



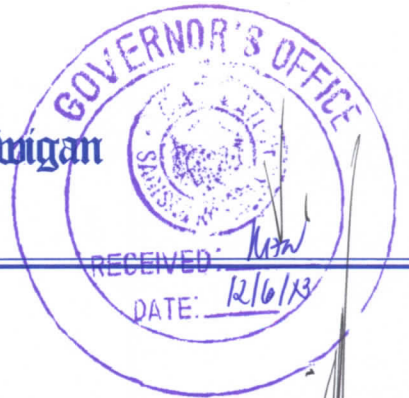
Republika ng Pilipinas

Tanggapan ng Sangguniang Panlalawigan

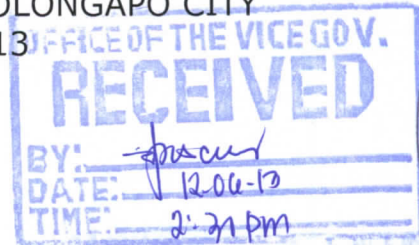
Balanga City, Bataan

SANGGUNANG PANLALAWIGAN
CAPITOL BATAAN

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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNANG PANLALAWIGAN OF BATAAN HELD AT
FENG HUANG RESTAURANT, SBMA, OLONGAPO CITY
ON NOVEMBER 13, 2013



PRESENT:

Hon. Efren E. Pascual, Jr., Vice-Governor and Presiding Officer

FIRST DISTRICT:

Hon. Dexter B. Dominguez, Board Member

Hon. Rolando Z. Tigas, Board Member

Hon. Reynaldo T. Ibe, Jr., Board Member

SECOND DISTRICT:

Hon. Jovy Z. Banzon, Board Member

Hon. Edgardo P. Calimbas, Board Member

Hon. Dante R. Manalaysay, Board Member

Hon. Gerardo R. Roxas, Board Member

Hon. Jose C. Villapando, Sr., Board Member

Hon. Jose M. Carandang, Board Member (FABC President)

Hon. Louise Gabriel Q. Del Rosario, Board Member (SKF President)

ABSENT:

Hon. Aristotle J. Gaza, Board Member (O.B.)

Hon. Gaudencio C. Ferrer, Board Member (O.B.)

Hon. Manuel N. Beltran, Board Member (PCL President) (Excused)

RESOLUTION NO. 123

A RESOLUTION APPROVING THE PROVINCIAL ORDINANCE NO. 8
ADOPTING/PROVIDING SCHEDULE OF FAIR MARKET VALUES OF REAL
PROPERTIES (LAND, BUILDING AND OTHER STRUCTURES, ETC.) AND
FIXING ASSESSMENT LEVELS THERETO FOR PURPOSES OF THE 2013
GENERAL REVISION OF REAL PROPERTY ASSESSMENTS AND APPROVING
IT'S GUIDELINES IN THE CLASSIFICATION, APPRAISAL AND ASSESSMENT
OF REAL PROPERTY FOR TAXATION PURPOSES.

WHEREAS, pursuant to Section 219 of the New Local Government
Code of 1991 and Article 310 of its Implementing Rules and Regulations,
hereinafter referred to as the Code and IRR, respectively, the Provincial

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Provincial Governor

Assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Code and every three (3) years thereafter;

WHEREAS, under Section 212 of the Code and Articles 303 of its IRR:

- a. Before general revision of property assessment is made, there shall be prepared a Schedule of Fair Market Values by the Provincial Assessor for the different classes of real property situated within the territorial jurisdictions of the Province;
- b. The preparation of the Schedule of the Fair Market Values was made by the Provincial Assessor with the assistance of the Municipal Assessor for their respective jurisdiction or municipality, guided by the Rules and Regulation issued by the Department of Finance.

WHEREAS, as provided for under Section 218 of the Code and Articles 309 of the IRR, the assessed values shall be fixed by an ordinance of the Sangguniang Panlalawigan at the rate not exceeding those rates as provided for under the said Section 218 of the Code and Article 309 of the Implementing Rules and Regulations (IRR);

WHEREAS, the Provincial Assessor and the Municipal Assessors of the Province of Bataan submitted to the Office of the Sangguniang Panlalawigan their proposed Schedule of Fair Market Values on August 28, 2013;

WHEREAS, presented before this Body is the proposed Schedule of Market Value for 2013 Real Property Tax General Revision of the Province of Bataan and the Guidelines in the Classification, Appraisal and Assessment of Real Property For Taxation purposes, as prepared and recommended by the Provincial Assessor with the assistance of the Municipal Assessors for consideration and approval;

WHEREAS, the Sangguniang Panlalawigan taking cognizance of its responsibility to enact an ordinance adopting the said Schedule of Fair Market Values has referred the said schedules for study, review and evaluation to the Committee on Finance, Budget, Appropriations and Ways and Means;

WHEREAS, the Committee on Finance, Budget, Appropriations and Ways and Means, acting on the said proposed Schedule of Fair Market Values and had conducted a public hearing for that matter on October 22, 2013, wherein a detailed, thorough and searching review and evaluation of the proposed Schedule of Fair Market Values and assessment level had been undertaken with the cooperation of the Provincial Assessor and its eleven (11) Municipal Assessors, NGO'S and other Concerned Citizens who were called alternately to justify the reasonableness of, and at times accept adjustments on their proposed Schedule of Fair Market Values;

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NOW THEREFORE, after having finally worked out with Provincial Assessor with the assistance of the Municipal Assessors in the Province of Bataan, the Schedule of Fair Market Values for the different types and classes of real properties, land, building and other structures, machineries, and miscellaneous improvements and on motion of the Committee on Finance, Budget, Appropriations Ways and Means headed by its Chairman, Hon. Jovy Z. Banzon, which was unanimously seconded,

RESOLVED, as it is hereby resolved, for the purposes of preparation of Schedule of Base Market Value an ordinance is hereby ordained titled as follows:

PROVINCIAL ORDINANCE NO. 8

AN ORDINANCE ADOPTING AND/OR APPROVING THE SCHEDULE OF FAIR MARKET VALUES FOR DIFFERENT TYPES AND CLASSES OF REAL PROPERTIES, LAND, BUILDING AND OTHER STRUCTURES, MACHINERIES AS WELL AS FOR MISCELLANEOUS IMPROVEMENTS AND BASE VALUE OF PLANTS AND TREES PER HECTARE, AND FIXING THE ASSESSMENT LEVELS TO BE APPLIED THERETO TO DETERMINE THE CORRESPONDING ASSESSED VALUES FOR PURPOSES OF 2013 GENERAL REVISION OF REAL PROPERTY ASSESSMENTS TO BE UNDERTAKEN THEREAFTER PURSUANT TO THE PERTINENT PROVISION OF THE NEW LOCAL GOVERNMENT CODE OF 1991 (RA 7160) AND ITS IMPLEMENTING RULES AND REGULATIONS AND APPROVING ITS GUIDELINES IN THE CLASSIFICATION, APPRAISAL AND ASSESSMENT OF REAL PROPERTY FOR TAXATION PURPOSES.

Be it enacted by the Sangguniang Panlalawigan of Bataan in session assembled that:

SECTION 1. The Schedule of Fair Market Values for all classes of lands situated within the territorial jurisdiction of the Province of Bataan to be used in the 2013 General Revision of Real Property Assessments shall be those enumerated in the list of schedules attached hereto, marked as Annex "A" and Annex "B", which are hereby made as an integral part hereof;

SECTION 2. This Ordinance prescribes the Schedule of Base Market Value of real properties within the Province of Bataan;

SECTION 3. For purpose of appraisal and assessment of miscellaneous improvements of lands, the hereto attached Schedule of Base Market Values for Miscellaneous Improvements and Base Values of Plants and Trees Per Hectare, respectively marked as Annex "C" and which are hereby made as integral parts hereof, shall be used in the 2013 General Revision of property assessment;

SECTION 4. For all the Schedule of Fair Market Values of Real Properties enumerated in the preceding Section, the assessment levels to be applied thereto determine the corresponding assessed values shall be those fixed as indicated in the guidelines;

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Provincial Governor

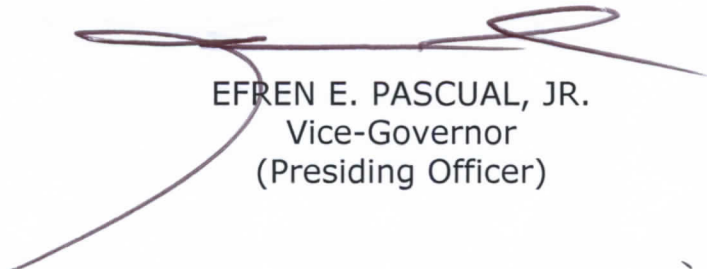
SECTION 5. The Provincial Ordinance shall take effect immediately upon its approval, provided, however, that the assessment to be made on the basis of the Schedules of Fair Market Values adopted and assessment levels fixed by this Ordinance shall take effect on January 01, 2014 as provided for in Section 221 of the Code and Article 312 of the Implementing Rules and Regulations;


BE IT RESOLVED, as it is hereby resolved to approve, as this Body approves, the proposed Schedule of Market Value for 2013 Real Property Tax General Revision to take effect in Calendar Year 2014;


RESOLVED FURTHER, that the Schedule of Fair Market Value and its guidelines mentioned above are hereto attached and made an integral part of this resolution;

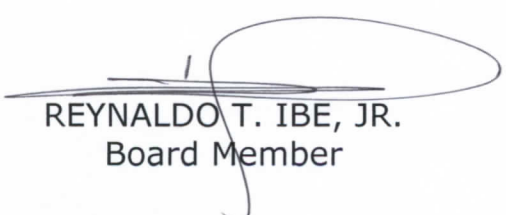
RESOLVED FINALLY, that copies of this resolution be furnished the Provincial Assessor, Provincial Treasurer, Office of the Governor, all Municipal Assessors, Bureau of Local Government and Finance-Region III, and other office concerned for information and other appropriate action.

APPROVED.



EFREN E. PASCUAL, JR.
Vice-Governor
(Presiding Officer)


DEXTER B. DOMINGUEZ
Board Member


ROLANDO Z. TIGAS
Board Member


REYNALDO T. IBE, JR.
Board Member

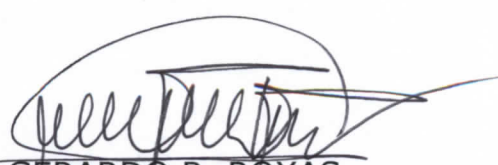

JOVY Z. BANZON
Board Member


EDGARDO P. CALIMBAS
Board Member


DANTE R. MANALAYSAY
Board Member


ALBERT S. GARCIA
Provincial Governor

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GERARDO R. ROXAS
Board Member



JOSE C. VILLAPANDO, SR.
Board Member




JOSE M. CARANDANG
Board Member
(FABC President)



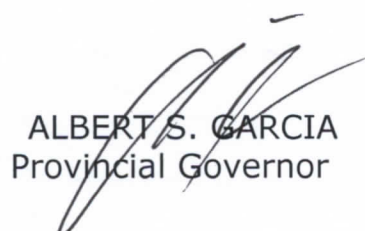
LOUISE GABRIEL Q. DEL ROSARIO
Board Member
(SKF President)

ATTESTED:



SEVERINO P. SALAZAR
Secretary to the SP

APPROVED:



ALBERT S. GARCIA
Provincial Governor