



Republic of the Philippines
CITY OF SAN PEDRO
Province of Laguna

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF THE HYBRID SPECIAL SESSION OF THE 19TH LEGISLATIVE COUNCIL OF THE CITY OF SAN PEDRO, LAGUNA HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL AT 2:00 IN THE AFTERNOON ON DECEMBER 27, 2023.

PHYSICALLY PRESENT:

- | | |
|------------------------------|----------------------------------|
| HON. DIVINA V. OLIVAREZ | - City Vice Mayor |
| HON. SHERILIZ B. ALMORO | - Member, Sangguniang-Panlungsod |
| HON. MICHAEL M. CASACOP | - Member, Sangguniang-Panlungsod |
| HON. VINCENT JUDE T. SOLIDUM | - Member, Sangguniang-Panlungsod |
| HON. JOSE ENRICO M. MENDOZA | - Member, Sangguniang-Panlungsod |
| HON. RAPHAEL ANTONIO C. TY | - SK Federation President |

VIA ZOOM:

- | | |
|--------------------------------|----------------------------------|
| HON. JOIE CHELSEA V. VILLEGAS | - Member, Sangguniang-Panlungsod |
| HON. MARK S. OLIVEROS | - Member, Sangguniang-Panlungsod |
| HON. LESLIE E. LU | - Member, Sangguniang-Panlungsod |
| HON. ALDRIN GERROLD C. MERCADO | - Member, Sangguniang-Panlungsod |
| HON. BERNADETH V. OLIVARES | - Member, Sangguniang-Panlungsod |
| HON. DIWA T. TAYAO | - ABC President |

ABSENT:

- | | |
|------------------------|----------------------------------|
| HON. CARLON S. AMBAYEC | - Member, Sangguniang-Panlungsod |
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**RESOLUTION NO. 2023-282
CITY ORDINANCE NO. 2023-49**

AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR MARKET VALUES AND ASSESSMENT LEVEL ON REAL PROPERTIES IN THE CITY OF SAN PEDRO, LAGUNA FOR THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS, AND FOR OTHER PURPOSES.

Sponsored by: Coun. Leslie E. Lu
Co-Sponsored by: All SP Members Present

WHEREAS, Section 201 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 states that "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 xxx.";

WHEREAS, Section 219 of the same Code provides that "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 last General Revision of Fair Market Values for Land and Schedule of Values of Buildings and other improvements in the City of San Pedro, Laguna was in the year 2011;

WHEREAS, the City Assessor's Office prepared the proposed Schedule of Fair Market Values of the City of San Pedro, Laguna which was forwarded to the Bureau of Local Government Finance for review pursuant to the provisions of the Local Government Code of 1991;

WHEREAS, a Certification was issued by the Bureau of Local Government Finance, Region IV-A (CALABARZON) stating that said Proposed Schedule of Fair Market Values (SFMV) of the City of San Pedro, Laguna has been reviewed and found to be in order and compliant with the provisions of Republic Act No. 7160 or the Local Government Code of 1991, the Philippine Valuation Standards (PVS) 2nd Edition, 2018, the Mass Appraisal Guidebook (MAG), the Manual on Real Property Appraisal and Assessment Operations (MRPAAO), Local Assessment Regulations NO. 1-2007 and other existing rules, regulations and guidelines of the Department of Finance and BLGF;

WHEREAS, due to the tremendous increase of the fair market values of real properties in the City of San Pedro, particularly in the newly developed residential and commercial areas, the existing real property valuation approved in 2011 has become outdated and no longer reflective of the prevailing market value, hence there is a need for the revision of the existing schedule as mandated by the Local Government Code of 1991;

NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED by the Sangguniang Panlungsod of the City of San Pedro, Laguna in its session duly assembled:

**CHAPTER I
TITLE, SCOPE AND DEFINITION OF TERMS**

SECTION 1. TITLE. This Ordinance shall be known and cited as **“THE 2023 REVISED SCHEDULE OF FAIR MARKET VALUES AND ASSESSMENT LEVELS ON REAL PROPERTIES IN THE CITY OF SAN PEDRO, LAGUNA.”**

SECTION 2. SCOPE. The schedule of Fair Market Values and Assessment Levels shall be adopted for all real properties within the territorial jurisdiction of the City of San Pedro, Laguna.

SECTION 3. DEFINITION OF TERMS. For purposes of Real Property Taxation, and as used in this Ordinance, the following terms shall mean:

Acquisition Cost – for newly acquired machinery not yet depreciated and appraise within the year of its purchase, refers to the actual cost of machinery to its present owner, plus the cost of transportation, handling, and installation at the present site. The cost may also include freight and insurance charges, brokerage, custom duties and taxes.

Actual Use – refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

Actually Used – an act or fact in reality; “ Actual is something real or actually existing as opposed to something merely possible, or to something which is presumptive or constructive.

Directly Used – that used without anything intervening proximately or without an intervening agency or person.

Exclusively Used – means the primary or inherent use and does not preclude such incidental uses as are directly connected with, essential to, and in furtherance of the primary use of a building may be for charitable or religious or educational purpose. The exemption is not wholly or partly lost because on occasion, the building or part of it is used for social purposes or let out to others for entertainment.

Agricultural Land – land devoted principally to planting trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and other agricultural activities and is not classified as mineral, timberland, residential, commercial or industrial land.

Agro-Industrial Land – areas where agricultural and industrial developments are made to complement each other or refer to areas designated for the simultaneous or complementary development of agriculture and industry.

Assessment – is the act or process of determining the value of a property or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties.

Assessment Level – is the percentage applied to the market value to determine the taxable value of the property.

Assessed Value – is the market value of the property multiplied by the assessment level. It is synonymous to taxable value.

Buildings – are permanent structures adhere to the land usually used for habitation, commercial and industrial purposes and for other various uses and not mere superimpositions on the land like a “barong-barong” or Quonset fixtures.

Carport – an open-sided roofed automobile shelter that is usually formed by an extension of the roof from the side of the building.

Charitable Institutions – refer to anybody of persons or trust established for charitable purposes such as (1) relief of poverty; (2) advancement of education; (3) advancement of religion; and (4) other purposes of a charitable nature beneficial to the community. The word charitable in a legal sense includes every gift for a general public use, to be applied consistent with existing law, for the benefit of an indefinite number of persons, and designed to benefit them from an educational, religious, moral, physical or social standpoint.

Commercial Property – property devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timberland, or residential property.

Cost – is the amount of money necessary to produce, create or manufacture an item of property.

Depreciation – is a loss in value brought about by physical deterioration and/or obsolescence.

Depreciated Value – is the value remaining after deducting depreciation from the acquisition cost.

Economic Life – is the estimated period over which is anticipated a machinery may be profitably utilized.

Fair Market Value/Market Value – is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy; Market Value is the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in arm’s length transaction (a transaction between independent, unrelated parties involving no irregularity) after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

Garage – a building or compartment of a building used for housing an automotive vehicle.

Improvement – is a valuable addition made on the property or an amelioration in its condition, which is more than a mere repair or replacement of parts involving capital expenditures and labor, intended to enhance its value, beauty or utility or to adapt it for new or further purposes.

Industrial Land – land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

Machinery – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes, without which such industry or facility cannot function.

Memorial Parks – are lands exclusively used as burial ground and developed for profit.

Mineral Lands – are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

Orchard – land specifically devoted to various fruit trees and plants.

Real Property – includes all rights, interests, and benefits related to the ownership of real estate. Ownership of real estate is evidenced by a Certificate of Title, Free Patent or Tax Declaration in the absence of Certificate of Title;

Reassessment – is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property.

Religious Purpose – means a use of a such property by a religious society or body of persons as a stated place for public worship, Sunday schools and religious instructions.

Remaining Value – is the value corresponding to the remaining useful life of the machinery.

Replacement Cost – is the cost of constructing a similar property which is equally desirable and has the same utility as the one under appraisal.

Reproduction Cost – is the cost of constructing an exact replica of the building being appraised based on current process of labor and material and contractor's practices.

Special Classes of Real Property – all lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural or scientific purposes and those owned and used by local water districts, 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 shall be classified as special.

Timberland – is land identified as forest or reserved area by the government which may or may not be granted to a concessionaire, licensee, lessee or permittee.

Useful Life – is the period of time over which the property may reasonable be expected to perform the function for which it was designed or intended.

**CHAPTER II
CLASSIFICATION OF LANDS**

SECTION 4. CLASSIFICATION OF REAL PROPERTIES FOR ASSESSMENT PURPOSES. Real properties shall be classified as Residential, Agricultural, Commercial, Industrial, Mineral and Special.

SECTION 5. SUB-CLASSIFICATION CRITERIA FOR URBAN LANDS. The above classification of lands shall be further sub-classified as follows:

A. COMMERCIAL LANDS

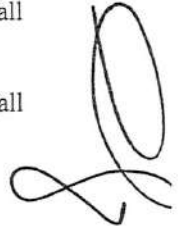
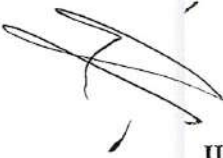
I. First Class Commercial Lands

- a. Along concrete or asphalted road;
- b. Where the highest trading, social or educational activities of the City take place;
- c. Where concrete or high grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are exceptionally busy;
- e. Commands the highest commercial land value in the city.



II. Second Class Commercial Lands

- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are considerably high, but fall short from that of the First Class Commercial Lands;
- c. Where concrete commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flows are considerably busy, but fall short from that of the First Class Commercial Lands;
- e. Commands lesser value than the First Class Commercial Lands.



III. Third Class Commercial Lands

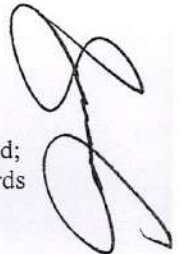
- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are significantly less than the Second Class Commercial Lands;
- c. Where average grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flows are fairly busy;
- e. Commands lesser value than the Second Class Commercial Lands.



B. RESIDENTIAL LANDS

I. First Class Residential Lands

- a. Along concrete or asphalted road;
- b. Where high grade apartment or residential buildings are predominantly situated;
- c. Where public utility transportation facilities are exceptionally regular towards major trading centers;
- d. Located next to commercially classified lands;
- e. Where water, electric and telephone facilities are available;
- f. Commands the highest residential land value in the city;
- g. Located within the city proper;
- h. Free from informal settlers.



II. Second Class Residential Lands

- a. Along concrete or asphalted road;
- b. Where semi-high grade apartments or residential buildings are predominantly situated;
- c. Where public utility transportation facilities are fairly regular towards major trading centers;
- d. Located next to First Class Residential lands;
- e. Commands lesser value than the First Class Residential Lands;
- f. Located within the city proper;
- g. Free from informal settlers.

III. Third Class Residential Lands

- a. Along concrete or asphalted road;
- b. Where semi-high grade apartments or residential buildings are predominantly situated;
- c. Where public utility transportation facilities are regular towards major trading centers;
- d. Located next to Second Class Residential lands;
- e. Where water and electric facilities are available;
- f. Commands lesser value than the Second Class Residential Lands;

IV. Fourth Class Residential Lands

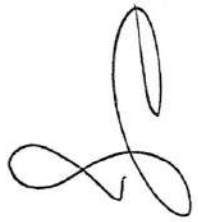

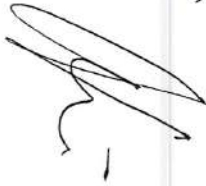
- a. Along concrete or asphalted road;
- b. Where average grade buildings are predominantly situated;
- c. Located next to Third Class Residential Lands;
- d. Where public utility transportation facilities are regular;
- e. Where water and electric facilities are available;
- f. Commands lesser value than the Third Class Residential Lands;

V. Fifth Class Residential Lands

- a. Along concrete or asphalted road;
- b. Where low-grade buildings are predominantly situated;
- c. Located next to Fourth Class Residential Lands;
- d. Where public utility transportation facilities are irregular;
- e. Where water and electric facilities are available;
- f. Commands lesser value than the Fourth Class Residential Lands;

VI. Residential Land Subdivisions

Residential Land Subdivisions are classified according to the degree or extent of development and facilities, regardless of location from the trading center of the city. Therefore, their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstances, be less than adjoining lands classified in accordance with the above criteria for sub-classification.



C. INDUSTRIAL LANDS

I. First Class Industrial Lands

- a. Along concrete or asphalted road;
- b. Where the vicinity is extensively used for industrial purposes;
- c. Commands the highest industrial land value in the city;
- d. Where the area is used for industrial purposes found in Brgy. San Antonio along Magsaysay Road, Narra Road and Gerodias Street going to cemetery and USPS; in Brgy. San Vicente Proper along San Vicente St.; National Highway; Cataquiz 3.

II. Second Class Industrial Lands

- a. Along concrete or asphalted road;
- b. Where the vicinity is less extensively used for industrial purposes;
- c. Commands lesser land value than First Class Industrial Lands;
- d. Where the area is used for industrial purposes found in Brgy. San Antonio and San Vicente Proper not classified as I-1; Brgy. Nueva; Brgy. Poblacion; Brgy. Landayan.

III. Third Class Industrial Lands

- a. Along concrete or asphalted road;
- b. Where the vicinity is less extremely used for industrial purposes;
- c. Commands lesser land value than Second Class Industrial Lands;
- d. Where the area is used for industrial purposes found in outside I-1 and I-2.

D. AGRICULTURAL LANDS

Land devoted principally to planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and other agricultural activities and is not classified as mineral, timberland, residential, commercial or industrial land.

**CHAPTER III
BASE UNIT MARKET VALUES FOR LAND**

SECTION 6. SCHEDULE OF BASE MARKET VALUES FOR COMMERCIAL, INDUSTRIAL, RESIDENTIAL AND AGRICULTURAL LANDS. The Schedule of Base Market Values for Commercial, Industrial, Residential and Agricultural Lands are hereby prescribed as the basis for the classification, appraisal and assessment of real properties within the jurisdiction of the City of San Pedro, Laguna pursuant to Section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, in connection with the 2023 General Revision of Real Property Assessment and Classification mandated under Section 219 of the same code.

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

	LOCATION, AVENUE, STREET, ETC.	Sub- Classification	2023 Schedule of Market Values (per sq.m)
1.	BRGY. POBLACION		
	National Highway/Mabini St., Luna St., & Rizal St. (From Mabini to Old Municipal Hall)	C-1	12,700.00
	Luna St. & Rizal St. (From Old Municipal Hall to Austria St.)	C-2	8,100.00
	Mabini St. Inner lots/Garcia St., Luna St. & Rizal St. (From Austria to Anchoriz St.)	R-1	1,940.00
	Rizal & Luna St. Inner Lots/Austria St./ Olivarez St./Anchoriz St.	R-3	1,210.00
	Orellana Compound	I-1	7,900.00
	All other Streets	R-4	1,010.00
	Subdivisions:		
	Cataquiz Subd. 1	RS-1	2,290.00
	Cataquiz Subd. V	RS-3	1,360.00
2	BRGY. BAGONG SILANG		
	Barangay Road and Interior Lots	R-5	600.00
	Industrial Zone	I-3	4,300.00
	Commercial Zone	C-3	5,500.00
	Subdivisions:		
	San Pedro Homesite Ph. 1/ Madrigal Compound	RS-3	1,360.00
3	BRGY. CALENDOLA		
	Narra Ave., Acacia Drive	C-3	5,500.00
	Other Streets/Interior Lots	RS-3	1,360.00
	Subdivisions:		
	Southview Calendola, Calendola Village, St. Raymond Homes	RS-3	1,360.00
4	BRGY. CUYAB		
	Cuyab Street	C-3	5,500.00
	Main Road/Other Streets	R-4	1,010.00
	Cuyab Industrial Complex	I-2	6,100.00
	Subdivisions:		
	Camella Homes Annex, Camella Homes South 1, Camella Milan, Elvinda 7, Lakeville Subd., Ma. Aurora Heights Subd., Pitimini Subd., Rosa Rosario Subd.	RS-3	1,360.00
5	BRGY. ESTRELLA		
	Narra Road-Estrella	I-3	4,300.00
	Barangay Road/Other Streets	R-5	600.00
	Subdivisions:		
	Villa Rosa Homes Ph. 1, Ph. 2, Ph. 3, Ph. 4, Ph. 5, Ph. 6, Ph. 9	RS-3	1,360.00

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6 BRGY. GSIS			
	New Year's Drive	C-3	5,500.00
	Subdivisions:		
	Holiday Hills Village/Parkview Subd./Carmen Homes/GSIS Village	RS-3	1,360.00
7 BRGY. LANDAYAN			
	National Highway	C-1	12,700.00
	Hernandez St., From National Highway to San Luis St.	C-2	8,100.00
	San Luis St., from Hernandez St. to Church, Pulo Main Road to South Fairway Homes Commercial St.	C-3	5,500.00
	Filipiña Compound	I-1	7,900.00
	Cataquiz III Industrial Site	I-3	4,300.00
	Other Roads	R-4	1,010.00
	Subdivisions:		
	St. Francis Subd. I & II	RS-1	2,290.00
	Sibulo II Subd.	RS-2	1,490.00
	Alconville/Cataquiz II & III/Maremil Subd./Maryland Subd./Oliver Compound/ Rosa Homes/ Southfairway Homes/ Villa Paz Village/ Olivarez 1 & 2	RS-3	1,360.00
8 BRGY. LANGGAM			
	Main Road	C-3	5,500.00
	Brgy. Proper/All Other Streets	R-5	600.00
	Industrial Site	I-2	6,100.00
	Subdivisions:		
	Filinvest Homesite Ph.2-A/Filinvest Homesite Ph. 2-B/Southern Heights Ph. 1/St. Joseph Village IX/ St. Joseph Village X/St. Joseph Village X Ph. 1/ St. Joseph Village X Ph. 2/ St. Joseph Village X Ph 3, PEA Homes II-A, PEA Homes II-B	RS-3	1,360.00
9 BRGY. LARAM			
	Main Road	C-3	5,500.00
	Brgy. Proper/All Other Streets	R-5	600.00
10 BRGY. MAGSAYSAY			
	Main Road	C-3	5,500.00
	Main Road Interior Lots	R-4	1,010.00
	Inner Lots/All Other Streets	R-5	600.00
	Industrial Site	I-3	4,300.00
	Subdivisions:		
	2 Verde Rosa/ GK Landco Dangal Village/ Villa San Pedro/ Reyvill/ Villa Celestina/ Villa Consolacion	RS-3	1,360.00
11 BRGY. NARRA			
	Main Road	C-3	5,500.00
	Brgy. Proper/All Other Streets	R-5	600.00

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12 BRGY. NUEVA			
	National Highway-Mabini St./Garcia St. and Nueva St. San Vicente road from Mabini St. to Concepcion St. Pacita Commercial Center	C-1	12,700.00
	San Vicente Road from Concepcion St. to PNR Sibulo 1 Main Road from Nat'l. Highway to PNR	C-2	8,100.00
	San Pedro Coliseum Cmpd/ MEJ Cmpd/ PCI Cmpd/ MMG Cmpd.	I-1	7,900.00
	Brgy. Proper/All other streets	R-1	1,940.00
	Inner Lots	R-2	1,540.00
	Subdivisions:		
	Amante Subd., Sibulo 1	RS-1	2,290.00
	Severina Homes	RS-2	1,490.00
13 BRGY. RIVERSIDE			
	Main Road	C-3	5,500.00
	Brgy. Proper/ All Other Streets	R-5	600.00
	Subdivisions:		
	Genesis Homes	RS-3	1,360.00
14 BRGY. SAMPAGUITA			
	All Other Streets	RS-3	1,360.00
	Subdivisions:		
	Sampaguita Vill./Gold Palm Subd./Jaka Village/ Villa Rita Subd./Villa Fatima Subd.	RS-3	1,360.00
15 BRGY. SAN ANTONIO			
	Along National Highway and Mabini St./ San Antonio Drive	C-1	12,700.00
	Magsaysay-Narra Industrial Site Gerodias St./USPS Industrial	I-1	7,900.00
	Interior Industrial Lots	I-2	6,100.00
	Maharlika St. up to Fr. Masi	C-2	8,100.00
	Magsaysay Road to Victoria Road	C-3	5,500.00
	Brgy. Proper/All Other Streets	R-3	1,210.00
	Inner Lots	R-4	1,010.00
	Subdivisions:		
	La Marea/La Marea Garden 1 & 2/ La Marea Hills/ La Marea Mansion/ La Marea Ph. 1/ La Marea Trails/ La Marea Trails 2/ South Peak 1,2,3/ The Manors @ South Peak/ The Pines @ South Peak	RS-1	2,290.00
	United San Pedro Subd. (U.S.P.S.)	RS-1	2,290.00
	Adelina 1, 1-A & 1-B/ Colina Subd./ Crismor Subd./ New Holiday Park/ Park Spring Subd. 1/ The Glens at Parkspring 2B/ The Glens at Parkspring 4/ Summerfield Subd./ Holiday Homes	RS-2	1,490.00
	Camella Homes Woodhills/ Camella Homes Woodhills Annex/Carmen Homes/ Reaville Subd./ St. Anne Homes/ Villa Ricardo Subd./ Village Square/ Elnor Homes/ SSS Village/ Cristina Homes	RS-3	1,360.00
	Southville	RS-3	1,360.00

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16 BRGY. SAN ROQUE			
	Brgy. Proper/ All Other Streets	R-4	1,010.00
	Subdivisions:		
	Cataquiz Subd V/ Olivarez Compound/Olivares Subd.	RS-3	1,360.00
17 BRGY. SAN VICENTE			
18 BRGY. STO. NIÑO			
	A. Mabini St.	C-1	12,700.00
	Sto. Niño St./ A. Mabini St. Interior Lots	R-2	1,540.00
	Austria St./Olivarez St./Bangkusay St./ Other Streets	R-3	1,210.00
19 BRGY. UNITED BAYANIHAN (U.B.)			
	Main Road	C-3	5,500.00
	Brgy. Proper/All Other Streets	R-5	600.00
	Subdivisions:		
	Dreamland Heights/ Genesis Homes/ Rosa Homes 1&2	RS-3	1,360.00
20 BRGY. UNITED BETTER LIVING (U.B.L.)			
	Brgy. Proper/All Other Streets	R-5	600.00
	Subdivisions:		
	Southern Heights II/ Southern Heights II-A	RS-3	1,360.00
21 BRGY. CHRYSANTHEMUM			
	Balagtas St., Juan Luna St. & Amorsolo St.	C-2	8,100.00
	La Paz Industrial	I-2	6,100.00
	Subdivisions:		
	Chrysanthemum Vill./Villa Olympia Compound/ Villa Olympia 4	RS-2	1,490.00
22 BRGY. FATIMA			
	Crismor Avenue	C-2	8,100.00
	Subdivisions:		
	Elvinda Village	RS-1	2,290.00
	Console Subd. III/Console XII/ Olivarez Subd. 1	RS-3	1,360.00
23 BRGY. MAHARLIKA			
	Main Road and Olympia St.	C-2	8,100.00
	SanVicente Road	C-3	5,500.00
	Subdivisions:		
	Adelina 2 & 22-A/ Harmony Homes 1 & 2	RS-2	1,490.00
	Villa Olympia 1, 1-A	RS-3	1,360.00
	Mercedes Homes		
24 BRGY. PACITA 1			
	Pacita Ave. from PNR to Macaria Ave./ Pacita Commervial	C-1	12,700.00
	Pacita Ave. from Macaria Ave. to Big Tunnel/ Macaria Ave. going to Ocampo St.	C-2	8,100.00
	San Jose St. to 18 th St.	C-3	5,500.00
	Subdivisions:		
	Pacita 1/San Vicente Ville/Villa Paz 1	RS-1	2,290.00

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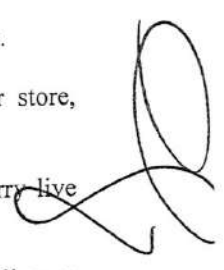

25 BRGY. PACITA 2			
Pacita Ave. to Mangosteen Road	C-3		5,500.00
Subdivisions:			
Pacita 2 Ph.1/Pacita 2 Ph. 2/Pacita 2C/ Pacita Square/Sto. Ni	RS-1		2,290.00
Mercedes 5	RS-2		1,490.00
Villa Castillo Subd.	RS-3		1,360.00
26 BRGY. ROSARIO			
Main Road Amorsolo St.	C-2		8,100.00
Subdivisions:			
Stone Crest	RS-1		2,290.00
Villa Olympia 6	RS-1		2,290.00
Rosario Complex Ph. 1, 1-B, 1-C, Ph4/ Palm Crest Subd.	RS-2		1,490.00
27 BRGY. SAN LORENZO RUIZ			
Subdivisions:			
Pacita 2-A/Pacitia 2-B	RS-1		2,290.00
ConpilExecutive 3	RS-2		1,490.00
Conpil 1/Console Subd. 1/Greatland/ Guevarra Subd	RS-3		1,360.00
BRGY. SAN VICENTE PROPER			
San Vicente St. from PNR to Viva	C-2		8,100.00
SanVicente St. going to Calendola Bridge	C-3		5,500.00
San Vicente Industrial	I-1		7,900.00
San Vicente Interior Lots	I-2		6,100.00
Brgy. Proper and All Other Streets	R-3		1,210.00
Inner Lots	R-4		1,010.00
Bayan-Bayanan	R-5		600.00
Subdivisions:			
Adele Subd./Futura/Southview Homes 3	RS-1		2,290.00
Villa Milagrosa Subd./St. Joseph 1	RS-3		1,360.00
Commercial Lots along SLEX	C-1		12,700.00
Agricultural, Secano, Dryland	A-1		1,500.00
Industrial Lots Along Creeks	I-3		4,300.00
Unit Base Value (UBV) for incoming subdivisions will be bases on criteria			

**CHAPTER IV
 CLASSIFICATION OF BUILDINGS
 AND OTHER STRUCTURES**

SECTION 7. CLASSIFICATION OF BUILDINGS. Buildings shall generally be classified in accordance with the structural designs for which they are intended regardless of their actual use, such as residential, commercial, industrial, or farm house. The classification system shall embrace only such structures as are commonly found in the city, such as:

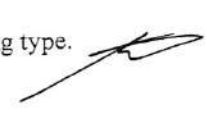
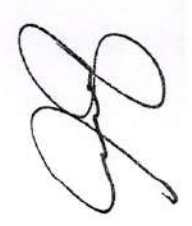
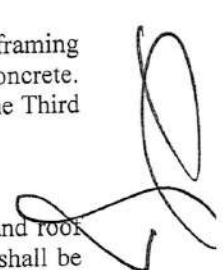
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- a. **One-Family Dwelling** – a detached building for or occupied exclusively by one family.
- b. **“Assessoria” or Row Houses** – a house of not more than two (2) stories composed of a row of a dwelling units entirely separated from one another partly by a wall and with an independent entrance for each dwelling unit.
- c. **Apartment** – a room or suite of two or more rooms, designed and intended for or occupied by one family for living, sleeping and cooking purposes.
- d. **Hotel** – a building with more than 1 sleeping rooms, usually occupied singly, where transients are provided with temporary lodging, with or without meals and no cooking in any individual suites.
- e. **Boarding House** – a house containing five or more but not more than fifteen sleeping rooms where boarders are provided with lodging and meals are for fixed sum paid by month or week, in accordance with previous arrangement.
- f. **Lodging House** – a building containing not more than fifteen sleeping rooms where lodging is provided for a fixed compensation.
- g. **Accessory Building** – a building subordinate to a main building on the same lot and used for purposes customarily incidental to those of the main building, such as servant’s quarter, garage, pump house, laundry house, etc.
- h. **Office Building** – a building mainly used for offices.
- i. **Theatre** – a building specially designed for the presentation of plays, operas, motion pictures, etc.
- j. **Warehouse/Bodega** – a building mainly used for stocking, deposit and storage.
- k. **Supermarket Shopping Center** – a building used as a market (large) or store, especially a store operated in part or in full on a self-serve, cash-carry basis.
- l. **Production Building** – a manufacturing building whose main structures carry live loads like overhead traveling crane.
- m. **Recreation Building** – a building used for recreational purposes like bowling or billiard halls, night club, clubhouse, etc.
- n. **Sawmills and Lumber Shed** – a building used in the manufacturing of lumber and for storage or stocking.
- o. **Gasoline Service Station** – a retail station servicing automobiles and other motor vehicles with petroleum products.
- p. **Townhouse** – a building used as residential or commercial purposes usually interconnecting each other.
- q. **Commercial Condominium** – a building used either as commercial, the unit of which is individually owned with right of sale.



SECTION 8. TYPES OF BUILDINGS AND OTHER IMPROVEMENTS. Buildings and other improvements shall be typed according to their use and structural characteristics, as follows:

1. **TYPE V-A**
Building shall be reinforced concrete foundation, wall footing and floors. Structural members like column, beam and truss shall be steel. Walls and partitions are concrete or masonry construction. Roofing shall be corrugated and aluminum.
2. **TYPE V-B**
Building shall have reinforced foundation, wall-footing, floors, column, beam, and roof. Walls and partitions shall be reinforced concrete or concrete hollow blocks.
3. **TYPE V-C**
Building shall have reinforced concrete foundation, wall footing, column and beam. Floors are reinforced or plain concrete. Walls and partitions shall be concrete hollow blocks. Roof truss frames shall be First-Group Wood (Yakal, Guiho). Roofing shall be corrugated G.I. Sheets, aluminum or Clay Roof Tiles.
4. **TYPE IV-A**
Building shall have reinforced concrete foundation, wall footing, column and beam. Floors are plain concrete. Walls and partitions shall be concrete hollow blocks. Roof truss or rafter frames shall be Second-Group Wood (Apitong and Malugay). Roofing shall be Corrugated G.I. Sheet.
5. **TYPE IV-B**
Building shall have reinforced concrete foundation, wall footing and column. Wall shall be concrete hollow blocks while partitions are double-wall framed on the Third Group Wood (Tanguile and Red Lawan). Beams and roof frames (Rafter-Type) are wooden belonging to the Third Group Wood. Roofing shall be Corrugated G.I. Sheet.
6. **TYPE III-A**
Building shall have concrete footing. Structural members like post, girt and roof framing (Truss and Rafter Type) are on the First-Group Wood. Flooring shall be plain concrete. Walls are concrete hollow blocks whole partitions are double walled framed on the Third Group Wood. Roofing shall be Corrugated G.I. Sheet.
7. **TYPE III-B**
Building shall have concrete footing. Structural members like post, girder, girt and roof framing (Rafter Type) are on the Second Group Wood. Floor joist and flooring shall be Third Group Wood while sidings and partitions are double wall framed with Third Group Wood. Roofing shall be Corrugated G.I. Sheet.
8. **TYPE III-C**
Building shall have concrete footing. Structural members like post, girder, girt and roof framing (Rafter Type), floor joist, flooring shall be Third Group Wood. Sidings and partitions are double wall framed with Third Group Wood. Roofing shall be corrugated G.I. Sheet.
9. **TYPE III-D**
Same as Type III-C except sidings and partitions are single walled.
10. **TYPE II**
Same as Type III-D but structural members are substandard.
11. **TYPE I**
These are the temporary makeshift structures, lean to or barong-barong type.



CHAPTER V
 SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS

SECTION 8. SCHEDULE OF BASE UNIT MARKET VALUES FOR BUILDINGS – the Revised Schedule of Base Unit Market Values for buildings are as follows:

TYPE	GROUP A		GROUP B				GROUP C				GROUP D (12) BUSINESS Mail, Shopping Market, Water Station, Restaurant, Disco, Bar, Funeral parlor, Laundry Gas Station/Refilling, Car park Carwash, Terminals, Others	GROUP E (13) INDUSTRIAL Industrial Warehouse Factory Storage	GROUP F (14) LIVESTOCK Piggery Poultry Barnhouse / Shed	GROUP G (15) CONTAINER VAN Flat Pack container house, Foldable container house, Patented Luxury container	GROUP H (15) SWIMMING POOL (PER CUBIC METER)	
	(1) ONE-FAMILY DWELLING	(2) MULTIPLE FAMILY DWELLING DUPLEX TOWNHOUSE ROWHOUSE APARTMENT ACCESSORIA	(3) BOARDING HOUSE DORMITORY LODGING ORPHANAGE	(4) MOTEL INN PENSION	(5) HOTEL CONDOMINIUM CONDOTEL	(6) SCHOOL DAYCARE LIBRARY ART GALLERY	(7) RECREATIONAL COCKPIT BOWLING GYMNASIUM COVERED COURT	(8) ASSEMBLY HOUSE CHURCH THEATRE/CINEMA CLUBHOUSE PAVILION FUNCTION HALL AUDITORIUM	(9) REST HOUSE BATH HOUSE	(10) HOSPITAL NURSING REHAB ASYLUM						(11) CORRECTIONAL PENITENTIARY REFORMATORY
V-A	17,500.00	14,600.00	13,600.00	15,800.00	26,000.00	14,700.00	13,000.00	17,500.00	15,800.00	13,600.00	21,000.00	13,000.00		16,000.00		8,750.00
V-B	14,500.00	13,100.00	12,700.00	14,100.00	22,200.00	12,300.00	11,500.00	14,500.00	14,100.00	12,700.00	16,800.00	11,000.00		15,200.00		
V-C	13,900.00	12,300.00	10,600.00	13,200.00	20,450.00	11,900.00	9,600.00	13,900.00	13,200.00	10,600.00	14,300.00			13,500.00		
IV-A	11,600.00	10,800.00	9,500.00	11,400.00	18,460.00	11,200.00	9,300.00	11,600.00	11,400.00	9,500.00	13,200.00	9,300.00				
IV-B	9,900.00	9,300.00	9,000.00	10,400.00	17,400.00	10,400.00	9,000.00	9,900.00	10,400.00	9,000.00	12,400.00					
III-A	8,700.00	7,100.00	6,800.00	9,900.00		10,000.00	8,800.00	8,700.00	9,900.00	6,800.00	11,400.00	9,000.00	8,000.00			
III-B	7,800.00	6,800.00	5,900.00	6,500.00		9,400.00	7,900.00	7,800.00	6,500.00	5,900.00	10,800.00	8,500.00	7,200.00			
III-C	6,500.00	5,300.00	4,000.00	5,900.00		8,700.00	7,500.00	6,500.00	5,900.00	4,000.00	9,900.00	7,600.00	6,400.00			
III-D						7,100.00	7,000.00				6,500.00	7,200.00				
II-A	5,800.00	4,800.00		5,700.00				5,800.00	5,700.00			5,800.00				
II-B	3,800.00	2,500.00		3,800.00				3,800.00				1,400.00				
I	1,100.00			1,100.00				1,100.00								

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SECTION 9. SCHEDULE OF BUILDING DEPRECIATION

TYPE	V	V	V	IV	IV	IV
No. of Years	Depreciation Rate/year	Depreciation	Percent Good	Depreciation Rate/year	Depreciation	Percent Good
1	2.10	2.10	97.90	1.95	1.95	98.05
2	2.10	4.20	95.80	1.95	3.90	96.10
3	2.10	6.30	93.70	1.95	5.85	94.15
4	2.10	8.40	91.60	1.95	7.80	92.20
5	2.10	10.50	89.50	1.95	9.75	90.25
6	1.92	12.42	87.58	1.84	11.59	88.41
7	1.92	14.34	85.66	1.84	13.43	86.57
8	1.92	16.26	83.74	1.84	15.27	84.73
9	1.92	18.18	81.82	1.84	17.11	82.89
10	1.92	20.10	79.90	1.84	18.95	81.05
11	1.90	22.00	78.00	1.78	20.73	79.27
12	1.90	23.90	76.10	1.78	22.51	77.49
13	1.90	25.80	74.20	1.78	24.29	75.71
14	1.90	27.70	72.30	1.78	26.07	73.93
15	1.90	29.60	70.40	1.78	27.85	72.15
16	1.62	31.22	68.78	1.74	29.59	70.41
17	1.62	32.84	67.16	1.74	31.33	68.67
18	1.62	34.46	65.54	1.74	33.07	66.93
19	1.62	36.08	63.92	1.74	34.81	65.19
20	1.62	37.70	62.30	1.74	36.55	63.45
21	1.40	39.10	60.90	1.68	38.23	61.77
22	1.40	40.50	59.50	1.68	39.91	60.09
23	1.40	41.90	58.10	1.68	41.59	58.41
24	1.40	43.30	56.70	1.68	43.27	56.73
25	1.40	44.70	55.30	1.68	44.95	55.05
26	1.38	46.08	53.92	1.59	46.54	53.46
27	1.38	47.46	52.54	1.59	48.13	51.87
28	1.38	48.84	51.16	1.59	49.72	50.28
29	1.38	50.22	49.78	1.59	51.31	48.69
30	1.38	51.60	48.40	1.59	52.90	47.10

TYPE	III	III	III	II	II	II
No. of Years	Depreciation Rate/year	Depreciation	Percent Good	Depreciation Rate/year	Depreciation	Percent Good
1	5.24	5.24	94.76	7.70	7.70	92.30
2	5.24	10.48	89.52	7.70	15.40	84.60
3	5.24	15.72	84.28	7.70	23.10	76.90
4	5.24	20.96	79.04	7.70	30.80	69.20
5	5.24	26.20	73.80	7.70	38.50	61.50
6	3.92	30.12	69.88	6.43	44.93	55.07
7	3.92	34.04	65.96	6.43	51.36	48.64
8	3.92	37.96	62.04	6.43	57.79	42.21
9	3.92	41.88	58.12	6.43	64.22	35.78
10	3.92	45.80	54.20	6.43	70.65	29.35

11	2.75	48.55	51.45	4.35	75.00	25.00
12	2.75	51.30	48.70	4.35	79.35	20.65
13	2.75	54.05	45.95	4.35	83.70	16.30
14	2.75	56.80	43.20	4.35	88.05	11.95
15	2.75	59.55	40.45	4.35	92.40	7.60
16	2.45	62.00	38.00			
17	2.45	64.45	35.55			
18	2.45	66.90	33.10			
19	2.45	69.35	30.65			
20	2.45	71.80	28.20			

TYPE	I	I	I
No. of Years	Depreciation Rate/year	Depreciation	Percent Good
1	18.75	18.75	81.25
2	18.75	37.50	62.50
3	18.75	56.25	43.75
4	18.75	75.00	25.00
5	18.75	93.75	6.25

SECTION 10. EXTRA ITEMS AS COMPONENT PARTS OF BUILDINGS AND OTHER STRUCTURES.

	Item	Assessment
1.	Carport	10% of Base Unit Construction Cost
2.	Mezzanine/Attic/Loft	60% of Base Unit Construction Cost
3.	Porch	40% of Base Unit Construction Cost
4.	Balcony	40% of Base Unit Construction Cost
5.	Garage	45% of Base Unit Construction Cost
6.	Terrace	
	Covered	40% of Base Unit Construction Cost
	Open	20% of Base Unit Construction Cost
7.	Roof Deck	
	Covered	50% of Base Unit Construction Cost
	Open	40% of Base Unit Construction Cost
8.	Basement	
	Low Rise	120% of Base Unit Construction Cost
	High Rise (eight or more floors)	150% of Base Unit Construction Cost
9.	Pavement	Php 1,000.00/sq.m.
10.	Flooring	
	Granite	Php 1,000.00/sq.m.
	Marble	Php 1,000.00/sq.m.
	Ceramic Tiles	Php 800.00/sq.m.
	Vigan Tiles	Php 600.00/sq.m.
	Vinyl Tiles	Php 500.00/sq.m.
	Wood Tiles	Php 1,100.00/sq.m.
	Washout Pebbles	Php 350.00/sq.m.

11.	Wallings – Use same rate of all floor finishings above for all walls of same finish Double Walling Bricks	Php 400.00/sq.m. Php 2,000.00/sq.m.
12.	Special Glass Panels Glass w/ wooden frames Glass w/ aluminum frames	Php 1,800.00/sq.m. Php 2,000.00/sq.m.
13.	Ceilings (Below concrete floors) Ordinary Plywood/Marine Hardiflex	Php 600.00/sq.m. Php 700.00/sq.m.
14.	Fence: CHB: Both faces plastered One face plastered Without Plaster Steel Grill	Php 900.00/sq.m. Php 750.00/sq.m. Php 450.00/sq.m. Php 1,000.00/sq.m.
15.	Excess Heights Standard Height: 3.0 meters – Residential and Commercial 4.5 meters - Industrial	120% of Basic Unit Value in excess of standard heights
16.	Extra Toilet & Bathroom (Ordinary)	Php 15,000.00/unit
17.	Painting	Deduct 10% of Base Unit Value for unpainted Buildings
18.	Second Hand Materials	Deduct 10% of Base Unit Value for Buildings with second hand materials
19.	Buildings without wall: 4 sides 3 sides 2 sides 1 side	80% of the Base Unit Construction Cost 85% of the Base Unit Construction Cost 90% of the Base Unit Construction Cost 95% of the Base Unit Construction Cost
20.	Other increment to Basic Unit Value not herein specified in the Schedule of Market Value shall be applied at 75% of the basic unit construction cost.	

SECTION 11. PROCEDURES IN THE APPLICATION OF THE REVISED SCHEDULES OF UNIT VALUES FOR BUILDINGS AND OTHER LAND IMPROVEMENTS. The following procedures shall be implemented in the application of the Revised Schedules of Unit Values for Buildings and other land improvements:

1. The herein basic schedules of unit values shall be applied for each floor area or storey of the building plus the unit values applicable to its amenities
2. For clarity and conclusiveness, only one unit value is assigned for each type of building except for the swimming pools, where the depth has to be considered in appraising the same.
3. In applying the schedule of unit values for the second floor and succeeding floors, the percentage deduction from the basis schedule of unit values shall be as follows:

Adjustment Factors for Second and Succeeding Floors

Type	Residential One Family Dwelling	Duplex Accessoria	Apartment Apartelle Dorm Boarding	Office Bank	Hospital School	Other Buildings
V	11.70%	10.04%	10.08%	10.11%	10.23%	10.21%
IV	11.38%	9.28%	9.93%	9.36%	9.84%	9.36%
III	10.62%	9.00%	9.83%	9.13%	9.74%	9.04%

4. Roads and fences should be separately appraised. Other improvements whose basic schedules of unit values are not indicated herein, shall be appraised independently based on prevailing fair market value.
5. The different schedule of unit values of each type of building shall be applicable to assessment effective 2024.

**CHAPTER VI
 ASSESSMENT LEVELS**

SECTION 12. ASSESSMENT LEVELS. For purposes of General Revision of Real Property Assessment for the year 2023, the Assessment Levels to be applied to all Real Property Units in the entire City of San Pedro, Laguna, are as follows:

A. ON LANDS

Class	Assessment Levels
Residential	15%
Agricultural	35%
Commercial	30%
Industrial	30%
Mineral	
Timberland	

B. ON BUILDINGS AND OTHER STRUCTURES

1. Residential

Fair Market Value		Assessment Levels
Over	Not Over	
	Php 175,000.00	0%
Php 175,000.00	300,000.00	10%
300,000.00	400,000.00	15%
400,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

2. Agricultural

Fair Market Value		Assessment Levels
Over	Not Over	
	Php 300,000.00	25%
Php 300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

3. Commercial/Industrial

Fair Market Value		Assessment Levels
Over	Not Over	
	Php 300,000.00	30%
Php 300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

4. On Machineries

Class	Assessment Levels
Residential	50%
Agricultural	40%
Commercial	80%
Industrial	80%

**5. On Special Classes
 (lands, buildings, machineries and other improvements)**

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local Water Districts	10%
Government-owned corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

**CHAPTER VII
 MISCELLANEOUS PROVISIONS**

SECTION 13. RULES ON REAL PROPERTY TAX ASSESSMENT – In the assessment of Real Property Tax, the following rules shall be applied:

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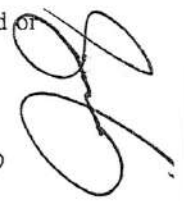
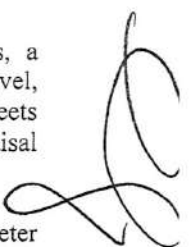
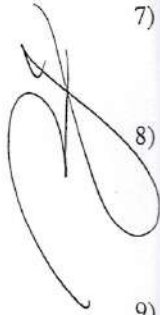
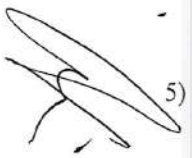
- 1) As a rule, 100% base value per square meter for urban lands (residential, commercial, industrial) and other special classes shall be applied.
- 2) Residential land beyond the standard depth of 25 meters, if any, shall be valued 80% for the second strip, 60% for the third strip and 40% of the base value fixed for the street or road for the remaining area. Provided, however, that in the case the parcels of land abutting two streets or roads on two sides within different base values, the stripping and valuation thereof shall be based on the principal street or road with the higher base values but not lower than the schedule of value of the other street.

Subdivision lots are not subject to stripping.

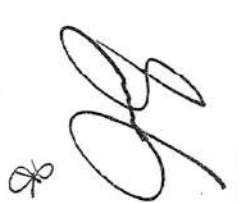
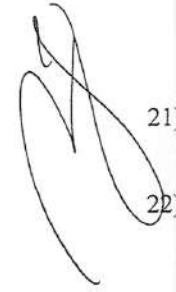
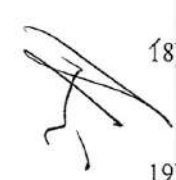
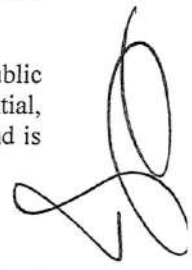
- 3) For urban lands (residential, commercial, industrial) and other special classes, a reduction of 20% and 50% shall be applied from the base value for lands along gravel, earth or dirt and proposed streets or roads respectively. In similar manner, if the streets or roads and or sections thereof are subsequently improved or constructed, the appraisal and assessment of the same shall be adjusted accordingly.
- 4) For low and sunken area of the land, a reduction from the base value per square meter maybe allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots provided, however, that such reduction will, in no case exceed 30% of the value thereof. The following shall be applied:

Depth	% Adjustment
a. 1.5 to 2 meters below the ground	10% Deduction
b. 2 to 2.5 meters below the ground	15% Deduction
c. 2.5 to 3 meters below the ground	20% Deduction
d. 3 to 4 meters below the ground	25% Deduction
e. over 4 meters below the ground	30% Deduction

- 5) Adjustment value for frontage shall be added to the valuation of all commercial lots fronting streets or roads. The same is derived by multiplying the length of the frontage in lineal meter by 50% of the unit base value thereof.
- 6) Corner influence value of 10% of the same value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, however, that if the streets or roads have different base value, the higher value shall be used in the computation thereof.
- 7) Vacant or idle lands shall be classified and valued like similar lands in the locality. In an area of mixed land uses, the predominant use of the land in the area shall govern the classification and valuation thereof.
- 8) Roads, streets, alleys, road right of way may be valued at 50% of the base value applicable to the particular area where they are located. Unless it was already donated and turned over to the government, it shall be listed separately as taxable in the name of the subdivision owners/developer. The assessment level that should be applied must conform with the classification of the area.
- 9) For land to be classified as agricultural, more than 15% of the area must be planted or used in the cultivation or production of agricultural products.



- 10) Parks, playgrounds and open spaces shall be valued at 30% of the base value applicable to the particular area where they are located and shall utilize the assessment level for the particular classification.
- 11) Private drainage, canals or creeks shall be valued at 25% of the base value applicable in the area and 15% assessment level shall be applied.
- 12) Interior lots shall be valued at 80% of the base value of the lots fronting a street or road in that particular area. All other interior lots shall be valued in accordance with rule 2 thereof.
- 13) Valuation of lots defined as Special Classes under Paragraph D Section 218 of Republic Act 7160 as amended shall be based on the applicable unit value for residential, commercial or industrial lands as fixed in the schedule for the area where such land is located.
- 14) Golf Courses shall be classified and assessed as commercial
- 15) Agricultural lands convertible into subdivision land in the future shall be classified and assessed as agricultural until such time that they have been actually converted and developed as such.
- 16) The Factors for Urban Lands shall be as follows:
 - a. Fully Developed Area - 100% of the Unit Base Value
 - b. Partially Developed Area - 70% of the Unit Base Value
 - c. Undeveloped Area - 50% of the Unit Base Value
- 17) Lands exclusively used for educational and religious purposes shall be appraised based on the unit value applicable in that area.
- 18) Buildings and other structures shall be appraised in accordance with the approved Schedule of Base Unit Construction Cost (SBUCC) per square meter and assessed on the basis of the principal or predominant use of the building.
- 19) Historical or vintage buildings, the life span of which had surpassed the estimated economic life, shall be appraised independently from the ordinary course of the established procedures.
- 20) Machineries and other mechanical contrivances subject for assessment shall include those which are actually, directly and exclusively used to meet the nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. Appraisal of such machineries shall be on the basis of its actual cost of the owner.
- 21) Transmission Lines and the likes shall be appraised on the basis of its actual value and assessed like all other machineries.
- 22) Posts, towers, billboards and the like shall be appraised on the basis of the actual value and assessed as commercial.



- 23) Submerged pipe lines for natural gas, water, etc. shall be appraised on the basis of its actual cost.
- 24) Reservoir, dams, tailing ponds, piers and wharves shall be appraised on the basis of its actual cost, provided however, that the cost of pilings on ports must be given additional considerations.
- 25) Full implementation of increase in assessed value of the revised assessments for taxable real properties shall be in force.
- 26) As far as practicable, the schedule of base market value shall be controlling, but where the property to be assessed is of a kind not classified in the schedule or any kind for which a value is not herein fixed, it shall be appraised at the current and fair market value independent of the schedule.

SECTION 14. SUMMARY OF SCHEDULE OF FAIR MARKET VALUES. For purposes of assessment, below is the summary of schedule of Fair Market Values of real properties for the 2023 General Revision:

CLASSIFICATION	SUB-CLASSIFICATION	2023 SFMV
Residential	R-5	600.00
	R-4	1,010.00
	R-3	1,210.00
	R-2	1,540.00
	R-1	1,940.00
	RS-3	1,360.00
	RS-2	1,490.00
	RS-1	2,290.00
Commercial	C-3	5,500.00
	C-2	8,100.00
	C-1	12,700.00
Industrial	I-3	4,300.00
	I-2	6,100.00
	I-1	7,900.00
Agricultural	A	1,500.00

**CHAPTER VIII
 FINAL PROVISIONS**

SECTION 15. SEPARABILITY CLAUSE – If for any reason/s, any section/s or provision/s of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

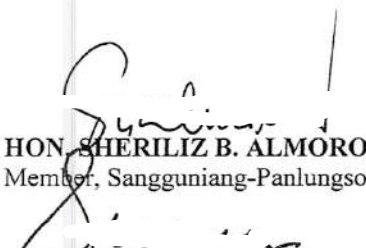
SECTION 16. APPLICABILITY CLAUSE – All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.


SECTION 17. REPEALING CLAUSE. – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.


SECTION 18. EFFECTIVITY CLAUSE. – This Ordinance shall take effect upon approval and after publication in a local newspaper of general circulation.

APPROVED: DECEMBER 27, 2023 in its 10th Special Session.

THIS IS TO CERTIFY THAT THE ABOVE RESOLUTION/ORDINANCE IS TRUE AND CORRECT.

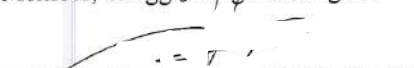

HON. SHERILIZ B. ALMORO
Member, Sangguniang-Panlungsod


HON. JOIE CHELSEA V. VILLEGAS
Member, Sangguniang-Panlungsod

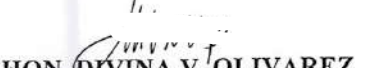

HON. MARK S. OLIVEROS
Member, Sangguniang-Panlungsod

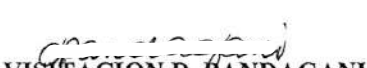

HON. ALDRIN GERROLD C. MERCADO
Member, Sangguniang-Panlungsod

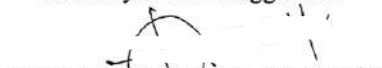

HON. JOSE ENRICO M. MENDOZA
Member, Sangguniang-Panlungsod



HON. RAPHAEL ANTONIO C. TY
SK Federation President

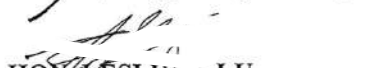
ATTESTED BY:

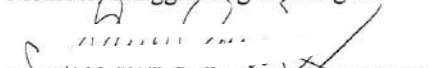

HON. DIVINA V. OLIVAREZ
City Vice-Mayor/Presiding Officer
/vdp

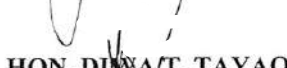

VISITACION D. PANDAGANI
Secretary to the Sanggunian


HON. MICHAEL M. CASACOP
Member, Sangguniang-Panlungsod



HON. VINCENT JUDE T. SOLIDUM
Member, Sangguniang-Panlungsod


HON. LESLIE E. LU
Member, Sangguniang-Panlungsod


HON. BERNADETH V. OLIVARES
Member, Sangguniang-Panlungsod


HON. DIVINA T. TAYAO
ABC President

APPROVED:


HON. ART JOSEPH FRANCIS MERCADO
City Mayor