) HIGHWAY	Marcos Drive to Tumaga Putik Road	-	-	9,390.00	C-4
RIZAL STREET	Villalobos St. to Veterans Ave. Ext.	-	-	9,390.00	C-4
STA. MARIA ROAD	Sta. Maria intersection To Pasonanca Road	1,344.00	C-7	9,390.00	C-4
DON ALFARO STREET	J. R Estrada St. to Talon-talon loop	744.00	C-10	9,390.00	C-4
SAN JOSE PANIGAYAN STREET	Corcuera St. to Villalobos St.	2,820.00	C-5	7,700.00	C-5
SEVILLA STREET	Corcuera St. to Villalobos St.	2,820.00	C-5	7,700.00	C-5
	Villalobos St.Gen. Alvarez St.	2,820.00	C-5	7,700.00	C-5
GEN. VICENTE ALVAREZ STREET	Corcuera St. to Villalobos St.	2,820.00	C-5	7,700.00	C-5
	Villalobos St. to Veterans Ave.	2,820.00	C-5	7,700.00	C-5
ZARAGOSA STREET	Corcuera St. to Villalobos St.	2,820.00	C-5	7,700.00	C-5
RIZAL STREET	Corcuera St. to Villalobos St.	2,820.00	C-5	7,700.00	C-5
NUÑEZ STREET	Tomas Claudio St. to Gov. Alvarez Ave.	2,820.00	C-5	7,700.00	C-5
VETERANS AVENUE	Tomas Claudio St. to Gov. Alvarez Ave.	2,820.00	C-5	7,700.00	C-5
SAN JOSE ROAD	Triplitt Road to Navarro Road	1,800.00	C-6	7,700.00	C-5

F. MARCOS STREET	N. S. Valderosa Str. To General Alvarez St.	1,800.00	C-6	7,700.00	C-5
SAN JOSE ROAD	Don Basilio Navarro Road to Normal Road	1,800.00	C-6	7,700.00	C-5
SAN JOSE ROAD	Normal Road to Major Fernandez St.	1,800.00	C-6	7,700.00	C-5
VETERANS AVENUE EXTENSION	Governor Camins Ave. to Tumaga Bridge	1,344.00	C-7	7,700.00	C-5
STA. MARIA ROAD	Mas Compound to Intersection Sta. Maria - Pasonanca Road	1,344.00	C-7	7,700.00	C-5
GOV. RAMOS AVENUE	Sta. Maria Road to Veterans Ave. Extension	900.00	C-9	7,700.00	C-5
MCLL HIGHWAY (PUTIK ROAD TO IBT DIVISORIA)	Putik-Lunzuran Road to IBT Divisoria	-	-	7,700.00	C-5
VILLALOBOS STREET	N. S Valderosa St. to Pilar St.	1,800.00	C-6	6,350.00	C-6
CLAVERIA STREET	Gen. Alvarez St. to Pilar St.	1,800.00	C-6	6,350.00	C-6
CERVANTES STREET	Gen. Alvarez St. to Pilar St.	1,800.00	C-6	6,350.00	C-6
CAMANCHILI ROAD	Nuñez St. to Veterans Ave.	1,800.00	C-6	6,350.00	C-6
ALEJO ALVAREZ STREET	R.T. Lim Boulevard To Mayor Ledesma St.	1,800.00	C-6	6,350.00	C-6
SAN JOSE ROAD	Maj. Fernandez Dr. to Mamerta Ledesma	1,200.00	C-8	6,350.00	C-6
SAN JOSE ROAD	Mamerta Ledesma to Cadre Road	1,200.00	C-8	6,350.00	C-6
GOV. RAMOS AVENUE	San Roque Road to Sta. Maria Road	900.00	C-9	6,350.00	C-6

LEGIONAIRE LOOP	Veterans Ave. to N. S Valderosa St.	1,344.00	C-7	5,210.00	C-7
ABELARDO FERNANDEZ STREET	Lustre St. to Veterans Avenue	1,344.00	C-7	5,210.00	C-7
LUSTRE STREET	Dr. Evangelista St. to Legionaire Loop	1,344.00	C-7	5,210.00	C-7
DON EVANGELISTA STREET	Lustre St. to Martha Drive	1,344.00	C-7	5,210.00	C-7
STA MARIA ROAD	Bridge Gov. Camins Ave. to Mas Compound	1,200.00	C-8	5,210.00	C-7
TAUPAN ROAD (FORMERLY PUNTA GAVILAN ROAD)	Radja Muda Mandi Road to San Jose	900.00	C-9	5,210.00	C-7
PASONANCA ROAD	Welcome Pasonanca to Junction Abong-Abong Road	444.00	C-11	5,210.00	C-7
TALON-TALON ROAD	Talon-Talon Loop Road To Tugbungan Loop Road	444.00	C-11	5,210.00	C-7
MAJ. FERNANDEZ RD. (FORMER BALIWASAN CHICO)	R. T Lim Boulevard to San Jose Road	1,200.00	C-8	4,510.00	C-8
DON EVANGELISTA STREET	Martha Drive to Evangelista Elementary School	1,200.00	C-8	4,510.00	C-8
CABATO ROAD	Veterans Avenue Extension to MCLL (Tetuan) Highway	1,200.00	C-8	4,510.00	C-8
TUMAGA ROAD	Bridge to Intersection Of Tumaga-Putik Road	1,200.00	C-8	4,510.00	C-8
SAN ROQUE ROAD	San Jose Road to Gov. Ramos Avenue	900.00	C-9	4,510.00	C-8
DON G. EVANGELISTA STREET	Don G. Evangelista Elem. School to Blanco Property	900.00	C-9	4,510.00	C-8

NATIVIDAD STREET	Don Alfaro St. to Jumbo Bridge	744.00	C-10	4,510.00	C-8
MAESTRA VICENTA	Saavedra Road to Sta. Maria Road	744.00	C-10	4,510.00	C-8
SAAVEDRA ROAD	Airbase to Gov. Ramos Avenue	744.00	C-10	4,510.00	C-8
DON TORIBIO STREET	J. R Estrada St. to Falcatan St.	744.00	C-10	4,510.00	C-8
DON G. EVANGELISTA STREET	Blanco Property to Talon-Talon Loop	744.00	C-10	4,510.00	C-8
J. R. ESTRADA STREET	Don Toribio Street to MCLL (Tetuan Highway)	744.00	C-10	4,510.00	C-8
MAMERTA LEDESMA STREET (DON BASILIO NAVARRO STREET)	San Jose Road to R. T Lim Boulevard	-	-	4,510.00	C-8
DON TORIBIO STREET	Veterans Avenue to J. Estrada St.	900.00	C-9	3,540.00	C-9
J.R ESTRADA STREET	Don Alfaro St. to Don Toribio	900.00	C-9	3,540.00	C-9
R.T. LIM BOULEVARD	Junction Major Fernandez Road to Bridge (Rajah Muda Mandi Road)	900.00	C-9	3,540.00	C-9
RAJAH MUDA MANDI ROAD	J. Johnston to Cadre Road	900.00	C-9	3,540.00	C-9
CADRE ROAD	Rajah Muda Mandi Road to San Jose Road	900.00	C-9	3,540.00	C-9
J.S JOHNSTON ROAD	Rajah Nuda Mandi Road to San Jose Road	900.00	C-9	3,540.00	C-9
CANDIDO STREET	Estrada St. to C. Atilano St.	744.00	C-10	3,540.00	C-9
CRISPIN ATILANO STREET	Tumaga River to Don Alfaro St.	744.00	C-10	3,540.00	C-9

TUMAGA ROAD	Tumaga-Putik Road to By-Pass Highway	444.00	C-11	3,540.00	C-9
SAN ROQUE ROAD	Gov. Ramos Avenue To Brdg. San Roque Church	444.00	C-11	3,540.00	C-9
MORET ROAD	Mayor Manuel D Jaldon Street to Governor Camins Avenue	-	-	3,540.00	C-9
TUMAGA-PUTIK ROAD	Tumaga Road to MCLL Highway	-	-	3,540.00	C-9
FALCATAN STREET	Alfaro St. to Tumaga River	744.00	C-10	2,640.00	C-10
FR. BABUA STREET	Don Alfaro St. to Don Toribio	744.00	C-10	2,640.00	C-10
DE LEON STREET	Saavedra Road to Sta. Maria Road	744.00	C-10	2,640.00	C-10
LUPONG ROAD	Gov. Ramos Ave. to Cabatangan Circumferential Road	444.00	C-11	2,640.00	C-10
TUMAGA-LUNZURAN ROAD (ATENEO ROAD)	Lunzuran Road to Tumaga Road	444.00	C-11	2,640.00	C-10
OLD GUIWAN HIGHWAY	Daisy Road to MCLL (Guiwan) Highway	444.00	C-11	2,640.00	C-10
NATIVIDAD STREET	Jumbo Bridge to MCLL (Guiwan) Highway	444.00	C-11	2,640.00	C10
DAISY ROAD	Barigon Road to MCLL (Guiwan) Highway	444.00	C-11	2,640.00	C-10
BARIGON ROAD	Tugbungan Road to Daisy Road	444.00	C-11	2,640.00	C-10
TALON-TALON-TUGBUNGAN LOOP	Talon-talon Road to Tugbungan Road	444.00	C-11	2,640.00	C-10

TUGBUNGAN ROAD	Talon-talon loop to Talon-talon-Tugbungan loop	444.00	C-11	2,640.00	C-10
TUMAGA-LUNZURAN ROAD (ATENEO ROAD)	Lunzuran Road to Tumaga Road	444.00	C-11	2,640.00	C-10
LUNZURAN ROAD	Tumaga-Putik Road to By-Pass Super Highway	300.00	C-11	2,640.00	C-10
CABATANGAN CIRCUMFERENTIAL ROAD	Entire Road	300.00	C-12	2,640.00	C-10
CABATANGAN-PASONANCA BY-PASS ROAD	Pasonanca Road to Lupong Road	-	-	2,640.00	C-10
TRIPLIT ROAD	San Jose Road to Moret Road	-	-	2,640.00	C-10

**B. RESIDENTIAL LANDS**

LOCATION (Avenue, Road Street and Other Benchmarks)	AREA COVERAGE	2023		2026	
		BASE VALUE	SUB- CLASS	BASE VALUE	SUB- CLASS
MAYOR CESAR C. CLIMACO AVENUE	From J. S. Alano St. to Sucabon Bridge	13,800.00	R-1	25,088.00	R-1
GOV. LIM AVENUE	Mercado St. to V. Orendain Sr. St.	13,800.00	R-1	25,088.00	R-1
	Calixto St. to Mercado St.	13,800.00	R-1	25,088.00	R-1
	V. Orendain St. to Gen. Wood St.	13,800.00	R-1	25,088.00	R-1
J.S ALANO STREET	P. Lorenzo to Mayor Climaco Avenue	13,800.00	R-1	25,088.00	R-1
	Mayor Climaco Ave. To Gov. Lim Ave.	13,800.00	R-1	25,088.00	R-1
P. REYES STREET	I. Magno St. to P. Brillantes St.	13,800.00	R-1	25,088.00	R-1
V. ORENDAIN, SR. ST. (FORMER URDANETA)	I. Magno St. to P. Brillantes St.	13,800.00	R-1	25,088.00	R-1
BARCELONA STREET	I. Magno St. to P. Brillantes St.	13,800.00	R-1	25,088.00	R-1
LA PURISIMA STREET	I. Magno St. to Junction of Campaner St.	13,800.00	R-1	25,088.00	R-1
PURA BRILLANTES STREET	Mayor Climaco Ave. to La Purisima St.	13,800.00	R-1	25,088.00	R-1
DON PABLO LORENZO STREET	Wharf to Gov. Lim Avenue	13,800.00	R-1	25,088.00	R-1
ZARAGOSA STREET	I. Magno Street to P. Lorenzo St.	13,800.00	R-1	25,088.00	R-1
	P. Lorenzo to Corcuera St.	13,800.00	R-1	25,088.00	R-1

MAYOR LEDESMA ST. (FORMER SAN JOSE BRIDGE)	Mayor C. Climaco Avenue to Sucabon Bridge (San Jose Road)	13,800.00	R-1	25,088.00	R-1
ALMONTE STREET	Gov. Lim Avenue to Tomas Claudio St.	13,800.00	R-1	25,088.00	R-1
SAAVEDRA STREET	Gov. Lim Ave to Tomas Claudio St.	13,800.00	R-1	25,088.00	R-1
TOMAS CLAUDIO STREET	Mercado St. to V. Orendain Sr. St.	13,800.00	R-1	25,088.00	R-1
	Calixto St. to Mercado St.	13,800.00	R-1	25,088.00	R-1
	V. Orendain Sr. to Nuñez St.	13,800.00	R-1	25,088.00	R-1
N.S. VALDEROSA STREET	P. Lorenzo St. to Corcuera St.	13,800.00	R-1	25,088.00	R-1
	Corcuera St. to Veterans Extension Avenue	9,480.00	R-1	25,088.00	R-1
CORCUERA STREET	Pilar St. to Entrance PPA (Paniran)	13,800.00	R-1	25,088.00	R-1
	Entrance PPA (Paniran) to P. Lorenzo St.	13,800.00	R-1	25,088.00	R-1
MERCADO STREET	J.S Alano St. Gov. Lim Ave.	13,800.00	R-1	25,088.00	R-1
	Gov. Lim Ave.e to Tomas Claudio St.	13,800.00	R-1	25,088.00	R-1
I. MAGNO STREET	Mayor Climaco Ave. To P. Lorenzo St.	13,800.00	R-1	25,088.00	R-1
GEN. VICENTE ALVAREZ STREET	P. Lorenzo St. to Corcuera St.	13,800.00	R-1	25,088.00	R-1
RIZAL STREET	Ma. Clara St. to Corcuera St.	13,800.00	R-1	25,088.00	R-1

PILAR STREET	Gov. Lim Ave. to Villalobos St.	13,800.00	R-1	25,088.00	R-1
CAMPANER STREET	Nuñez St. to La Purisima St.	9,480.00	R-2	25,088.00	R-1
MAYOR VITALIANO AGAN AVENUE	Gov. Alvarez Ave. to Gov. Camins Ave.	6,840.00	R-3	25,088.00	R-1
MCLL HIGHWAY (TETUAN HIGHWAY)	Veterans Ave. to San Bernardino Bridge	4,200.00	R-4	25,088.00	R-1
GOV. CAMINS AVENUE	Veterans Avenue to Tomas A. Castillo Road	4,200.00	R-4	25,088.00	R-1
PILAR STREET	Villalobos St. to Veterans Ave.	1,800.00	R-6	25,088.00	R-1
MARIA CLARA STREET	N.S Valderosa St. to Zaragosa St.	-	-	25,088.00	R-1
GOV. LIM AVENUE	Gen. Wood to Veterans Ave.	9,480.00	R-2	16,115.00	R-2
TOMAS CLAUDIO STREET	Varela Street to Calixto St.	9,480.00	R-2	16,115.00	R-2
	Nuñez St. to Veterans Ave.	9,480.00	R-2	16,115.00	R-2
SAN JOSE PANIGAYAN STREET	P. Lorenzo Street to Corcuera St.	9,480.00	R-2	16,115.00	R-2
SEVILLA STREET	P. Lorenzo St. to Corcuera St.	9,480.00	R-2	16,115.00	R-2
GENERAL WOOD STREET	Gov. Lim Ave. to Tomas Claudio St.	9,480.00	R-2	16,115.00	R-2
NUÑEZ STREET	Gov. Lim Ave. to Tomas Claudio St.	9,480.00	R-2	16,115.00	R-2

VETERANS AVENUE	Gov. Lim Ave. to Legionaire Loop	9,480.00	R-2	16,115.00	R-2
CALIXTO STREET	R.T. Lim Boulevard to Mayor Ledesma Road	9,480.00	R-2	16,115.00	R-2
MAYOR LEDESMA STREET	Sucabon Bridge (San Jose Road) to Buenavista St.	9,480.00	R-2	16,115.00	R-2
MAYOR MANUEL D. JALDON STREET	Sucabon Bridge (Mayor Climaco Avenue) To Gov. Alvarez Avenue	9,480.00	R-2	16,115.00	R-2
TOMAS CLAUDIO STREET	Nuñez St. to Veterans Ave.	9,480.00	R-2	16,115.00	R-2
TOMAS CLAUDIO STREET EXT.	Tomas Claudio Street to Gov. Lim Ave.	-	-	16,115.00	R-2
MAYOR VITALIANO AGAN AVENUE (EXTENSION)	Gov. Camins Ave. to Gov. Ramos Ave.	6,480.00	R-3	16,115.00	R-2
MCLL HIGHWAY (GUIWAN-PUTIK HIGHWAY)	San Bernardino Bridge to Marcos Drive	4,200.00	R-4	16,115.00	R-2
LA PURISIMA STREET	Campaner St. to Gov. Alvarez Ave.	4,200.00	R-4	16,115.00	R-2
VETERANS AVENUE	Gov. Lim Ave. to Tomas Claudio St.	6,480.00	R-3	11,965.00	R-3
R.T. LIM BOULEVARD	Calixto St. to Maj. C. Fernandez Road	6,480.00	R-3	11,965.00	R-3
CAMPANER STREET	La Purisima Street to P. Brillantes St.	6,480.00	R-3	11,965.00	R-3
DR. P. RODRIGUEZ SR. ST. (FORMER CAMPANER)	Nuñez Street to Veterans Ave.	6,480.00	R-3	11,965.00	R-3

NEW ROAD (TOMAS CLAUDIO STREET EXT.)	Dr. P. Rodriguez to Tomas Claudio St.	6,480.00	R-3	11,965.00	R-3
NORMAL ROAD	R. T. Lim Boulevard to San Jose Road	-	-	11,965.00	R-3
SAN JOSE ROAD	Buenavista St. To Triplitt Road	4,200.00	R-4	11,965.00	R-3
GOV. ALVAREZ AVENUE	La Purisima St. to Veterans Ave.	2,820.00	R-5	11,965.00	R-3
MAYOR MANUEL D. JALDON STREET	Gov. Alvarez Ave. to Gov. Camins Ave.	2,820.00	R-5	11,965.00	R-3
VETERANS AVENUE	Don Toribio St. to Gov. Camins	-	-	11,965.00	R-3
BUENAVISTA STREET	Mayor Jaldon St. to San Jose Road	2,820.00	R-5	11,965.00	R-3
CAPT. F. MARCOS ROAD	N.S Valderosa St. to Gen. Alvarez St.	1,800.00	R-5	11,965.00	R-3
DON ALFARO STREET	Veterans Ave. to J. R Estrada St.	1,200.00	R-8	11,965.00	R-3
VETERANS AVENUE	Gov. Alvarez Ave. to Toribio St.	2,820.00	R-5	11,965.00	R-3
TOMAS A. CASTILLO ROAD	San Jose Road to Gov. Camins Ave.	4,200.00	R-4	9,390.00	R-4
DON G. EVANGELISTA STREET	Veterans Ave. to Lustre St.	4,200.00	R-4	9,390.00	R-4
MCLL (PUTIK) HIGHWAY	Marcos Drive to Tumaga Putik Road	-	-	9,390.00	R-4
RIZAL STREET	Villalobos St. to Veterans Ave. Ext.	-	-	9,390.00	R-4
STA. MARIA ROAD	Sta. Maria intersection To Pasonanca Road	1,344.00	R-7	9,390.00	R-4

DON ALFARO STREET	J. R Estrada St. to Talon-talon loop	744.00	R-10	9,390.00	R-4
SAN JOSE PANIGAYAN STREET	Corcuera St. to Villalobos St.	2,820.00	R-5	7,700.00	R-5
SEVILLA STREET	Corcuera St. to Villalobos St.	2,820.00	R-5	7,700.00	R-5
	Villalobos St.Gen. Alvarez St.	2,820.00	R-5	7,700.00	R-5
GEN. VICENTE ALVAREZ STREET	Corcuera St. to Villalobos St.	2,820.00	R-5	7,700.00	R-5
	Villalobos St. to Veterans Ave.	2,820.00	R-5	7,700.00	R-5
ZARAGOSA STREET	Corcuera St. to Villalobos St.	2,820.00	R-5	7,700.00	R-5
RIZAL STREET	Corcuera St. to Villalobos St.	2,820.00	R-5	7,700.00	R-5
NUÑEZ STREET	Tomas Claudio St. to Gov. Alvarez Ave.	2,820.00	R-5	7,700.00	R-5
VETERANS AVENUE	Tomas Claudio St. to Gov. Alvarez Ave.	2,820.00	R-5	7,700.00	R-5
R.T. LIM BOULEVARD	Alejo Alvarez St. to Varela St.	2,820.00	R-5	7,700.00	R-5
SAN JOSE ROAD	Triplitt Road to Navarro Road	1,800.00	R-6	7,700.00	R-5
F. MARCOS STREET	N. S. Valderosa Str. To General Alvarez St.	1,800.00	R-6	7,700.00	R-5
SAN JOSE ROAD	Don Basilio Navarro Road to Normal Road	1,800.00	R-6	7,700.00	R-5
SAN JOSE ROAD	Normal Road to Major Fernandez St.	1,800.00	R-6	7,700.00	R-5
VETERANS AVENUE EXTENSION	Governor Camins Ave. to Tumaga Bridge	1,344.00	R-7	7,700.00	R-5

STA. MARIA ROAD	Mas Compound to Intersection Sta. Maria - Pasonanca Road	1,344.00	R-7	7,700.00	R-5
GOV. RAMOS AVENUE	Sta. Maria Road to Veterans Ave. Extension	900.00	R-9	7,700.00	R-5
MCLL HIGHWAY (PUTIK ROAD TO IBT DIVISORIA)	Putik-Lunzuran Road to IBT Divisoria	-	-	7,700.00	R-5
VILLALOBOS STREET	N. S Valderosa St. to Pilar St.	1,800.00	R-6	6,350.00	R-6
CLAVERIA STREET	Gen. Alvarez St. to Pilar St.	1,800.00	R-6	6,350.00	R-6
CERVANTES STREET	Gen. Alvarez St. to Pilar St.	1,800.00	R-6	6,350.00	R-6
CAMANCHILI ROAD	Nuñez St. to Veterans Ave.	1,800.00	R-6	6,350.00	R-6
ALEJO ALVAREZ STREET	R.T. Lim Boulevard To Mayor Ledesma St.	1,800.00	R-6	6,350.00	R-6
R.T. LIM BOULEVARD	Alejo Alvarez St. to Don B. Navarro St.	1,800.00	R-6	6,350.00	R-6
SAN JOSE ROAD	Maj. Fernandez Dr. to Mamerta Ledesma	1,200.00	R-8	6,350.00	R-6
SAN JOSE ROAD	Mamerta Ledesma to Cadre Road	1,200.00	R-8	6,350.00	R-6
GOV. RAMOS AVENUE	San Roque Road to Sta. Maria Road	900.00	R-9	6,350.00	R-6
LEGIONAIRE LOOP	Veterans Ave. to N. S Valderosa St.	1,344.00	R-7	5,210.00	R-7
ABELARDO FERNANDEZ STREET	Lustre St. to Veterans Avenue	1,344.00	R-7	5,210.00	R-7
LUSTRE STREET	Dr. Evangelista St. to Legionaire Loop	1,344.00	R-7	5,210.00	R-7

DON EVANGELISTA STREET	Lustre St. to Martha Drive	1,344.00	R-7	5,210.00	R-7
STA MARIA ROAD	Bridge Gov. Camins Ave. to Mas Compound	1,200.00	R-8	5,210.00	R-7
TAUPAN ROAD (FORMERLY PUNTA GAVILAN ROAD)	Radja Muda Mandi Road to San Jose	900.00	R-9	5,210.00	R-7
PASONANCA ROAD	Welcome Pasonanca to Junction Abong-Abong Road	444.00	R-11	5,210.00	R-7
TALON-TALON ROAD	Talon-Talon Road To Tugbungan Road	444.00	R-11	5,210.00	R-7
MAJ. FERNANDEZ RD. (FORMER BALIWASAN CHICO)	R. T Lim Boulevard to San Jose Road	1,200.00	R-8	4,510.00	R-8
DON EVANGELISTA STREET	Martha Drive to Evangelista Elementary School	1,200.00	R-8	4,510.00	R-8
CABATO ROAD	Veterans Avenue Extension to MCLL (Tetuan) Highway	1,200.00	R-8	4,510.00	R-8
TUMAGA ROAD	Bridge to Intersection Of Tumaga-Putik Road	1,200.00	R-8	4,510.00	R-8
SAN ROQUE ROAD	San Jose Road to Gov. Ramos Avenue	900.00	R-9	4,510.00	R-8
DON G. EVANGELISTA STREET	Don G. Evangelista Elem. School to Blanco Property	900.00	R-9	4,510.00	R-8
NATIVIDAD STREET	Don Alfaro St. to Jumbo Bridge	744.00	R-10	4,510.00	R-8
MAESTRA VICENTA	Saavedra Road to Sta. Maria Road	744.00	R-10	4,510.00	R-8
SAAVEDRA ROAD	Airbase to Gov. Ramos Avenue	744.00	R-10	4,510.00	R-8
DON TORIBIO STREET	J. R Estrada St. to Falcatan St.	744.00	R-10	4,510.00	R-8

DON G. EVANGELISTA STREET	Blanco Property to Talon-Talon Loop	744.00	R-10	4,510.00	R-8
J. R. ESTRADA STREET	Don Toribio Street to MCLL (Tetuan Highway)	744.00	R-10	4,510.00	R-8
MAMERTA LEDESMA STREET (DON BASILIO NAVARRO STREET)	San Jose Road to R. T Lim Boulevard	-	-	4,510.00	R-8
DON TORIBIO STREET	Veterans Avenue to J. Estrada St.	900.00	R-9	3,540.00	R-9
J.R ESTRADA STREET	Don Alfaro St. to Don Toribio	900.00	R-9	3,540.00	R-9
R.T. LIM BOULEVARD	Junction Major Fernandez Road to Bridge (Rajah Muda Mandi Road)	900.00	R-9	3,540.00	R-9
RAJAH MUDA MANDI ROAD	J. Johnston to Cadre Road	900.00	R-9	3,540.00	R-9
CADRE ROAD	Rajah Muda Mandi Road to San Jose Road	900.00	R-9	3,540.00	R-9
J.S JOHNSTON ROAD	Rajah Nuda Mandi Road to San Jose Road	900.00	R-9	3,540.00	R-9
CANDIDO STREET J. R.	Estrada St. to C. Atilano St.	744.00	R-10	3,540.00	R-9
CRISPIN ATILANO STREET	Tumaga River to Don Alfaro St.	744.00	R-10	3,540.00	R-9
TALON-TALON ROAD	Talon-Talon Loop to Talon-Talon-Tugbungan Loop	444.00	R-11	3,540.00	R-9
TUMAGA ROAD	Tumaga-Putik Road to By-Pass Highway	444.00	R-11	3,540.00	R-9
SAN ROQUE ROAD	Gov. Ramos Avenue To Brdg. San Roque Church	444.00	R-11	3,540.00	R-9

MORET ROAD	Mayor Manuel D Jaldon Street to Governor Camins Avenue	-	-	3,540.00	R-9
TUMAGA-PUTIK ROAD	Tumaga Road to MCLL Highway	-	-	3,540.00	R-9
FALCATAN STREET	Alfaro St. to Tumaga River	744.00	R-10	2,640.00	R-10
FR. BABUA STREET	Don Alfaro St. to Don Toribio	744.00	R-10	2,640.00	R-10
DE LEON STREET	Saavedra Road to Sta. Maria Road	744.00	R-10	2,640.00	R-10
LUPONG ROAD	Gov. Ramos Ave. to Cabatangan Circumferential Road	444.00	R-11	2,640.00	R-10
TUMAGA-LUNZURAN ROAD (ATENEO ROAD)	Lunzurán Road to Tumaga Road	444.00	R-11	2,640.00	R-10
OLD GUIWAN HIGHWAY	Daisy Road to MCLL (Guiwan) Highway	444.00	R-11	2,640.00	R-10
NATIVIDAD STREET	Jumbo Bridge to MCLL (Guiwan) Highway	444.00	R-11	2,640.00	R-10
DAISY ROAD	Barigon Road to MCLL (Guiwan) Highway	444.00	R-11	2,640.00	R-10
BARIGON ROAD	Tugbungan Road to Daisy Road	444.00	R-11	2,640.00	R-10
TALON-TALON-TUGBUNGAN LOOP	Talon-talon Road to Tugbungan Road	444.00	R-11	2,640.00	R-10
TUGBUNGAN ROAD	Talon-talon loop to Talon-talon-Tugbungan loop	444.00	R-11	2,640.00	R-10
TUMAGA-LUNZURAN ROAD (ATENEO ROAD)	Lunzurán Road to Tumaga Road	444.00	R-11	2,640.00	R-10

LUNZURAN ROAD	Tumaga-Putik Road to By-Pass Super Highway	300.00	R-11	2,640.00	R-10
CABATANGAN CIRCUMFERENTIAL ROAD	Entire Road	300.00	R-12	2,640.00	R-10
CABATANGAN-PASONANCA BY-PASS ROAD	Pasonanca Road to Lupong Road	-	-	2,640.00	R-10
TRIPLIT ROAD	San Jose Road to Moret Road	-	-	2,640.00	R-10

Note:

\*Commercial lot located inside residential area that are not found in the list above shall use the unit value of Residential lot and assessment level of commercial.

\*Residential lot located inside commercial area that are not found in the list above shall use the unit value of Commercial and assessment level of residential.

**BARANGAY RESIDENTIAL LAND (CITY PROPER DISTRICT)**

<b>BARANGAY</b>	<b>SUB-CLASS</b>	<b>BASE VALUE</b>
Zone I, Zone II, Zone III, Zone IV	R1	25,088.00
	R2	16,115.00
	R4	9,390.00
	R8	4,510.00
Tetuan	R1	25,088.00
	R2	16,115.00
	R5	7,700.00
	R9	3,540.00
Guiwan	R2	16,115.00
	R5	7,700.00
	R7	5,210.00
	R10	2,640.00
Putik	R2	16,115.00
	R4	9,390.00
	R7	5,210.00
	R10	2,640.00
San Jose Cawa-Cawa, Baliwasan, Sto. Niño	R3	11,965.00
	R5	7,700.00
	R8	4,510.00
	R12	1,568.00
Canelar, Camino Nuevo	R3	11,965.00
	R4	9,390.00
	R10	2,640.00
	R11	2,225.00
Mercedes, Zambowood	R4	9,430.00
	R8	4,510.00
	R10	2,640.00
	R11	2,225.00
Sta. Catalina, Sta. Barbara	R4	9,390.00
	R8	4,510.00
	R10	2,640.00
	R12	1,568.00
Sta. Maria	R5	7,700.00
	R6	6,350.00
	R9	3,540.00
	R10	2,640.00
Divisoria, Boalan	R5	7,700.00
	R7	5,210.00
	R10	2,640.00
	R13	1,103.00

Culianan, Talabaan	R7	5,210.00
	R10	2,640.00
	R13	1,103.00
	R14	842.00
Pasonanca, Cabatangan, Malagutay	R7	5,210.00
	R10	2,640.00
	R12	1,568.00
	R13	1,103.00
Tugbungan	R7	5,210.00
	R10	2,640.00
	R11	2,225.00
	R12	1,568.00
Kasanyangan, Talon-Talon, Mampang, Arena Blanco	R7	5,210.00
	R11	2,225.00
	R12	1,568.00
	R14	842.00
Pasobolong, Salaan, Lumbangan	R8	4,510.00
	R9	3,540.00
	R11	2,225.00
	R13	1,103.00
Calarian, San Jose Gusu, Campo Islam	R8	4,510.00
	R10	2,640.00
	R11	2,225.00
	R12	1,568.00
San Roque	R8	4,510.00
	R10	2,640.00
	R11	2,225.00
	R12	1,568.00
Tumaga	R8	4,510.00
	R10	2,640.00
	R11	2,225.00
	R12	1,568.00
Sinunuc, Maasin	R9	3,540.00
	R10	2,640.00
	R12	1,568.00
	R14	842.00
Capisan, Dulian (Upper Pasonanca), Baluno, Lumayang	R10	2,640.00
	R11	2,225.00
	R14	842.00
	R15	590.00
Lunzuran	R10	2,640.00
	R11	2,225.00
	R12	1,568.00
	R13	1,103.00

Ayala, Talisayan, Cawit, Recodo	R12	1,568.00
	R13	1,103.00
	R14	842.00
	R15	590.00
La Paz, Tulungatung, Pamucutan	R12	1,568.00
	R13	1,103.00
	R14	842.00
	R15	590.00
Rio Hondo, Mariki	R10	2,640.00
	R12	1,568.00
Sinubong, Patalon, Labuan, Limpapa	R13	1,103.00
	R15	590.00

### MANICAHAN DISTRICT

Bolong	R9	3,540.00
	R11	2,225.00
	R13	1,103.00
	R14	842.00
Cabaluay, Cacao, Guisao, Lamisahan, Lapacan, Lanzones	R10	2,640.00
	R12	1,568.00
	R13	1,103.00
	R15	590.00
Buenavista, Calabasa, Curuan, Dita, Latuan, Lubigan, Panubigan	R11	2,225.00
	R12	1,568.00
	R14	842.00
	R15	590.00
Manicahan, Quiniput, Sangali, Victoria	R12	1,568.00
	R14	842.00
	R15	590.00
Licomo, Taguiti, Limaong, Tictapul, Mangusu, Tigbalabag, Muti, Tunitus, Sibulao, Vitali, Tagasilay	R12	1,568.00
	R13	1,103.00
	R14	842.00
	R15	590.00
Bunguiao, Tolosa	R13	1,103.00
	R15	590.00
Dulian (Upper Bunguiao)	R14	842.00
	R15	590.00

## TALUKSANGAY DISTRICT

Busay, Landang Gua, Landang Laum, Manalipa, Pangapuyan, Pasilamanta, Tictabon, Taluksangay, Tumulutap	R15	590.00
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### C. INDUSTRIAL LANDS

#### I. FIRST CLASS INDUSTRIAL LAND (I-1)

- All industrial lands within Five (5) kilometers radius from the poblacion of the City Proper such as but not limited to the following barangays:

BALIWASAN	5,170.00	Per SQ.M
TETUAN	5,170.00	Per SQ.M
CAMPO ISLAM	5,170.00	Per SQ.M
CALARIAN	5,170.00	Per SQ.M
TALON-TALON	5,170.00	Per SQ.M

#### II. SECOND CLASS INDUSTRIAL LAND (I-2)

- All industrial lands beyond Five (5) Kilometers radius but not over Ten (10) kilometer radius from the poblacion of the City Proper such as but not limited to the following barangays:

SAN ROQUE	2,300.00	Per SQ.M
TUGBUNGAN	2,300.00	Per SQ.M
SINUNUC	2,300.00	Per SQ.M
MAMPANG	2,300.00	Per SQ.M
BOALAN	2,300.00	Per SQ.M

#### III. THIRD CLASS INDUSTRIAL LAND (I-3)

- All industrial lands beyond Ten (10) kilometers radius from the poblacion of the City Proper such as but not limited to the following barangays:

MAASIN	1,440.00	Per SQ. M.
CAWIT	1,440.00	Per SQ. M.
RECODO	1,440.00	Per SQ. M.
CULIANAN	1,440.00	Per SQ. M.
AYALA	1,440.00	Per SQ. M.
TALISAYAN	1,440.00	Per SQ. M.
ZAMBOWOOD	1,440.00	Per SQ. M.
TULUNGATUNG	1,440.00	Per SQ. M.
LABUAN	1,440.00	Per SQ. M.
SANGALI	1,440.00	Per SQ. M.

**D. RESIDENTIAL LAND SUBDIVISION**

- Residential land subdivisions are classified according to the degree or extent of development and facilities, regardless of the location from the trading center of the city.

FIRST CLASS SUBDIVISION	6,350.00	Per SQ.M
SECOND CLASS SUBDIVISION	4,330.00	Per SQ.M
THIRD CLASS SUBDIVISION	2,780.00	Per SQ.M
FOURTH CLASS SUBDIVISION	1,976.00	Per SQ.M
FIFTH CLASS SUBDIVISION	1,260.00	Per SQ.M

**E. STANDARD DEPTH:**

- For Residential Lands = 30 Meters
- For Commercial Lands = 40 Meters
- For Industrial Lands = 50 Meters

**F. ADJUSTMENT FACTOR**

% ADJUSTMENT FOR FRONTAGE INFLUENCE (For Commercial only)	add 50% (length of frontage in linear meters unit value)
% ADJUSTMENT FOR CORNER INFLUENCE	add 10% to the Base Value
% ADJUSTMENT FOR ELEVATED LOT	add 20% to the Base Value

% ADJUSTMENT FOR LOW LAND (SUNKEN)	deduct 10% to the Base Value
% ADJUSTMENT FOR SLOPING DOWN LOT	deduct 10% to Base Value
% ADJUSTMENT FOR SLOPING DOWN LOT	deduct 10% to Base Value

Note: Under column “Sub-Classification” the following symbols Should be used:

- R-1 for 1<sup>st</sup> Class Residential based on the criteria for sub-classification.
- R-2 for 2<sup>nd</sup> Class Residential based on the criteria for sub-classification.
- R-3 for 3<sup>rd</sup> Class Residential based on the criteria for sub-classification and up to R-15
- C-1 for 1<sup>st</sup> Class Commercial based on the criteria for sub-classification.
- C-2 for 2<sup>nd</sup> Class Commercial based on the criteria for sub-classification.
- C-3 for 3<sup>rd</sup> Class Commercial based on the criteria for sub-classification. and up to C-10

**G. MEMORIAL PARKS**

- Memorial parks are classified according to the degree or extent of development and facilities, regardless of the location from the trading center of the city.

FIRST CLASS MEMORIAL	Barangay unit value	Per SQ.M
SECOND CLASS MEMORIAL	Barangay unit value	Per SQ.M

**II. CRITERIA FOR COMMERCIAL, RESIDENTIAL, INDUSTRIAL AND SUBDIVISION LANDS**

**A. COMMERCIAL LANDS (C1-C10)**

**I. FIRST-CLASS COMMERCIAL LAND (C1)**

- a. Located along a concrete or asphalt road.
- b. Situated in zones predominantly occupied by the city’s highest levels of trading, social, or educational activities.
- c. Characterized by the presence of highest-grade concrete commercial or business buildings.
- d. Exhibits exceptionally busy vehicular and pedestrian traffic.
- e. Commands the highest commercial land values within the city.

## **II. SECOND-CLASS COMMERCIAL LAND (C2)**

- a. Located along a concrete or asphalt road.
- b. Situated in areas with high trading, social, or educational activities, but lower in intensity than first-class commercial zones.
- c. Characterized by high-concrete commercial or business buildings.
- d. Exhibits considerably busy vehicular and pedestrian traffic.
- e. Commands commercial land values lower than those of first-class commercial lands.

## **III. THIRD-CLASS COMMERCIAL LAND (C3)**

- a. Located along a concrete or asphalt road.
- b. Situated in areas with semi-high trading, social, or educational activities, but lower in intensity than second-class commercial zones.
- c. Characterized by semi-concrete commercial or business buildings.
- d. Exhibits fairly busy vehicular and pedestrian traffic.
- e. Commands commercial land values lower than those of second-class commercial lands.

## **IV. FOURTH-CLASS COMMERCIAL LAND (C4)**

- a. Located along a concrete or asphalt road.
- b. Situated in areas with average trading, social, or educational activities, but lower in intensity than third-class commercial zones.
- c. Characterized by average concrete commercial or business buildings.
- d. Exhibits regularly busy vehicular and pedestrian traffic.
- e. Commands commercial land values lower than those of third-class commercial lands.

## **V. FIFTH-CLASS COMMERCIAL LAND (C5)**

- a. Located along a concrete or asphalt road.
- b. Situated in areas with standard trading, social, or educational activities, but lower in intensity than fourth-class commercial zones.
- c. Characterized by standard concrete commercial or business buildings.
- d. Exhibits moderately busy vehicular and pedestrian traffic.
- e. Commands commercial land values lower than those of fourth-class commercial land

## **VI. SIXTH-CLASS COMMERCIAL LAND (C6)**

- a. Located along concrete, asphalt, or all-weather secondary roads.
- b. Situated in areas with emerging but limited commercial, social, or educational activities, and lower in intensity than fifth-class commercial zones.
- c. Characterized by substandard or small-scale commercial structures, including mixed-use buildings.
- d. Vehicular and pedestrian traffic ranges from light to moderate.

- e. Commands commercial land values lower than those of fifth-class commercial lands.
- f. Generally located in fringe urban areas transitioning from residential to mixed-use development.

**VII. SEVENTH-CLASS COMMERCIAL LAND (C7)**

- a. Located along all-weather or barangay roads.
- b. Situated in areas with low-intensity trading, social, or educational activities, and lower in intensity than sixth-class commercial zones.
- c. Characterized by low-grade or semi-permanent commercial structures.
- d. Vehicular traffic is light, with moderate pedestrian activity during peak hours.
- e. Commands commercial land values significantly lower than those of sixth-class commercial lands.
- f. Typically forms part of barangay-level economic centers.

**VIII. EIGHTH-CLASS COMMERCIAL LAND (C8)**

- a. Located along narrow all-weather or gravel roads.
- b. Situated in areas with poor or scattered commercial, social, or educational activities, and lower in intensity than seventh-class commercial zones.
- c. Characterized by informal or temporary commercial structures (e.g., stalls)
- d. Vehicular and pedestrian traffic is minimal; road access may be affected during rainy seasons.
- e. Commands commercial land values lower than those of seventh-class commercial lands.
- f. Commonly located in peri-urban or rural-edge barangays.

**IX. NINTH-CLASS COMMERCIAL LAND (C9)**

- a. Located along interior or unpaved barangay roads.
- b. Accessible via driveways, footpaths, or unpaved secondary routes.
- c. Commercial activity is rare, usually limited to occasional home-based or informal enterprises.
- d. Vehicular and pedestrian traffic is sparse.
- e. Commands among the lowest commercial land values in the city.
- f. Located far from established commercial centers.
- g. Availability of utilities and basic services is limited or irregular.

**X. TENTH-CLASS COMMERCIAL LAND (C10)**

- a. Accessible only through dirt roads, narrow interior routes, trails, or footpaths.
- b. Exhibits virtually no commercial development.
- c. Predominantly composed of agricultural or undeveloped land, with only isolated stores or structures.
- d. Commands the lowest commercial land values within the city.
- e. Has very limited or no utility services.

f. Situated far from economic activity zones as identified under the Comprehensive Land Use Plan (CLUP).

**B. RESIDENTIAL LANDS (R1-R15)**

**I. FIRST-CLASS RESIDENTIAL LAND (R1)**

- a. Located along concrete or asphalt road
- b. Situated in an area predominantly occupied by high-grade commercial or residential buildings.
- c. Served by exceptionally regular public transportation to major trading centers.
- d. Adjacent to commercially classified properties.
- e. Provided with water, electricity, and telecommunication facilities.
- f. Commands the highest residential land values within the city.

**II. SECOND-CLASS RESIDENTIAL LAND (R2)**

- a. Located along concrete or asphalt road
- b. Situated in an area predominantly occupied by semi-high-grade residential buildings.
- c. Served by fairly regular public transportation to major trading centers.
- d. Located adjacent to first-class residential lands.
- e. Provided with water, electricity, and telecommunication facilities.
- f. Commands lower residential land values than R1.
- g. Characterized by flat terrain

**III. THIRD-CLASS RESIDENTIAL LAND (R3)**

- a. Located along a concrete or asphalt road.
- b. Situated in an area predominantly occupied by average-grade residential buildings.
- c. Served by regular public transportation to major trading centers.
- d. Located adjacent to second-class residential lands.
- e. Provided with water, electricity, and telecommunication facilities.
- f. Commands lower residential land values than R2.
- g. Characterized by flat terrain

**IV. FOURTH-CLASS RESIDENTIAL LAND (R4)**

- a. Located along a concrete or asphalt road.
- b. Situated in an area predominantly occupied by standard-grade residential buildings.
- c. Served by regular public transportation to major trading centers.
- d. Located adjacent to third-class residential lands.
- e. Provided with water, electricity, and telecommunication services.
- f. Commands lower residential land values than R3.
- g. Characterized by flat terrain

**V. FIFTH-CLASS RESIDENTIAL LAND (R5)**

- a. Located along a concrete or asphalt road.
- b. Situated in an area predominantly occupied by substandard residential buildings.
- c. Served by regular public transportation to major trading centers.
- d. Located adjacent to fourth-class residential lands.
- e. Provided with water, electricity, and telecommunication services.
- f. Commands lower residential land values than R4.
- g. Characterized by flat terrain

**VI. SIXTH-CLASS RESIDENTIAL LAND (R6)**

- a. Located along a concrete, asphalt, or all-weather road.
- b. Situated in an area predominantly occupied by low-grade residential buildings or economically built housing.
- c. Served by regular or limited public transportation to major trading centers.
- d. Located adjacent to fifth-class residential lands.
- e. Provided with water and electricity; telecommunication services may be limited.
- f. Commands lower residential land values than R5.
- g. Characterized by generally flat terrain, with possible minor environmental risks

**VII. SEVENTH-CLASS RESIDENTIAL LAND (R7)**

- a. Located along concrete, asphalt, all-weather, or narrow barangay roads.
- b. Situated in an area predominantly occupied by poor-grade or informal residential structures.
- c. Served by inconsistent public transportation.
- d. Located adjacent to sixth-class residential lands.
- e. Provided with water, electricity, and telecommunication services on a partial or irregular basis.
- f. Commands lower residential land values than R6.
- g. Characterized by flat terrain and the presence of informal settlements.

**VIII. EIGHTH-CLASS RESIDENTIAL LAND (R8)**

- a. Located along all-weather, gravel, or earth roads.
- b. Situated in an area predominantly occupied by subpar or makeshift residential structures.
- c. Served by limited public transportation.
- d. Located adjacent to seventh-class residential lands.
- e. Provided with water, electricity, and telecommunication services, although sometimes unreliable.
- f. Commands lower residential land values than R7.
- g. Characterized by flat terrain, informal settlements, and possible environmental constraints or hazards.

**IX. NINTH-CLASS RESIDENTIAL LAND (R9)**

- a. Located along all-weather roads or interior access roads.
  - b. Served by irregular public transportation.
  - c. Located adjacent to eighth-class residential lands.
  - d. Provided with water, electricity, and telecommunication services, although sometimes unreliable.
  - e. Commands lower residential land values than R8.
- predominantly underdeveloped and often used for mixed residential–agricultural purposes.
- g. Characterized by flat terrain, sparse semi-permanent structures, and the presence of informal settlements.

**X. TENTH-CLASS RESIDENTIAL LAND (R10)**

- a. Located along rough all-weather, gravel, or seasonal-access roads.
- b. Characterized by very sparse or scattered residential development.
- c. Situated far from major trading centers, or in blighted areas where development is stunted due to economic or environmental challenges.
- d. Provided with water, electricity, and telecommunication services only where available, but often lacking.
- e. Predominantly underdeveloped and often used for mixed residential–agricultural purposes.
- f. Commands the lowest residential land values.
- g. Characterized by flat terrain and the presence of informal settlements.

**XI. ELEVENTH-CLASS RESIDENTIAL LAND (R11)**

- a. Located along all-weather roads, or in remote areas with limited or undeveloped road access.
- b. Situated in an area predominantly occupied by scattered low-quality housing or improvised structures.
- c. Served by very limited or occasional public transportation.
- d. Located adjacent to tenth-class residential lands.
- e. Provided with basic water sources and limited electricity; telecommunication services are generally unreliable or absent.
- f. Commands lower residential land values than R10.
- g. Characterized by flat to gently rolling terrain, with moderate environmental constraints or seasonal flooding.

**XII. TWELVETH-CLASS RESIDENTIAL LAND (R12)**

- a. Located along seasonal-access roads or narrow interior pathways.
- b. Situated in an area predominantly occupied by makeshift, temporary, or transitional shelters.
- c. Served by extremely limited or informal transport options.
- d. Located adjacent to eleventh-class residential lands.
- e. Water supply is typically communal or derived from natural sources; electricity is minimal or unavailable; telecommunications are generally absent.
- f. Commands lower residential land values than R11.
- g. Characterized by uneven terrain, presence of informal clusters, and exposure to environmental hazards.

**XII. THIRTEENTH-CLASS RESIDENTIAL LAND (R13)**

- a. Located along unmaintained earth roads or footpaths accessible mainly by walking or motorcycles.
- b. Situated in an area predominantly occupied by highly dispersed and temporary residential structures.
- c. Public transportation is generally non-existent.
- d. Located adjacent to twelfth-class residential lands.
- e. Largely lacking in water, electricity, and telecommunication facilities; residents rely on improvised systems.
- f. Commands lower residential land values than R12.
- g. Characterized by irregular terrain and proximity to forests, idle lands, or marginal agricultural areas.

**XIV. FOURTEENTH-CLASS RESIDENTIAL LAND (R14)**

- a. Located in remote areas accessible primarily by footpaths, ungraded trails, or water routes.
- b. Contains extremely sparse, semi-permanent, or nomadic-type residential occupation.
- c. No formal public transportation services.
- d. Located adjacent to thirteenth-class residential lands.
- e. No formal access to utilities; water, power, and telecom are self-sourced or absent entirely.
- f. Commands lower residential land values than R13.
- g. Characterized by rugged terrain, isolation, and high exposure to natural or environmental risks.

**XV. FIFTEENTH-CLASS RESIDENTIAL LAND (R15)**

- a. Located in highly remote, isolated areas, often accessible only via dirt roads, trails, or footpaths;
- b. Characterized by minimal or no residential development, typically used for temporary shelter or subsistence activities;
- c. Completely unserved by public transportation;
- d. Adjacent to fourteenth-class residential lands or wilderness areas, often far from major services, schools, or health facilities;
- e. Lacks all utility services, including water supply, electricity, and telecommunications;
- f. Commands the lowest possible residential land values;
- g. Characterized by difficult terrain, environmental hazards;
- H. Lacks formal settlements, with sparse or scattered development.

**C. INDUSTRIAL LANDS (I1-I3)**

**I. FIRST-CLASS INDUSTRIAL LAND (I1)**

- a. Located along concrete or asphalt road;
- b. Located within 5 kilometers radius from the poblacion of the city proper;
- c. Where vicinity is extremely used for industrial purposes;
- d. Commands the highest industrial land value;

**II. SECOND-CLASS INDUSTRIAL LAND (I2)**

- a. Located along concrete or asphalt road;
- b. Located beyond 5 kilometers radius but not over 10 kilometers from the poblacion of the city proper;
- c. Where vicinity is extremely used for industrial purposes;
- d. Commands lesser land value than the first class industrial land value;

**III. THIRD-CLASS INDUSTRIAL LAND (I3)**

- a. Located along concrete or asphalt road;
- b. Located beyond 10 kilometers radius but not over 10 kilometers from the poblacion of the city proper;
- c. Where vicinity is extremely used for industrial purposes;
- d. Commands lesser land value than the second class industrial land value;

**D. SUBDIVISION (SD1-SD5)**

**I. FIRST-CLASS SUBDIVISION (SD1)**

- a. Located along well-paved concrete road, with a network of roads;
- b. Equipped with high-end amenities such as clubhouse, basketball court, swimming pool, playgrounds and a religious building.

- c. Served by large, well-maintained parks, green spaces, and recreational areas that provide ample outdoor space for residents.
- d. Commands the highest subdivision land values within the city due to its superior infrastructure, location, and amenities.

## **II. SECOND-CLASS SUBDIVISION (SD2)**

- a. Located along asphalt road, with reliable access but less prestigious than concrete roads in SD1.
- b. Equipped with essential amenities, such as basketball court and religious building, but lacks the luxury features (e.g., swimming pool, clubhouse) seen in SD1.
- c. Limited open spaces and recreational areas, generally fewer parks and green spaces compared to SD1.
- d. Commands lower land values than SD1, reflecting its less developed infrastructure and fewer amenities.

## **III. THIRD-CLASS SUBDIVISION (SD3)**

- a. Located along a concrete road, with a more basic and less-developed road network than SD2.
- b. Equipped with limited amenities, typically only a religious building, and possibly a small basketball court.
- c. May have limited or less-developed open spaces, with fewer parks and recreational areas compared to SD1 and SD2.
- d. Commands lower residential land values than SD2, reflecting its simpler infrastructure, location, and amenities.

## **IV. FOURTH-CLASS SUBDIVISION (SD4)**

- a. Located along a dirt or gravel road with limited infrastructure development.
- b. Basic or minimal amenities, possibly only a religious building, with little to no recreational facilities available.
- c. Very limited or poorly maintained open spaces and parks, often lacking community spaces for residents.
- d. Commands lower land values than SD3, often reflecting its more rural, underdeveloped nature.

## **V. FIFTH-CLASS SUBDIVISION (SD5)**

- a. Located along a dirt road, often in more remote or rural areas with limited infrastructure development.
- b. No significant amenities, with possibly only basic access to water and electricity;
- c. Lacks open spaces or recreational areas, typically undeveloped land with minimal community planning.
- d. Commands the lowest land values due to its remote location, lack of amenities, and minimal infrastructure;

### III. SCHEDULE OF BASE UNIT MARKET VALUE FOR AGRICULTURAL LANDS

#### A. LANDS

CLASSIFICATION	CLASS AND UNIT BASE MARKET VALUE (PER HECTARE)		
		2023	2026
<b>IRRIGATED RICE LAND</b>	1 <sup>st</sup>	45,000.00	1,210,000.00
	2 <sup>nd</sup>	37,800.00	690,000.00
	3 <sup>rd</sup>	30,600.00	350,000.00
	4 <sup>th</sup>	23,400.00	-
<b>UNIRRIGATED RICE LAND</b>	1 <sup>st</sup>	27,000.00	77,000.00
	2 <sup>nd</sup>	22,680.00	50,000.00
	3 <sup>rd</sup>	18,360.00	-
<b>UPLAND RICE LAND</b>	1 <sup>st</sup>	18,000.00	54,000.00
	2 <sup>nd</sup>	15,120.00	27,000.00
<b>COCONUT LAND</b>	1 <sup>st</sup>	43,740.00	370,000.00
	2 <sup>nd</sup>	36,351.00	180,000.00
	3 <sup>rd</sup>	12,363.00	120,000.00
<b>CORN LAND</b>	1 <sup>st</sup>	18,000.00	292,030.00
	2 <sup>nd</sup>	15,120.00	149,530.00
	3 <sup>rd</sup>	12,240.00	88,535.00
<b>SUGAR LAND</b>	1 <sup>st</sup>	28,309.50	31,168.76
	2 <sup>nd</sup>	22,720.50	25,015.27
	3 <sup>rd</sup>	15,916.50	21,928.07
	4 <sup>th</sup>	14,337.00	-
<b>FISH POND</b>	1 <sup>st</sup>	27,000.00	539,000.00
	2 <sup>nd</sup>	22,680.00	176,000.00
	3 <sup>rd</sup>	18,360.00	-
	4 <sup>th</sup>	14,040.00	-
<b>SALT BED</b>	1 <sup>st</sup>	149,335.00	164,417.84
	2 <sup>nd</sup>	107,892.00	118,789.09
<b>ABACA LAND</b>	1 <sup>st</sup>	27,094.50	29,831.04
	2 <sup>nd</sup>	14,094.00	15,517.49
<b>NIPA LAND</b>	1 <sup>st</sup>	15,916.50	17,524.04
	2 <sup>nd</sup>	12,514.50	13,778.46
<b>PASTURE LAND</b>	1 <sup>st</sup>	13,365.00	14,714.87

<b>MANGROVE LAND</b>	1st	18,000.00	19,818.00
<b>BANANA LAND</b>	1 <sup>st</sup>	16,608.00	250,750.00
	2 <sup>nd</sup>	-	102,831.44
<b>ORCHARD LAND</b>	1st	14,457.60	15,917.82
<b>DURIAN LAND</b>	1 <sup>st</sup>	-	114,351.00
	2 <sup>nd</sup>	-	96,000.00

**B. IMPROVEMENTS**

CLASSIFICATION	CLASS AND UNIT BASE MARKET VALUE (PER HECTARE)		
		2023	2026
<b>COCONUT TREE</b>	1 <sup>st</sup>	216.00	4,000.00
	2 <sup>nd</sup>	157.00	1,154.00
	3 <sup>rd</sup>	130.00	940.00
	4 <sup>th</sup>	86.00	-
<b>RUBBER TREE</b>	1 <sup>st</sup>	216.00	4,000.00
	2 <sup>nd</sup>	144.00	-
	3 <sup>rd</sup>	108.00	577.00
<b>MANGO TREE (CARABAO)</b>	1 <sup>st</sup>	362.00	3,296.36
	2 <sup>nd</sup>	-	2,885.00
	3 <sup>rd</sup>	-	1,763.72
<b>MANGO TREE (NATIVE AND OTHER VARIETY)</b>	1 <sup>st</sup>	119.00	2,885.00
	2 <sup>nd</sup>	-	1,763.72
	3 <sup>rd</sup>	-	1,200.00
<b>LANZONES TREE</b>	1 <sup>st</sup>	76.00	1,468.98
	2 <sup>nd</sup>		923.20
	3 <sup>rd</sup>		900.00
<b>PLUM TREE</b>	1 <sup>st</sup>	76.00	346.20
	2 <sup>nd</sup>	-	83.68
<b>MARANG TREE</b>	1 <sup>st</sup>	119.00	2,308.00
	2 <sup>nd</sup>	-	2,000.00
	3 <sup>rd</sup>	-	1,214.08
<b>COFFEE TREE</b>	1 <sup>st</sup>	43.00	2,400.00
	2 <sup>nd</sup>	-	230.80
	3 <sup>rd</sup>	-	229.38
<b>CACAO TREE</b>	1 <sup>st</sup>	43.00	1,731.00

<b>MANGOSTEEN TREE</b>	1 <sup>st</sup>	317.00	2,885.00
	2 <sup>nd</sup>	-	350.00
<b>AVOCADO TREE</b>	1 <sup>st</sup>	119.00	923.20
	2 <sup>ND</sup>	-	430.38
<b>NANGKA TREE (JACK FRUITS)</b>	1 <sup>st</sup>	119.00	1,731.00
	2 <sup>ND</sup>	-	-
	3 <sup>RD</sup>	-	131.02
<b>NARANGYITA (PONCAN) TREE</b>	1 <sup>st</sup>	119.00	923.20
	2 <sup>nd</sup>	-	-
	3 <sup>RD</sup>	-	131.02
<b>BANANA (PER HILL)</b>	1 <sup>st</sup>	320.00	2,465.75
	2 <sup>nd</sup>	-	2,096.36
	3 <sup>RD</sup>	-	577.00
<b>CHICO TREE</b>	1 <sup>st</sup>	119.00	692.40
	2 <sup>nd</sup>	-	-
	3 <sup>RD</sup>	-	131.02
<b>JUANI TREE</b>	1 <sup>st</sup>	119.00	2,885.00
	2 <sup>nd</sup>	-	1,763.72
	3 <sup>RD</sup>	-	1,200.00
<b>ORANGE TREE</b>	1 <sup>st</sup>	119.00	346.20
	2 <sup>nd</sup>	-	131.02
<b>STAR APPLE TREE</b>	1 <sup>st</sup>	180.00	346.20
	2 <sup>nd</sup>	-	198.18
<b>TIASAS TREE</b>	1 <sup>st</sup>	119.00	346.20
	2 <sup>nd</sup>	-	131.02
<b>ATIS TREE</b>	1 <sup>st</sup>	43.00	923.20
<b>CALAMANSI TREE</b>	1 <sup>st</sup>	24.00	923.20
<b>DURIAN TREE</b>	1 <sup>st</sup>	481.00	2,400.00
	2 <sup>nd</sup>	-	923.20
<b>POMELO TREE</b>	1 <sup>st</sup>	72.00	923.20
<b>MANDARIN ORANGE TREE</b>	1 <sup>st</sup>	60.00	346.20
<b>GUYABANO TREE</b>	1 <sup>st</sup>	12.00	1,384.80
<b>SANTOL TREE</b>	1 <sup>st</sup>	119.00	1,731.00
<b>SAMPALOC TREE</b>	1 <sup>st</sup>	119.00	577.00
	2 <sup>nd</sup>	-	131.00

<b>GUAVA TREE</b>	1 <sup>st</sup>	36.00	4,114.29
	2 <sup>nd</sup>	-	923.20
	3 <sup>RD</sup>	-	240.00
<b>CAMIAS TREE</b>	1 <sup>st</sup>	24.00	346.20
<b>MACOPA TREE</b>	1 <sup>st</sup>	36.00	346.20
<b>TAMBIS TREE</b>	1 <sup>st</sup>	36.00	346.20
<b>BALIMBING TREE</b>	1 <sup>st</sup>	36.00	5,454.00
	2 <sup>nd</sup>	-	346.20
<b>PAPAYA TREE</b>	1 <sup>ST</sup>	36.00	173.00
<b>SERIGUELAS ATREE</b>	1 <sup>ST</sup>	60.00	346.20
<b>BAMBOO CLUMP</b>	1 <sup>st</sup>	238.00	35,533.28
	2 <sup>nd</sup>	-	1,154.00
<b>RAMBUTAN TREE</b>	1 <sup>st</sup>	-	1,154.00
	2 <sup>nd</sup>	-	-
	3 <sup>RD</sup>	-	940.00

## AGRICULTURAL LANDS

### I. Productivity Classification

#### (1) RICE LAND, IRRIGATED (LOWLAND):

1<sup>ST</sup> Class – With a productivity of 140 – above cavans of palay annually per hectare.

2<sup>nd</sup> Class – With a productivity of 100 – 139 cavans of palay annually per hectare.

3<sup>rd</sup> Class – With a productivity of 99 – below cavans of palay annually per hectare.

#### (2) RICE LAND, UNIRRIGATED (LOWLAND):

1<sup>ST</sup> Class – With a productivity of 70 – above cavans of palay annually per hectare.

2<sup>nd</sup> Class – With a productivity of 50 – 69 cavans of palay annually per hectare.

3<sup>RD</sup> Class – With a productivity of 49 – below cavans palay annually per hectare.

#### (3) UPLAND RICE LAND:

1<sup>ST</sup> Class – With a productivity of 70 – above cavans of palay annually per hectare.

2<sup>nd</sup> Class – With a productivity of 50 – 69 cavans of palay annually per hectare.

3<sup>rd</sup> Class – With a productivity of 49 – below cavans of palay annually per hectare.

(4) COCONUT LAND:

- 1<sup>ST</sup> Class – With a productivity of 75 – above nuts annually per tree.
- 2<sup>nd</sup> Class – With a productivity of 60 – 74 nuts annually per tree.
- 3<sup>rd</sup> Class – With a productivity of 40 – 59 nuts annually per tree.

(5) CORN LAND:

- 1<sup>ST</sup> Class – With a productivity of 200 – above cavans of corn annually per hectare.
- 2<sup>nd</sup> Class – With a productivity of 100 – 199 cavans of corn annually per hectare.
- 3<sup>rd</sup> Class – With a productivity of 99 – below cavans of corn annually per hectare.

(6) SUGAR LAND

- 1<sup>ST</sup> Class – which is capable of yielding 40 tons and above of cane stalk annually per hectare.
- 2<sup>nd</sup> Class – which is capable of yielding 20 – 39 tons of cane stalk annually per hectare.
- 3<sup>rd</sup> Class – which is capable of yielding below 19 tons of cane stack annually per hectare.

(7) FISH POND:

- 1<sup>ST</sup> Class – which is capable of yielding 1,500 kgs and above annually per hectare.
- 2<sup>nd</sup> Class – which is capable of yielding 1,300 – 1,499 kgs annually per hectare.
- 3<sup>rd</sup> Class – which is capable of yielding 1,299 kgs – below annually per hectare.

(8) SALT BEDS:

- 1<sup>ST</sup> Class – Salt beds under operation by “Baldoza”.
- 2<sup>nd</sup> Class – Salt beds under operation by “other means”.

(9) ABACA LAND:

- 1<sup>ST</sup> Class – With a productivity of 2,850 kilos and above of abaca fiber annually per hectare.
- 2<sup>nd</sup> Class – With a productivity of 2,849 kilos and below of abaca fiber annually per hectare.

(10) NIPA LAND:

- 1<sup>ST</sup> Class – which is capable of yielding a gross income of 450,000 pesos and above annually per hectare.
- 2<sup>nd</sup> Class – which is capable of yielding a gross income of below 450,000 pesos annually per hectare.

(11) PASTURE LAND:

- 1<sup>ST</sup> Class – this applies to lands reserved for grazing and herding of cattle, goats, sheep, horses etc.

(12) MANGROVE:

- 1<sup>ST</sup> Class – this applies to all swampy lands, mudflats, etc. growing mangrove and the like perennial plants/trees and all other unproductive lands such as slopes, cliffs and ravines.

(13) BANANA LAND:

- 1<sup>ST</sup> Class – With a productivity of more than 10,000 kilos of banana fruits annually per hectare.
- 2<sup>nd</sup> Class – With a productivity of 2,500 to 10,000 kilos of banana fruits annually per hectare.

(14) ORCHARD LAND:

- 1<sup>ST</sup> Class – this applies to lands commercially planted with any citrus variety like oranges, lanzones, mango, pomelo, santol, and other fruit trees, regardless of annual produce.

(15) DURIAN LAND:

- 1<sup>ST</sup> Class – which is capable of yielding 5 tons and above of durian annually per hectare.
- 2<sup>nd</sup> Class – which is capable of yielding below 5 tons of durian annually per hectare.

The productivity classification of other crop lands not mentioned in the above classification, such as farm, sugar, vegetable, banana, etc. shall be determined by the City Assessor on the basis of annual yield per hectare. Data on production of agricultural lands may be secured from the Offices of the Provincial or City Agriculturist and the Provincial Officer of the Bureau of Plant and Industry.

Each crop land should use the applicable unit measure such as cubic meter for tree farms, picul for sugar, etc. For fruit bearing trees, the number of fruits shall be the basis of measure.

In setting up the ranges of annual yield in each class, the City Assessor should see to it that ranges are reasonable.

#### IV. SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS/STRUCTURES

TYPE OF BUILDING	SINGLE/ DETACHED/ ATTACHED/ DUPLEX/ FAMILY DWELLING	APARTMENT / ROW HOUSE/ TOWN HOUSE	MOTEL/ LODGING INN	COMMERCIAL STALL/ CAR DISPLAY/ SHOWROOM	HOTEL	OFFICE BUILDING	SERVANT'S QUARTER/ GUARD HOUSE	OPEN SHED
TYPE I	5,470.00	8,040.00	8,140.00	3,580.00		9,100.00	690.00	740.00
TYPE II-A	14,630.00	18,710.00	20,250.00	9,090.00		22,480.00	10,570.00	5,550.00
TYPE II-B	15,480.00	19,120.00	21,050.00	9,710.00	23,770.00	24,160.00	13,060.00	6,600.00
TYPE III-A	18,340.00	24,330.00	24,500.00	11,680.00	24,500.00	26,500.00	17,760.00	9,250.00
TYPE III-B	19,210.00	25,100.00	25,900.00	12,200.00	25,430.00	27,510.00	18,640.00	9,720.00
TYPE IV-A	22,050.00	30,420.00	31,740.00	13,730.00	32,610.00	29,400.00	21,750.00	11,000.00
TYPE IV-B	23,430.00	31,920.00	33,620.00	14,580.00	34,410.00	31,060.00	23,130.00	12,150.00
TYPE V	25,900.00	35,450.00	35,980.00	18,830.00	37,810.00	33,850.00	25,850.00	15,910.00

TYPE OF BUILDING	SCHOOL BUILDING	PRE-FABRICATED	CONDOMINIUM	HEALTH CENTER	DAYCARE CENTER	HOSPITAL	GYM/ RECREATIONAL BUILDING	CHURCH/ CHAPEL/ MOSQUE	RESTAURANT
TYPE I	1,700.00								1,300.00
TYPE II-A	6,200.00						7,600.00	1,510.00	6,490.00
TYPE II-B	7,200.00					24,670.00	8,360.00	6,580.00	6,900.00
TYPE III-A	10,500.00					25,400.00	9,740.00	8,470.00	8,600.00
TYPE III-B	12,850.00					26,330.00	9,930.00	8,890.00	9,180.00
TYPE IV-A	17,700.00		15,100.00			33,510.00	11,130.00	10,250.00	12,710.00
TYPE IV-B	18,300.00	22,000.00	17,100.00			35,310.00	14,320.00	11,310.00	13,500.00
TYPE V	25,840.00		29,220.00	21,600.00	25,300.00	38,710.00	16,890.00	14,850.00	15,090.00

TYPE OF BUILDING	WAREHOUSE/ INDUSTRIAL/ BUILDING/ FACTORY	GAS STATION (CANOPY)	SUPER MARKET/ SHOPPING CENTER	THEATER/ CONVENTION HALL	POULTRY/ PIGGERY	RESORT BUILDING	SWIMMING POOL	FUNERAL PARLOR	PORTS
TYPE I	1,300.00					1,300.00			
TYPE II-A	7,290.00			9,290.00	1,600.00	11,440.00			
TYPE II-B	8,050.00			11,740.00	5,200.00	14,470.00		17,180.00	
TYPE III-A	9,530.00		14,400.00	16,430.00	9,340.00	19,450.00		17,690.00	
TYPE III-B	9,710.00	7,800.00	15,120.00	17,200.00	9,830.00	20,330.00		18,340.00	
TYPE IV-A	11,770.00	8,430.00	17,210.00	19,580.00	11,350.00	23,660.00		23,340.00	6,840.00
TYPE IV-B	14,480.00	10,700.00	18,290.00	20,810.00	12,530.00	25,040.00	11,040.00	24,590.00	
TYPE V	17,360.00		21,790.00	26,870.00		27,660.00	12,600.00	28,000.00	

**A. Building should be classified according to the types set below:**

**TYPE I** BUILDINGS OF LIGHT MATERIALS CONSTRUCTION.

- Nipa houses
- Temporary make shift Structure sheds, lean-to or "Barong barong"

**TYPE II** BUILDINGS OF WOOD CONSTRUCTION

- II-A • Coco lumber on structural framings, floorings and sidings, structural members, and G.I. roofing
- II-B • Good lumber on structural framings, floorings and sidings, structural members, and G.I. roofing

**TYPE III** BUILDING SHALL BE COMBINATION OF REINFORCED CONCRETE AND WOOD CONSTRUCTION (Mixed Materials)

III-A

- Columns, beams, walls, floors are all reinforced concrete
- Wooden ceiling joist & ceiling board and red cement flooring
- Wooden trusses or wood framing and jalousie glass windows
- Red cement flooring and jalousie glass window
- With Cor. G.I. Sheets Roofing

III-B

- Columns, beams, walls, floors are all reinforced concrete
- Wooden Ceiling Joist & ceiling Board & tiles flooring
- Wooden trusses or wood framing & sliding or French windows
- Red cement flooring & jalousie glass window
- With Long Span Roofing

**TYPE IV** BUILDINGS SHALL BE COMBINATION OF REINFORCED CONCRETE AND STEEL CONSTRUCTION (Mixed Material)

IV-A

- Structural steel and reinforced concrete columns and beams
- Columns, beams, walls, floors are all reinforced concrete
- Walls are hollow blocks reinforced concrete of purely 'buhos type'
- Roof are Steel Framing, Ceiling joist are metal furring
- Hardilite Ceiling Board and Spandrel Ceiling
- With Cor. G.I. Sheets Roofing

IV-B

- Structural steel and reinforced concrete columns and beams
- Columns, beams, walls, floors and roofs are all reinforced concrete
- Walls are hollow blocks reinforced concrete or purely 'buhos type'
- Roof are Steel Framing, Ceiling joist are metal furring
- Hardilite Ceiling Board and Spandrel Ceiling

- With Long Span Roofing

## **TYPE V BUILDINGS SHALL BE FULLY REINFORCED CONCRETE**

- Structural steel and reinforced concrete columns and beams
- Columns, beams, walls, floors and roofs are all reinforced concrete
- Walls are hollow blocks reinforced concrete or purely 'buhos type'

Note: 2-storey building and above should be analyzed by floor or level based on the given types above. The fair and current market value of old buildings shall be computed on the basis of replacement cost less depreciation. Old buildings shall be valued as new and the corresponding allowable depreciation deducted to arrive at their current and fair market value.

Buildings may be grouped, as follows:

### **A. Residential Buildings**

Any building or portion thereof to be occupied or intended or designated to be built, used, rented, leased, let or hired out to be occupied, or which is occupied for living or residential purposes.

#### **A.1 Single Detached**

Contains only one dwelling unit and is completely separated by open space on all sides from any other structure, except its own garage and shed.

#### **A.2 Duplex**

A building plan has two living units attached to each other, either next to each other above each other.

#### **A.3 Apartments**

A room or suite of two or more rooms, designed and intended for, or occupied by one family for living, sleeping, and cooking purposes.

#### **A.4 Row houses**

A house of not more than two stories composed of row dwelling units entirely separated from one another by partly a wall and with an independent entrance for each dwelling unit.

#### **A.5 Town houses**

One of a row of similar houses that are usually joined by a shared wall.

#### **A.6 Condominiums**

A building or complex of buildings containing a number of individually owned apartments or houses.

### **B. Commercial Buildings**

A building used for stores and/or offices to serve the interest or welfare of others by the practical application of any occupation, vocation, or call.

#### **B.1 Office**

An edifice built to house the office of a person engaged in any occupation, vocation or calling, not purely commercial, mechanical, or agricultural, in which a professed knowledge of skill in the

department of science or learning is used to serve the interest and welfare of others by practical application.

#### B.2 Bank

A building in which the business of banking transacted; a facility where things can be deposited for storage or safekeeping.

#### B.3 Theater

A structure used for dramatic, operatic, motion picture and other performances for admission to which entrance fee or money is received but no audience participation and service allowed.

#### B.4 Motel/lodging Inn

A building containing not more than 15 rooms where lodging is provided for a fixed compensation.

#### B.5 Hotel

A building with more than 15 sleeping rooms, usually occupied singly, where transients are provided with temporary lodging, with or without meals, and no cooking facilities are provided in any individual suite.

#### B.6 Parking Building

Is a building where people can leave their cars.

#### B.7 Recreational Building

A building used for recreational purposes like bowling or billiard hall, night club, club house, etc.

#### B.8 Restaurant Building

A place where meals are served, for payment, to the public.

#### B.9 Shopping Center

A building used as a market (large) or store, especially a food store, operated in part or a serve, cash-carry basis.

#### B.10 Funeral Parlor

A funeral home for memorial service.

#### B.11 Ports

A port is defined as a place where ships may anchor or tie up for shelter, repair, loading/discharging of cargo, or waterborne commerce. Ports can be classified as seaport, fishing port, inland ports and smart port.

A commercial port is a facility designed for public use, specializing in the mooring, loading, or unloading of cargo and passengers as its main business activity.

Government Port: a port designated coastal or inland area featuring structures such as piers, docks, and warehouses owned, developed, and managed by the government for facilitating water-borne commerce, vessel anchorage, cargo handling, and passenger services, serving public interest and commerce.

### **C. Industrial Buildings**

A building utilized for manufacturing goods or finished materials; manufacturing plant.

#### **C.1 Factory**

A building or group of buildings where goods are manufactured or assembled chiefly by machine.

#### **C.2 Warehouses or Bodegas**

Any building the primary purpose of which is storage of goods, wares, merchandized, utilities and/or other personal belongings.

#### **C.3 Ports**

An industrial port is classified under port facilities, generally categorized as a business, mercantile, or transportation complex.

### **D. Agricultural Structures**

A building utilized for:

#### **D.1 Barn**

A large farm building used for storing grain, hay, or straw or for housing livestock.

#### **D.2 Poultry House**

A building in which poultry are sheltered or reared; a henhouse or chicken-house.

#### **D.3 Hog House**

A building in which hogs are housed; a building with facilities for housing a number of hogs under one roof.

#### **D.4 Greenhouse**

A building or part of a building that has glass walls and glass roof and that is used for growing plants.

### **OTHER KINDS OF BUILDINGS**

**GARAGE** A building or portion thereof in which motor vehicle/s is/are stored, repaired, or kept.

**GUARDHOUSE** An accessory building or structure used by a security guard while on duty.

**SERVANT'S QUARTERS** A room within the dwelling or in an accessory where servants, maids, or helpers of the family are housed.

**GYM / RECREATIONAL BUILDING** A building used for recreational purposes like a bowling or billiard hall, night club, club house, etc.

SCHOOL BUILDING

A building designed and equipped for the purpose of teaching and learning.

HOSPITAL BUILDING

An institution providing health service, primarily for in-patients, and medical or physical care of the sick or injured, including, as integral part thereof such as related facilities as laboratories, outpatient department, training facilities, and offices.

CHURCH/  
CHAPEL/  
MOSQUE

A building for religious worship and services held in it.

THEATER

A structure used for dramatic, operatic, motion picture and other performances for admission to which entrance fee or money is received but no audience participation and service are allowed.

CONVENTION HALL

A building designed for assembly of delegates for common purposes.

AUDITORIUM

The part of the theater in which the audience sits or an assembly room.

HANGAR

A large shed to house aircraft.

COLD STORAGE

A building mainly used for deposit and storage.

<b>STRUCTURAL TYPE I</b>				
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>				
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	
FOUNDATION		DOORS		
	* PLAIN CONCRETE		*BAMBOO	
COLUMNS			* WOOD (COCO LUMBER)	
	*WOOD (COCO LUMBER)			
BEAMS	*BAMBOO		STAIRS	
	* WOOD (COCO LUMBER)			* WOOD (COCO LUMBER)
ROOFING				PARTITION

	*NIPA PALM LEAVES OR		*BAMBOO
	* NIPA/ANAHAW/COG ON		* WOOD (COCO LUMBER)
ROOF FRAMING	*BAMBOO	WALL FINISH	
	* WOOD (COCO LUMBER)		
EXTERIOR WALLS	* WOOD (COCO LUMBER)	ELECTRICAL CONDUIT	
	*SAWALI (WOVEN BAMBOO MAT		
	*BAMBOO		*OPEN WIRING
		TOILET & BATH	*PLAIN CEMENT
		PLUMBING & SEWERS	*PVC PIPES
FLOORING	*WOOD (COCO LUMBER)		
	*BAMBOO		
WINDOWS		CEILING	
	* WOOD (COCO LUMBER)		
	*BAMBOO		

<b>STRUCTURAL TYPE II-A</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCED CONCRETE	DOORS	
COLUMNS			* FLUSH TYPE (COCO LUMBER & ORDINARY SOFT PLYWOOD)
	* WOOD (COCO LUMBER)		
BEAMS		STAIRS	
	* WOOD (COCO LUMBER)		

			* WOOD (COCO LUMBER)
ROOFING	* CORRUGATED G.I. SHEETS	PARTITION	
			*SOFT WOOD (BOARD)
			* WOOD WALLS (HORIZONTAL AND VERTICAL JOIST)
ROOF FRAMING		WALL FINISH	
	* WOOD (COCO LUMBER)		
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
	* WOOD (COCO LUMBER)		
			*WOOD MOLDING
		*OPEN WIRING	
		TOILET & BATH	*PLAIN CEMENT
FLOORING	*PLAIN CONCRETE	PLUMBING & SEWERS	*PVC PIPES
	* SOFT WOOD (FLOORING)		
	*BEAMS & FLOOR JOIST (COCO LUMBER)		
		CEILING	* WOOD (COCO LUMBER)
			*SOFT WOOD (PLYWOOD)
WINDOWS FOUNDATION			
	* WOOD (COCO LUMBER)		

<b>STRUCTURAL TYPE II-B</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCED CONCRETE	DOORS	

COLUMNS			* FLUSH TYPE (GOOD LUMBER & ORDINARY SOFT PLYWOOD)
	* WOOD (GOOD LUMBER)		
BEAMS	* WOOD (GOOD LUMBER)	STAIRS	
			* WOOD (GOOD LUMBER)
ROOFING	* CORRUGATED G.I. SHEETS	PARTITION	
			*SOFT WOOD (BOARD)
			* WOOD (GOOD LUMBER)
ROOF FRAMING		WALL FINISH	
	* WOOD (GOOD LUMBER)		
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
	* WOOD (GOOD LUMBER)		
			*WOOD MOLDING
		TOILET & BATH	
			*PLAIN CEMENT
FLOORING	*PLAIN CONCRETE	PLUMBING & SEWERS	*PVC PIPES
	* SOFT WOOD (FLOORING)		
	*BEAMS & FLOOR JOIST (GOOD LUMBER)		
		CEILING	* WOOD (GOOD LUMBER)
	*SOFT WOOD (PLYWOOD)		
WINDOWS			
	* WOOD (GOOD LUMBER)		

<b>STRUCTURAL TYPE III-A</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCED CONCRETE	DOORS	
COLUMNS			* PANEL TYPE (COCO LUMBER & ORDINARY PLYWOOD)
	* WOOD (COCO LUMBER)		
	*REINFORCED CONCRETE	*PVC	
BEAMS		STAIRS	
	* WOOD (COCO LUMBER)		* WOOD (COCO LUMBER)
ROOFING	* CORRUGATED G.I. SHEETS	PARTITION	
			* PLYWOOD (ORDINARY)
			* WOOD (COCO LUMBER)
ROOF FRAMING	* WOOD (COCO LUMBER)	WALL FINISH	*CHB PLASTERED FINISH
			*WOODEN PANEL (COCO LUMBER)
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
	* WOOD (COCO LUMBER)		*WOOD MOLDING
	*CHB (PLASTERED)		
		TOILET & BATH	* TILES (CERAMIC)
			*PLAIN CEMENT
FLOORING	*PLAIN CONCRETE (FINISHED)	PLUMBING & SEWERS	*PVC PIPES
	* WOOD (COCO LUMBER)		
		CEILING	* WOOD (COCO LUMBER)
			* PLYWOOD (ORDINARY)

WINDOWS			
	* WOOD (COCO LUMBER)		

<b>STRUCTURAL TYPE III-B</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCED CONCRETE	DOORS	
COLUMNS			* PANEL TYPE (GOOD LUMBER & ORDINARY PLYWOOD)
	* WOOD (GOOD LUMBER)		
	*REINFORCED CONCRETE	*PVC	
BEAMS		STAIRS	
	* WOOD (GOOD LUMBER)		* WOOD (GOOD LUMBER)
ROOFING	* REINFORCED CONCRETE	PARTITION	
	* CORRUGATED G.I. SHEETS		
	* COLORED ROOFING (LONG SPAN)		
			* SOFT WOOD (PLYWOOD)
			* WOOD WALLS (HORIZONTAL & VERTICAL JOIST)
ROOF FRAMING	* WOOD (GOOD LUMBER)	WALL FINISH	*CHB PLASTERED FINISH
	* STEEL (C-PURLINS & TUBULAR)		*WOODEN PANELS (GOOD LUMBER)
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
	* WOOD (GOOD LUMBER)		
	* G.I. SHEETS (CLAD WALLING)		*WOOD MOLDING

	*CHB (PLASTERED)		
		TOILET & BATH	* TILES (CERAMIC)
		PLUMBING & SEWERS	*STEEL PIPES *PVC PIPES
FLOORING	* TILES (CERAMIC)		
	* WOOD (GOOD LUMBER)		
	* CONSTRUCTED WOOD (FLOORING)	CEILING	* WOOD (GOOD LUMBER) * MARINE PLYWOOD * CONSTRUCTED WOOD
WINDOWS	*FRENCH WINDOW		
	*ALUMINUM FRAME		
	* WOOD (GOOD LUMBER)		

<b>STRUCTURAL TYPE IV-A ( TO INCLUDE PRE-FABRICATION CONTAINER VAN)</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCE CONCRETE	DOORS	
COLUMNS	* STEEL (CIRCULAR & SQUARE PIPE)		* PANEL TYPE (GOOD LUMBER & ORDINARY PLYWOOD)
	*REINFORCE CONCRETE		* PVC
			* STEEL
BEAMS		STAIRS	* STEEL
	*REINFORCE CONCRETE		
ROOFING	* COLORED ROOFING (LONG SPAN)		* RC STAIRS
		PARTITION	*RC *CHB PLASTERED * G.I. SHEETS (CLAD WALLING) * CONSTRUCTED WOOD (PLYWOOD)

			* WOOD WALLS (HORIZONTAL & VERTICAL JOIST)
ROOF FRAMING	* STEEL (ANGLE BAR)	WALL FINISH	*CHB PLASTERED FINISH
	* STEEL (C-PURLINS & ANGLE BAR)		
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
			*METAL MOLDING
	NATURAL STONE (MARBLE, LIMESTONE)		*WOOD MOLDING
	*CHB (PLASTERED)		
		TOILET & BATH	* TILES (CERAMIC,MARBLE)
FLOORING		PLUMBING & SEWERS	*STEEL PIPES
	* TILES (CERAMIC,MARBLE)		*PVC PIPES
			*CONCRETE PIPES
	*REINFORCE CONCRETE FOR UPPER FLOOR	CEILING	* WOOD (GOOD LUMBER)
WINDOWS			* MARINE PLYWOOD
	*STEEL CASEMENT		* CONSTRUCTED PLYWOOD
	*ALUMINUM FRAME		* ASBESTOS
	*GRILLS		

<b>STRUCTURAL TYPE IV-B</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	*REINFORCED CONCRETE	DOORS	
			* ALUMINUM & FRAME
COLUMNS			* PANEL TYPE (GOOD LUMBER & ORDINARY PLYWOOD)

	*REINFORCED CONCRETE		*PVC
BEAMS			*GLASS AND ALUMINUM FRAME
		STAIRS	* CARBON STEEL
	*REINFORCED CONCRETE		* STAINLESS STEEL
ROOFING	* COLORED ROOFING (LONG SPAN)		*REINFORCED CONCRETE STAIRS
	* CONCRETE DECK	PARTITION	*REINFORCED CONCRETE
	* STEEL DECK		*CHB PLASTERED
			* G.I. SHEETS (CLAD WALLING)
ROOF FRAMING		WALL FINISH	*CHB PLASTERED FINISH
	METAL FURRING		
	* STEEL (SPANDREL)		
	* STEEL (C-PURLINS & ANGLE BAR)		
EXTERIOR WALLS		ELECTRICAL CONDUIT	*PVC CONDUIT
			*METAL MOLDING
	NATURAL STONE (MARBLE, LIMESTONE)		*WOOD MOLDING
	NATURAL STONE (GRANITE)		
	*CHB (PLASTERED)	TOILET & BATH	NATURAL STONE (MARBLE, LIMESTONE)
			NATURAL STONE (GRANITE)
FLOORING		PLUMBING & SEWERS	*STEEL PIPES
			*PVC PIPES

	NATURAL STONE (MARBLE, LIMESTONE)		*CONCRETE PIPES
	NATURAL STONE (GRANITE)		*ASBESTOS PIPES
	*REINFORCED CONCRETE FOR EVERY FLOOR	CEILING	* WOOD (HARDILITE CEILING)
			*SPANDREL CEILING
WINDOWS	*STEEL CASEMENT		*ASBESTOS
	*ALUMINUM GLASS FRAME		*ACOUSTIC
	*GRILLS		*GYPSUM BOARD
	*FIXED GLASS		

<b>STRUCTURAL TYPE V</b>			
<b>STRUCTURAL MATERIAL'S CHECKLIST</b>			
<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>	<b>STRUCTURAL PARTS</b>	<b>MATERIALS</b>
FOUNDATION	* REINFORCED CONCRETE	DOORS	*STEEL
	* PLAIN CONCRETE		*ALUMINUM
COLUMNS	*STEEL		*WOOD
	*WOOD		*GLASS
	*REINFORCED CONCRETE		*GRILLS
BEAMS	*STEEL		*PVC
	*WOOD	STAIRS	* STEEL
	*REINFORCED CONCRETE		* WOOD
ROOFING	* G.I. SHEETS		* RC STAIRS
	* ASBESTOS	PARTITION	*RC

	* CONCRETE DECK		*CHB
	* LONG SPAN ROOFING		*G.I. SHEETS
	*NIPA / ANAHAW / COGON		*WOOD
ROOF FRAMING	* STEEL	WALL FINISH	*CEMENT PLASTER
	* WOOD		*WOODEN PANELS
EXTERIOR WALLS	*PLAIN CONCRETE	ELECTRICAL CONDUIT	*PVC CONDUIT
	*WOOD		*METAL MOLDING
	*PLAIN CEMENT		*WOOD MOLDING
	*CHB		*OPEN WIRING
	*REINFORCE CONCRETE	TOILET & BATH	*MARBLE/TILES
	*SAWALI		*PLAIN CEMENT
	*BAMBOO	PLUMBING & SEWERS	*STEEL PIPES
FLOORING	*PLAIN CONCRETE		*PVC PIPES
	*WOOD		*CONCRETE PIPES
	*MARBLES/TILES		*ASBESTOS PIPES
	*REINFORCE CONCRETE FOR UPPER FLOOR	CEILING	*WOOD
			*LAWANIT
WINDOWS	* STEEL		*ASBESTOS
	* ALUMINUM		*SPANDRELS
	* WOOD		*ACOUSTIC
	* GLASS		
	* GRILLS		

## B. Depreciation Table

NO. OF YEARS		BUILDING CLASSIFICATION								
	Bldg. Age	I	II-B	II-A	III-B	III-A	IV-B	IV-A	V-B	V-A
		(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Estimated Economic Life		<b>15</b>	<b>18</b>	<b>20</b>	25	<b>30</b>	<b>38</b>	<b>40</b>	<b>45</b>	<b>50</b>
1st 3 years of GR	1	6.7	5.6	5.0	4.0	3.3	2.6	2.5	2.2	2.0
	2	13.3	11.1	10.0	8.0	6.7	5.3	5.0	4.4	4.0
	3	20.0	16.7	15.0	12.0	10.0	7.9	7.5	6.7	6.0
2nd 3 years of GR	4	26.7	22.2	20.0	16.0	13.3	10.5	10.0	8.9	8.0
	5	33.3	27.8	25.0	20.0	16.7	13.2	12.5	11.1	10.0
	6	40.0	33.3	30.0	24.0	20.0	15.8	15.0	13.3	12.0
3rd 3 years of GR	7	46.7	38.9	35.0	28.0	23.3	18.4	17.5	15.6	14.0
	8	53.3	44.4	40.0	32.0	26.7	21.1	20.0	17.8	16.0
	9	60.0	50.0	45.0	36.0	30.0	23.7	22.5	20.0	18.0
4th 3 years of GR	10	66.7	55.6	50.0	40.0	33.3	26.3	25.0	22.2	20.0
	11	73.3	61.1	55.0	44.0	36.7	28.9	27.5	24.4	22.0
	12	80.0	66.7	60.0	48.0	40.0	31.6	30.0	26.7	24.0
5th 3 years of GR	13	86.7	72.2	65.0	52.0	43.3	34.2	32.5	28.9	26.0
	14	93.3	77.8	70.0	56.0	46.7	36.8	35.0	31.1	28.0
	15		83.3	75.0	60.0	50.0	39.5	37.5	33.3	30.0
6th 3 years of GR	16		88.9	80.0	64.0	53.3	42.1	40.0	35.6	32.0
	17			85.0	68.0	56.7	44.7	42.5	37.8	34.0
	18				72.0	60.0	47.4	45.0	40.0	36.0
	19				76.0	63.3	50.0	47.5	42.2	38.0
	20				80.0	66.7	52.6	50.0	44.4	40.0
After 20 years of GR	21					70.0	55.3	52.5	46.7	42.0
	22					73.3	57.9	55.0	48.9	44.0
	23					76.7	60.5	57.5	51.1	46.0
	24						63.2	60.0	53.3	48.0
	25						65.8	62.5	55.6	50.0
	26						68.4	65.0	57.8	52.0
	27								60.0	54.0
	28								62.2	56.0
	29								64.4	58.0
	30									60.0
	31-50									
Estimated Residual Value (%)		10	12	15	20	25	33	35	37	40

**C. EXTRA ITEMS AS COMPONENT PARTS OF BUILDINGS**

1. SPECIAL GLASS PANEL:

a. Analok Bronze Glass,	1/4" thick	P 2,160.00/sqm
	3/8" thick	P 11,285.00/sqm
	1/2" thick	P 12,587.00/sqm
b. Aluminum Clear Glass,	1/4" thick	P 2,517.00/sqm
	3/8" thick	P 5,643.00/sqm
	1/2" thick	P 6,250.00/sqm

2. EXCESS HEIGHTS:

- a. Residential and Commercial..... Add 20% of Base Value for every meters in excess of three (3) meters
- b. Bodega and Factory..... Add 15% of Base Value for every meters in excess of 4.50 meters

3. DECK:

- a. Open-Area x 20% of the Basic Rate
- b. Covered (no siding) – Area x 30% for every inch thick/sqm

4. PAVEMENT:

- a. Asphalt one course,
  - a.1. one layer P900.00/sqm.
  - a.2. two layer P1,800.00/sqm.
- b. Concrete, P360.00 for every inch/sqm

- 1. CARPORT 40% of B.V
- 2. MEZZANINE 60% of B.V
- 3. TERRACE (Covered) 50% of B.V
- 4. TERRACE (Open) 10% of B.V

- 5. BASEMENT Add 10% of B.V
- 6. BALCONY 50% of B.V

SCHEDULE OF VALUE FOR FENCES

1. CONCRETE HOLLOW BLOCKS - 2.00 meters' high

- a. With plaster finish P11,480.00//linear meter
- b. Without plaster finish P10,580.00linear meter
- c. With plaster finish and one face Adobe P13,720.00/linear meter
- d. With plaster finish and one faced washed out pebbles P16,500.00/linear meter
- e. With plaster finish and one Stone Age P9,010.00/linear meter
- f. CHB Plaster with one stone age P15,370.00/linear meter

\*Add P96.00 per linear meter for every meter additional height

- 2. GOOD LUMBER POST SET ON CONCRETE FOUNDATION P6,080.00/linear meter
- 3. 10MM SQUARE BAR GRILLS WITH CONCRETE FOUNDATION AN HOLLOWBLOCKS P12,010.00/linear meter
- 4. CYCLONE/INTERLINK WIRE WITH CONCRETE FOUNDATION AND HOLLOW BLOCKS P11,910.00/linear meter
- 5. 22MM SQUARE BARS WITH ANGLE BAR AND CONCRETE FOUNDATION P19,590.00/linear meter
- 6. GATES – 2.00 meters' high
  - a. Plain Sheet
    - a.1. Swing type Steel Gate P3,520.00/sqm
    - a.2. Sliding gate P5,830.00/sqm
    - a.3. Motorized Steel Gate P11,670.00/sqm
  - b. Roll-Up Steel Doors
    - b.1. Chain Operated P11,400.00/sqm
    - b.2. Manual P11,100.00/sqm

## **V. MISCELLANEOUS PROVISIONS**

### **RULES IN THE APPRAISAL OF REAL PROPERTY**

#### **A. Appraisal of Residential, Commercial and Industrial Lands**

1. If a property is not listed or valued in the schedule, it will be appraised at its current market value, as determined by the City Assessor, following the Philippine Valuation Standards.
2. Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it. Actual use refers to the purpose for which the property is principally or predominantly utilized by the person in possession of the property.
3. Lands located in areas of mixed land uses such as residential with commercial or industrial, the predominant use of the lands in that area shall govern the classification and valuation thereof. If the predominant use is residential, all lands in that area shall be classified as residential; if the predominant use is commercial or industrial, all lands in that area shall be classified as such.
4. For lots abutting streets or major roads, the land value shall be based on the unit value indicated in the approved Schedule of Market Values (SMV) for the corresponding street or road. The base value shall be applied to the portion of the lot within the prescribed standard depth from the road, subject to the following percentage adjustments according to distance from the road frontage:

<b>Distance from Major Roads/Streets</b>	<b>Unit Value (Application)</b>
<b>Residential</b>	
First 30 meters	100% of base value
Next 30 meters	80% of base value
Next 30 meters	60% of base value
Next 30 meters	40% of base value
Next 30 meters	20% of base value
Beyond the depth indicated	Barangay land value
<b>Commercial</b>	
First 40 meters	100% of base value
Next 40 meters	80% of base value
Next 40 meters	60% of base value
Next 40 meters	40% of base value
Next 40 meters	20% of base value
Beyond the depth indicated	Barangay land value
<b>Industrial</b>	
First 50 meters	100% of base value
Next 50 meters	80% of base value
Next 50 meters	60% of base value
Next 50 meters	40% of base value
Next 50 meters	20% of base value
Beyond the depth indicated	Barangay land value

For lots located beyond the prescribed standard depth, valuation shall be based on the applicable barangay land value. Provided, however, that such valuation shall not result in a higher land value than those computed using street or road value adjustments.

- Appraisal by stripping method shall be adopted where the length of the land exceeds the established depth for residential area as determined on the SMV wherein 100% for the 1<sup>st</sup> strips, 80% for 2<sup>nd</sup> strip, 60% for the 3<sup>rd</sup> strip, 40% of the base value for the remaining area. Stripping method shall only be applied on residential lots, not on commercial and

industrial properties. Stripping shall not be applied on properties using barangay values already.

Strips
1 <sup>st</sup> strip- 100%
2 <sup>nd</sup> strip- 80%
3 <sup>rd</sup> strip- 60%
4 <sup>th</sup> strip- 40%

Where stripping is applicable:

- Only for residential lots;
- Lots abutting street/road;

Further, stripping method shall not apply to corner residential lots and subdivision residential lots.

6. Corner influence value of 10% of the base value shall be added to the valuation of lots situated at the corner of two streets or road. Provided, however, if the streets or roads have different base values, the higher base value shall be used in the computation thereof.
7. For lands bounded by 2 streets that are not considered corner lots, the higher street value shall be applied, provided that the value per square meter for the last strip shall not be lower than the value per square meter of lots in the other street.
8. The adjustment value for frontage shall be added to the valuation of all commercial lots fronting streets or roads. The same is applied by multiplying the length of frontage of the subject property in linear meters by 50% of the unit base value applicable thereof.
9. A lot or parcel of land classified and appraised as commercial or industrial occupied by a building used both for residential and commercial or industrial purposes shall be assessed on the basis of the predominant use of the building or buildings. If the predominant use of the building is residential, the assessment level fixed thereon for residential land shall be applied on the market value of the lot or parcel determined on the basis of the schedule of base market values; if industrial or commercial, the assessment level for industrial or commercial shall be applied on the basis of the schedule of base market values.
10. Vacant or idle land located in a purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as Commercial. If located in a purely Industrial area, the vacant or idle land shall be classified as industrial. Provided, however, that if there is no predominant use, the zoning ordinance shall be used.

11. For low and sunken areas of the land, a reduction by the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots. Provided, however, that such reduction will in no case exceed 30% of the base value thereof.
12. Road or street in urban subdivision, unless already donated and turned over go to the government shall be listed separately as taxable in the name of the subdivision owner, Developer or Homeowner Association as the case may be and shall be valued uniformly at 30% of the base value per square meter in accordance with this schedule.
13. Park and Open space shall be valued at 30% of the base value applicable to the particular area where they are located.
14. Lands actually used as residential shall be classified and valued as residential lands; and those actually used as commercial shall likewise be classified and valued as Commercial, and so forth. The market value to be applied to the land to be assessed shall be the corresponding market value as provided for in this Schedule of Market Values.
15. As additional Ad Valorem Tax on idle Lands, a city may levy an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.
  1. Residential/ Commercial lands located in a city, more than one thousand 1,000 square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property.
  2. Regardless of land area, this Section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

## **B. Appraisal of Agricultural Lands**

- The unit base value per hectare prescribed in the SFMV is multiplied by the area of the agricultural land to arrive at the market value for the different kinds and sub classes of agricultural lands. Apparently, the kind of plants and trees determine the classification and value of agricultural land.

- Adjustment Factors

IV. The following are the percentages of adjustments for the valuation of agricultural lands:

Type of Road

Type of Road	% Adjustment
Provincial or National Highways	No deduction from basic value of 100%
For other all-weather roads	3% deduction from basic value of 100%
Along Dirt Road	6% deduction from basic value of 100%
For no road outlet	9% deduction from basic value of 100%

Location

Distance in km to:	All-Weather Roads	Loading Trading Center (Poblacion)
0 to 1	0%	+5%
over 1 to 3	-2%	0%
over 3 to 6	-4%	-2%
over 6 to 9	-4%	-4%
over 9	-8%	-6%

The distance of property from all-weather road, landing places along sea coast and from trading center (poblacion) shall be measured from center of the lot or parcel nearest to such road or center. All-weather road includes municipal, provincial, national and all other public roads traversable by trucks, cars and other forms of motor vehicles under any kind of weather.

- Agricultural land convertible into residential subdivisions or industrial land shall be classified and valued as agricultural until such time that they shall have been actually converted and developed into such.
- For land reclassification, the following documents are required:
  - o Approved Locational Clearance and Land Use Certification from the City Planning and Development Coordinator are required for the processing of reclassification.

- o Certification from Department of Agrarian Reform or National Irrigation Authority
- Where lands are already subdivided to smaller parcels, even without improvements, but actual condition no longer satisfies the definition of Agricultural land under the Local Government Code, may be assessed as residential.
- This Office shall use the word *reassessment* instead of *reclassification* since changes on properties are based on its actual use. The basis in assessing properties must accord and conform to the actual, direct and exclusive use of properties at the time of assessment. Indicate additional notation in the Memorandum portion of the tax declarations following BLGF Memorandum Circular 32-2015 dated December 28, 2015:

*“Reassessment is made solely for real property taxation purpose pursuant to Sec 217 of RA 7160 and should not be considered as conversion as contemplated under RA 6657.”*

### **Certificate of Stewardship**

In cases involving Awards of Stewardship, improvements introduced shall be assessed in the name of the stewards and shall be subject to Real Property Tax. The land, however, shall remain assessed in the name of the Republic of the Philippines and shall be exempt from Real Property Tax.

### **C. Appraisal of Buildings and Improvements**

The appraisal of buildings shall be in accordance with the approved Schedule of Base Unit Construction Cost (SBUCC) for buildings, which is an integral part of the SFMV, and supported by the following:

- Copy of the approved building permit, building plan, and/or Certificate of Completion or Certificate of Occupancy permit from local officials concerned;
- Notice of the date of inspection, if the owner/administrator is not around during the discovery;
- Report of inspection of the building/structure; and
- Accomplished affidavit of ownership or Sworn Statement of the market value of the property, in the absence of a building permit or Certificates required under Item (a) above.

- For the appraisal of buildings and other structures, the SBUCC shall be used. The SBUCC refers to the base unit construction cost of buildings per square meter including the additional items as may be determined by the assessor. It should conform with the structural designs, types and other amenities in accordance with the National Building Code of the Philippines.
- “Building Improvement” refers to enhancements or modifications introduced by the lessee to the leased premises at the lessee’s expense. For purposes of assessing building improvements, the market value shall be based on the construction cost indicated in the approved renovation or building permit. In the absence of such permit, the assessment shall be based on the construction cost declared in the duly accomplished Sworn Statement.

#### **D. Appraisal of Machinery and Equipment**

1. Machinery refers to machines, equipment, mechanical contrivances, instruments, appliances, or apparatus *which may or may not be attached, permanently or temporarily,* to the real property.

It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are *actually, directly, and exclusively used to meet the needs of the particular industry, business or activity,* and which, by their very nature and purpose, are designed for or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;

2. Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, fax, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines, which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule.
3. Machinery that is permanently attached to land and buildings is subject to the real property tax, even though this is actually, directly, and exclusively used for religious, charitable or educational purposes.
4. Machinery that is not permanently attached to real estate is:
  - a. Subject to the real property tax if it is an essential and principal element of an industry, work or activity without which such industry, work or activity cannot function; and

- b. Not subject to the real property tax if it is not an essential and principal element of an industry, work or activity.

Notwithstanding rules 1 and 2, machinery of non-stock, non-profit educational institutions used actually, directly, and exclusively for educational purposes is not subject to real property tax.

5. The fair market value of brand-new machinery shall be acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
6. If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to pesos cost on the basis of foreign currency exchange rates as fixed by the Central Bank.
7. The formula for imported machinery is, as follows:

$$RCN = \text{Acquisition Cost} \times \frac{\text{Ex Rate V}}{\text{Ex Rate A}} \times \text{Price Index of supplying country}$$

Where:

Acquisition Cost = Cost of Machinery, Insurance and Freight  
 Ex Rate V = Exchange Rate on the Date of Valuation  
 Ex Rate A = Exchange Rate on the Date of Acquisition  
 Price Index = International Price Index or Trending Factor

8. Formula for Locally Manufactured Machinery

$$RCN = \text{Original Cost} \times \text{Local Index Factor}$$

Where:

RCN = Reproduction/Replacement Cost New  
 OC = Original Cost  
 LIF = Local Index Factor

9. Once the RCN has been estimated, the next step is to adjust for depreciation. Depreciation can be estimated by using the straight-line method. Total depreciation of the machine is derived by dividing the effective age of the machine by its estimated economic life, then multiplied by the RCN. The straight-line method of depreciation is represented by the following formula:

$$\text{Depreciation} = RCN \times \frac{EL - REL}{EL}$$

Where:

RCN=           Reproduction Cost New  
REL =           Remaining Economic Life  
EL =            Economic Life

10. Depreciation Allowance for machinery - For purpose of assessment, an allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction, as the case may be, for each year use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original replacement.

#### **E. Exemptions from Real Property Tax**

The following are exempted from payment of the real property tax:

- a). Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- b). Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- c). All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d). All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- e). Machinery and equipment used for pollution control and environmental protection.

#### **F. Rules in the Assessment or Reassessment of Real Property**

1. All real properties, whether taxable or exempt, shall be appraised based on the applicable Schedule of Market Values for Lands and Base Unit Construction Cost prepared by the City Assessor.
2. Real property declared for the first time shall be assessed for the period during which it would have been liable, but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however, that such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period. Provided further, that the total tax liability shall include the current year in addition to the ten (10) years back taxes.

3. If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of 2% per month or a fraction thereof until such taxes are fully paid.
4. All assessments or reassessments made after the 1st day of January of any year shall take effect on the first (1st) day of January of the succeeding year; Provided, however, that the reassessment of real property due to the following:

Partial or total destruction;

- a. To any great sudden inflation or deflation of real property values;
  - b. To the gross illegality of the assessment when made; and
  - c. Shall be made within (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following reassessment.
5. When real property is assessed for the first time or when an existing assessment is increased or decreased, the provincial, city or municipal assessor shall within thirty (30) days give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.