



Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIAN PANLALAWIGAN OF BATAAN, HELD AT THE LOU-IS
RESTAURANT, BALANGA CITY, BATAAN ON DECEMBER 9, 2019

PRESENT:

Hon. Benjamin C. Serrano, Jr., Acting Vice Governor and Presiding
Officer

FIRST DISTRICT:

Hon. Jomar L. Gaza J.D., Board Member
Hon. Reynaldo T. Ibe, Jr., Board Member
Hon. Godofredo B. Galicia, Jr., M.D., Board Member
Hon. Maria Khristine G. Dela Fuente, Board Member

SECOND DISTRICT:

Hon. Maria Margarita R. Roque, Board Member
Hon. Manuel N. Beltran, Board Member
Hon. Edgardo P. Calimbas, Board Member
Hon. Jose C. Villapando, Sr., Board Member
Hon. Romano L. Del Rosario, Board Member

Hon. Doroteo M. Austria, Board Member (FABC President)
Hon. Noel Joseph L. Valdecañas, Board Member (PCL President)
Hon. Precious D. Manuel, Board Member (SKF President)

ABSENT:

Hon. Rosita N. Sison, Board Member (IPM Representative) (O.B.)

ORDINANCE NO. 12
Series of 2019

AN ORDINANCE ENACTING THE REVISED SCHEDULE OF FAIR MARKET
VALUES AND ASSESSMENT LEVELS OF ALL REAL PROPERTIES IN THE
PROVINCE OF BATAAN AND IMPOSING IDLE LAND TAX AND SOCIALIZED
HOUSING TAX.

Sponsored by: Hon. Reynaldo T. Ibe, Jr.

WHEREAS, Section 200 of RA 7160 otherwise known as the Local
Government Code of 1991, provides that the provinces and cities, including
the municipalities within Metropolitan Manila Area, shall be primarily
responsible for the proper, efficient and effective administration of the real
property tax;

WHEREAS, also pursuant to Section 201 thereof "all real property,
whether taxable or exempt, shall be appraised at the current and fair market
value prevailing in the locality where the property is situated;

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Acting Provincial Governor

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WHEREAS, the assessment levels to be applied to the fair market value of real property to determine its assessed value shall be fixed by ordinances of the Sangguniang Panlalawigan, Sangguniang Panlungsod or Sangguniang Bayan of a municipality within the Metropolitan Manila Area, at rates not exceeding those provided under Section 218 of the said Code and Article 309 of its Implementing Rules and Regulations (IRR);

WHEREAS, Section 219 further mandates the provincial, city or municipal assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of this Code and every three (3) years thereafter;

WHEREAS, the same code further provides that "Before any general revision of property assessment is made pursuant to the provisions of this Title, there shall be prepared a schedule of fair market values by the provincial, city and the municipal assessors of the municipalities within the Metropolitan Manila area for the different classes of real property situated in their respective Local Government Units for enactment by ordinance of the sanggunian concerned;

WHEREAS, real properties shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it;

WHEREAS, issues on fair market values of real properties within the province were fairly and properly submitted to the affected parties through series of public hearings sponsored by the appropriate SP Committee;

WHEREAS, it is the constitutional mandate that Local Government Units shall have the power to create its own sources of revenues to become self-reliant communities;

WHEREAS, Section 129 of the same Code provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 236 of the same Code provides that a province or city, or a municipality the Metropolitan Manila Area, may levy an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax;

WHEREAS, the Department of Finance and the Department of the Interior and Local Government issued Joint Memorandum Circular No. 2010-02 entitled "Guidelines in the Imposition of an "Additional Ad Valorem Tax on Idle Lands" and other related provisions of the Local Government Code (LGC) of 1991, by Provinces, Cities and Municipalities within Metro Manila Area", for the uniform imposition of idle land tax";

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WHEREAS, pursuant to the Joint Memorandum Circular No. 2010-02, the specific objectives of Section 236 of RA 7160 are to generate more revenues for the local government units (LGUs) and to enhance local economic development at the local levels through maximization of the idle lands for productive use;

WHEREAS, Section 43 of Republic Act 7279, otherwise known as the "Urban Development and Housing Act of 1992" provides that all local government units are hereby authorized to impose an additional one-half percent (0.5%) tax on the assessed value of all lands in urban areas in excess of Fifty thousand pesos (P50,000.00);

WHEREAS, the Department of Finance issued DOF - Local Finance Circular No. 1-97 dated April 16, 1997 entitled "Guidelines for the Implementation of Sections 7, 20 and 43 of RA 7279 otherwise known as the "Urban Development and Housing Act of 1992"; and to supplement Local Finance Circular No. 3-92 dated September 11, 1992";

WHEREAS, the Provincial Assessor together with the Municipal Assessors of the Province of Bataan submitted to the Office of the Sangguniang Panlalawigan their Proposed Schedule of Fair Market Values on June 28, 2019;

WHEREAS, presented before this Body is the Proposed Schedule of Fair Market Value for 2019 Real Property Tax General Revision of the Province of Bataan and the Guidelines in the Classification, Appraisal and Assessment of the Real Property for Tax purposes, as prepared and recommended by the Provincial Assessor with the assistance of the Municipal Assessors for considerations and approval;

NOW THEREFORE, be it ordained, as it is hereby ordained, by the Sangguniang Panlalawigan, in session assembled, that:

Section 1. Scope. - This Ordinance hereby prescribes the Revised Schedule of Fair Market Values and Assessment Levels of all real properties within the Province of Bataan, to be used as the basis for the Classification, Approval and General Revision of Real Property Assessment as mandated by the Local Government Code of 1991;

Section 2. Revised Schedule of Fair Market Values. - The Revised Schedule of Fair Market Values and Assessment Levels of all real properties for the Province of Bataan, is hereby adopted and approved, as follows:

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

SUB-CLASSIFICATION	2019 Base Unit Value			
	1	2	3	4
Agri-Industrial/Agro-Industrial*	600.00	500.00	400.00	
Bambooland	30.00			
Cogonland	30.00			
Cottonland	50.00	34.00		
Fishpond	120.00	100.00	80.00	
Forestland/Timberland	30.00			
Fruitland				
Mango	140.00	120.00	100.00	
Coconut	120.00	100.00	80.00	
Coffee	120.00	100.00	80.00	
Banana	120.00	100.00	80.00	
Other Fruitland**	100.00	80.00		
Horticultural Land	60.00			
Irrigated Riceland	120.00	100.00	80.00	
Livestock and Gamefowl Breeding Farm	200.00	160.00	120.00	
Mangrove	20.00			
Mineral Land	40.00			
Nipa Land	40.00			
Offshore/Foreshore	60.00			
Pastureland	30.00			
Sugarland	50.00			
Unirrigated Riceland	60.00	40.00		
Upland Riceland	40.00	30.00		
Vegetable Land***	40.00			
Other Agricultural Land****	40.00	30.00	20.00	

* Tunnel Vent and Hatchery Poultry

** Orchard, Pineapple, Lanzones, Durian, Rambutan, Mango, Grape Vineyard, Citrus Land, Chest Nut, etc..

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

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

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Abucay

Classification	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,700.00	1,500.00	1,300.00	1,000.00	600.00
	Special Residential	4,500.00	3,000.00	2,500.00	2,000.00	1,000.00
Commercial		Assessment Level - 30%				
	Commercial	3,000.00	2,300.00	2,000.00	1,800.00	
	Special Commercial	5,000.00	4,000.00	3,000.00	2,500.00	
	Memorial/Private Cemetery	2,000.00	1,500.00			
	Gas Station	4,000.00	3,500.00			
	Cell Site	3,500.00	3,000.00			
	Water Filling Station	2,500.00				
	Golf Course/Driving Range	1,200.00				
	Inland Resort	2,800.00	2,000.00	1,500.00	1,000.00	
Industrial		Assessment Level - 50%				
	Industrial	1,000.00	600.00	500.00	400.00	
	Offshore/Foreshore	500.00	400.00	300.00	200.00	
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Bagac

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,000.00	800.00	600.00	400.00	250.00
	Special Residential	3,500.00	2,300.00	1,900.00	1,300.00	
	Beachland Resort	1,200.00	1,100.00	900.00	800.00	
Commercial		Assessment Level - 30%				
	Commercial	1,500.00	1,200.00	1,000.00	800.00	
	Special Commercial	3,500.00	2,500.00	2,000.00	1,000.00	
	Beachland Resort	1,500.00	1,200.00	1,100.00	900.00	
	Memorial/Private Cemetery	800.00	600.00			
	Gas Station	5,000.00	4,000.00			
	Cell Site	4,000.00	3,000.00			
	Water Filling Station	2,500.00	2,000.00			
	Golf Course/Driving Range	800.00	600.00			
	Inland Resort	2,500.00	2,000.00	1,500.00	1,000.00	
	Eco-tourism	400.00	300.00	200.00		
Industrial		Assessment Level - 50%				
	Industrial	800.00	600.00	500.00	400.00	
	Offshore/Foreshore	500.00	400.00	300.00	250.00	
Mineral		Assessment Level - 50%				
	Metallic	300.00				
	Non-metallic	150.00				
Timberland		Assessment Level - 20%				
	Timberland	30.00				

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

Classification	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	2,500.00	2,000.00	1,300.00	1,000.00	600.00
	Special Residential	7,000.00	4,300.00	3,200.00	1,700.00	
Commercial		Assessment Level - 30%				
	Commercial	4,500.00	3,400.00	2,500.00	1,300.00	
	Special Commercial	7,000.00	4,500.00	3,500.00	3,000.00	
	Memorial/Private Cemetery	1,300.00	850.00			
	Gas Station	6,500.00	3,800.00			
	Cell Site	4,500.00	3,600.00			
	Water Filling Station	5,000.00				
	Golf Course/Driving Range	1,000.00				
	Inland Resort	3,500.00	2,500.00	1,500.00		
	Eco-tourism	500.00	300.00	150.00		
	Toll Road	600.00				
Industrial		Assessment Level - 50%				
	Industrial	800.00	600.00	450.00	350.00	
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Hermosa

Classification	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,500.00	1,200.00	800.00	500.00	300.00
	Special Residential	3,000.00	2,500.00	2,000.00	1,500.00	1,200.00
Commercial		Assessment Level - 30%				
	Commercial	3,500.00	3,000.00	2,500.00	2,000.00	1,000.00
	Special Commercial	4,500.00	4,000.00	3,500.00	2,500.00	2,000.00
	Memorial/Private Cemetery	600.00	500.00			
	Gas Station	5,000.00	3,000.00			
	Cell Site	3,000.00	2,500.00			
	Water Filling Station	3,000.00	2,500.00			
	Golf Course/Driving Range	1,000.00				
	Inland Resort	2,500.00	1,500.00	1,000.00	500.00	
	Toll Road	2,000.00	1,500.00	1,000.00		
Industrial		Assessment Level - 50%				
	Industrial	800.00	600.00	500.00	400.00	300.00
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Limay

Classification	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,500.00	1,250.00	1,000.00	750.00	300.00
	Special Residential	6,000.00	5,000.00	3,500.00	3,000.00	2,500.00
Commercial		Assessment Level - 30%				
	Commercial	3,000.00	2,500.00	2,000.00	1,500.00	1,000.00
	Special Commercial	7,000.00	6,000.00	4,500.00	4,000.00	3,500.00
	Memorial/Private Cemetery	800.00	700.00	600.00		
	Gas Station	4,000.00	3,500.00	3,000.00		
	Cell Site	3,000.00	2,500.00	2,000.00		
	Water Filling Station	3,000.00	2,500.00	2,000.00		
	Golf Course/Driving Range	1,200.00	1,000.00			
	Eco-Tourism	300.00	200.00	100.00		
	Inland Resort	2,000.00	1,500.00	1,000.00		
Industrial		Assessment Level - 50%				
	Industrial	1,200.00	1,000.00	800.00	600.00	
	Offshore/Foreshore	500.00	400.00	300.00		
Mineral		Assessment Level - 50%				
	Metallic	200.00				
	Non-metallic	100.00				
Timberland		Assessment Level - 20%				
	Timberland	20.00				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Mariveles

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,500.00	1,200.00	900.00	800.00	400.00
	Special Residential	4,000.00	3,500.00	3,000.00	2,500.00	
	Beachland Resort	5,500.00	4,500.00	3,500.00	2,500.00	
Commercial		Assessment Level - 30%				
	Commercial	2,500.00	2,300.00	1,800.00	1,500.00	
	Special Commercial	5,500.00	4,000.00	3,500.00	3,000.00	
	Beachland Resort	7,500.00	6,500.00	5,500.00	4,500.00	
	Memorial/Private Cemetery	800.00	600.00			
	Gas Station	4,000.00	3,500.00	3,000.00	2,500.00	
	Cell Site	2,500.00	2,000.00			
	Water Filling Station	2,000.00	1,500.00			
	Golf Course/Driving Range	700.00				
	Inland Resort	3,000.00	2,500.00	2,000.00	1,000.00	
	Eco-tourism	350.00	250.00	150.00		
	Toll Road	300.00	200.00			
Industrial		Assessment Level - 50%				
	Industrial	1,200.00	1,000.00	800.00	600.00	
	Offshore/Foreshore	500.00	450.00	400.00		
Mineral		Assessment Level - 50%				
	Metallic	200.00				
	Non-metallic	100.00				
Timberland		Assessment Level - 20%				
	Timberland	15.00				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Morong

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,000.00	800.00	600.00	400.00	250.00
	Special Residential	9,000.00	7,500.00	6,000.00	4,500.00	3,000.00
	Beachland Resort	1,800.00	1,600.00	1,200.00	800.00	
Commercial		Assessment Level - 30%				
	Commercial	2,000.00	1,800.00	1,400.00	1,000.00	
	Special Commercial	7,500.00	4,500.00	2,000.00	1,500.00	
	Beachland Resort/Eco-tourism	2,400.00	2,000.00	1,600.00	1,200.00	
	Memorial/Private Cemetery	750.00	650.00			
	Gas Station	4,000.00	3,000.00			
	Cell Site	3,000.00	2,500.00			
	Water Filling Station	1,500.00				
	Golf Course/Driving Range	1,200.00				
	Inland Resort	1,000.00	800.00	600.00		
	Offshore/Foreshore	300.00	200.00	100.00		
	Toll Road	1,000.00	800.00	700.00		
Industrial		Assessment Level - 50%				
	Industrial	800.00	700.00	600.00	500.00	
	Offshore/Foreshore	500.00	400.00	300.00		
Mineral		Assessment Level - 50%				
	Metallic	170.00				
	Non-metallic	90.00				
Timberland		Assessment Level - 20%				
	Timberland	15.00				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Orani

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,800.00	1,400.00	1,100.00	700.00	400.00
	Special Residential	3,500.00	2,500.00	2,000.00	1,500.00	1,000.00
Commercial		Assessment Level - 30%				
	Commercial	3,500.00	2,500.00	2,100.00	1,500.00	
	Special Commercial	4,000.00	3,000.00	2,000.00	1,500.00	
	Memorial/Private Cemetery	2,000.00	1,500.00	1,000.00	500.00	
	Gas Station	4,000.00	3,000.00	2,000.00		
	Cell Site	3,000.00	2,500.00	2,000.00		
	Water Filling Station	3,500.00	2,500.00	2,000.00		
	Golf Course/Driving Range	500.00	300.00			
	Inland Resort	2,500.00	2,000.00	1,500.00	600.00	
	Eco-tourism	2,500.00	2,000.00	1,500.00	1,000.00	
Industrial		Assessment Level - 50%				
	Industrial	800.00	700.00	600.00	500.00	
	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				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Orion

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,800.00	1,500.00	1,200.00	650.00	325.00
	Special Residential	5,200.00	3,200.00	2,600.00	1,900.00	
Commercial		Assessment Level - 30%				
	Commercial	3,900.00	3,200.00	1,900.00	1,300.00	
	Special Commercial	6,500.00	5,200.00	4,100.00	2,600.00	
	Memorial/Private Cemetery	900.00	780.00			
	Gas Station	6,500.00	5,200.00			
	Cell Site	5,200.00	3,200.00			
	Water Filling Station	2,600.00				
	Golf Course/Driving Range	1,000.00				
	Inland Resort	2,600.00	1,900.00	1,300.00	780.00	
	Eco-Tourism	250.00	200.00	150.00		
Industrial		Assessment Level - 50%				
	Industrial	780.00	650.00	520.00	390.00	
	Offshore/Foreshore	650.00	520.00	390.00		
Mineral		Assessment Level - 50%				
	Metallic	325.00				
	Non-metallic	260.00				
Timberland		Assessment Level - 20%				
	Timberland	26.00				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Pilar

Classification	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,500.00	1,200.00	900.00	650.00	500.00
	Special Residential	2,700.00	2,500.00	2,000.00	1,700.00	
Commercial		Assessment Level - 30%				
	Commercial	3,000.00	2,500.00	2,000.00	1,500.00	
	Special Commercial	3,700.00	3,300.00	2,300.00	1,800.00	
	Memorial/Private Cemetery	800.00	700.00			
	Gas Station	3,700.00	2,700.00			
	Cell Site	2,800.00	2,300.00			
	Water Filling Station	2,300.00				
	Golf Course/Driving Range	800.00				
	Inland Resort	2,300.00	1,800.00	1,300.00	900.00	
Industrial		Assessment Level - 50%				
	Industrial	800.00	700.00	600.00	500.00	
	Offshore/Foreshore	600.00	500.00	450.00		
Mineral		Assessment Level - 50%				
	Metallic	200.00				
	Non-metallic	120.00				
Timberland		Assessment Level - 20%				
	Timberland	20.00				

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PROPOSED SCHEDULE OF FAIR MARKET VALUES (LAND)

Municipality of Samal

Classifi cation	SUB-CLASSIFICATION	2019 Base Unit Value				
		1	2	3	4	5
Residential		Assessment Level - 15%				
	Residential	1,800.00	1,500.00	1,200.00	900.00	700.00
	Special Residential	3,500.00	2,500.00	2,000.00	1,500.00	
Commercial		Assessment Level - 30%				
	Commercial	2,600.00	2,000.00	1,700.00	1,200.00	
	Special Commercial	3,500.00	2,500.00	2,000.00	1,500.00	
	Memorial/Private Cemetery	600.00	500.00	400.00		
	Gas Station	5,000.00	4,000.00	3,000.00		
	Cell Site	3,000.00	2,500.00	2,000.00		
	Water Filling Station	3,000.00	2,500.00			
	Golf Course/Driving Range	1,000.00	500.00	300.00		
	Inland Resort	2,500.00	2,000.00	1,500.00	1,000.00	
	Eco-tourism	300.00	200.00	100.00		
Industrial		Assessment Level - 50%				
	Industrial	1,000.00	800.00	600.00	500.00	
	Offshore/Foreshore					
Mineral		Assessment Level - 50%				
	Metallic					
	Non-metallic					
Timberland		Assessment Level - 20%				
	Timberland					

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PROPOSED ASSESSMENT LEVELS

ON LANDS:

CLASS	ASSESSMENT LEVELS					
	1997	2000	2003	2012	2016	2019
Residential	15%	15%	15%	15%	15%	15%
Agricultural	40%	30%	30%	30%	30%	20%
Commercial	30%	30%	30%	30%	30%	30%
Industrial	50%	50%	50%	50%	50%	50%
Mineral	50%	50%	50%	50%	50%	50%
Timberland	20%	20%	20%	20%	20%	20%
Special	15%	15%	15%	15%	15%	15%

ON BUILDINGS AND OTHER STRUCTURES:

Residential

FAIR MARKET VALUE (in Peso)		ASSESSMENT LEVELS					
Over	Not Over	1997	2000	2003	2012	2016	2019
0	175,000	0%	0%	0%	0%	0%	0%
175,000	300,000	10%	10%	10%	10%	10%	5%
300,000	500,000	20%	20%	20%	20%	20%	10%
500,000	750,000	25%	25%	25%	25%	25%	15%
750,000	1,000,000	30%	30%	30%	30%	30%	25%
1,000,000	2,000,000	35%	35%	35%	35%	35%	25%
2,000,000	5,000,000	40%	40%	40%	40%	40%	30%
5,000,000	10,000,000	50%	50%	50%	50%	50%	35%
10,000,000		60%	60%	60%	60%	60%	40%

MA. CRISTINA M. GARCIA
Acting Provincial Governor

RESIDENTIAL BUILDINGS										
TYPE OF STRUCTURE	BLDG CLAS S	(1)			(2)			(3)		
		ONE-FAMILY DWELLING UNIT			TWO-FAMILY DWELLING UNIT (DUPLEX)			ROW HOUSE		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	2,000.00	2,300.00	2,500.00	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	5,000.00	5,500.00	6,000.00	6,000.00	6,500.00	7,000.00	5,000.00	5,500.00	6,000.00
	B	3,500.00	4,000.00	4,500.00	4,500.00	5,000.00	5,500.00	3,500.00	4,000.00	4,500.00
	C	2,000.00	2,500.00	3,000.00	3,000.00	3,500.00	4,000.00	2,000.00	2,500.00	3,000.00
TYPE III MIXED CONCRETE (Concrete and Wood)	A	9,000.00	9,500.00	10,000.00	8,000.00	8,500.00	9,000.00	7,000.00	7,500.00	8,000.00
	B	7,500.00	8,000.00	8,500.00	6,500.00	7,000.00	7,500.00	5,500.00	6,000.00	6,500.00
	C	6,000.00	6,500.00	7,000.00	5,000.00	5,500.00	6,000.00	4,000.00	4,500.00	5,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	13,000.00	13,500.00	14,000.00	11,000.00	11,500.00	12,000.00	9,000.00	9,500.00	10,000.00
	B	11,500.00	12,000.00	12,500.00	9,500.00	10,000.00	10,500.00	7,500.00	8,000.00	8,500.00
	C	10,000.00	10,500.00	11,000.00	8,000.00	8,500.00	9,000.00	6,000.00	6,500.00	7,000.00

- (1) ONE-FAMILY DWELLING UNIT

- a detached building for exclusive use by one family.
- (2) TWO-FAMILY DWELLING UNIT

- a detached building (Duplex) designed for use by two (2) families living independently from each other.
- (3) ROW HOUSE

- series of uniform, low-rise houses (commonly 3 houses and above) connected by common sidewalls and forming a continuous group.

RESIDENTIAL BUILDINGS										
TYPE OF STRUCTURE	BLDG CLAS S	(4)			(5)			(6)		
		CONDOMINIUM			TOWN HOUSE			ACCESSORY BUILDINGS		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	-	-	-	6,000.00	6,500.00	7,000.00	5,000.00	5,500.00	6,000.00
	B				4,500.00	5,000.00	5,500.00	3,500.00	4,000.00	4,500.00
	C				3,000.00	3,500.00	4,000.00	2,000.00	2,500.00	3,000.00
TYPE III MIXED CONCRETE (Concrete and Wood)	A	9,000.00	9,500.00	10,000.00	8,000.00	8,500.00	9,000.00	7,000.00	7,500.00	8,000.00
	B	7,500.00	8,000.00	8,500.00	6,500.00	7,000.00	7,500.00	5,500.00	6,000.00	6,500.00
	C	6,000.00	6,500.00	7,000.00	5,000.00	5,500.00	6,000.00	4,000.00	4,500.00	5,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	12,000.00	12,500.00	13,000.00	11,000.00	11,500.00	12,000.00	8,000.00	8,500.00	9,000.00
	B	10,500.00	11,000.00	11,500.00	9,500.00	10,000.00	10,500.00	6,500.00	7,000.00	7,500.00
	C	9,000.00	9,500.00	10,000.00	8,000.00	8,500.00	9,000.00	5,000.00	5,500.00	6,000.00

- (4) CONDOMINIUM

- a high-rise building where the housing units are owned individually but the land, other spaces and facilities are owned in common.
- (5) TOWN HOUSE

- a single family house of two-storey and above connected to another house by a common wall. (Units are not necessarily identical)
- (6) ACCESSORY BUILDING

- outdoor structures such as garages, small sheds, playhouses, storage buildings, garden structures, green houses, pool houses and the likes.

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Acting Provincial Governor

RESIDENTIAL BUILDINGS

TYPE OF STRUCTURE	BLDG CLAS S	(7)			(8)		
		APARTMENT			BOARDING/LODGING HOUSE, DORMITORIES AND THE LIKES		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-
	B	-	-	-	-	-	-
	C	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	6,000.00	6,500.00	7,000.00	6,000.00	6,500.00	7,000.00
	B	4,500.00	5,000.00	5,500.00	4,500.00	5,000.00	5,500.00
	C	3,000.00	3,500.00	4,000.00	3,000.00	3,500.00	4,000.00
TYPE III MIXED CONCRETE (Concrete and Wood)	A	8,000.00	8,500.00	9,000.00	8,000.00	8,500.00	9,000.00
	B	6,500.00	7,000.00	7,500.00	6,500.00	7,000.00	7,500.00
	C	5,000.00	5,500.00	6,000.00	5,000.00	5,500.00	6,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	11,000.00	11,500.00	12,000.00	9,000.00	9,500.00	10,000.00
	B	9,500.00	10,000.00	10,500.00	7,500.00	8,000.00	8,500.00
	C	8,000.00	8,500.00	9,000.00	6,000.00	6,500.00	7,000.00

(7) APARTMENT

- a building actually used for residential purposes by persons other than the owner on rental basis.

(8) BOARDING/LODGING HOUSE

- houses containing furnished apartments which are let out by week or by month without meals or with limited meals.

DORMITORIES

- a building containing rooms with several beds for sleeping. May contain common areas like study areas and dining and mostly occupied by students.

COMMERCIAL BUILDINGS

TYPE OF STRUCTURE	BLDG CLAS S	(9)			(10)			(11)		
		PENSION HOUSE			HOTEL/MOTEL/INNS			OFFICES AND THE LIKES		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	6,000.00	6,500.00	7,000.00	9,000.00	9,500.00	10,000.00	6,000.00	6,500.00	7,000.00
	B	4,500.00	5,000.00	5,500.00	7,500.00	8,000.00	8,500.00	4,500.00	5,000.00	5,500.00
	C	3,000.00	3,500.00	4,000.00	6,000.00	6,500.00	7,000.00	3,000.00	3,500.00	4,000.00
TYPE III MIXED CONCRETE (Concrete and Wood)	A	8,000.00	8,500.00	9,000.00	14,000.00	14,500.00	15,000.00	7,000.00	7,500.00	8,000.00
	B	6,500.00	7,000.00	7,500.00	12,500.00	13,000.00	13,500.00	5,500.00	6,000.00	6,500.00
	C	5,000.00	5,500.00	6,000.00	11,000.00	11,500.00	12,000.00	4,000.00	4,500.00	5,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	11,000.00	11,500.00	12,000.00	19,000.00	19,500.00	20,000.00	9,000.00	9,500.00	10,000.00
	B	9,500.00	10,000.00	10,500.00	17,500.00	18,000.00	18,500.00	7,500.00	8,000.00	8,500.00
	C	8,000.00	8,500.00	9,000.00	16,000.00	16,500.00	17,000.00	6,000.00	6,500.00	7,000.00

(9) CONDOMINIUM

- a family-run establishment, often guest houses, which offer accommodation services to their guests and allows the guests to become familiar with the locals.

(10) HOTEL

- a building held out to the public as a place where all transient persons who come will be received and entertained as guests for compensation and it opens its facilities to the public as a whole rather than limited accessibility to a well-defined private

MOTEL/INNS

- an establishment which provides lodging and parking and in which the rooms are usually accessible from an outdoor parking area.

(11) OFFICES

- a building used as a place for commercial, professional or bureaucratic work.

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COMMERCIAL BUILDINGS										
TYPE OF STRUCTURE	BLDG CLAS S	(12)			(13)			(14)		
		STALLS			GROCERY STORES/ MARKET/SUPERMARKET			MALL		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	5,000.00	5,500.00	6,000.00	5,000.00	5,500.00	6,000.00	-	-	-
	B	3,500.00	4,000.00	4,500.00	3,500.00	4,000.00	4,500.00	-	-	-
	C	2,000.00	2,500.00	3,000.00	2,000.00	2,500.00	3,000.00	-	-	-
TYPE III MIXED CONCRETE (Concrete and Wood)	A	7,000.00	7,500.00	8,000.00	7,000.00	7,500.00	8,000.00	11,000.00	11,500.00	12,000.00
	B	5,500.00	6,000.00	6,500.00	5,500.00	6,000.00	6,500.00	9,500.00	10,000.00	10,500.00
	C	4,000.00	4,500.00	5,000.00	4,000.00	4,500.00	5,000.00	8,000.00	8,500.00	9,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	8,000.00	8,500.00	9,000.00	9,000.00	9,500.00	10,000.00	14,000.00	14,500.00	15,000.00
	B	6,500.00	7,000.00	7,500.00	7,500.00	8,000.00	8,500.00	12,500.00	13,000.00	13,500.00
	C	5,000.00	5,500.00	6,000.00	6,000.00	6,500.00	7,000.00	11,000.00	11,500.00	12,000.00

(12) STALLS

(13) GROCERY STORES
MARKET

SUPERMARKET

(14) MALL

- a building with an open front from which goods are being sold.
- a store where food and small items for the house are sold.
- also called as wet markets, associated with fresh foods, wet floors and humid temperatures. Composed of different stalls from which different business owners.
- supermarkets are large self-service grocery stores that offers costumers a variety of foods and household supplies.

-a large building or series of connected buildings containing a variety of retail stores and typically also restaurants and cinema.

COMMERCIAL BUILDINGS										
TYPE OF STRUCTURE	BLDG CLAS S	(15)			(16)			(17)		
		RESTAURANT/ COFFEE SHOPS/FUNCTION HALL			REFRESHMENT AREAS (SPA'S, MASSAGE, PARLORS AND THE LIKES)			RECREATIONAL HALL/AREA		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE III MIXED CONCRETE (Concrete and Wood)	A	7,500.00	8,000.00	8,500.00	7,500.00	8,000.00	8,500.00	5,000.00	5,500.00	6,000.00
	B	5,500.00	6,000.00	6,500.00	5,500.00	6,000.00	6,500.00	3,500.00	4,000.00	4,500.00
	C	4,000.00	4,500.00	5,000.00	4,000.00	4,500.00	5,000.00	2,000.00	2,500.00	3,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	9,000.00	9,500.00	10,000.00	9,000.00	9,500.00	10,000.00	8,000.00	8,500.00	9,000.00
	B	7,500.00	8,000.00	8,500.00	7,500.00	8,000.00	8,500.00	6,500.00	7,000.00	7,500.00
	C	6,000.00	6,500.00	7,000.00	6,000.00	6,500.00	7,000.00	5,000.00	5,500.00	6,000.00

(15) RESTAURANT

FUNCTION HALL

(16) REFRESHMENT AREAS

(17) RECREATIONAL HALL/AREA

- a place where people eat and pay to sit and eat meals that ate cooked and served on the premises.
- building for the purpose of hosting a party, banquet, wedding or other reception or other social events.
- building dedicated for refreshment and relaxation. May offer food, beverages and services.
- a building that may be utilized by the public where meetings are held, sports are played and other programs and activities may conduct. (Basketball Courts, Cockpit Arenas, Gymnasiums, Coliseum and the likes)

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Acting Provincial Governor

TYPE OF STRUCTURE	BLDG CLAS S	(18)			(19)			(20)		
		SWIMMING POOL			LIVESTOCK HOUSING			INDUSTRIAL BUILDING/ WAREHOUSE/BODEGA		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	-	-	-	-	-	-	5,000.00	5,500.00	6,000.00
	B	-	-	-	-	-	-	3,500.00	4,000.00	4,500.00
	C	-	-	-	-	-	-	2,000.00	2,500.00	3,000.00
TYPE III MIXED CONCRETE (Concrete and Wood)	A	-	-	-	5,000.00	5,500.00	6,000.00	7,000.00	7,500.00	8,000.00
	B	-	-	-	3,500.00	4,000.00	4,500.00	5,500.00	6,000.00	6,500.00
	C	-	-	-	2,000.00	2,500.00	3,000.00	4,000.00	4,500.00	5,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	6,000.00	6,500.00	7,000.00	6,500.00	7,000.00	7,500.00	9,000.00	9,500.00	10,000.00
	B	4,500.00	5,000.00	5,500.00	5,000.00	5,500.00	6,000.00	7,500.00	8,000.00	8,500.00
	C	3,000.00	3,500.00	4,000.00	3,500.00	4,000.00	4,500.00	6,000.00	6,500.00	7,000.00

(19) LIVESTOCK HOUSING - any of the structures used to house livestock or for livestock production.

(20) INDUSTRIAL BUILDING - factories and other premises used for manufacturing, altering, repairing, cleaning, washing, breaking-up, adapting or processing any article; generating power or slaughtering livestock storage, warehouse, etc.

TYPE OF STRUCTURE	BLDG CLAS S	(21)			(22)			(23)		
		GASOLINE STATION			SCHOOLS/ EDUCATIONAL BUILDING			HEALTHCARE BUILDING		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
TYPE I TEMPORARY OR MAKESHIFT (Buho, Nipa Hut, etc.)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE II WOODEN STRUCTURE (Framings, Walls & GI Roofing)	A	-	-	-	-	-	-	-	-	-
	B	-	-	-	-	-	-	-	-	-
	C	-	-	-	-	-	-	-	-	-
TYPE III MIXED CONCRETE (Concrete and Wood)	A	-	-	-	7,000.00	7,500.00	8,000.00	9,000.00	9,500.00	10,000.00
	B	-	-	-	5,500.00	6,000.00	6,500.00	7,500.00	8,000.00	8,500.00
	C	-	-	-	4,000.00	4,500.00	5,000.00	6,000.00	6,500.00	7,000.00
TYPE IV REINFORCED CONCRETE (Concrete and Steel)	A	8,000.00	8,500.00	9,000.00	9,000.00	9,500.00	10,000.00	11,000.00	11,500.00	12,000.00
	B	6,500.00	7,000.00	7,500.00	7,500.00	8,000.00	8,500.00	9,500.00	10,000.00	10,500.00
	C	5,000.00	5,500.00	6,000.00	6,000.00	6,500.00	7,000.00	8,000.00	8,500.00	9,000.00

(21) GASOLINE STATION - CANOPY used to house fuel dispenser, pump islands & cashier's booth.
(22) SCHOOLS/EDUCATIONAL BUILDING - mainly used for educational purposes.
(23) HEALTHCARE BUILDING - building where medicine is practiced.

MA. CRISTINA M. GARCIA
Acting Provincial Governor

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Section 3. Idle Land Tax. - An Idle Land Tax is hereby imposed on all Idle Lands effective after three (3) years upon approval thereof at the rate of 3% of the assessed value. The proceeds thereof shall be distributed, as follows:

Provincial - 35%
Municipality - 40%
Barangay - 25%

For purposes of this provision, "Idle Land" shall have the following definition:

For Agricultural lands:

1. Must be more than 1 hectare suitable for cultivation, drying, inland fishery and other agricultural uses 50% of which under utilized;
2. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare is not considered idle lands;
3. Lands actually used for grazing purpose is not considered idle lands;

For Residential, Commercial and Industrial Lands:

1. Must be more than 1,000 sq. m. and ½ of which remain utilized.

Section 4. Socialized Housing Tax. - a Socialized Housing Tax is hereby imposed at the rate of 0.5% of the assessed value of all lands in urban areas in excess of Fifty Thousand Pesos (P50,000.00).

The proceeds thereof shall exclusively be utilized as funds to initiate, implement and undertake social housing projects and other related preliminary activities.


Section 5. Separability Clause. - In the event of declaration of nullity of the provision/provisions of this ordinance by a court of competent jurisdictions, the remaining portions thereof shall continue to remain in full force and effect.

Section 6. Effectivity. - This Ordinance shall become effective upon completion of its publication for three (3) consecutive days in a newspaper of general circulation and posted in at least three (3) conspicuous places in each municipality and city of the Province of Bataan pursuant to Section 59 and 188 of the Local Government Code of 1991, as amended.

MA. CRISTINA M. GARCIA
Acting Provincial Governor

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APPROVED UNANIMOUSLY.



SEVERINO P. SALAZAR
Secretary to the SP



JOMAR L. GAZA J.D.
Board Member



REYNALDO T. IBE, JR.
Board Member




GODOFREDO B. GALICIA, JR., M.D.
Board Member




MARIA KRISTINE G. DELA FUENTE
Board Member



MARIA MARGARITA R. ROQUE
Board Member



MANUEL N. BELTRAN
Board Member




EDGARDO P. CALIMBAS
Board Member



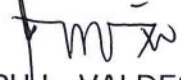
JOSE C. VILLAPANDO, SR.
Board Member



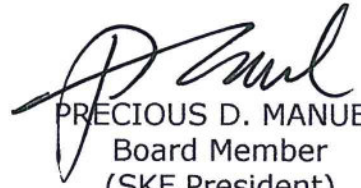
ROMANO L. DEL ROSARIO
Board Member



DOROTEO M. AUSTRIA
Board Member
(FABC President)



NOEL JOSEPH L. VALDECAÑAS
Board Member
(PCL President)



PRECIOUS D. MANUEL
Board Member
(SKF President)



MA. CRISTINA M. GARCIA
Acting Provincial Governor


ATTESTED:



TMT


BENJAMIN C. SERRANO, JR.
Acting Vice Governor
(Presiding Officer)

APPROVED:


MA. CRISTINA M. GARCIA
Acting Provincial Governor
Date: 12-10-19











