



Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN HELD AT THE BATAAN LIBRARY AND MUSEUM, CITY OF BALANGA, BATAAN ON NOVEMBER 28, 2016

PRESENT:

Hon. Jovy Z. Banzon, Acting Vice-Governor and Presiding Officer

FIRST DISTRICT:

- Hon. Benjamin C. Serrano, Jr., Board Member
- Hon. Aristotle J. Gaza, Board Member
- Hon. Dexter B. Dominguez, Board Member
- Hon. Rolando Z. Tigas, Board Member
- Hon. Reynaldo T. Ibe, Jr., Board Member

SECOND DISTRICT:

- Hon. Manuel N. Beltran, Board Member
- Hon. Edgardo P. Calimbas, Board Member
- Hon. Dante R. Manalaysay, Board Member
- Hon. Jose C. Villapando, Sr., Board Member
- Hon. Doroteo M. Austria, Board Member (FABC President)
- Hon. Noel Joseph L. Valdecañas, Board Member (PCL President)
- Hon. Danilo B. Salonga, Board Member (IPM Representative)

ABSENT:

None

ORDINANCE NO. 3

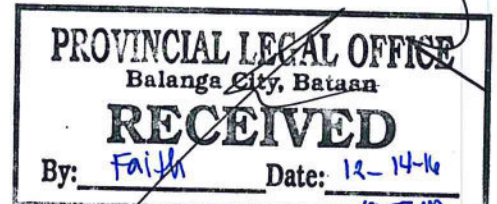
GUIDELINES IN THE CLASSIFICATION, APPRAISAL AND ASSESSMENT OF REAL PROPERTY FOR TAXATION PURPOSES AND SCHEDULE OF FAIR MARKET VALUE FOR 2016 GENERAL REVISION.

PART 1 – GENERAL RULES

Section 1. General Revision of Real Property Assessments and Property Classification.

- 1.1 The Province shall undertake a general revision of real property assessment within two (2) years after the effectivity of the Local Government Code and once every three (3) years thereafter. Province of Bataan conforms by having a general revisions on the year 1994, 1997, 2000, 2003 and 2013;
- 1.2 For this purpose, the Provincial Assessor, together with the Municipal Assessors shall prepare the Schedule of Fair Market Values for the different kinds and classes of real property within its territorial jurisdiction;

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SANGGUNIANG PANLALAWIGAN
CAPITOL BATAAN
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PROVINCIAL ASSESSOR'S OFFICE
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1.3 Purpose of General Revision of Real Property – A general revision of property values serves two (2) important purposes in addition to its primary purpose of equalizing and updating valuation. First, it brings to light again existing properties – rediscovers many properties which have been “lost” from the tax roll. Second, it enables the Assessor to purge from the rolls the double assessments of properties which have been destroyed and that have accumulated through the years. It has the same purpose as the periodic physical inventory conducted by a business establishment;

1.4 A general revision of real property assessments shall be considered finished or completed when all field work in the municipality/province have been completed and corresponding field sheets (FAAS) of all properties within the municipality, province or city have been prepared and duly approved, and recorded in the record assessments. Subsequently, written notices of revised assessments shall be sent to real property owners.

Section 2. Schedule of Activities (Appraisal/Assessment Calendar).

For the purpose of the general revision of real property assessments for every three (3) years starting 2012, the following assessment process and its component activities shall be governed by the calendar herein prescribed, together with the following accountable persons, as follows:

ACTIVITY	LGU Official(s) Responsible	PERIOD
1. Gathering and analysis of data that have been gathered and preparation of the preliminary Schedule of Fair Market Values.	The Provincial, City and Municipal Assessors.	August 1 to December 30 of the first year
2. Preparation of final Schedules of Fair Market Values.	The Provincial, City and Municipal Assessors.	Not later than March 15 of the second year
3. Submission of the Schedule of Fair Market Values to the Sangguniang Panlalawigan and conduct of public hearings.	The Provincial, City and Municipal Assessors.	Not later than August 30 of the second year
4. Enactment of Ordinance adopting the Schedules of Fair Market Values.	The Sangguniang Panlalawigan	Not later than September 30 of the second year

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5.	Publication of the Schedules in a newspaper of general circulation in the locality or posting in the Provincial Capitol, City or Municipal Hall and in two (2) other conspicuous public places.	The Provincial, City and Municipal Assessors.	Not later than October 31 of the second year
6.	Preparation of Field Appraisal and Assessment Sheets, Tax Declarations and Notices of Assessment and mailing or delivering of said notices to property owners.	The Provincial, City and Municipal Assessors.	Not later than October 31 of the second year
7.	Preparation of Assessment Rolls and the copies thereof sent to Provincial and Municipal Treasurers.	The Provincial, City and Municipal Assessors.	Not later than November 30 of the second year
8.	Effectivity of the revised Real Property Assessments.	The Provincial, City and Municipal Assessors.	January 1 st of the third year

Section 3. General Assessment Revision, Expenses Incident Thereto.

The Province of Bataan and its eleven (11) Municipalities shall provide the necessary appropriations each general revisions, coming from the general fund of each LGUs to defray the expenses such as supplies and materials, personnel and equipment requirements, hardware and software procurement.

Section 4. Valuation of Real Property.

In cases where (a) real property is declared for the first time; (b) there is an on-going general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the Provincial, City or Municipal Assessor or his duly authorized deputy shall, in accordance with the provisions of this Regulations make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon: Provided, however, That the assessment of real property shall not be increased oftener than once every three (3) years except in case of a new improvement substantially increasing the value of the said property or of any change in actual use:

4.1 Undeclared real property found at any time or during a general revision of real property assessments shall be listed, classified, and valued like similar property in the locality on the basis of the schedule of base market values, or on the schedule of base unit construction cost in force, and assessed also like similar properties in the locality and shall be subject to back taxes of not exceeding ten (10) years from the initial assessments;

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4.2 Owners of real property may request the Provincial Assessor to revise the assessment of real property, regardless of existing assessment or valuations declared by the owner under the following circumstances:

- a. If real property has suffered permanent loss of value by reason of typhoon, flood, fire or other calamity;
- b. If improvements have been introduced to real property or there has been change in the classification or use of property, such as agricultural lands converted into urban subdivisions, or residential to commercial. In the absence of such new improvements or change of use, the assessment of real property shall not be changed during the three-year period;
- c. Effectivity of assessment under the foregoing cases shall be as follows:
 - c.1 Cancellation or reduction of assessment shall be made effective the quarter next following the quarter during which the cause or ground for cancellation reduction has occurred;
 - c.2 Increased assessment shall be made effective the year following the year of re-assessment, i.e., revised assessment made this year (2016) shall be made effective in 2017;
 - c.3 No re-assessment of real property should be made in the absence of any circumstances aforementioned;

Section 5. Date of Effectivity of Assessment of Re-Assessment.

All assessments made after the first day of January of any year shall take effect on the first day of the succeeding year; Provided, however, That the re-assessment of real property due to its **partial or total destruction**, or to a major change in its actual use, or to values, or to the gross illegality of the assessment when made, or to any other abnormal causes, shall be made within ninety (90) days from the date any such cause or causes occurred, the same to take effect at the beginning of the quarter next following the re-assessment.

Revision of Assessment:

- 1. An assessment revised this year 2016 takes effect the following year 2017; that in 2017 takes effect in 2018.

Total or partial destruction of real property refers to the destruction on individual property or property within an area affected but not on the basis of a general revision:

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- a. Cancellation or reduction of assessments caused by total or partial destruction of property takes effect on the first day of the quarter following the quarter in which the total or partial destruction occurred. Thus, if property was totally or partially destroyed on July 5, 1990, its assessment shall be cancelled or reduced effective October 1, 1990 (fourth quarter). Accordingly, if the same property was totally destroyed, only the first to the third installments of the taxes due for the first to the third quarters of the year on the basis of the cancelled assessment are collectible; if partially destroyed, only the first to the third installments of the taxes due for the first to the third quarters of the year on the basis of the cancelled assessment; and the fourth installment of the taxes due for the fourth quarter of the year on the basis of the reduced assessment effective October 1, 1990, are collectible;
- b. When the property is totally destroyed, its assessment shall be cancelled by Notice of Cancellation of Assessment; when property is partly destroyed, a revised tax declaration shall be prepared and issued to cancel the tax declaration covering the original declaration, state the quarter and year instead of year only as the effectivity of the tax;
- c. Such re-assessment shall be requested and applied by the person who is the registered owner of the property immediately after the total and partial destruction of the property or sixty (60) days after such occurrence.

Section 6. Assessment of Property Subject to Back Taxes.

Real property declared for the first time shall have back taxes assessed against it for the period during which it would have been liable if assessed for the first time in proper course but in no case for more than ten (10) years prior to the year of initial assessments: Provided, that the back taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period. Initial assessments should be based on the date of approval of the documents presented such as Original Certificate of Title (OCT), Katibayan ng Orihinal na Titulo (KOT), Emancipation Patent, etc.:

- a. Basis for computation of back taxes not exceeding ten (10) years - Undeclared property if assessed is subject to back taxes for not exceeding ten (10) years. Thus, if an undeclared real property has never been assessed since 2003 and if assessed today, 2016, the new assessment thereof takes effect as of 2017. The rule is include year of assessment when counting back taxes not exceeding ten (10) years. But if the property is already titled or surveyed, the computation of back taxes shall be the date when the title or plan is approved;
- b. Undeclared real property subject to back taxes shall be classified and valued on the basis of the schedule of base market values in force during the period the property was undeclared and unassessed. Thus, if property has never been declared since 1996 and is assessed today 2016, the schedule of base market value of 1997, 2000, 2003 and 2013 general revision shall be made the basis for the computation of the market value of the property;

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- c. Corresponding RPT payments shall be require based on the corresponding assessments before the declaration of those undeclared property declared for the first time.

Section 7. Undeclared building and other improvements shall be exempted from foregoing rule.

The directive of this section on the collection of back taxes on the basis of the schedule of market values in force during the period back taxes should be collected and shall only be applied to lands, and not to buildings and other structures as well as machinery. Buildings and other structures or machinery depreciated by the passage of time and that depreciation may be physical, functional and/or economic. Estimating depreciation for every period is an impossible task; depreciation does not operate uniformly and regularly on the class of property. The amount of depreciation accumulates from year to year and is depreciated or estimated only at the time of appraisal of the property. Due to the obvious difficulty in estimating the amount of depreciation, undeclared and unassessed building and other structures or machinery subject to back taxes shall be classified and valued according to the schedule of base unit construction cost in use or replacement/reproduction cost of machinery at the time of appraisal and shall be assessed like similar buildings and other structures or machinery in the locality to derived their taxable or assessed values, which shall be made the basis for the collection of back taxes not exceeding ten (10) years.

Section 8. Back Taxes, when subject to or not subject to penalties/interest.

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 two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

Section 9. Notification of New or Revised Assessments.

When real property is assessed for the first time or when an existing assessment is increased or decreased, the Provincial and/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 to such person or to the occupant in possession; if any, or by mail to the last known address of the person to be served, or through the assistance of the Punong Barangay:

- a. Purpose of service of notice of assessment -

Although the real property tax is levied against real property, it is the owner who pays the tax. After that tax is fixed, he is entitled to a hearing on the assessment of his property, notice and hearing constitute part of due process (not strictly judicial) in taxation. If he is not satisfied with the action of the Assessor in the assessment of his property, he may, within sixty (60) days from the date of receipt by him of the written notice of the assessment of his property, appeal to the

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Local Board of Assessment Appeals of the Province or City where the property is located. If he does not appeal within the said period, he will be deprived of his right to be heard in the Board.

- b. To whom and where the notice shall be delivered -

The written notice together with the owner's copy of the tax declaration shall be addressed to the person in whose name the property is declared. It may be delivered to him personally or to the occupant in possession of the property, or by mail to the last known address of the owner thru the assistance of the Punong Barangay.

If personally delivered to the owner or person in possession of the property, the person serving the notice shall secure the signature of the owner or occupant on the duplicate copy of the notice, with a notation of the date when notice was served and identification, whether the recipient is the owner or occupant of the property. If assistance of the Barangay Captain is secured, he should be requested to place his signature on the duplicate copy of the notice.

If the notice of assessment is coursed thru the mail, the notice of assessment and owner's copy of the tax declaration shall be registered with return card.

For obvious reasons, the duplicate copies of the notice of assessments signed by owners or occupants of property and the return card shall be filed in the Office of the Provincial, City or Municipal Assessor. Those are important in ascertaining whether appeals filed by owners of real property are filed within the reglamentary period of sixty (60) days from the date of receipt of such notice.

The notice of assessment and owner's copy of the tax declaration shall be delivered or mailed to property owners within thirty (30) days from entry of tax declaration covering assessments of property in the Record of Assessments.

Section 10. Actual use of real property as basis of assessment.

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:

- A. **"Actual use"** refers to the purpose for which the property is principally or predominantly utilized by the person in possession of the property;
- B. **"Assessment"** is the act or process of determining the value of the property, or proportion thereof, subject to tax, including the discovery, listing and appraisal of properties.

Section 11. Real Property Appraisal For Taxation Purposes.

1. Fundamental Principles

The classification, appraisal and assessment of real property for taxation purposes shall be governed by the provisions of R.A. No. 7160 and its Implementing Rules and Regulations and other pertinent laws,

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with the end in view of attaining methodical, efficient and consistent compliance thereof to achieve equity in the distribution of tax burden. The following fundamental principles shall be observed:

1. Real property shall be appraised at its current and fair market value based on the duly approved or enacted Schedule of Fair Market Values;
2. Real property shall be classified for assessment purposes on the basis of its actual use;
3. Real property shall be assessed on the basis of a uniform classification within each Local Government Unit;
4. The appraisal, assessment, levy and collection of real property tax shall not be let to any private person; and
5. The appraisal and assessment of real property shall be equitable.

Rules for assessment of lands:

- a. Lands actually and principally used for residential, agricultural, commercial, or industrial or mineral or special purposes shall be classified and valued according to the schedule of unit base market values and assessed at their corresponding levels of assessment, which shall be fixed thru an ordinance by the Sanggunian concerned;
- b. Lands located in areas of mixed land uses – In an area of mixed land uses, such as residential with commercial or industrial, the predominant use of the lands in that area shall govern the classification, valuation and assessment thereof. If the predominant use is residential, all lands in that area shall be classified, valued and assessed as residential; if the predominant use is commercial or industrial, all lands in that area shall be classified, valued and assessed as such;
- c. A lot or parcel of land classified and valued 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 market value of the lot or parcel determined on the basis of the schedule of base market values;
- d. Vacant lands shall be classified, valued and assessed like similar lands in the locality;


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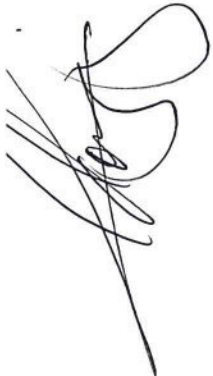


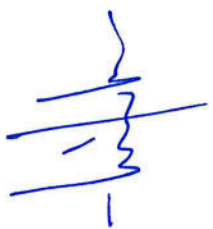




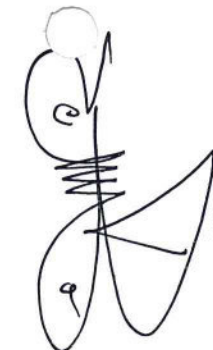






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- e. Agricultural land convertible into urban subdivisions such as residential, commercial or industrial shall be classified, valued and assessed as agricultural until such time that they shall have been converted and developed into such subdivisions. This rule shall also apply to lands already approved by proper authorities as subdivision but have not yet been actually developed for the purpose.



As soon as a portion of the subdivision is finally divided, converted and developed into residential lots, the same shall be valued and assessed like similar lots in the locality. Portions of the subdivision not yet developed and converted into residential, commercial or industrial lots shall be classified, valued and assessed as agricultural.




Roads or streets in urban subdivisions, unless already donated or turned over to the barangay, municipality, city, provincial or national, shall be listed in the name of the subdivision owner and shall be valued on the basis of the cost of cementing, asphaltting or paving them, with gravel and sand per square meter. The roads or streets shall be assessed at the rate not exceeding the assessment level applicable to lands located in the subdivision.



3. **Rules in the Appraisal of Agricultural and Other Lands.**

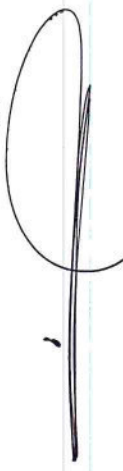
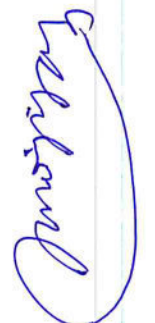



3.1 Agricultural Lands

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1. 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. R.A. No. 7160 has no specific provisions on the valuation and assessment of plants and trees. Apparently, the kind of plants and trees determine the classification and value of agricultural land. The aggregate value arrived at is subject to the applicable adjustments expressed in percentage for: (a) Type of road along/nearest the property; and (b) Location of property, such as distance from the public road from the poblacion or trading center;
 2. The computation of values begins with the determination of the area, **productivity and sub-class or sub-classes of an agricultural land**. In the case of a parcel of land utilized or planted to various agricultural crops, such as, rice, corn, coconut, etc. (if practicable, the boundaries between each sub-class shall be plotted or sketched on the map) and the corresponding area thereof be determined. Each area so determined shall be multiplied by the applicable unit base value. The resulting values for each sub-class so computed are summed up to obtain the total base market value of the parcel. To arrive at a final value, the total base market value is multiplied by the adjustment percentage value as discussed in the succeeding paragraphs;



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3. Adjustment Factors:

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

(1) By Type of Road

Type of Road	% Adjustment
(a) Provincial or National Road	No Deduction
(b) For all Weather Roads	3% Deduction
(c) Along Dirt Road	6% Deduction
(d) For No Road Outlet	9% Deduction

(2) By Location

Distance in Kms. To:	(a) All Weather Road	(b) Local Trading Center (Poblacion)
0 to 1	0	+5%
Over 1 to 3	-2%	0%
Over 3 to 6	-4%	-2%
Over 6 to 9	-6%	-4%
Over 9	-8%	-6%

b. The distance of a property from all-weather roads, railroad stations, landing places along sea coasts and from a trading center or poblacion shall be measured from corner of the lot or parcel nearest to such roads or centers.

All weather roads include national, provincial, municipal and all other public roads traversable by trucks, cars and other forms of vehicles under any kind of weather.

4. Values of improvement such as plants and trees shall be considered and incorporated in the preparation of the Schedule of Values for agricultural lands. In cases, that the land to which the improvement, plants and trees is located on timber land, forest and public lands, declared owner should be the Republic of the Philippines and the beneficial user concept applied.
5. 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. This rule shall also apply to lands already approved by proper authorities as subdivision but have not yet been actually developed for the purpose.

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As soon as a portion of the subdivision is finally divided, converted and developed into residential lots, the same shall be valued like similar lots in the locality. Portions of the subdivisions not yet developed and converted into residential, commercial or industrial lot shall remain to be classified and valued as agricultural.

3.2 Timber, Forest and Public Lands.

Timber, forest and public lands belonging to the Republic of the Philippines, Protected Areas (Bataan National Park), Roosevelt National Park, foreshore or offshore or any of its political subdivisions, the beneficial use of which have been granted to a taxable person, shall be subject to real property tax. For this purpose, said lands shall be assessed and appraised upon presentation of an approved/sketch plan from PENRO/CENRO/PAMB.

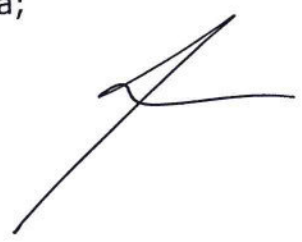
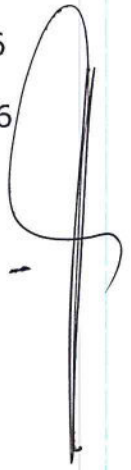

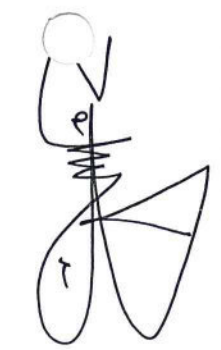
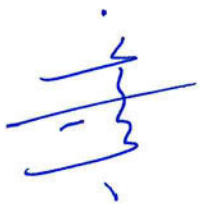
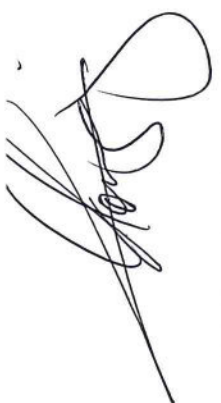
3.3 Mineral Lands.

1. Mineral lands are those lands in which minerals exist in sufficient quantity or grade to justify the necessary expenditures to be incurred in extracting and utilizing such minerals.
2. Mineral lands are further classified as follows:
 - a. Metallic Mineral Lands – these are lands which contain any of the metallic elements or minerals, or their combination such as gold, silver, platinum, tin, chromium, iron, manganese, copper, nickel, lead, zinc, tungsten and the like.
 - b. Non-Metallic Mineral Lands – are lands which contain all other deposits not covered by the above-defined metallic elements or minerals.
3. Mineral lands shall be appraised yearly against the beneficial user or concessionaire on the basis of the value of extracted mineral.

4. Requirements for the Appraisal of Land Declared for the First Time.

- a. For Untitled Property:
 1. A survey plan prepared by a duly licensed Geodetic Engineer duly approved by the Land Management Bureau (LMB) of the Department of Environment and Natural Resources (DENR);
 2. A Certification from the Community Environment and Natural Resources Office (CENRO), stating among others, that the land is within the alienable and disposable area;


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3. An affidavit of ownership and/or Sworn Statement declaring the Market Value of Real Property filed by the owner/administrator; Affidavit that the applicant is in long, continuous and notorious possession of the property;
4. A certification from the Barangay Captain that the declarant is the present possessor and occupant of the land and the certification of the adjoining owners duly sworn to by the Barangay Captain and/or the Municipal Mayor;
5. A ocular inspection/investigation report by the Assessor or his authorized representative;
6. Real Property Tax Payment for ten (10) years back.

In cases of newly discovered lands wherein the possessor/occupant whose rights cannot be established, the foregoing requirements under one (1) to five (5) hereof, shall likewise apply;

In case of lands of the public domain occupied and possessed by National Cultural Communities prior to July 4, 1955, a certification from National Commission for Indigenous Peoples (NCIP) shall be submitted.

In case of an untitled property being claimed by two (2) or more persons whether natural or juridical a tax declaration shall be issued for each claimants.

b. For Titled Property:

1. A certified true copy of free patent, homestead or miscellaneous sales application must be submitted;
2. A certified true copy of the title issued by the Register of Deeds, certifying among others, that the original copy of which is intact and existing in the said registry; and
3. Approved survey plan.

5. Special properties (lands).

- a. Lands actually, directly and exclusively used for cultural or scientific purposes, located in residential, commercial or industrial areas shall be classified and valued as residential, commercial or industrial in accordance with the schedule of base market values determined on the basis of that schedule.
- b. Lands owned by local water district and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power, located in residential, commercial or industrial in accordance with the schedule of base market values, and shall be assessed at ten percent (10%) of the market values.

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- c. If those special classes of lands are, however, 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 of those special classes of land and shall be assessed at the corresponding levels of assessment.

5.1 Lands used for religious, charitable or educational purposes.

- a. Lands actually, directly and exclusively used for religious, charitable or educational purposes located in residential, commercial or industrial areas shall be classified, valued and assessed as residential, commercial or industrial.
- b. If those lands actually, directly and exclusively used for religious, charitable or educational purposes are, however, located in an area of mixed land uses, such as residential with commercial or industrial, the predominant use of the lands in that area shall govern the classification, valuation and assessment of those lands used for religious, charitable or education purposes.

5.2 Lands owned by the Republic of the Philippines or any political subdivisions shall be classified, valued and assessed like similar lands in the locality.

6. **Reclassifying Land to Other Uses.**

- 1. The following are the procedures in reclassifying land to other uses:
 - a. Land converted into other uses, e.g. agricultural to residential, residential to commercial, made known to the Assessor in writing by the owner shall be inspected for confirmation of the actual condition/use of the property;
 - b. A report of the actual condition of the property and the recommendation thereof shall be rendered by the responsible personnel of the Provincial or Municipal Assessor's Office. Such report shall be submitted within fifteen (15) working days after inspection in accordance with the policy as may be prescribed by the Provincial Assessor;
 - c. Among others, the report may contain information regarding tangible land improvement, e.g. land leveling and compaction, construction of road networks, drainage and other relevant land amenities;
 - d. In all other cases, Local Finance Circulars Numbered 3-92 and 1-98, dated September 11, 1992 and December 15, 1998, respectively, shall be controlling in reclassifying agricultural lands to non-agricultural uses; and

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- e. A duly approved Zoning Ordinance, Comprehensive Land Use Plan or Municipal Ordinance for that purpose also serves as basis in the reclassification of lands.

7. Appraisal on Idle Lands.

7.1. Listing of Idle Lands by the Assessor. - The Provincial and Municipal Assessor shall make and keep an updated record of all idle lands located within his area of jurisdiction. For purposes of collection, the Provincial or Municipal Assessor shall furnish a copy thereof to the Provincial or City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.


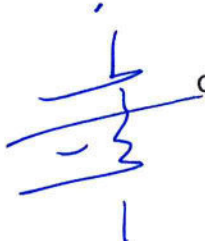


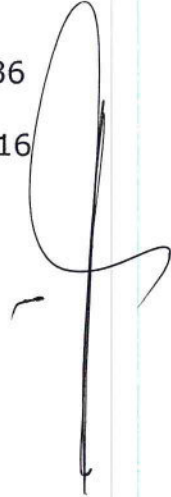



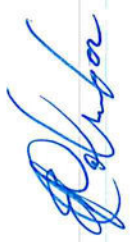

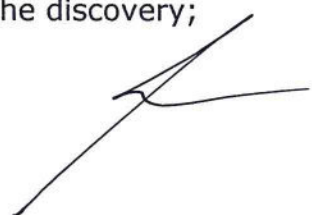
7.2. Idle Lands, Coverage. - For purposes of real property taxation, idle lands shall be the following:

- a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.
- b) Lands, other than agricultural, located in a municipality, 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 or person having legal interest therein. Regardless of land area, 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.


Section 12. Rules for assessment of buildings and other improvements.

Buildings are considered immovable provided they are more or less of a permanent structure, substantially adhered to the land, and not mere superimpositions on the land like barong-barongs or quonset fixtures and provided there is the intent of permanent annexation. Note that the law uses the term "adhered" and not "superimposed". This is true, whether the building is built on one's own land, or on rented land. The reason is clear: the law on this point does not distinguish as to who built or owns the building. (Civil Code of the Philippines, 14th Ed., Vol. II, p. 9, Paras)


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- a. Buildings used exclusively for residential purposes shall be classified and valued in accordance with the schedule of base unit construction cost, and shall be assessed by applying the corresponding assessment levels fixed by ordinances of the Sangguniang Panlalawigan.
- b. A building used both for residential and commercial or industrial purposes shall be classified and valued in accordance with schedule of base unit construction cost and shall be assessed on the basis of the predominant use of the building.
- c. Special properties (buildings and other improvements).
- i. Building and other improvements actually, directly and exclusively used for hospital, cultural or scientific purposes shall be classified and valued according to the schedule of base unit construction cost, and shall be assessed at fifteen percent (15%) of their depreciated market values. Building owned by local water districts and government-owned or controlled corporation rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall, likewise be classified and valued in accordance with the schedule of base unit construction cost, and shall be assessed at ten percent (10%) of their depreciated value.
- ii. Churches, parsonages, convents, mosques and buildings and other improvements used actually, directly and exclusively for religious, charitable or educational purposes shall be classified and valued in accordance with the schedule or base unit construction cost, if applicable, otherwise on the basis of their replacement cost as of the year of appraisal, and shall be assessed as residential on the basis of their depreciated values.
- iii. Buildings and other improvements owned by the Republic of the Philippines or any of its political subdivisions shall be classified, valued and assessed like similar buildings and improvements in the locality. If the buildings and improvements area of a kind not covered by the schedule of base unit construction cost, they shall be valued at their fair market value at the time of appraisal and shall be assessed like similar buildings and improvements in the locality.

12.1 Requirements in the Appraisal of Buildings and Other Improvements

- 
1. 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:
- (a) Copy of the approved building permit, building plan, and/or Certificate of Completion or Certificate of Occupancy Permit from local officials concerned;
- (b) Notice of the date of inspection, if the owner/administrator is not around during the discovery;

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- (c) Report of inspection of the building/structure; and
- (d) 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.

2. Procedures in the Appraisal of Buildings and Other Structures;

- (a) 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 Sec. 401 of R.A. No. 1096, otherwise known as the National Building Code of the Philippines.

- (1) In case of a two (2)-storey building used both for residential and commercial or industrial purposes, the same shall be classified and valued in accordance with the Schedule of Base Unit Construction Cost and shall be appraised on the basis of the principal or predominant use of such building.

- (2) Historical or vintage building, the life span of which had surpassed the estimated economic life, shall be appraised independently from the ordinary course of the established procedures hereof. Reproduction Cost new should be applied.

3. Appraisal of Buildings and Other Structures Previously Valued and Assessed.

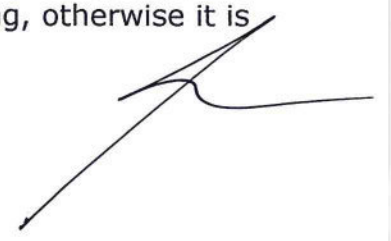
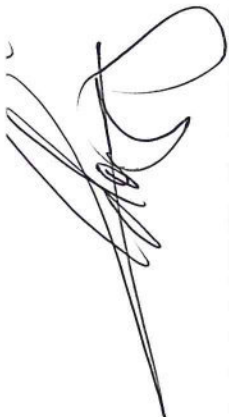
- (1) Buildings and other structures subject to reappraisal and reassessment must be revalued in accordance with the current SBUCC.

- (2) The loss in value or depreciation due to physical, functional or economic obsolescence must be considered in one (1) application, or a combination of two (2) or all of the three (3) methods depending upon the building condition.

- (3) Since depreciation is definite to occur in any man-made structure due to use, degree of maintenance, changing economic conditions and several obtaining factors, the rule on Reproduction Cost Less Depreciation (RCNLD) must be consistently applied every time a reappraisal is made.

- (4) Loss in value if applied due to functional obsolescence shall be categorized and measured into curable or incurable deterioration. Curable if the functional obsolescence can be remedied by the introduction of improvements that will not affect the structural base of the building, otherwise it is incurable.


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- (5) Loss in value due to economic obsolescence regarded as incurable shall be measured by sales comparison or rent loss.
- (6) A Depreciation Table developed to rationalize the degree of maintenance, e.g. Poor, Average or Excellent must be in consonance with the model shown hereunder:

SCHEDULE OF DEPRECIATION

	I	II-A	II-B	III-A,B	III-C,D	III-E	IV-A	IV-B	V-A	V-B	V-C
1 st - 5 yrs.	5.2%	5.0%	5.0%	4.0%	4.0%	3.0%	2.6%	2.4%	2.2%	2.0%	1.8%
2 nd - 5 yrs.	4.6%	4.2%	4.0%	3.6%	3.5%	2.5%	2.3%	2.2%	2.0%	1.8%	1.4%
3 rd - 5 yrs.	4.0%	3.6%	3.4%	3.2%	3.0%	2.5%	2.2%	2.0%	1.7%	1.5%	1.2%
4 th - 5 yrs.	3.4%	3.2%	3.0%	3.0%	2.5%	2.0%	2.0%	1.7%	1.3%	1.2%	1.0%
AFTER YRS.	3.2%	3.2%	3.0%	2.5%	2.0%	2.0%	1.6%	1.4%	1.1%	1.0%	1.0%
RESIDUAL VALUE	10.0%	12.0%	15.0%	20.0%	28.0%	30.0%	33.0%	35.0%	37.0%	40.0%	40.0%

For an excess in the above rates of annual depreciation, bigger rate may be applied in extra ordinary cases, that is, if properly presented and described as in the following instances:

- 1) Damage due to catastrophe (earthquake, fire, deluge);
- 2) Heavily damaged due to pest (e.g. termite);
- 3) Established defects in construction;
- 4) Obsolescence.

Section 13. Rules in the Appraisal of Machinery and Equipment.

Machinery and equipment, collectively, constitute a general classification of property other than real estate. Machinery includes installation and support facilities for processing or manufacturing of products, from raw materials to finished goods.

13.1 Appraisal of Machinery for Tax Purposes.

- 1. The appraisal of machinery for tax purposes shall be based on its actual cost to the owner. To support the actual cost, the declared value or sworn statement from the owner or responsible officer in case of a corporation, shall be secured to form as an integral part of the appraisal report.
- 2. For imported brand new machinery, the market value shall be based on its acquisition cost, which is the actual cost to the owner when the same is not yet depreciated or appraised within the year of its purchase, plus the costs of freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and

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taxes, plus the cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency shall be converted to peso cost on the basis of the foreign currency exchange rates when such machinery was actually purchased as fixed by the Bangko Sentral ng Pilipinas (BSP).

3. By the expressed provision of the Local Government Code, the acquisition cost of the machinery shall be based on the actual cost to the owner when it was acquired. The cost in foreign currency shall be converted to peso cost based on the foreign exchange rate then prevailing when the same was acquired.
4. In all other cases, the cost in foreign currency of imported machinery shall be converted to peso equivalent based on exchange rates fixed by the BSP at the time of acquisition and apply a depreciation allowance of not exceeding five percent (5%) per year.

FORMULA:

$$RCN = OC \times \frac{FC2}{FC1} \times PI \times \frac{REL}{EL}$$

Where:

- RCN = Reproduction/Replacement Cost New;
OC = Original Cost (or Acquisition Cost);
FC1 = Foreign Currency Exchange Rate at Time of Acquisition;
FC2 = Foreign Currency Exchange Rate during Reassessment;
EL = Economic Life;
REL = Remaining Economic Life;
*PI = Price Index.

*optional, to be used only when information is available

5. In case of doubt as to the declared value of machinery as indicated in the sworn declaration of the owner, confirmation may be made by securing documents from Bureau of Customs (BOC), Bureau of Internal Revenue (BIR), Securities and Exchange Commission (SEC) and other agencies of the government.
6. Section 225 of the Local Government Code provides that depreciation allowance for machinery shall be made at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of 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, or reproduction cost for so long as the machinery is useful and in operation.

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- 7. Transmission Lines, Transmission Towers, Cell Sites and the likes shall be assessed like all other machineries and taxes thereon shall be paid to the Local Government Unit where they are constructed. Transmission Lines including the posts shall be appraised on the basis of its total value using the cost or income approach and the total market value shall also be apportioned or pro-rated between the Local Government Units where these lines traverse.
- 8. Submerged pipe lines for natural gas, water, etc., shall be appraised on the basis of the cost or income approach, the total market value thereof shall be apportioned or pro-rated between the Local Government Units they traverse.
- 9. Reservoir, dams, tailing ponds, piers and wharves shall be appraised on the basis of the cost approach. Provided, however, that the cost of pilings on ports must be given additional consideration.

13.2 Guideline in Estimating Depreciation by the Observed Condition Method.

Very Good Condition (80%-100%) - This term describes an item of equipment in excellent condition capable of being used to its fully specified utilization and for its designed purpose without being modified and not requiring any repairs or abnormal maintenance at the time of inspection or within the foreseeable future.

Good Condition (55%-75%) - This term describes those items of equipment which have been modified or repaired and are being used at or near their fully specified utilization but the effects of age and/or utilization in the foreseeable future.

Fair Condition (35%-50%) - This term describes those items of equipment which are being used at some point below their fully specified utilization because of the effects of age and/or application and which require general repairs and some replacement of minor elements in the foreseeable future to raise their level of utilization or near their original specifications.

Poor Condition (15%-30%) - This term is used to describe those items of equipment which can only be used at some point well below their fully specified utilization and it is not possible to realize full capability in their current condition without extensive repairs and/or the replacement of major elements in the very near future.

Scrap Condition (0%-10%) - This term is used to describe those items of equipment which are no longer serviceable and which cannot be utilized to any practical degree regardless of the extent of the repairs or modifications to which they may be subjected (beyond economical repair). This condition applies to items of equipment which have been used for one hundred percent (100%) technologically or functionally obsolescent.

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Section 14. Rules in Appraisal of Special Purpose Properties.

- a. Special purpose properties are properties, which are designed, constructed and developed for a specific use or purpose like golf course, memorial parks/cemetery, hospitals, schools, gasoline stations, malls, condominiums. By its very nature this type of property is rarely offered for sale in the open market except as part of a going concern. Due to the special design and the function, conversion of special purpose properties to other types of development or application is generally not economically feasible.
- b. In valuing special purpose properties, it is the Appraiser's/Assessor's responsibility to gather pertinent data and information and develop sound reasoning from the market to support conclusions of value. While all the appraisal methods can be considered, the Cost Approach to value is commonly applied in the appraisal of special purpose properties.

Part II. Assessment of Real Property

Section 15. Classification of Real Property for Assessment Purposes.

1. **For purposes of assessment,** real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland and special.
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. **Actual use is the determining factor in applying the appropriate percentage or level of assessment** to the market value of the property computed on the basis of the Schedule of Base Market Values for land or the Schedule of Base Unit Construction Costs for buildings and improvements and should not be construed as a criterion for the classification and valuation of real property.

Section 16. Assessment Levels Defined.

- a. "Assessment Level" is the percentage applied to the fair market value to determine the taxable or assessed value of the property.
- b. "Assessment Level" distinguished from "current or effective assessment level" refers to those prescribed in the Code, otherwise known as statutory or legal assessment levels and applied to fair market values of real property determined on the basis of the schedule of base market values or the schedule of base unit construction cost.

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"Current or effective assessment level" on the other hand, refers to the level of assessed values of real property actually sold as applied to their corresponding sales prices during a certain period. That level may be ascertained only by conducting an assessed sales ratio study. The study has a two-fold purpose; to ascertain whether the statutory levels are being achieved or approximated, and whether there is uniformity in the assessment of real property for taxation purposes in an province, city or municipality.

"Assessment levels" fixed by law are affected by the rise and fall of real property values in the market. If prices generally increase, the statutory levels would exceed the current or effective assessment levels, if prices generally decrease, the statutory levels would fall below the current or effective assessment levels.

- c. Assessed or taxable value as basis of computation of tax – Market Value determined by Assessors on the basis of the schedule of base market value or the schedule of base unit construction cost are not the ultimate basis for the computation of real property tax. The assessment level fixed in accordance with the Code has to be applied to the market values of real property to derive their taxable or assessed value.

Section 17. **Assessment Levels** – The Assessment Levels applied to the fair market value of real property to determine its assessed value have been fixed by ordinances approved by the Sangguniang Panlalawigan for the last three (3) General Revision, same assessment level is proposed for approval for the current general revision:

a. **On Lands**

CLASS	ASSESSMENT LEVELS				
	1997	2000	2003	2013	2016
Residential	15%	15%	15%	15%	15%
Agricultural	40%	30%	30%	30%	30%
Commercial	30%	30%	30%	30%	30%
Industrial	50%	50%	50%	50%	50%
Mineral	50%	50%	50%	50%	50%
Timberland	20%	20%	20%	20%	20%
Special	15%	15%	15%	15%	15%

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b. On Buildings and Other Structures:

Residential

FAIR MARKET VALUE		ASSESSMENT LEVELS				
Over	Not Over	1997	2000	2003	2013	2016
	Php 175,000	0%	0%	0%	0%	0%
Php 175,001	300,000	10%	10%	10%	10%	10%
300,001	500,000	20%	20%	20%	20%	20%
500,001	750,000	25%	25%	25%	25%	25%
750,001	1,000,000	30%	30%	30%	30%	30%
1,000,001	2,000,000	35%	35%	35%	35%	35%
2,000,001	5,000,000	40%	40%	40%	40%	40%
5,000,001	10,000,000	50%	50%	50%	50%	50%
10,000,001		60%	60%	60%	60%	60%

Agricultural

FAIR MARKET VALUE		ASSESSMENT LEVELS				
Over	Not Over	1997	2000	2003	2013	2016
0	Php 175,000	0	0	0	0	0
Php 175,001	300,000	25%	25%	25%	25%	25%
300,001	500,000	30%	30%	30%	30%	30%
500,001	750,000	35%	35%	35%	35%	35%
750,001	1,000,000	40%	40%	40%	40%	40%
1,000,001	2,000,000	45%	45%	45%	45%	45%
2,000,001		50%	50%	50%	50%	50%

Commercial

FAIR MARKET VALUE		ASSESSMENT LEVELS				
Over	Not Over	1997	2000	2003	2013	2016
0	Php 300,000	30%	30%	30%	30%	30%
Php 300,001	500,000	35%	35%	35%	35%	35%
500,001	750,000	40%	40%	40%	40%	40%
750,001	1,000,000	50%	50%	50%	50%	50%
1,000,001	2,000,000	60%	60%	60%	60%	60%
2,000,001	5,000,000	70%	70%	70%	70%	70%
5,000,001	10,000,000	75%	75%	75%	75%	75%
10,000,001		80%	80%	80%	80%	80%

Industrial

FAIR MARKET VALUE		ASSESSMENT LEVELS				
Over	Not Over	1997	2000	2003	2013	2016
0	Php 300,000	30%	30%	30%	30%	30%
Php 300,001	500,000	35%	35%	35%	35%	35%
500,001	750,000	40%	40%	40%	40%	40%
750,001	1,000,000	50%	50%	50%	50%	50%
1,000,001	2,000,000	60%	60%	60%	60%	60%
2,000,001	5,000,000	70%	70%	70%	70%	70%
5,000,001	10,000,000	75%	75%	75%	75%	75%
10,000,001		80%	80%	80%	80%	80%

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Timberland

FAIR MARKET VALUE		ASSESSMENT LEVELS				
Over	Not Over	1997	2000	2003	2013	2016
0	Php 300,000	45%	45%	45%	45%	45%
Php 300,001	500,000	50%	50%	50%	50%	50%
500,001	750,000	55%	55%	55%	55%	55%
750,001	1,000,000	60%	60%	60%	60%	60%
1,000,001	2,000,000	65%	65%	65%	65%	65%
2,000,001		70%	70%	70%	70%	70%

c. On Machineries

CLASS	ASSESSMENT LEVELS				
	1997	2000	2003	2013	2016
Residential	50%	50%	50%	50%	50%
Agricultural	40%	40%	40%	40%	40%
Commercial	80%	80%	80%	80%	80%
Industrial	80%	80%	80%	80%	80%
Mineral	80%	80%	80%	80%	80%
Special	15%	15%	15%	15%	15%

d. Special Classes

Assessment levels for all lands, buildings, machineries and other improvements:						
	Actual Use	Assessment Levels				
		1997	2000	2003	2013	2016
	Cultural	15%	15%	15%	15%	15%
	Scientific	15%	15%	15%	15%	15%
	Hospital	15%	15%	15%	15%	15%
	Local Water Districts	10%	10%	10%	10%	10%
	Government-owned or controlled corporations engaged in the supply and/or generation and transmission of electric power	10%	10%	10%	10%	10%

Section 18. Preparation of Schedule of Fair Market Value. – Before any general revision of real property assessment is made, there shall be prepared for each municipality a schedule of market values for different classes or real property therein situated.

Said schedule, together with the abstract of the data on which it is based, shall be submitted to the sanggunian concerned for enactment by ordinance. The sanggunian concerned shall review said schedule to determine whether it conforms to the regulations set forth herein.

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Section 19. Duty of the Provincial Assessor. – It is the duty of the Provincial Assessors, with the assistance of the Municipal Assessor, to prepare or cause to be prepared a schedule of market values as the basis for the appraisal and assessment of lands, buildings and other improvements situated in their respective jurisdictions.

Market values for real property situated within the Province shall be prepared by the Provincial Assessors who shall be assisted by the Municipal Assessor of municipalities within his jurisdiction.

Section 20. Schedule Reflective of Fair Market Value. – The schedule of market values of real property shall reflect the fair market values of real properties in the locality, irrespective of the manner in which they are actually use.

Section 21. Sub-Classification of Residential, Commercial and Industrial Lands.

Generally their proximity to commercial and government center, educational and religious institutions, highways and availability of water, electricity, telephone system and transportation facilities, as well as accessibility to good roads and avenues enhance market values of urban lands.

Residential lands are valuable if they are accessible to employment opportunities and shopping, recreational, educational and cultural centers. Value of commercial lands depends upon their access to suitable markets, while industrial lands are valuable if accessible to source of raw materials, roads, ports, electric power and labor.

On the basis of these influences on value, residential, commercial and industrial lands located within the contiguous urban areas of the city or municipality, may then be sub-classified into first, second, third or more classes and schedule of base unit market value per square meter shall be determined an fixed for each sub-class. The sub-classification may be, as much as possible, guided with the criteria herein attached marked as **Annex "D"**. The number of sub-classes for each class of the urban lands shall be left to the dictation of the Provincial and City Assessor, and the Municipal Assessors of the municipalities within the Metropolitan Manila Area depending upon the existing variations of value factors in such land. The criteria established herein, may vary or be modified to suit the actual physical developments and conditions obtaining in a city or municipality.

Section 22. Proposed Schedule of Fair Market Value.

The following schedules of valuation for the year 2016 (attached and marked as Annexes), to wit:

1. Schedule of Base Unit Market Values for Residential, Commercial and Industrial Land Base on Location (ANNEX "A");
2. Schedule of Base Unit Market Values for Land (ANNEX "B");
3. Schedule of Values for Buildings and Other Structures (ANNEX "C").

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Section 23. Highly or Fully Developed Residential Subdivisions.

In cases of highly or duly development residential subdivisions, a schedule of base unit market values was established independently on the basis of the exclusive sales analysis on the lots of such subdivisions. The lots of these subdivisions were not sub-classified in accordance with the criteria established. In this case, a schedule of base land values was established depending on the influence of physical development and facilities particularly those highly or fully developed residential subdivisions.

Section 24. Establishing Unit Base Market Value For Each Sub-Class or Residential, Commercial and Industrial Lands.

A unit base market value for each sub-class of residential, commercial and industrial lands has been established and reflected in the schedule of market values (see **Annex "A"**).

Section 25. Coverage of the Schedule of Market Value for Agricultural Lands.

The schedule of market value for agricultural lands covers all agricultural lands predominantly rural in nature that are beyond potential urban limits and generally at a great distance from the poblacion of the city or municipality.

Section 26. Classification of Agricultural Lands.

The principal crop used shall be the basis of classification of agricultural lands such as rice land, corn land, coconut land and other crop land, that is predominantly developed in each municipality. Each class is further sub-classified into the first, second, third or more classes on the basis of their productivity.

The productivity classification of several crop lands was prepared based on the information which may be obtained from the Department of Agriculture.

The productivity classification of crop lands was determined by the Assessor on the basis of annual yield per hectare. Each crop land use the applicable unit of measure, such as, cavans for palay, picul for sugar, kilos for fishponds, etc. For fruit bearing trees, the number of fruit shall be the basis of measure.

Section 27. Establishing the Schedule of Unit Base Market Values for Agricultural Lands. – The schedule of unit base market value for the different classes of agricultural lands shall, as much as possible, be established by the sales analysis approach. However, for lack of market data, the income capitalization approach may be resorted to.

Section 28. Classification of Buildings. – Buildings shall generally be classified in accordance with structural designs for which they are intended regardless of their actual use, such as residential, commercial, industrial or farm house. The classification system should embrace only such structures as are commonly found in the city or province.

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Under the use design classification, building may be grouped into the following:

RESIDENTIAL BUILDINGS:

- (a) One-family Dwelling
- (b) Two-family Dwelling
- (c) Multi-family Dwelling

COMMERCIAL BUILDINGS:

- (a) Store
- (b) Office
- (c) Bank
- (d) Theatre
- (e) Hotel
- (f) Motel
- (g) Service Station
- (h) Public Garage, etc.

INDUSTRIAL BUILDINGS:

- (a) Factory
- (b) Sawmill
- (c) Warehouse, etc.

FARM HOUSES:

- (a) Barn
- (b) Poultry
- (c) Stable
- (d) Hog House
- (e) Green House, etc.

1. For purposes of establishing the schedule of base unit construction costs, each type of building shall be further grouped in accordance with the kind and quality of material, used in the construction, such as Type I-A to B; Type II-A to C; Type III-A to D; Type IV-A to D and Type V-A to D. Standard base specifications shall then be prepared and defined at the same time describing each type.

The residential building type improvement class in the market-related cost approach is based on quality class benchmarks developed for the area. The class of a residential building is determined by comparing its construction quality (materials and workmanship) with the base specifications developed for the area. To properly classify the house and maintain uniformity with other LGU appraisers, compare the subject to benchmarked homes for the area.

A. Types of Construction

For purposes of consistency with the provisions of the Building Code, all buildings shall be classified or identified according to the following types:

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Provincial Governor

Type I Buildings shall be of wood construction. The structural elements may be any of the materials permitted as follows: Nipa houses and similar structures falling under this type.

Type II Buildings shall be of wood construction with protective fire-resistant materials and one-hour fire resistive throughout: Except, that permanent non-bearing partitions may use fire-retardant treated wood within the framing assembly.

Type III Buildings shall be of masonry and wood construction. Structural elements may be any of the materials permitted by the said National Building Code: Provided, that the building shall be one-hour fire resistive throughout. Exterior wall shall be of incombustible fire-resistive construction.

STRONG MATERIALS:

- A) First group wooden structural framings, flooring, walls and G.I. roofing;
- B) First group wooden structural framings, flooring, walls on the first floor, and *tanguile* walls on the second and G.I. roofing;
- C) First group wooden posts, griders, girsts, window walls and heads, *apitong*, floor joists and roof framing, *tanguile* floor and sidings and G.I. roofing;
- D) Third group wooden structural framings, floorings and sidings, and G.I. roofing;
- E) Same as "D" but structural members are sub-standard.

Type IV Buildings shall be of steel, iron, concrete or masonry construction. Walls, ceiling and permanent partitions shall be of incombustible fire resistive construction: Except, that permanent non-bearing partitions of one-hour fire-resistive construction may use fire-retardant treated wood within the framing assembly.

MIXED CONCRETE:

- A) Concrete columns, beams and walls – but wooden floor joists, flooring and roof framing and G.I. roofings; even if walls are in CHB, kitchen and T&B are in reinforced concrete slabs;
- B) Concrete columns and beams – but hollow blocks walls and G.I. roofings.

Type V Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete, or masonry construction. Walls, ceiling and permanent partitions shall be of incombustible fire-resistive construction.

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Provincial Governor

REINFORCED CONCRETE:

- A) Structural steel and reinforced concrete columns, beams, the same as I-B;
- B) Columns, beams, walls, floors and roofs all reinforced concrete;
- C) Same as "B" but walls are hollow blocks reinforced concrete or tiles roofings.

B. Appraisal of Buildings

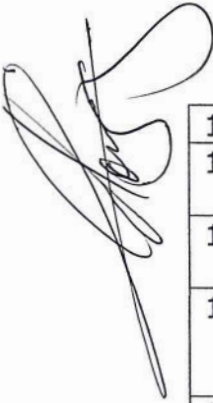
All improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein schedule of base unit construction cost of building per square meter. Building should be classified according to its use and construction characteristics and unit value established for its class and sub-class together with the set of addition and reduction adjustment factor.

1.	CARPORT	30% OF BASE UNIT VALUE
2.	MEZZANINE	60% OF BASE UNIT VALUE
3.	PORCH	40% OF BASE UNIT VALUE
4.	BALCONY	45% OF BASE UNIT VALUE
5.	GARAGE	48% OF BASE UNIT VALUE
6.	TERRACE	
	- COVERED	35-40% OF BASE UNIT VALUE
	- OPEN	20-30% OF BASE UNIT VALUE
7.	ROOF DECK	
	- COVERED	60% OF BASE UNIT VALUE
	- OPEN	30% OF BASE UNIT VALUE
8.	BASEMENT	
	- RESIDENTIAL	70% OF BASE UNIT VALUE
	- HIGH RISE BLDG.	PLUS 20% OF BASE UNIT VALUE
9.	PAVEMENT	
	CONCRETE:	
	10 cm.	150 PER SQ. M.
	15 cm.	210 PER SQ. M.
	20 cm.	270 PER SQ. M.
	ASPHALT:	
	1 COURSE	140 PER SQ. M.
	2 COURSE	180 PER SQ. M.
	3 COURSE	240 PER SQ. M.
	A. TENNIS COURT	PHP300-600 PER SQ. M.
	B. GOLF COURSE	800,000 PER HOLE
10.	FLOOR FINISHES:	
	A. MARBLE SLABS	PHP600-700 PER SQ. M.
	B. MARBLE TILES	400-500 PER SQ. M.
	C. CRAZY CUT MARBLES	350 PER SQ. M.
	D. GRANOLITHIC	250 PER SQ. M.
	E. NARRA	300 PER SQ. M.
	F. YACAL	300 PER SQ. M.


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Provincial Governor

G.	NARRA/FANCY WOOD TILES	300 PER SQ. M.
H.	ORDINARY WOOD TILES	300 PER SQ. M.
I.	VINYL TILES	250 PER SQ. M.
J.	WASH-OUT PEBBLES	250 PER SQ. M.
K.	LINGLAZED TILES	250 PER SQ. M.
L.	VIGAN TILES	200 PER SQ. M.
M.	GRANITE TILES	3,500 PER SQ. M.
11.	WALLINGS:	
A.	USE THE SAME RATES FOR FLOOR FINISHES IN A, B, C AND I AS INDICATED ABOVE	
B.	DOUBLE WALLING (ORDINARY PLYWOOD)	PHP150 PER SQ. M.
C.	DOUBLE WALLING (NARRA PANELLING)	240 PER SQ. M.
D.	GLAZED WHITE TILES	240 PER SQ. M.
E.	GLAZED COLOR TILES	270 PER SQ. M.
F.	FANCY TILES	290 PER SQ. M.
G.	SYNTHETIC RUBBLE	160 PER SQ. M.
H.	BRICKS	240 PER SQ. M.
I.	WALL PAPER	
	- LOCAL	200 PER L. M.
	- IMPORTED	300 PER L. M.
12.	SPECIAL PANEL	
A.	GLASS WITH WOODEN FRAME	400 PER SQ. M.
B.	GLASS WITH ALUMINUM FRAME	500 PER SQ. M.
13.	CEILING	
A.	ORDINARY PLYWOOD	100 PER SQ. M.
B.	LUMINOUS CEILING	350 PER SQ. M.
C.	ACOUSTIC	300 PER SQ. M.
D.	SPECIAL FINISH	350 PER SQ. M.
E.	INSULATION	400 PER SQ. M.
13.1	CONCRETE GUTTERS/STAINLESS	500 PER LINEAR METER
13.2	ROOF TILES	5% OF BASE UNIT VALUE
14.	FENCE	
A.	WOOD	150 PER SQ. M.
B.	CONCRETE	
	10 CM THICK	150 PER SQ. M.
	15 CM THICK	210 PER SQ. M.
	20 CM THICK	270 PER SQ. M.
C.	REINFORCED CONCRETE	420 PER SQ. M.
D.	STEEL GRILLS	730 PER SQ. M.
E.	INTERLINK WIRE	100 PER SQ. M.
F.	WALL SCAPE	500 PER SQ. M.
15.	EXCESS HEIGHTS FOR FENCE	
A.	RESIDENTIAL AND COMMERCIAL	ADD 20% OF BASE VALUE FOR EVERY METER IN EXCESS OF THREE (3) METERS
B.	BODEGA AND FACTORY	ADD 15% OF BASE VALUE FOR EVERY METER IN EXCESS OF 4.5 METERS

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16.	EXTRA T&B – ORDINARY FINISH	PHP20,000/UNIT
17.	FOUNDATION	150-300 X TOTAL FLOOR AREA OF 1 ST 2 ND FLOORS
18.	PILES	400 PER LINEAR METER OF PILES DRIVEN
19.	PAINTING	IF THE BUILDING IS NOT PAINTED DEDUCT 10% OF THE BASIC RATE
20.	SECOND HAND MATERIALS	IF THE BUILDING HAS USED SECOND HAND MATERIALS DEDUCT 5-10%





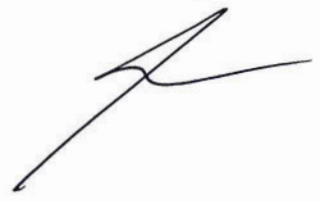
Section 29. Preparation and Maintenance of Assessment Roll. -

The Provincial and Municipal Assessor shall prepare and maintain an assessment roll wherein all taxable real properties located within the Province, shall be listed; except in cases where the Assessor's records are computerized and the same are directly and operationally connected to the Provincial or Municipal Treasurer in the form of Local Area Network (LAN). A separate roll shall be prepared for exempt properties, for ready reference.

- 
1. Real property shall be listed and valued in the name of the owner or administrator or anyone having legal interest in the property;
 2. The undivided real property of a deceased person may be listed and valued in the name of the estate, or the heirs and devisees without designating them individually; and undivided real property other than that owned by the deceased may be listed and valued in the name of one or more co-owners; Provided, That such heirs or co-owners shall be liable severally for all obligations imposed by the Code and for the payment of the real property tax with respect to the undivided property;
 3. The real property of a corporation, partnership or association shall be entered and assessed in the same manner as that of an individual;
 4. Real property owned by the Republic of the Philippines, its political subdivisions and any government-owned or controlled corporations so exempt by its charter, the beneficial use of which has been granted for consideration or otherwise to a taxable person, shall be listed for purposes of taxation in the name of the grantee, or the public entity if such property has been acquired for resale or lease.
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Section 30. Cancellation of Assessments in Case Several Assessments are Made on One Property.

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1. In case several assessments are made on one and the same property, the duty of the Assessor is to cancel all the assessments, except the one properly made; However, if any assessee or his representative shall object to the cancellation of the assessment made in his name, such assessment shall not be cancelled but the fact shall be noted on the Field Appraisal and Assessment Sheet (FAAS), tax declaration,
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Provincial Governor

assessment rolls and other property books of record. Preference, however, shall be given to the assessment of the person who has the best title to the property, or in default, thereof, of the person who has possession of the property;

2. When two (2) persons have declared in their names the same property or a portion thereof and were issued corresponding tax declarations, a notation shall be made on the face of each tax declaration and the corresponding FAAS's the fact that the property or part thereof is also declared in the name of the other person:

a. Thus, if Mr. A declared a property which is also declared in the name of Mr. B there shall be noted on the face of the field appraisal and assessment sheet and tax declaration of Mr. A the following:

"Property is also declared in the name of Mr. B under Tax Dec. No. _____";

A similar notation shall also be made on the face of the Tax Declaration of Mr. B as "Property is also declared in the name of Mr. A under Tax Declaration No. _____";

b. If Mr. B declared only a portion of the land declared in the name of Mr. A, there shall be noted on the face of the FAAS and corresponding tax declaration of the latter, "Portion of _____ (hectares or square meters) is also declared in the name of Mr. B under Tax Declaration No. _____". In the same manner, a notation "Also declared in the name of Mr. A under Tax Declaration No. _____" shall be made on the face of the FAAS and tax declaration of Mr. B;



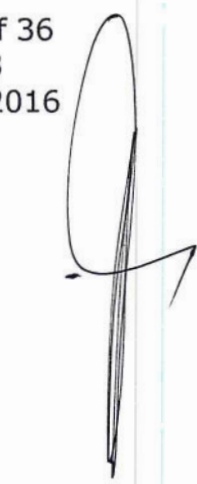
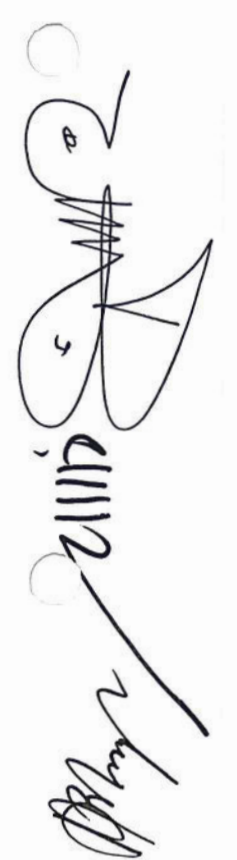
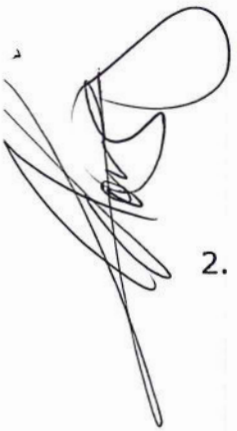
Those notations shall also be made on the assessment rolls and other records where both tax declarations are recorded;

Cancellation of either tax declaration under the first example shall be made only upon written request of one of the declared owners. If one party presents his certificate of title or evidence of his ownership to the property, the Provincial, City or Municipal Assessor shall not immediately cancel the declaration of the other party, in which case, the Assessor shall notify the latter of the request of the other declarant. If he refuses, the tax declaration shall not be cancelled;

c. If under the second example, Mr. B, the declared owner of the small area, requested the cancellation of his tax declaration, the Assessor shall cancel said tax declaration. At the same time, the notation "Portion of _____ hectares or square meters is also declared in the name of Mr. B," on the face of the tax declaration issued in the name of Mr. A shall be deleted. A revised tax declaration shall then be issued;

d. If either party consents to the cancellation of his tax declaration, the tax declaration of the party with the best title, or the party in possession of the property, shall serve as the principal tax declaration. In case of the second example, the tax declaration covering the whole property shall serve as the principal record.


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Provincial Governor



Section 31. Exemptions from the Real Property Tax.

A. The following are exempt from real property tax:

1. Constitutional provisions; Charitable institutions, churches and parsonages or convents appurtenant thereof, mosques, and non-profit cemeteries, and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable, or educational purposes shall be exempt from taxation;
2. Statutory provisions:
 - 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. The exemption shall cover properties owned by the Republic of the Philippines or any of its political subdivision such as provinces, cities, municipalities and barangays the beneficial use of which has not been granted for consideration or otherwise, to a taxable person;
 - c. Under this provision, real property owned by the Republic of the Philippines or any of its political subdivisions (provinces, cities, municipalities and barangays) shall be declared in the name of the Republic of the Philippines or such political subdivision, with the beneficial user listed as administrator;

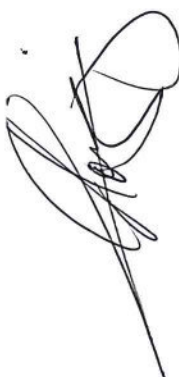
"Private or patrimonial property of the state" is a property over which the State has the same rights as private individuals in relation to their own property, subject only to the administrative laws and regulations in the exercise of such rights;

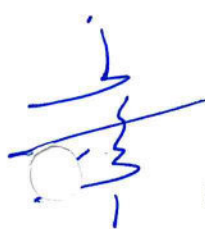
Public lands may be declared as private property of the State as soon as they are available for alienation or disposition, such alienation or disposition of public lands for agricultural, residential, commercial, industrial and other similar purposes, and for reservation for town sites and for public and quasi-public uses;

"Private property of provinces, cities and municipalities" are those other than property for public use consisting of roads, streets, the squares, public waters, promenades, and public works for public service paid for by provinces, cities and municipalities;


3. Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly and exclusively used for religious or charitable or educational purposes;

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Provincial Governor

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4. 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;
 5. All real property owned by duly registered cooperatives as provided for under R.A. 6938;
 6. However, Electric Cooperatives registered with the National Electrification Administration (NEA) under P.D. No. 269, as amended, are not covered by the herein exemption pursuant to the Supreme Court EN BANC Decision, G.R. No. 14307 PHILRECA Case promulgated on April 10, 2003;
 7. Machinery and equipment used for pollution control and environmental protection.



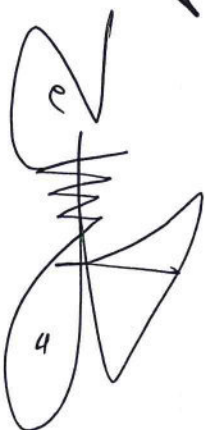
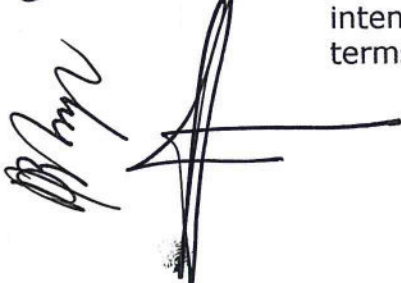
B. Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of the Code (R.A. 7160). Thus, real property owned by government-owned or controlled corporations is now taxable whether or not there is beneficial user;



C. If property is taxable on January 1, it is liable to taxation for the whole year even if afterwards, it becomes exempt. In the same manner, if the property is exempt on January 1, it is exempt for the whole year even if it becomes taxable afterwards;

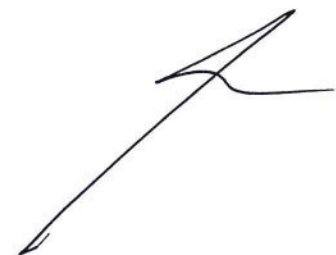


D. Proof of Exemption of Real Property from Taxation:

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1. Every person by or for whom real property is declared, who shall claim tax exemption for such property shall file with the Provincial, City or Municipal Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and other similar documents;
 2. If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be given to be tax exempt, the same shall be dropped from the assessment roll;
 3. Exemptions are never presumed. The burden is on a claimant to establish clearly his right to exemption and an alleged grant of exemption will be strictly construed and cannot be made by inference or implication but must be beyond reasonable doubt. Since taxation is the rule and exemption the exception, the intention to exempt must to be expressed in clear and unambiguous terms.
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Provincial Governor



Section 32. Miscellaneous Provision;

32.1 Delegation of Function by Provincial Assessor to Municipal Assessors;

To effectively implement efficiency in Real Property Tax Administration the Provincial Assessor issued a Memorandum dated September 19, 2006 titled "Implementing Rules and Regulations With Regards To Executive Order No. 11, s. 2006 issued by Hon. Enrique T. Garcia, Jr. on 14th of June 2006;

In order to facilitate the early disposition and release of Tax Declarations, the authority to approve, sign, number and release Tax Declarations covering the following are hereby delegated to the Assessors of the Municipalities of this Province, to wit:

1. Assessments of newly discovered properties enumerated below:

1.1 LAND

- a. Residential - the area of which is not more than 300 sq. m.
- b. Agricultural - the area of which is not more than 1 hectare.
- c. Commercial - the area of which is not more than 300 sq. m.
- d. Industrial/Mineral - the area of which is not more than 1,000 sq. m.

1.2 IMPROVEMENT

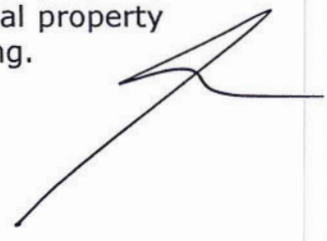
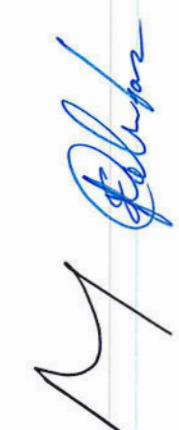
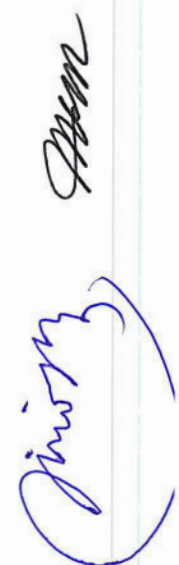
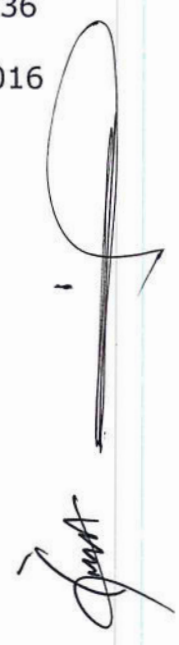
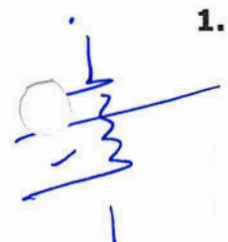
- a. Residential buildings, the market value of which does not exceed Php300,000.00.
- b. Commercial, Industrial, Agricultural buildings with market value not exceeding Php500,000.00.

1.3 MACHINERIES

- a. Machineries and equipment with a fair market value not exceeding Php500,000.00.

Assessments of the aforementioned new properties shall be accompanied by a Field Appraisal and Assessment Sheets (FAAS) and any legal documents such as Sworn Statement, Audited Financial Statement, Receipts or Acquisition Cost, Building Permits, etc., such legal documents shall be the basis of the validity of the tax declaration, so that any inconsistencies found during validation, shall be a ground for recall of the corresponding Tax Declaration with due notice to the owners thereof. The FAAS shall be prepared for every real property unit. It shall contain all information needed in appraising real property including the sketch of the land or the floor plan of the building.


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Provincial Governor



2. Change of Ownership/Simple Transfer subject to the following conditions:

In case of simple transfer of properties covered by paragraph 1 and sub-paragraphs above, the Assessors of the Municipalities shall retain the assigned property index number and require two (2) copies of the following documents upon presentation of the original copies:


- a. Current Real Property Tax Receipt/Certification of RPT Payment;
- b. Provincial Transfer Tax Receipt;
- c. Deed of Conveyance (Deed of Absolute Sale/Extra Judicial/Deed of Donation);
- d. Approved Plan;
- e. Transfer Certificate of Title/CLOA/EP/OCT;
- f. Certificate Authorized Registration (CAR) from BIR.

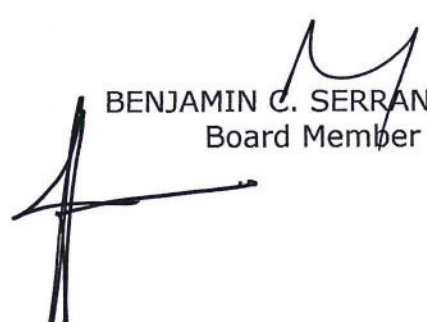
Issuance of the tax declaration under these delegated authority, shall follow the established procedure, wherein the Assessors shall secure the Property Index Number and Tax Declaration Number from the Office of the Provincial Assessor. Copies of the tax declarations issued and the corresponding documentary requirements shall also be submitted and reported to the Provincial Office weekly for review and validation;

However, these delegations do not include the following assessment transactions, which shall be under the authority of the Provincial Assessor to approve, sign, number and release the corresponding Tax Declarations:

- 1. Change of tax status (from taxable to exempt and vice-versa);
- 2. Subdivision, consolidation, and consolidation-subdivision;
- 3. Re-assessment;
- 4. Change in classification of agricultural lands to non-agricultural and vice-versa irrespective of the amount of valuation;
- 5. Other assessment transactions.

APPROVED UNANIMOUSLY".


SEVERINO P. SALAZAR
Secretary to the SP


BENJAMIN C. SERRANO, JR.
Board Member


ARISTOTLE J. GAZA
Board Member

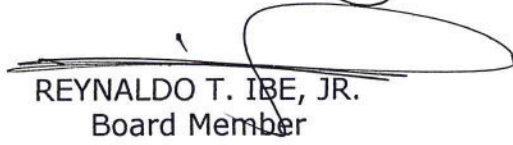

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Provincial Governor



DEXTER B. DOMINGUEZ
Board Member



ROLANDO Z. TIGAS
Board Member



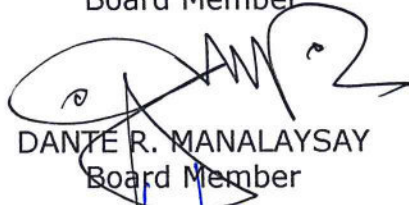
REYNALDO T. IBE, JR.
Board Member



MANUEL N. BELTRAN
Board Member



EDGARDO P. CALIMBAS
Board Member



DANTE R. MANALAYSAY
Board Member



JOSE C. VILLAPANDO, SR.
Board Member



DOROTEO M. AUSTRIA
Board Member
(FABC President)

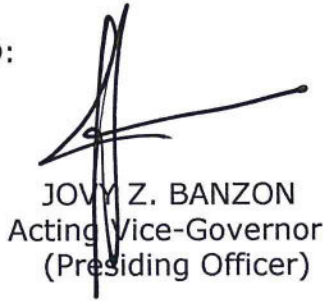


NOEL JOSEPH L. VALDECAÑAS
Board Member
(PCL President)



DANILO B. SALONGA
Board Member
(IPM Representative)

ATTESTED:



JOVY Z. BANZON
Acting Vice-Governor
(Presiding Officer)

APPROVED:



ALBERT S. GARCIA
Provincial Governor
Date: 12-07-16

Province of Bataan
 PROPOSED SCHEDULE OF FAIR MARKET VALUES
 For Agricultural Lands
 All Municipalities

Classification	Actual Use	2016 Base Unit Value			
		per square meter			
TAXABLE		1	2	3	4
Agricultural		Assessment Level - 30%			
	Agri-Industrial/Agro-Industrial*	300.00	250.00	200.00	
	Bambooland	15.00			
	Cogonland	15.00			
	Cottonland	25.00	17.00		
	Fishpond	60.00	50.00	40.00	
	Forestland/Timberland	15.00			
	Fruitland				
	Mango	70.00	60.00	50.00	
	Coconut	60.00	50.00	40.00	
	Coffee	60.00	50.00	40.00	
	Banana	60.00	50.00	40.00	
	Other Fruitland**	50.00	40.00		
	Horticultural Land	30.00			
	Irrigated Riceland	60.00	50.00	40.00	
	Livestock and Gamefowl Breeding Farm	100.00	80.00	60.00	
	Mangrove	10.00			
	Mineral Land	20.00			
	Nipa Land	20.00			
	Offshore/Foreshore	30.00			
	Pastureland	15.00			
	Sugarland	25.00			
	Unirrigated Riceland	30.00	20.00		
Upland Riceland	20.00	15.00			
Vegetable Land***	20.00				
Other Agricultural Land****	20.00	15.00	10.00		

* Tunnel Vent and Hatchery Poultry

** Orchard, Pineapple Land, Banana Land, Lanzones, Durian, Rambutan, Mango, Grape Vineyard, Coco Land, Citrus Land, Chest Nut, Etc.

*** Corn Land, Camote/Cassava/Watermelon, Peanut Land, Soybeans Land, Pepper Land, Ipil-ipil, Kangkong

**** Road Lot Agricultural, Easement, etc. as per plan, TCT, OCT, CLOA, etc.

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Republic of the Philippines
Municipality of Abucay
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

Barangay	Location	2013	2016	Sub-classification	
		Market Value per sq. meter	Market Value per sq. meter	2013	2016
Calaylayan	From Mun. Bldg. to Magtanong Road (Nat'l. road)	1,200.00	2,000.00	C-1	C-1=R/C
	From Magtanong St. To BCHS Road (Nat'l. road)	1,000.00	2,000.00	R-1	C-1=R/C
	From BCHS Road to Wakas Bridge (Nat'l. road)	1,100.00	2,000.00	R-1	C-1=R/C
	Public Market Vicinity	1,200.00	2,000.00	C-1	C-1=R/C
	Kabukiran	1,100.00	1,300.00	R-1	R-1
	Las Vegas	1,100.00	1,300.00	R-1	R-1
	Magtanong St.	1,100.00	1,300.00	R-1	R-1
	Bagong Daan Road both sides	1,100.00	1,300.00	R-1	R-1
	Subdivision:				
	Yumol Subd.	1,400.00	1,600.00	SR-3	SR-3
	Bonifacio Village	1,400.00	1,600.00	SR-3	SR-3
	Friendship Village	1,400.00	1,600.00	SR-3	SR-3
	Puno Subd.	1,400.00	1,600.00	SR-3	SR-3
	Ganzon Village	1,400.00	2,000.00	SR-3	SR-2
	Magtanong Subdivision	1,400.00	1,600.00	SR-3	SR-3
	One Santana Place (in front of Public Market)	1,400.00	1,600.00	SR-3	SR-3
Along Provincial Road	1,200.00	2,000.00	C-1	C-1=R/C	
Capitangan	From Petron to Wakas St. (Nat'l. road)	1,500.00	2,200.00	SC-3	SC-3=R/C
	Brgy. 2000/Sabungan	1,100.00	1,300.00	R-1	R-1
	Salinas St.	1,100.00	1,300.00	R-1	R-1
	National Road (Capitangan Proper)	1,100.00	1,300.00	R-1	R-1
	Lote Phase 1, 2 & 3	1,100.00	1,300.00	R-1	R-1
	Lati	1,100.00	1,300.00	R-1	R-1
	Lumang Daan St.	1,100.00	1,300.00	R-1	R-1
	Binayan St. (Rosa Ganzon Subd)	1,100.00	1,300.00	R-1	R-1
	Bagong Buhay St.	1,100.00	1,300.00	R-1	R-1
	National Hiway (Boundary Balanga to Salian Rd. Both Side)	1,200.00	2,000.00	C-1	C-1=R/C
	Mang Juan Subd. Extension	1,100.00	1,300.00	R-1	R-1
	Subdivision:				
	Mang Juan Subd.	1,400.00	1,600.00	SR-3	SR-3
	Dilig Subd.	1,100.00	1,300.00	R-1	R-1
	Taglesville Subd.	1,400.00	1,600.00	SR-3	SR-3
	Silverland Subd.	1,100.00	1,300.00	R-1	R-1
Santana Land Subd. (Salian)	1,400.00	2,000.00	SR-3	SR-2	
San Andres Subd.	1,100.00	1,300.00	R-1	R-1	
Santana II (Kalayaan College Site)	1,400.00	1,600.00	SR-3	SR-3	
Gabon	Delfin St.	1,100.00	1,300.00	R-1	R-1
	Du St.	1,100.00	1,300.00	R-1	R-1
	Gabon St.	1,100.00	1,300.00	R-1	R-1
	Tibag St.	1,100.00	1,300.00	R-1	R-1
	Buliran/Lote	1,100.00	1,300.00	R-1	R-1
	From Petron to Penelco (Maxima Dela Fuente Ave.)	1,100.00	1,300.00	R-1	R-1
	Hacienda	1,100.00	1,300.00	R-1	R-1
	Subdivision:				
	Sacred Heart	1,400.00	1,600.00	SR-3	SR-3
	San Lorenzo	1,100.00	1,300.00	R-1	R-1
Richville Subdivision	1,400.00	1,600.00	SR-3	SR-3	
Santis Ville I (Montesorri Site)	1,400.00	1,600.00	SR-3	SR-3	
Omboy	From Longos St./Tomas St./Tabon-tabonan/ Martin/Malanday St.	1,100.00	1,300.00	R-1	R-1
	From Ibayo to Petron	1,200.00	2,000.00	C-1	C-1
	From Omboy Lati/Paraiso St.	1,100.00	1,300.00	R-1	R-1
	Maxima Dela Fuente St. East Side (bacood)	1,100.00	1,300.00	R-1	R-1
	Subdivision:				
	Siongco Subd./Balderia Subd.	1,100.00	1,300.00	R-1	R-1
Sunshine Subd.	1,100.00	1,300.00	R-1	R-1	
Laon	Plaza	1,200.00	2,000.00	C-1	C-1=R/C
	From Catholic Cemetery to Bridge both sides	1,100.00	1,300.00	R-1	R-1
	Sto. Niño St.	1,100.00	1,300.00	R-1	R-1
Mabatang	From Bridge to Kabyawan	1,100.00	1,300.00	R-1	R-1
	National Road	1,100.00	1,300.00	R-1	R-1
	From Cabritit St.(Formerly Paroba) to P. Rodriguez St.(Plaza/Dulmig)	1,100.00	1,300.00	R-1	R-1
	From Dominguez St. to End Creek(both side)	1,100.00	1,300.00	R-1	R-1
	From T. Silva St. End to Santiago St.	1,100.00	1,300.00	R-1	R-1
	From Santiago St. To Bridge	1,100.00	1,300.00	R-1	R-1
	P. Sacdalan St.	1,100.00	1,300.00	R-1	R-1
Paralaya St.	1,100.00	1,300.00	R-1	R-1	

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Mabatang	Subdivision:				
	Roseville Subd.	1,400.00	1,600.00	SR-3	SR-3
	J. Canare Subd.	1,400.00	1,600.00	SR-3	SR-3
	Saint Leonora	1,100.00	1,300.00	R-1	R-1
	Saint Leonard	1,100.00	1,300.00	R-1	R-1
	Roseville Subd. II	1,100.00	1,300.00	R-1	R-1
Salian	Joshville	1,100.00	1,300.00	R-1	R-1
	From Brgy. Hall To Salian Proper	1,100.00	1,300.00	R-1	R-1
	Maxima Dela Fuente St. towards Roman Hi-way	1,100.00	1,300.00	R-1	R-1
	Subdivision:				
	Doña Losefa	1,400.00	1,600.00	SR-3	SR-3
	Mimoza Subd. (Capitangan)	1,400.00	1,600.00	SR-3	SR-3
Wawa	Santis Ville II (in front of Sibul)	1,100.00	1,300.00	R-1	R-1
	Plaza	1,500.00	2,200.00	SC-3	SC-3=R/C
	U.S. St.	1,100.00	1,300.00	R-1	R-1
	Wawa Plaza to Public Market	1,500.00	2,200.00	SC-3	SC-3=R/C
	Public Market to Lara St.	1,200.00	2,000.00	C-1	C-1
	Lara St. to Wawa Lati Bridge	1,100.00	1,300.00	R-1	R-1
Estrella St.	1,100.00	1,300.00	R-1	R-1	
From Bridge to Bakawan	1,100.00	1,300.00	R-1	R-1	

Note:

STANDARD DEPTH

1 Class lower

20 meters
20 meters

CORNER LOT

HIGHER VALUE PREVAILS

Prepared by:

RONALD S. DACION
Municipal Assessor - Abucay

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Republic of the Philippines
Municipality of Bagac
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

Location	2013 Market Value per sq. meter	2016 Market Value per sq. meter	Sub-Classification	
			2013	2016
Mabini St.				
From J. Rizal St. to end market place	900.00	1,000.00	C-1	C-1
J. Rizal St.				
From Bonifacio St. to end of Market place	900.00	1,000.00	C-1	C-1
A. Bonifacio St.				
From Razal St. to lerma St.	900.00	1,000.00	C-1	C-1
All Othe lots with commercial establishments within the Poblacion	810.00	900.00	C-2	C-2
all other lots with commercial establishments along National hi-ways, Provincil Roads and improved subdivisions located in the barrios	630.00	700.00	C-3	C-3
All lots with commercial establishments along roads not mentioned above located in the barrios	630.00	500.00	C-4	C-4
All residential compound owned and mentioned by business corporations	630.00	800.00	R-1	R-1
Rizal St.				
From Bonifacio St. to end of Street	630.00	800.00	R-1	R-1
From end of market to end of road	630.00	800.00	R-1	R-1
Bonifacio St.				
From Lerma St. to Del Rosario St.	630.00	800.00	R-1	R-1
A. Mabini St.				
From end of market to Camacho St.	630.00	800.00	R-1	R-1
Camacho St.				
from A. Mabini St. to burgos St.	630.00	800.00	R-1	R-1
Noriega St.				
from A. Mabini St. to Gutierrez St.	630.00	800.00	R-1	R-1
Lerma St.				
From A. Mabini St. to end of road	630.00	800.00	R-1	R-1
Arrelano St.				
From A. Bonifacio St. to end of rod	630.00	800.00	R-1	R-1
Del Pilar St.				
From J. Rizal St. to Camacho St.	630.00	800.00	R-1	R-1
Luna St.				
From del Pilar St. to Del Rosario St.	630.00	800.00	R-1	R-1
Gutierrez St.				
From del Pilr St. Camacho St.	630.00	800.00	R-1	R-1
Burgos St.				
From Camacho St. to end of road	630.00	800.00	R-1	R-1
Del Rosario St.				
From Bonifacio St. to National Road	630.00	800.00	R-1	R-1
Camacho St.				
From Burgos St. to National Road	630.00	800.00	R-1	R-1
Noriega St.				
From Gutierrez St. to National Road	630.00	800.00	R-1	R-1
Del Pilar St.				
From Rizal St. to Gutierrez St.	630.00	800.00	R-1	R-1
J. Linao St.				
From corner of Ipil St. to Fil-Japan Tower		1,000.00		C-1
All other residential lots within the poblacion	630.00	800.00	R-1	R-1

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All residential lots along the National Highways, Provincial Roads and improved subdivisions located in the barrio	540.00	600.00	R-2	R-2
All residential lots along other roads not mentioned above located in the barrios	360.00	400.00	R-3	R-3
All residential lots located in the barrios without road outlet	270.00	300.00	R-4	R-4
The area occupied by the improvement plus the area of the first twenty meters around the outside wall of any improvements	450.00	600.00	I-1	I-1
The area covered by the next twenty meters around the first class	375.00	500.00	I-2	I-2
The area covered by the next twenty meters around the second class	300.00	400.00	I-3	I-3
The total industrial compound not falling under the above cited classes	225.00	300.00	I-4	I-4

SPECIAL RESIDENTIAL	P	2,700.00	3,000.00	SR-1	SR-1
	P	1,620.00	1,800.00	SR-2	SR-2
	P	1,260.00	1,400.00	SR-3	SR-3
	P	720.00	800.00	SR-4	SR-4

SPECIAL COMMERCIAL	P	2,700.00	3,000.00	SC-1	SC-1
	P	1,800.00	2,000.00	SC-2	SC-2
	P	1,350.00	1,500.00	SC-3	SC-3
	P	900.00	1,000.00	SC-4	SC-4

STANDARD DEPTHS:

- (1) For Residential Lands = 20 Meters
 (2) For Commercial Lands = 15 Meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10%
 (2) For Commercial Lands = 15%

NOTE: Under column "Sub-Classification" the following symbols should be used:

- R-1 for 1st class Residential based on the criteria.
- R-2 for 2nd class Residential based on the criteria.
- R-3 for 3rd class Residential based on the criteria.
- R-4 for 4th class Residential based on the criteria.
- R-5 for 5th class Residential based on the criteria.
- C-1 for 1st class Commercial based on the criteria.
- C-2 for 2nd class Commercial based on the criteria.
- C-3 for 3rd class Commercial based on the criteria.
- C-4 for 4th class Commercial based on the criteria.
- C-5 for 5th class Commercial based on the criteria.
- I-1 for 1st class Industrial based on the criteria.
- I-2 for 2nd class Industrial based on the criteria.
- I-3 for 3rd class Industrial based on the criteria.
- I-4 for 4th class Industrial based on the criteria.

Prepared by:

PERLA B. MALABANAN
 OIC - Municipal Assessor - Bagac

Republic of the Philippines
Municipality of Dinalupihan
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013	2016	Sub-Classification	
	Market Value	Market Value	2013	2016
Poblacion				
Aquino St.				
From Del Pilar to Mabini Proper	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Bonifacio St.				
From San Isidro to P. Market	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Burgos St.				
From Bonifacio St. to Sto. Niño	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Del Pilar St.				
From Bonifacio St. to Roxas St.	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Gen. Luna St.				
From Mabini Prop. To Prov'l., Road	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Gomez St.				
From Bonifacio St. to Aquino St.	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Mabini Extension St.				
From Bonifacio to Kataasan	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
P. Dandan St.				
From Bonifacio to Kataasan	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Rizal St.				
From Bonifacio St. to Sta. Isabel	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Roxas St.				
From Bonifacio St. to Balsic River	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
San Isidro St.				
From Bonifacio to Roxas St.	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
Torres St.				
From Balsic River to Nat'l., Road	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Zamora St.				
From Bonifacio to Aquino St.	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Pentor				
From Bonifacio to Balsic River	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
San Ramon				
From P. Market to Luacan	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
From San Ramon Elem. School to Dila Dila	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Interior Lots	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
Sta. Isabel				
From Layac to Rizal	1,100.00	1,500.00	R-1	R-1
	2,000.00	2,600.00	C-1	C-1
Interior Lots	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
Daan Bago				
From Layac to Balsic				
1. Residential land	1,100.00	1,500.00	R-1	R-1
2. Commercial Land	2,000.00	2,600.00	C-1	C-1
Interior Lots	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
Happy Valley				
From Naparing to Pinulot	900.00	1,200.00	R-2	R-2
	1,500.00	2,000.00	C-2	C-2
Kataasan				
From Gen. Luna to Irrigation				

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	1. Residential land	1,100.00	1,500.00	R-1	R-1
	2. Commercial Land.	2,000.00	2,600.00	C-1	C-1
	Interior Lots	900.00	1,200.00	R-2	R-2
		1,500.00	2,000.00	C-2	C-2
Layac					
	From Sta. Isabel to Daang Bago				
	1. Residential Land	1,100.00	1,500.00	R-1	R-1
	2. Commercial Land	2,000.00	2,600.00	C-1	C-1
Luacan					
	From San Ramon to Saguing				
	1. Residential Land	900.00	1,200.00	R-2	R-2
	2. Commercial Land	1,500.00	2,000.00	C-2	C-2
Saguing					
	From Luacan to San Benito				
	1. Residential Land	900.00	1,200.00	R-2	R-2
	2. Commercial Land	1,500.00	2,000.00	C-2	C-2
San Benito					
	From Saguing to Magsaysay				
	All lands along the Nat'l Road				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
Magsaysay					
	From San Benito to Colo				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
Colo					
	From Magsaysay to Naparing				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
	Interior lots	500.00		R-4	
		600.00		C-4	
Naparing					
	From Colo to Happy Valley				
	1. Residential land	900.00	1,200.00	R-2	R-2
	2. Commercial land	1,500.00	2,000.00	C-2	C-2
Pinulot					
	From Happy Valley to San Pablo				
	1. Residential not more than 15 meters	900.00	1,200.00	R-2	R-2
	2. Commercial not more than 15 meters	1,500.00	2,000.00	C-2	C-2
	All Subdivisions	900.00	1,200.00	R-2	R-2
		1,500.00	2,000.00	C-2	C-2
San Pablo					
	From pinulot to Roosevelt				
	1. Residential land	900.00	1,200.00	R-2	R-2
	2. Commercial land	1,500.00	2,000.00	C-2	C-2
	Subdivisions				
	Roosevelt Park Village	1,100.00	1,500.00	R-1	R-1
		2,000.00	2,600.00	C-1	C-1
	Lincoln Heights Subdivision	1,100.00	1,500.00	R-1	R-1
		2,000.00	2,600.00	C-1	C-1
Roosevelt					
	From San Pablo to Bangal				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
Bangal					
	From Roosevelt to Bangal, Cabalen Boundary				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
New San Jose					
	From Sto. Niño to Old San Jose				
	1. Residential land	900.00	1,200.00	R-2	R-2
	2. Commercial land	1,500.00	2,000.00	C-2	C-2
Sto. Niño					
	From Kataasan to New San Jose				
	1. Residential land	900.00	1,200.00	R-2	R-2
	2. Commercial land	1,500.00	2,000.00	C-2	C-2
Old San Jose					
	From New San Jose to Pita				
	1. Residential land	900.00	1,200.00	R-2	R-2
	2. Commercial land	1,500.00	2,000.00	C-2	C-2
Pita					
	From Old San Jose to Pita				
	1. Residential land	600.00	800.00	R-3	R-3
	2. Commercial land	1,100.00	1,500.00	C-3	C-3
Pagalangang					
	From Old San Jose to Tucop				
	1. Residential land	900.00	1,200.00	R-2	R-2

Sam

Jun

Justin

Palmer

Jim

Jim

Jim

	2. Commercial land	1,500.00	2,000.00	C-2	C-2
Sapang Balas					
	From New San Jose to Sapang Balas	500.00	650.00	R-4	R-4
		600.00	1,000.00	C-4	C-4
Tucop					
	From Pagalangan to San Simon	600.00	800.00	R-3	R-3
		1,100.00	1,500.00	C-3	C-3
San Simon					
	From Tucop to Sta. Catalina	500.00	650.00	R-4	R-4
		600.00	1,000.00	C-4	C-4
Bodega					
	From Sta. Catalina to Florida Blanca Pampanga	600.00	800.00	R-3	R-3
		1,100.00	1,500.00	C-3	C-3
Dalao					
	From Old San Jose to Dalao	500.00	650.00	R-4	R-4
		600.00	1,000.00	C-4	C-4
All Barangay not mentioned above					
	1. For Residential	250.00	350.00	R-5	R-5
	2. All Roads				
Note: All interior lots along rough road only					
For Industrial Land					
	The area occupied by the improvement plus the area of the first twenty meters around the outside wall of any improvement	600.00	700.00	I-1	I-1
	The area occupied or covered by the next twenty meters around the first class	400.00	600.00	I-2	I-2
	The area covered by the next twenty meters around the second class	350.00	500.00	I-3	I-3
	The total remaining area w/in the industrial compound not falling under the above-cited classes	300.00	400.00	I-4	I-4

Prepared by:

EMILIA V. CARPIO
Municipal Assessor - Dinalupihan

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Republic of the Philippines
Municipality of Hermosa
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

Location	2013 Market Value	2016 Market Value	Sub-Classification	
			2013	2016
Along Magsaysay Road to Hermosa Bridge	1,500.00	2,000.00	R-1	R-1
From Hermosa Bridge to A. Nuguid (both side) up to Tarangka St., corner of Penta Gaz	2,000.00	2,500.00	C-2	C-2
Barangay Burgos Interior lots	1,100.00	1,300.00	R-1	R-1
Barangay A. Rivera (Barangay Road)	1,100.00	1,300.00	R-1	R-1
A. Rivera (Interior lots)	800.00	1,000.00	R-2	R-2
Barangay Almacen	800.00	1,000.00	R-2	R-2
Barangay Daungan	800.00	1,000.00	R-2	R-2
Corner of A. Nuguid to San Pedro Brgy. Road	1,100.00	1,300.00	R-1	R-1
Barangay Sto. Cristo	1,100.00	1,300.00	R-1	R-1
Brgy. Mabuco along National Highway	1,100.00	1,300.00	R-1	R-1
Brgy. Mabuco (Interior lots)	800.00	1,000.00	R-2	R-2
Along Cataning National Road	1,100.00	1,300.00	R-1	R-1
Along Mambog National Road	1,100.00	1,300.00	R-1	R-1
Along Brgy. Road Mambog	800.00	1,000.00	R-2	R-2
Mandama along National Road	1,100.00	1,300.00	R-1	R-1
Mandama Interior lots going to Roman Highway	800.00	1,000.00	R-2	R-2
Along Culis National Road	1,500.00	2,000.00	C-2	C-2
Culis Interior lots	1,100.00	1,300.00	R-1	R-1
Culis along Roman Highway to Palihan Junction	1,500.00	2,500.00	C-2	C-2
from Palihan & Culis Junction up to Layac Bridge	1,500.00	2,500.00	C-2	C-2
Along Pandatong Barangay Road	500.00	500.00	R-3	R-3
Along Sumalo Barangay Road	500.00	500.00	R-3	R-3
Sac. Valley Barrio Road	800.00	1,000.00	R-2	R-2
Along Mabiga Barangay Road	800.00	1,000.00	R-2	R-2
Along Maite Barangay Road	500.00	500.00	R-3	R-3
Along Bamban Brgy. Road	500.00	500.00	R-3	R-3
Along Tipo Barangay Road	500.00	500.00	R-3	R-3
Along McArthur Higway (both sides) Balsic to Pampanga Boundary	1,100.00	2,000.00	C-2	C-2
Saba Barrio Road	500.00	500.00	R-3	R-3
Balsic Interior lots	1,100.00	1,300.00	R-2	R-2
Pleasant Homes (San Pedro)	1,100.00	1,300.00	R-1	R-1
F.C. Manalo (Palihan)	1,100.00	1,300.00	R-1	R-1
R.L. David (Culis)	1,100.00	1,300.00	R-1	R-1
St. Peter Subdivision (Mabuco)	800.00	1,000.00	R-2	R-2
G.S.I. S. De Mesa Village (Mandama)	1,100.00	1,300.00	R-1	R-1
Hill View (Mabiga)	800.00	1,000.00	R-2	R-2

Prepared by:

SERAFIN D. BUNSOY, JR.
Municipal Assessor - Hermosa

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Republic of the Philippines
Municipality of Limay
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-classification	
			2013	2016
Poblacion				
National Road				
Limay River to Bonifacio St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Bonifacio Street				
National Road to Progreso St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Malvar St.				
National Road to Progreso St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Rizal Street				
Real St. to Progreso St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Real Street				
Limay River to Bonifacio St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Progreso Street				
Limay River to Bonifacio St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Alangan				
Roman Highway				
Bo. Luz to Petron Bataan Refinery	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Roman Highway				
Petron Bataan Refinery	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
	600.00	700.00	I-1	I-1
Camia Street				
Roman Highway going southwest	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
	600.00	700.00	I-1	I-1
Ilang-ilang Street				
Roman Highway to Manila Bay	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
	600.00	700.00	I-1	I-1
Rosal Street				
Roman Highway to Alangan Heights	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
	600.00	700.00	I-1	I-1
Subdivisions				
Alangan Heights/ABB Housing	3,500.00	4,000.00	SR-1	SR-1
PBR Housing and Golf Course	3,500.00	4,000.00	SR-1	SR-1
	1,000.00	1,200.00	R-1	R-1
New Ventures (formerly Onshore) at Roman Highway	2,000.00	2,400.00	C-1	C-1
	600.00	700.00	I-1	I-1
Hillview Subdivision	2,000.00	2,500.00	SR-4	SR-3
Kitang I				
National Road	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Magsaysay Street	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2

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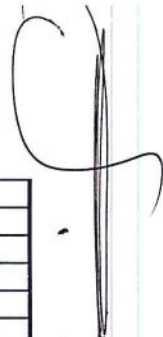
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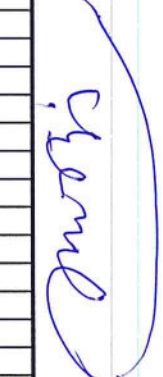
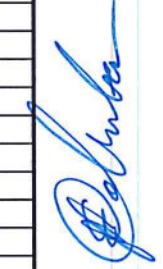

Quezon Street	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Roxas Street	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Subdivisions					
Saint Francis Subdivision	2,000.00	2,500.00	SR-3	SR-4	
Villa Leonor Subdivision	1,600.00	2,000.00	SR-4	SR-5	
	2,000.00	3,000.00	SC-4	SC-5	
Lamao					
Roman Expressway					
	1,000.00	1,200.00	R-1	R-1	
Petron to Lamao River	2,000.00	2,400.00	C-1	C-1	
	600.00	700.00	I-1	I-1	
Lamao Proper					
10.8 has. PNOC property with waiver	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Riverside	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Arsenal Road/SCusher					
Roman Highway to DND	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
	600.00	700.00	I-1	I-1	
Carbon Site	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
	600.00	700.00	I-1	I-1	
Ayam/Pag-asa	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
	600.00	700.00	I-1	I-1	
Landfillg					
Landing Road	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Sampaloc St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Chico St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Mabolo St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Santol St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Lanzones St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Macopa St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Atis St.	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Kitang II					
Roman Expressway	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
	600.00	700.00	I-1	I-1	
National Road					
Kitang I to Alangan	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
	600.00	700.00	I-1	I-1	
Barrio Proper	800.00	1,000.00	R-2	R-2	
	1,800.00	2,000.00	C-2	C-2	
Subdivisions					



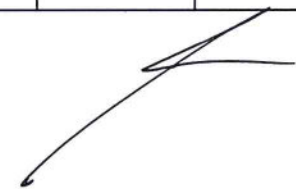










Villa Leonor Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Garcia Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Isidro Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Vertex Subdivision	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2
Reformista				
Roman Highway				
Townsite to San Francisco de Asis I	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
	600.00	700.00	I-1	I-1
National Road				
Bonifacio St. to Bernabe Subd.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Bonifacio Street				
National Rd. to Progreso St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Reformista Street				
National Rd. to Progreso St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Real Street				
Bonifacio St. to Reformista St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Progreso Street				
Bonifacio St. to Reformista St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Malvar Street Extension				
National Rd. to Tundol	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Market Site	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Juntura St.	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Lower Tundol	1,000.00	1,200.00	R-1	R-1
Market Site to Roman Highway	2,000.00	2,400.00	C-1	C-1
Anahao Road	800.00	1,000.00	R-2	R-2
Roman Highway to Upper Tundol	1,800.00	2,000.00	C-2	C-2
Subdivisions				
Baluyot Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Primero Village	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Lopez Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Reyes Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Townsite				
Roman Highway				
Kitang II/ Bo, Luz to Saint Francis II Subd.	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2
	600.00	700.00	I-1	I-1
Roman Highway				
St. Francis II Subd to Reformista	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
	600.00	700.00	I-1	I-1
National Road				
Limay River to Kitang I	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
Villafranca Street	1,000.00	1,200.00	R-1	R-1

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		2,000.00	2,400.00	C-1	C-1
De Ocampo Street					
	Villafranca St. to Roman Highway	1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
S. Calma Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
P. Enriquez Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Del Rosario Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Ambrocio Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
J. Romero Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Delos Reyes Street					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Subdivisions					
	St. Francis Village II	2,000.00	2,500.00	SR-3	SR-4
		3,000.00	3,500.00	SC-3	SC-4
Arsenal Village					
		1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Bautista/Jiongco Subdivision					
		600.00	800.00	R-3	R-3
		1,400.00	1,600.00	C-3	C-3
Honorio Cunanan Subdivision					
		600.00	800.00	R-3	R-3
		1,400.00	1,600.00	C-3	C-3
Wawa					
Progreso Street					
	Rizal St. to Limay River	1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
P. Burgos Street					
	Rizal St. to Limay River	1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
San Francisco de Asis I					
Roman Highway					
	Mamala Road to Orion Boundary	800.00	1,000.00	R-2	R-2
		1,800.00	2,000.00	C-2	C-2
National Road					
	Bernabe Subd. To Mary Magdalene Mem. Park	1,000.00	1,200.00	R-1	R-1
		2,000.00	2,400.00	C-1	C-1
Mamala Road					
		600.00	800.00	R-3	R-3
		1,400.00	1,600.00	C-3	C-3
Bacong (Bo. Roxas)					
		800.00	1,000.00	R-2	R-2
		1,800.00	2,000.00	C-2	C-2
Subdivisions					
	Bernabe Subdivision	1,600.00	2,500.00	SR-4	SR-4
		2,000.00	3,500.00	SC-4	SC-4
BLISS Housing					
		600.00	800.00	R-3	R-3
		1,400.00	1,600.00	C-3	C-3
Immaculate Concepcion Subdivision					
		600.00	800.00	R-3	R-3
		1,400.00	1,600.00	C-3	C-3
Trivea Residences					
		2,500.00	3,500.00	SR-2	SR-2
		1,800.00	4,500.00	SC-2	SC-2
San Francisco De Asis II					
Roman Highway					

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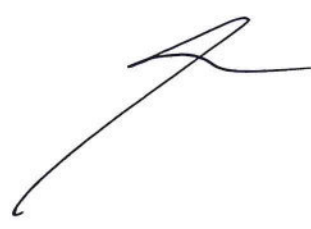
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Sea Breeze Subd to Orion Boundary	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2
National Road				
Mary Magdalene Mem. Park to Orion Boundary	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2
Saay	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Malusak	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Freeport	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Subdivisions				
Sea Breeze Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Lady Catherine Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Romanville Subdivision	2,000.00	2,500.00	SR-3	SR-4
	3,000.00	3,500.00	SC-3	SC-4
Duale				
Roman Highway	1,000.00	1,200.00	R-1	R-1
	2,000.00	2,400.00	C-1	C-1
	600.00	700.00	I-1	I-1
Duale Road	800.00	1,000.00	R-2	R-2
	1,800.00	2,000.00	C-2	C-2
Kinaragan	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Peas	600.00	800.00	R-3	R-3
	1,400.00	1,600.00	C-3	C-3
Subdivisions				
Saint Claire Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Emerald Coast Executive Village	2,500.00	3,000.00	SR-2	SR-3
	3,500.00	4,000.00	SC-2	SC-3
Isidro Subd (Limay High School Site)	1,400.00	2,500.00	SR-3	SR-4
	600.00	3,500.00	SC-3	SC-4
San Jose Subdivision	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Subdivisions				
Silverland Phase I, II and III	1,600.00	2,000.00	SR-4	SR-5
	2,000.00	3,000.00	SC-4	SC-5
Villa Elister Subdivision	2,500.00	3,000.00	SR-2	SR-3
	3,500.00	4,000.00	SC-2	SC-3
Diamond Hills Subdivision	1,400.00	2,500.00	SR-3	SR-4
	600.00	3,500.00	SC-3	SC-4
JAD Farmville Subdivision	1,400.00	2,500.00	SR-3	SR-4
	600.00	3,500.00	SC-3	SC-4
Saint Francis I Subdivision (Beltran)	1,600.00	1,200.00	SR-4	R-1
	2,000.00	2,400.00	SC-4	C-1

Prepared by:

JOCELYN B. LINAO
Municipal Assessor - Limay










Republic of the Philippines
Municipality of Mariveles
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-classification	
			2013	2016
POBLACION				
Lakandula St. to Peoples Park	2,000.00	2,100.00	C-1	C-1
Roman Blvd. to (Genesis) Cor. Lakandula	1,000.00	1,100.00	R-2	R-2
San Nicolas Cor				
Mendoza St. To COR.				
Gomez St.	800.00	900.00	R-2	R-2
Zamora St.	1,400.00	1,500.00	C-3	C-3
Laya & Upper Laya	600.00	700.00	R-3	R-3
Bonifacio to Monroe	600.00	700.00	R-3	R-3
Ricart St. (fr. Pacquing Billiard Hall to Monroe St.	2,000.00	2,100.00	C-1	C-1
Plaza Tagumpay to Sitio Balaimbing	600.00	700.00	R-3	R-3
Alejo Subd.	1,000.00	1,100.00	R-1	R-1
ALAS-ASIN				
Alas-Asin Nat'l Hi-way	1,000.00	1,100.00	R-1	R-1
From Bagong Silang to RBC Hardware	1,000.00	1,100.00	R-1	R-1
Alas-Asin Proper	600.00	700.00	R-3	R-3
Heroes Ridge	1,000.00	1,100.00	R-1	R-1
Karagatan	600.00	700.00	R-3	R-3
Bagong Silang-Manggahan	600.00	700.00	R-3	R-3
Doña Nene	800.00	900.00	R-2	R-2
Rivera Heights	800.00	900.00	R-2	R-2
Vera Paz	1,000.00	1,100.00	R-1	R-1
Hyatt-Sea Cliff	500.00	600.00	R-4	R-4
MAAP Road	600.00	700.00	R-3	R-3
Consunji	500.00	600.00	R-4	R-4
Alas-Asin Elementary School	600.00	700.00	R-3	R-3
Sitio Bakery	600.00	700.00	R-3	R-3
Friendship Village	1,000.00	1,100.00	R-1	R-1
Palao Housing	1,000.00	1,100.00	R-1	R-1
Lupa Housing	1,000.00	1,100.00	R-1	R-1
GN Power	600.00	700.00	I-1	I-1
Total	500.00	600.00	I-2	I-2
Hyatt	500.00	600.00	I-2	I-2
ALION				
Sunrise (Town Proper)	600.00	700.00	R-3	R-3
Old Alion	600.00	700.00	R-3	R-3
Diversified	600.00	700.00	R-3	R-3
Sitio Iningles				
New Alion	600.00	700.00	R-3	R-3
AGRICULTURAL				
BALON ANITO				
Boundary Nat'l Road to Welcome Arc	1,400.00	1,500.00	C-3	C-3
Camagong	600.00	700.00	R-3	R-3
Acacia St.	600.00	700.00	R-3	R-3
Banaba, Narra, Sampaloc, Mulawin	600.00	700.00	R-3	R-3
Porto del Sol	600.00	700.00	R-3	R-3
Milagrosa-Buloc boundary	500.00	600.00	R-4	R-4
Giaan River Bridge	500.00	600.00	R-4	R-4
Greenhills Subd.,	1,000.00	1,100.00	R-1	R-1
Vista Grande	600.00	700.00	R-3	R-3
BASECO COUNTRY				
Nat'l Road	1,400.00	1,500.00	C-3	C-3
Paniquian River to Baseco Proper	600.00	700.00	R-3	R-3
By-Pass Road	600.00	700.00	R-3	R-3
BATANGAS II				
Housing PNOC	600.00	700.00	R-3	R-3
Nat'l Road going to Balanga	600.00	700.00	R-3	R-3
Batangas II Proper	600.00	700.00	R-3	R-3

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	PNOG	600.00	700.00	I-1	I-1
	Lamo Boundary (Bridge)	600.00	700.00	R-3	R-3
	Housing Phoenix (Culiat)	1,000.00	1,100.00	R-1	R-1
BIAAN					
	Lower Biaan		700.00		R-3
	Upper Biaan		700.00		R-3
	Biaan Proper		700.00		R-3
	Camaya Coast Subd.		1,100.00		R-1
	Sitio Talain		600.00		R-4
	Camaya Coast		2,100.00		C-1
	Lusong		600.00		R-4
	Wain		600.00		R-4
	Aglaloma		600.00		R-4
	Basay		600.00		R-4
	Cuyapo		600.00		R-4
CABCABEN					
	Boundary Bridge to School Site	600.00	700.00	R-3	R-3
	Cabcaben Proper	600.00	700.00	R-3	R-3
	San Francisco Hi-way	1,400.00	1,500.00	C-3	C-3
	Cristina Square	1,000.00	1,100.00	R-1	R-1
	Nat'l Rod	600.00	700.00	R-3	R-3
	Resurrection St.	1,000.00	1,100.00	R-1	R-1
	Real St. (Talipapa)	1,400.00	1,500.00	C-3	C-3
	Looc St.	600.00	700.00	R-3	R-3
	Cristina Square	800.00	900.00	R-2	R-2
	Villa Paroma	1,000.00	1,100.00	R-1	R-1
	Dolores St.	1,400.00	1,500.00	C-3	C-3
CAMAYA					
	C. Rodriguez to Welcome Arc To Brgy. Hall	1,000.00	1,100.00	R-1	R-1
	C. Paguio to Slaughter Hse	1,800.00	1,900.00	C-2	C-2
	Lower Pag-asa	600.00	700.00	R-3	R-3
	Basilio Rub	800.00	900.00	R-2	R-2
	Zone 1	600.00	700.00	R-3	R-3
	Zone 2	600.00	700.00	R-3	R-3
	Zone 3	600.00	700.00	R-3	R-3
	Zone 4 (Wis wis)	600.00	700.00	R-3	R-3
	Zone 5 (Acpulco Manpower)	600.00	700.00	R-3	R-3
	Zone 6 (Green Valley)	600.00	700.00	R-3	R-3
	Sta. Monica	1,000.00	1,100.00	R-1	R-1
	Lilimbin	600.00	700.00	R-3	R-3
	Sitio Parca	500.00	600.00	R-4	R-4
	Sitio Baclain	500.00	600.00	R-4	R-4
IPAG					
	Main Road to Talaga	600.00	700.00	R-3	R-3
	Concrete Bridge to Naswi	600.00	700.00	R-3	R-3
	Naswi	600.00	700.00	R-3	R-3
	Carbonnel to Penalzoza St.	600.00	700.00	R-3	R-3
	Purok I	800.00	900.00	R-2	R-2
	Purok II	600.00	700.00	R-3	R-3
	Purok III	600.00	700.00	R-3	R-3
	Purok IV	500.00	600.00	R-4	R-4
	Purok V	500.00	600.00	R-4	R-4
	Purok VI	500.00	600.00	R-4	R-4
LUCANIN					
	Villa Imperial Subd.	1,000.00	1,100.00	R-1	R-1
	Villa Imperial Resort	2,000.00	2,100.00	C-1	C-1
	Tacloban II	600.00	700.00	R-3	R-3
	SeaFront	600.00	700.00	I-1	I-1
	Greenfield	500.00	600.00	I-2	I-2
	Showa	500.00	600.00	I-2	I-2
	Lucanin Prop.	600.00	700.00	R-3	R-3
	Sitio Hardin	600.00	700.00	R-3	R-3
	Baptist Camp	2,000.00	2,100.00	C-1	C-1
	Bay Spring	1,400.00	1,500.00	C-3	C-3
	PRII Housing	1,000.00	1,100.00	R-1	R-1
	Oilink	600.00	700.00	I-1	I-1
	Paliparan	600.00	700.00	R-3	R-3
MT. VIEW					
	Argonza Property	600.00	700.00	R-3	R-3

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Lupang Pangako	600.00	700.00	R-3	R-3
Puyat Vinyl Yiles	600.00	700.00	I-1	I-1
Doña Adela	800.00	900.00	R-2	R-2
Nazareth Homes	800.00	900.00	R-2	R-2
Mt. View Subd.	1,000.00	1,100.00	R-1	R-1
Polaris Subd.	1,000.00	1,100.00	R-1	R-1
Prestige	600.00	700.00	R-3	R-3
Sitio Libanan	600.00	700.00	R-3	R-3
Sta. Genoveva	600.00	700.00	R-3	R-3
Sitio Balandasan	600.00	700.00	R-3	R-3
Lower Balandasan	600.00	700.00	R-3	R-3
Golden Heights	1,000.00	1,100.00	R-1	R-1
Fatima Village to Concrete Bridge	1,000.00	1,100.00	R-1	R-1
Babuyan	600.00	700.00	R-3	R-3
Nat'l Road	800.00	900.00	R-2	R-2
Mt. View Resort	1,000.00	1,100.00	R-1	R-1
Villa Carmen	1,000.00	1,100.00	R-1	R-1
SAN CARLOS				
Mendoza St. To Cor Paguio	2,000.00	2,100.00	C-1	C-1
Paguio St. to Cor. Gomez	1,000.00	1,100.00	R-1	R-1
Cor. Mendoza to Semilla St., to Sarreal St.	2,000.00	2,100.00	C-1	C-1
Cor. Sarreal St., to Cor. Gomez St.	2,000.00	2,100.00	C-1	C-1
C. Rodriguez St., to Welcome Arc Camaya	2,000.00	2,100.00	C-1	C-1
Paguio St. to Cor. Rodriguez St.	1,800.00	1,900.00	C-2	C-2
San Nicolas	1,000.00	1,100.00	R-1	R-1
SAN ISIDRO				
Cor. Sandathan- Cor. Monroe	2,000.00	2,100.00	C-1	C-1
Nat'l Road to Mariwad	1,400.00	1,500.00	C-3	C-3
Asiatic Mrkt Boundary to Cocrete Bridge	2,000.00	2,100.00	C-1	C-1
Cor. Sandatahan to Banatayan	1,400.00	1,500.00	C-3	C-3
Zalavarría St.	800.00	900.00	R-2	R-2
Ramirez St.	800.00	900.00	R-2	R-2
Rosal St.	1,000.00	1,100.00	R-1	R-1
Yraola St.	800.00	900.00	R-2	R-2
Teacher's Village	1,000.00	1,100.00	R-1	R-1
Sto Domingo-Tiaong	600.00	700.00	R-3	R-3
SISIMAN				
Sitio Bato-bato	600.00	700.00	R-3	R-3
Topsite	600.00	700.00	R-3	R-3
Welcome Arc to Sisiman Proper	600.00	700.00	R-3	R-3
Aguawan Beach	600.00	700.00	R-3	R-3
Robust Crusher	600.00	700.00	I-1	I-1
TOWN SITE				
Welcome Arc to Ferriols Prop.	600.00	700.00	R-3	R-3
Bo Casov Left side	600.00	700.00	R-3	R-3
Hi-way 54 to Provincial Road	600.00	700.00	R-3	R-3
Going Balanga	2,000.00	2,100.00	C-1	C-1
Villa Teresa Ferriols Prop.	600.00	700.00	R-3	R-3
Pmbuko	600.00	700.00	R-3	R-3
EPZA				
From Death March to Zig-zag Road	600.00	700.00	I-1	I-1
Hi-Citra	1,000.00	1,100.00	R-1	R-1
Quadroplex	1,000.00	1,100.00	R-1	R-1
Housing	1,000.00	1,100.00	R-1	R-1
Pizarro	1,000.00	1,100.00	R-1	R-1

Prepared by:

ENGR. CHITO L. RIEGO DE DIOS
Municipal Assessor - Mariveles

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Republic of the Philippines
Municipality of Morong
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-Classification	
			2013	2016
National Road:				
From Burgos St. to Zamora St.	900.00	1,000.00	C-1	
Burgos St.:				
From Gomez St. to Zamora St.	900.00	1,000.00	C-1	
Sacristia St.:				
From Gomez St. to Zamora St.	810.00	900.00	C-2	
Rizal St.:				
From Malvar St. to Zamora St.	810.00	900.00	C-2	
Bonifacio St.				
From Malvar St. to Zamora St.	630.00	700.00	C-3	
All other lots with commercial establishments within the poblacion	450.00	500.00	C-4	
All lots with commercials establishments located in the barrios and improved subdivisions	450.00	500.00	C-4	
All residential compound owned and maintained by business corporation	720.00	800.00	R-1	
National Road:				
From Fuerte Bridge to Welcome	720.00	1,000.00	R-1	
Burgos St.:				
From Gomez St. to Panibatuhan Bridge	720.00	800.00	R-1	
Del Pilar St.				
From Mabini St. to Zamora St.	720.00	800.00	R-1	
Sacristia St.				
From Malvar St. to Zamora St.	720.00	800.00	R-1	
J. P. Rizal St.:				
From Malvar St. to Zamora St.	720.00	800.00	R-1	
Bonifacio St.:				
From Morong Bridge to Zamora St.	720.00	800.00	R-1	
Bgy. Binaritan Proper	540.00	600.00	R-2	
Berbabe Subdivision	540.00	600.00	R-2	
Bgy. Mabayo Proper	540.00	600.00	R-2	
Bgy. Nagbalayong Proper	540.00	600.00	R-2	
Sitio Samuyao Mabayo	360.00	400.00	R-3	
Purok 5 (Cabildo) Nagbalayong	360.00	400.00	R-3	
Purok 6 (Aplaya) Nagbalayong	360.00	400.00	R-3	
Brgy. Sabang Proper	540.00	600.00		
Subdivision				
Anvaya Cove	4,000.00		SR-1	
Bernabe	540.00		R-2	
Strand	540.00		R-2	
De Jesus	540.00		R-2	
Del Rosario	360.00		R-3	
Beachland				
Poblacion	360.00		R-3	
Poblacion	630.00		C-3	
Nagbalayong	360.00		R-3	
Nagbalayong	630.00		C-3	
Sabang	630.00		C-3	

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Sabang	360.00	R-3
Mabayo	360.00	R-3
Mabayo	630.00	C-3
All residential lots within the Poblacion	360.00	R-3
All residential lots along the Highways, Provincial roads located in the barrios	360.00	R-3
All residential lots along other roads not mentioned above located in the barrio	270.00	R-4
All residential lots located in the barrio without road outlet	270.00	R-4
National Power Corporation (Nagbalayong)	720.00	R-1

STANDARD DEPTHS:

- 1. For Residential Lands = 120 Meters
- 2. For Commercial Lands = 15 Meters

CORNER INFLUENCE:

- 1. For Residential Lands = 10%
- 2. For Commercial Lands = 15%

NOTE: Under column "Sub-Classification" the following symbols should be used:

- R-1 for 1st class Residential based on the criteria.
- R-2 for 2nd class Residential based on the criteria.
- R-3 for 3rd class Residential based on the criteria.
- R-4 for 4th class Residential based on the criteria.
- C-1 for 1st class Commercial based on the criteria.
- C-2 for 2nd class Commercial based on the criteria.
- C-3 for 3rd class Commercial based on the criteria.
- C-4 for 4th class Commercial based in the criteria.
- S-1 for Special Industrial based on the criteria.

Prepared by:

EDNA P. PIZARRO
 OIC - Municipal Assessor - Morong

Republic of the Philippines
Municipality of Orani
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-Classification	
			2013	2016
Commercial Land / Provincial Road				
From the North at Andres Dela Cruz Road to the South by Mercury St. of Barangay Apollo	2,000.00	2,500.00	C-1	C-1
The Area Occupied by Orani Fishport on Barangay Pant. Bago	2,000.00	2,500.00	C-1	C-1
Along Padre Zamora St. from Calero Bridge going Southwest to Provincial Road	2,000.00	2,500.00	C-1	C-1
Along Padre Gomez St. from Padre Zamora St. going southeast to Washington St.	2,000.00	2,500.00	C-1	C-1
Along Padre Burgos St. from Padre Gomez St. going Southwest to Provincial Road	2,000.00	2,500.00	C-1	C-1
Provincial Rod from the North at the Curing Bridge to the South by Gov. Pascual Sr. Road	1,500.00	2,000.00	C-2	C-2
Provincial road from the North at Mercury St. of Barangay Apollo to the South by the Town Boundary	1,500.00	2,000.00	C-2	C-2
Along Gov. Efren Pascual St. Road from Provincial Road going West to the New Orani Public Market	1,500.00	2,000.00	C-2	C-2
Padre Zamora St. from J.P. Rizal St. to Calero Bridge	1,500.00	2,000.00	C-2	C-2
Subdivision				
Special Residential:				
Kaparangan - Coastal Grove		1,500.00		SR-3
Tugatog - Mulawin Heights		1,500.00		SR-3
Tugatog - Tamarind Ridge		1,500.00		SR-3
Tugatog - Camella Homes		1,500.00		SR-3
Residential:				
Paraiso - Beverly Subd.	1,100.00	1,300.00	R-1	R-1
Paraiso - Villa Amparo	1,100.00	1,300.00	R-1	R-1
Apollo - Blue Mountain Villas	1,100.00	1,300.00	R-1	R-1
Apollo - Catalina Homes	1,100.00	1,300.00	R-1	R-1
Mulawin - Rhea Subd.	1,100.00	1,300.00	R-1	R-1
Bayan - St. Joseph Subd.	1,100.00	1,300.00	R-1	R-1
Mulawin - Bernadette Subd.	900.00	1,000.00	R-2	R-2
Balut/Tapulao - Leona Subd.	900.00	1,000.00	R-2	R-2
Bayan - Masagana Village	900.00	1,000.00	R-2	R-2
Tugatog - Noraville Subd.	900.00	1,000.00	R-2	R-2
Kaparangan - Petronila Subd.	900.00	1,000.00	R-2	R-2
Talimundoc - Bernardina Subd.	600.00	800.00	R-3	R-3
Bayan/Alikbok - Consunji Subd.	600.00	800.00	R-3	R-3
Doña Offsite Resettlement Site	600.00	800.00	R-3	R-3
Paraiso/Alikabok - Lexber	600.00	800.00	R-3	R-3
Talimundoc - Maria Labiña	600.00	800.00	R-3	R-3
Tugatog - Rosaville Subd.	600.00	800.00	R-3	R-3
Tugatog - Nuestra Señora Del Rosario	600.00	800.00	R-3	R-3
Tagumpay - Purityville Subd.	600.00	800.00	R-3	R-3
Talimundoc - Villa Catalina	600.00	800.00	R-3	R-3
Tapulao - Tecla	600.00	800.00	R-3	R-3
Paraiso/Alikabok - Bongco Subd.	500.00	500.00	R-4	R-4
Doña - St. Nichols Subd.	500.00	500.00	R-4	R-4
Residential lands				
Along Gov. Efren Pascual Sr. Road from Provincial Road going East to Calle G. Torres Bugallon	1,100.00	1,300.00	R-1	R-1

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Along Calle G. Torres Bugallon going South to Provincial Road	1,100.00	1,300.00	R-1	R-1
Along J.P. Rizal St. from Calle G. Torres Bugallon St. going Southeast to A. Del Rosario St.	1,100.00	1,300.00	R-1	R-1
Along F. Baltazar St. from J.P. Rizal St. going Southwest to Paking Bridge	1,100.00	1,300.00	R-1	R-1
Along A. Bonifacio St. from Provincial Road going East to Wawa Bridge	1,100.00	1,300.00	R-1	R-1
Along Lopez Jaena St. from Provincial Road going South to Lakandula St.	1,100.00	1,300.00	R-1	R-1
Along M. H. Del Pilar St. from Provincial Road going South to Orani River	1,100.00	1,300.00	R-1	R-1
Along Calderon St. from G. Tiongson St. going East to Orani River	1,100.00	1,300.00	R-1	R-1
Along Sibul St. from Provincial Road to Coronel Leyba St.	1,100.00	1,300.00	R-1	R-1
Along Teofilo Sioson St. from Provincial Road going to West to Jose Rizal Institute	1,100.00	1,300.00	R-1	R-1
Residential Lands				
Along E. Juinito St. from Provincial Road going West	1,100.00	1,300.00	R-1	R-1
Barangay Centro 1	1,100.00	1,300.00	R-1	R-1
Barangay Apollo	1,100.00	1,300.00	R-1	R-1
Barangay Silahis	1,100.00	1,300.00	R-1	R-1
Bounded on the North by the Town Boundary at Barangay Talimundoc along Provincial Road going South to Curing Bridge	900.00	1,000.00	R-2	R-2
Along J. P. Rizal St. from A. Del Rosario St. going Southeast to Barangay Pantalan Bago	900.00	1,000.00	R-2	R-2
Along A. Del Rosario St. from Barangay Paking going Southeast to Manuel Roxas St.	900.00	1,000.00	R-2	R-2
Along A. Mabini St. from Provincial Road going East to Evangelista St.	900.00	1,000.00	R-2	R-2
Along Lakandula St. from Barangay Mulawin - Tugatog Boundary going Southeast to M.H. Del Pilar St.	900.00	1,000.00	R-2	R-2
Residential Lands				
Along Jose Zulueta St. from A. Mabini St. going South to Barangay Kaparangan	900.00	1,000.00	R-2	R-2
Along Manuel L. Quezon St. from Jose Zulueta St. going East to Lati	900.00	1,000.00	R-2	R-2
All Street along Sampaguita St. of Barangay Tagumpay to Gumamela St.	900.00	1,000.00	R-2	R-2

Prepared by:

ARNEL L. DIONISIO
Municipal Assessor - Orani

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Republic of the Philippines
Municipality of Orion
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-classification	
			2013	2016
San Vicente				
Rivera St.- Nat'l Road	1,100.00	1,400.00	R-1	R-1
Church, School, Municipal Bldg.	1,100.00	1,400.00	R-1	R-1
Santos St., Lazaro St.	1,100.00	1,400.00	R-1	R-1
Nat'l Road, Rivera St. Municipal Building	1,100.00	1,400.00	R-1	R-1
Rivera St.,- Nat'l Road	600.00	900.00	R-3	R-3
Arellano				
Nat'l Road	1,100.00	1,400.00	R-1	R-1
Balagtas				
Balagtas, Nat'l Road	1,100.00	1,400.00	R-1	R-1
Nat'l Road				
Sto. Dominga, Sandigan Lumber				
Nat'l Road				
Balagtas, Nat'l Road				
Daan Bilolo				
Super Hi-way, Sandigan Village	900.00	1,200.00	R-2	R-2
Daan Bilolo, Consengco St.	1,100.00	1,400.00	R-1	R-1
Bagumbayan				
Interior	1,100.00	1,400.00	R-1	R-1
Balut				
Nat'l Road	900.00	1,200.00	R-2	R-2
Arellano St.				
Evangelista St.				
Arellano, Bagumbayan				
Parang, Fish Pond Ilog				
F. Manalo St., Ilog Ormoc				
Bantan				
Nat'l Road F. Mariano St.	900.00	1,200.00	R-2	R-2
F. Mariano St.	1,100.00	1,400.00	R-1	R-1
Nat'l Road, F. Mariano St.	900.00	1,200.00	R-2	R-2
Bantan Lote, Consengco St.	900.00	1,200.00	R-2	R-2
Calungusan				
Bantan, Sto. Domingo	900.00	1,200.00	R-2	R-2
Nat'l Road	1,100.00	1,400.00	R-1	R-1
Nat'l Road, Camachile	900.00	1,200.00	R-2	R-2
Interior				
Camachile				
Nat'l Road, Sto. Niño	900.00	1,200.00	R-2	R-2
Camachile, San Rafael St.				
Camachile, Llamzon St.				
Daan Bago				
Interior	900.00	1,200.00	R-2	R-2
Bilolo				
Del Rosario St., Super Hi-way	1,100.00	1,400.00	R-1	R-1
Daan Bilolo Creek	1,100.00	1,400.00	R-1	R-1
Del Rosario St.	900.00	1,200.00	R-2	R-2
Daan Pare				
Pandam-Pugad Lawin	900.00	1,200.00	R-2	R-2
Interior	600.00	900.00	R-3	R-3
Gen. Lim				
Roman Superhighway River	900.00	1,200.00	R-2	R-2
Interior				

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Kapunitan					
	Interior	900.00	1,200.00	R-2	R-2
Lati					
	Manrique St. Lati Brown St.	1,100.00	1,400.00	R-1	R-1
	Interior				
Lusungan					
	Interior	900.00	1,200.00	R-2	R-2
Puting Buhangin					
	Pulong Bato-Villa Pricilla	1,100.00	1,400.00	R-1	R-1
	Nat'l Road Super Hi-way				
Sabatan					
	Super Hi-way Suguitan Suite	600.00	900.00	R-3	R-3
	Interior				
Sto. Domingo					
	Nat'l Rd. Mariano St.	1,100.00	1,400.00	R-1	R-1
	Calungusan- Balagtas	900.00	1,200.00	R-2	R-2
	Nat'l Road Sto. Nono Rd. Super Hi-way	1,100.00	1,400.00	R-1	R-1
Villa Angeles					
	Nat'l Road	1,100.00	1,400.00	R-1	R-1
	Interior				
Wakas					
	Manrique St. Panganiban Mart	1,100.00	1,400.00	R-1	R-1
	Interior				
Wawa					
	Interior	1,100.00	1,400.00	R-1	R-1
Sta. Elena					
	R. Roman Super Hi-way	900.00	1,200.00	R-2	R-2
	Interior				

Prepared by:

ERNESTO F. DELA PEÑA
Municipal Assessor - Orion

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Republic of the Philippines
Municipality of Pilar
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

	LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	SUB-CLASSIFICATION	
				2013	2016
Poblacion					
	Tilacawa bridge to Mauaje (Nat'l Road)	1,000.00	1,100.00	R-1	R-1
	Aguinaldo Subdivision	1,000.00	1,100.00	R-1	R-1
	Zamora Street	1,000.00	1,100.00	R-1	R-1
Ala-Uli					
	Roman Super Hi-way	750.00	850.00	R-2	R-2
		1,500.00	2,500.00	C-1	C-1
	National Road to Bagac	750.00	850.00	R-2	R-2
		1,500.00	2,500.00	C-1	C-1
	Looban				
	Taglessville Subdivision	750.00	850.00	R-2	R-2
Bagumbayan					
	Landing Road to Bagumbayan	750.00	850.00	R-2	R-2
	Sunshine Subdivision	750.00	850.00	R-2	R-2
	Bagumbayan (Looban)	750.00	850.00	R-2	R-2
Balut I					
	Balut I along the road	750.00	850.00	R-2	R-2
	Manalansan Subdivision	750.00	850.00	R-2	R-2
	Ortiguerra Subdivision	750.00	850.00	R-2	R-2
Balut II					
	Balut II along the road	550.00	650.00	R-3	R-3
Burgos					
	Burgos along the road (from Masuaje River to Kanto ni Tamong)	750.00	850.00	R-2	R-2
Bantan Munti					
	From Barangay Hall to Orion Boundary	1,000.00	1,100.00	R-1	R-1
	Lote Subdivision	750.00	850.00	R-2	R-2
Del Rosario					
	Along Del Rosario Street	750.00	850.00	R-2	R-2
	Monroy Subdivision	1,000.00	1,100.00	R-1	R-1
Diwa					
	Along National Road	550.00	650.00	R-3	R-3
	Along Barangay Road	550.00	650.00	R-3	R-3
Landing					
	Whole Barangay Landing	550.00	650.00	R-3	R-3
Liyang					
	Provincial Road	550.00	650.00	R-3	R-3
	Barangay Road	550.00	650.00	R-3	R-3
Nagwaling					
	Along National Road	550.00	650.00	R-3	R-3
	Looban	550.00	650.00	R-3	R-3
Panilao					
	Tilacawa Bridge to Panilao Arcade	1,000.00	1,100.00	R-1	R-1
		1,500.00	2,500.00	C-1	C-1
	Josefville Subdivision	750.00	850.00	R-2	R-2
	Valero Subdivision	750.00	850.00	R-2	R-2
	Don Vicente Subdivision	750.00	850.00	R-2	R-2
	Philtrust Subdivision	750.00	850.00	R-2	R-2
	Panilao Village	750.00	850.00	R-2	R-2
	Calle 29 Street	750.00	850.00	R-2	R-2
Sta. Rosa					

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CGE Hardware to Talisay Bridge(National Road)	1,000.00	1,100.00	R-1	R-1
	1,500.00	2,500.00	C-1	C-1
Villa Margarita Subdivision	750.00	850.00	R-2	R-2
Batungbacal Subdivision (Beltran Subd.)	750.00	850.00	R-2	R-2
Sacred Heart Subdivision	750.00	850.00	R-2	R-2
Sta. Rosa Village	750.00	850.00	R-2	R-2
Sta. Rosa Looban	750.00	850.00	R-2	R-2
Pantingan				
Along National Road	550.00	650.00	R-3	R-3
Looban	550.00	650.00	R-3	R-3
Rizal				
Along National Road (from Masuaje River to Gacile Kanto)	1,000.00	1,100.00	R-1	R-1
Villa Juana Subdivision	750.00	850.00	R-2	R-2
Wakas North				
Along National Road (from Gacile Kanto to Wakas Elem. School)	1,000.00	1,100.00	R-1	R-1
	750.00	850.00	R-2	R-2
Wakas South				
Wakas Elementary School to Bantan River	1,000.00	1,100.00	R-1	R-1
Sergio Santos Subdivision	750.00	850.00	R-2	R-2
Wawa				
Wawa Road to Looban	750.00	850.00	R-2	R-2

Prepared by:

JOSIE O. DELA PEÑA
Municipal Assessor - Pilar

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Republic of the Philippines
Municipality of Samal
PROVINCE OF BATAAN

OFFICE OF THE MUNICIPAL ASSESSOR

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

LOCATION	2013 Market Value (per sq.m.)	2016 Market Value (per sq.m.)	Sub-classification	
			2013	2016
Along National Road				
From Gacutan St. to Kabuhayan St.	1,000.00	1,500.00	R-1	R-1
From Wakas St. to Gacutan St.	1,000.00	1,500.00	R-1	R-1
From Nibong St. to Paroba St.	1,000.00	1,500.00	R-1	R-1
From Eskina St. to Wakas St.	1,000.00	1,500.00	R-1	R-1
From Calaguiman Bridge to Lopez Subdivision	1,000.00	1,500.00	R-1	R-1
Going South from Pedro Rich St. to Inang-Tatang	1,000.00	1,500.00	R-1	R-1
Going South from San Juan River to Sapa Sta. Lucia	1,000.00	1,500.00	R-1	R-1
Going South from Sapa Sta. Lucia to Benedict Subd.	1,000.00	1,500.00	R-1	R-1
Going South from Iglesia ni Kristo to Calaguiman River	1,000.00	1,500.00	R-1	R-1
Along Del Rosario Street				
Going West from Bonifacio St. to Mabini St.	800.00	1,200.00	R-2	R-2
Along Bonifacio Street				
Going South from Del Rosario St. to Lopez Jaena St.	800.00	1,200.00	R-2	R-2
Along Gacutan Street				
Going West from National Road to Mabini St.	800.00	1,200.00	R-2	R-2
Along Kabuhayan Street				
Going West from Looban St. to Bonifacio St.	800.00	1,200.00	R-2	R-2
Kabuhayan St. to Lopez Jaena St.	800.00	1,200.00	R-2	R-2
Along A. Luna St.				
Going South from Del Rosario to Lopez Jaena St.	800.00	1,200.00	R-2	R-2
Along Barangay Gugo				
From Roman Highway To Sta. Lucia Rd.	800.00	1,200.00	R-2	R-2
Along J.P Rizal St.				
Going South from San Juan River to Sapa, Sta. Lucia	800.00	1,200.00	R-2	R-2
Going South from Sapa Sta. Lucia to National Road	800.00	1,200.00	R-2	R-2
Along Valerio St. and Elvira St.				
	800.00	1,200.00	R-2	R-2
Along Mabini St., Del Pilar St., kabuhayan St. and J.P. Rizal St.				
	800.00	1,200.00	R-2	R-2
Along Calaguiman Road				
Going West from National Road to De Guzman Rice Mill	800.00	1,200.00	R-2	R-2
Along National Road				
Going to Sapa Elem. School	800.00	1,200.00	R-2	R-2
Along San Juan Road				
Going West from Banlik to Binlok	700.00	900.00	R-3	R-3
Along Calaguiman Road				
Going West from De Guzman Ricemill to Peninsula Heights	700.00	900.00	R-3	R-3
Going to Peninsula Heights (HDMF)	500.00	700.00	R-4	R-4
Residential Subdivisions				
Lalawigan				
Richtown Subdivision	1,000.00	1,500.00	R-1	R-1
Villa Esperanza			SR-3	
Pag-asa Subdivision	1,000.00	1,500.00	R-1	R-1
Medina Subdivision	1,000.00	1,500.00	R-1	R-1
Tibag Subdivision	1,000.00	1,500.00	R-1	R-1
Sapa				
Fatima Subdivision	1,000.00	1,500.00	R-1	R-1
Peninsula Heights	800.00	1,200.00	R-2	R-2
San Roque Subdivision	800.00	1,200.00	R-2	R-2

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Sta Lucia					
	Benedict Subdivision	1,000.00	1,500.00	R-1	R-1
	Buenalyn Subdivision	1,000.00	1,500.00	R-1	R-1
	Tumalad Subdivision	1,000.00	1,500.00	R-1	R-1
	Maube St.	1,000.00	1,500.00	R-1	R-1
	Valenzuela Subd.	800.00	1,200.00	R-2	R-2
Calaguiman					
	Lopez Subdivision	1,000.00	1,500.00	R-1	R-1
	San Rafael	800.00	1,200.00	R-2	R-2
Ibaba					
	Roque Subdivision	800.00	1,200.00	R-2	R-2
Along National Road					
	From Gacutan St. to Kabuhayan St.	2,000.00	2,500.00	C-1	C-1
	From boundary of Orani to boundary of Mabatang	2,000.00	2,500.00	C-1	C-1
Along J.P Rizal St.					
	Going East from A.Luna to Nat'l Rd.	1,500.00	2,000.00	C-2	C-2
Along Gacutan St.					
	Going East from Mabini St. to Nat'l Rd.	1,500.00	2,000.00	C-2	C-2
	All lots with Commercial Establishments located in the Brgy and developed Subdivisions.	1,000.00	1,200.00	C-3	C-3
Along Roman Highway					
	Going South from Brgy. Imelda to Brgy. Gugo	600.00	800.00	I-1	I-1
	The area occupied by the improvement plus the area of the first twenty meters around the outside wall of any improvements	400.00	600.00	I-2	I-2
	The area occupied by the next 20 meters around the second class	350.00	500.00	I-3	I-3

Prepared by:

ELIZABETH S. CRUZ
Municipal Assessor - Samal

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Abucay

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,300.00	1,100.00	900.00	700.00	400.00
	Special Residential	4,000.00	2,000.00	1,600.00	1,200.00	
Commercial		Assessment Level - 30%				
	Commercial	2,000.00	1,800.00	1,500.00	1,200.00	
	Special Commercial	4,000.00	2,500.00	2,200.00	2,000.00	
	Memorial/Cemetery Private	1,000.00	800.00			
	Gas Station	3,000.00	2,500.00			
	Cell Site	2,500.00	2,000.00			
	Water Filling Station	1,800.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	400.00	300.00	250.00	200.00	
Mineral		Assessment Level - 50%				
	Metallic	200.00				
	Non-metallic	100.00				
Timberland		Assessment Level - 20%				
	Timberland	20.00				

RONALD S. DACION
Municipal Assessor - Abucay

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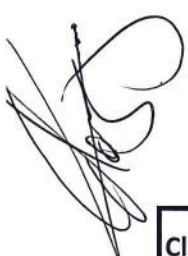
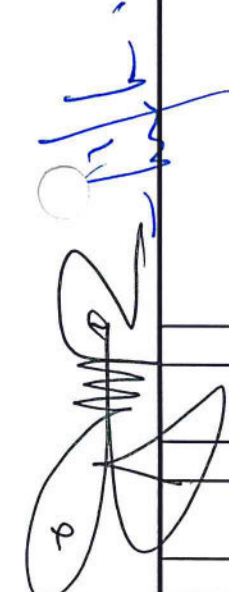

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Bagac

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	800.00	600.00	400.00	300.00	
	Special Residential	3,000.00	1,800.00	1,400.00	800.00	
	Beachland Resort	900.00	800.00	600.00	500.00	
Commercial		Assessment Level - 30%				
	Commercial	1,000.00	900.00	700.00	500.00	
	Special Commercial	3,000.00	2,000.00	1,500.00	1,000.00	
	Beachland Resort	1,200.00	1,000.00	800.00	600.00	
	Memorial/Cemetery Private	600.00	500.00			
	Gas Station	4,000.00	3,000.00			
	Cell Site	3,000.00	2,000.00			
	Water Filling Station	2,000.00	1,500.00			
	Golf Course/Driving Range	600.00	500.00			
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
	Eco-tourism	300.00	200.00	100.00		
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	350.00	300.00	250.00	200.00	
Mineral		Assessment Level - 50%				
	Metallic	200.00				
	Non-metallic	100.00				
Timberland		Assessment Level - 20%				
	Timberland	15.00				

PERLA B. MALABANAN
OIC - Municipal Assessor - Bagac





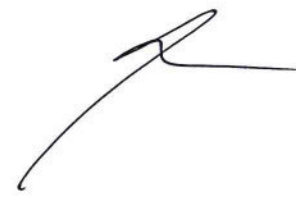












PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Dinalupihan

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,500.00	1,200.00	800.00	650.00	350.00
	Special Residential	4,000.00	2,400.00	1,800.00	1,000.00	
Commercial		Assessment Level - 30%				
	Commercial	2,600.00	2,000.00	1,500.00	800.00	
	Special Commercial	4,000.00	3,000.00	2,500.00	2,000.00	
	Memorial/Cemetery Private	700.00	500.00			
	Gas Station	4,000.00	2,500.00			
	Cell Site	2,500.00	2,000.00			
	Water Filling Station	2,700.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	2,200.00	1,700.00	1,300.00	1,000.00	
	Eco-tourism	300.00	200.00	100.00		
	Toll Road	350.00				
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

EMILIA V. CARPIO
Municipal Assessor - Dinalupihan

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Hermosa

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,300.00	1,000.00	800.00	500.00	
	Special Residential	3,000.00	2,500.00	2,000.00	1,500.00	
Commercial		Assessment Level - 30%				
	Commercial	3,000.00	2,500.00	2,000.00	1,500.00	
	Special Commercial	3,500.00	3,000.00	2,500.00	2,000.00	
	Memorial/Cemetery Private	600.00	500.00			
	Gas Station	3,000.00	2,000.00			
	Cell Site	2,000.00	1,500.00			
	Water Filling Station	1,500.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	1,500.00	1,000.00	800.00	500.00	
	Toll Road	1,000.00	800.00	700.00		
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

SERAFIN D. BUNSOY, JR.
Municipal Assessor - Hermosa

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Limay

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,200.00	1,000.00	800.00	600.00	300.00
	Special Residential	4,000.00	3,500.00	3,000.00	2,500.00	2,000.00
Commercial		Assessment Level - 30%				
	Commercial	2,400.00	2,000.00	1,600.00	1,200.00	800.00
	Special Commercial	5,000.00	4,500.00	4,000.00	3,500.00	3,000.00
	Memorial/Cemetery Private	600.00	400.00			
	Gas Station	3,500.00	3,000.00			
	Cell Site	2,000.00	1,500.00			
	Water Filling Station	1,500.00				
	Golf Course/Driving Range	500.00				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	400.00	300.00	200.00		
Mineral		Assessment Level - 50%				
	Metallic	160.00				
	Non-metallic	80.00				
Timberland		Assessment Level - 20%				
	Timberland	12.00				

JOCELYN B. LINAO
Municipal Assessor - Limay

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Mariveles

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,100.00	900.00	700.00	600.00	300.00
	Special Residential	3,500.00	2,500.00	2,000.00	1,600.00	
	Beachland Resort	5,000.00	4,000.00	3,000.00		
Commercial		Assessment Level - 30%				
	Commercial	2,100.00	1,900.00	1,500.00	1,100.00	
	Special Commercial	5,000.00	3,500.00	3,000.00	2,000.00	
	Beachland Resort	7,000.00	6,000.00	5,000.00		
	Memorial/Cemetery Private	600.00	500.00			
	Gas Station	3,500.00	3,000.00			
	Cell Site	2,200.00	1,700.00			
	Water Filling Station	1,800.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
	Eco-tourism	300.00	200.00	100.00		
	Toll Road	200.00	100.00			
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	400.00	350.00	300.00		
Mineral		Assessment Level - 50%				
	Metallic	170.00				
	Non-metallic	90.00				
Timberland		Assessment Level - 20%				
	Timberland	13.00				

ENGR. CHITO L. RIEGO DE DIOS
Municipal Assessor - Mariveles

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Morong

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	800.00	600.00	400.00	300.00	200.00
	Special Residential	6,000.00	4,500.00	3,500.00	2,500.00	
	Beachland Resort	900.00	800.00	600.00	400.00	
Commercial		Assessment Level - 30%				
	Commercial	1,000.00	900.00	700.00	500.00	
	Special Commercial	5,000.00	3,000.00	2,000.00	1,000.00	
	Beachland Resort	1,200.00	1,000.00	800.00	600.00	
	Memorial/Cemetery Private	600.00	500.00			
	Gas Station	3,000.00	2,000.00			
	Cell Site	2,000.00	1,500.00			
	Water Filling Station	1,500.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	500.00	400.00	300.00		
	Eco-tourism	300.00	200.00	100.00		
	Toll Road	1,000.00	800.00	700.00		
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	400.00	300.00	200.00		
Mineral		Assessment Level - 50%				
	Metallic	170.00				
	Non-metallic	90.00				
Timberland		Assessment Level - 20%				
	Timberland	15.00				

EDNA P. PIZARRO
OIC - Municipal Assessor - Morong

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Orani

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,300.00	1,000.00	800.00	500.00	300.00
	Special Residential	3,000.00	2,500.00	1,500.00	1,000.00	500.00
Commercial		Assessment Level - 30%				
	Commercial	2,500.00	2,000.00	1,500.00	1,000.00	
	Special Commercial	3,000.00	2,500.00	2,000.00	1,500.00	
	Memorial/Cemetery Private	600.00	400.00	300.00		
	Gas Station	3,500.00	3,000.00	2,500.00		
	Cell Site	2,500.00	2,000.00	1,500.00		
	Water Filling Station	1,500.00	1,000.00			
	Golf Course/Driving Range	500.00	300.00			
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	300.00	250.00	200.00		
Mineral		Assessment Level - 50%				
	Metallic	160.00				
	Non-metallic	80.00				
Timberland		Assessment Level - 20%				
	Timberland	20.00				

ARNEL L. DIONISIO
Municipal Assessor - Orani

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Orion

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,400.00	1,200.00	900.00	500.00	250.00
	Special Residential	4,000.00	2,500.00	2,000.00	1,500.00	
Commercial		Assessment Level - 30%				
	Commercial	3,000.00	2,500.00	1,500.00	1,000.00	
	Special Commercial	5,000.00	4,000.00	3,200.00	2,000.00	
	Memorial/Cemetery Private	700.00	600.00			
	Gas Station	5,000.00	4,000.00			
	Cell Site	4,000.00	2,500.00			
	Water Filling Station	2,000.00				
	Golf Course/Driving Range	800.00				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	500.00	400.00	300.00		
Mineral		Assessment Level - 50%				
	Metallic	250.00				
	Non-metallic	200.00				
Timberland		Assessment Level - 20%				
	Timberland	20.00				

ERNESTO F. DELA PEÑA
Municipal Assessor - Orion

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Pilar

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,100.00	850.00	650.00	550.00	
	Special Residential	2,500.00	1,900.00	1,700.00	1,400.00	
Commercial		Assessment Level - 30%				
	Commercial	2,500.00	2,000.00	1,500.00	1,000.00	
	Special Commercial	3,500.00	3,000.00	2,000.00	1,500.00	
	Memorial/Cemetery Private	600.00	500.00			
	Gas Station	3,500.00	2,500.00			
	Cell Site	2,500.00	2,000.00			
	Water Filling Station	2,000.00				
	Golf Course/Driving Range	600.00				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore	400.00	300.00	250.00		
Mineral		Assessment Level - 50%				
	Metallic	160.00				
	Non-metallic	80.00				
Timberland		Assessment Level - 20%				
	Timberland	10.00				

JOSIE O. DELA PEÑA
Municipal Assessor - Pilar

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)
Municipality of Samal

Classification	Actual Use	2016 Base Unit Value				
		1	2	3	4	5
TAXABLE						
Residential		Assessment Level - 15%				
	Residential	1,300.00	1,000.00	900.00	700.00	500.00
	Special Residential	3,200.00	2,000.00	1,600.00	1,000.00	
Commercial		Assessment Level - 30%				
	Commercial	2,400.00	1,800.00	1,500.00	1,000.00	
	Special Commercial	3,000.00	2,000.00	1,500.00	1,000.00	
	Memorial/Cemetery Private	600.00	500.00	400.00		
	Gas Station	3,000.00	2,000.00			
	Cell Site	2,000.00	1,500.00			
	Water Filling Station	1,500.00				
	Golf Course	500				
	Inland Resort	2,000.00	1,500.00	1,000.00	600.00	
	Eco-tourism	300.00	200.00	100.00		
Industrial		Assessment Level - 50%				
	Industrial	600.00	500.00	400.00	300.00	
	Offshore/Foreshore					
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

ELIZABETH S. CRUZ
Municipal Assessor - Samal

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