

Republic of the Philippines
CITY OF TACURONG

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION
OF THE 6th SANGGUNIANG PANLUNGSOD OF THE CITY OF
TACURONG, HELD AT THE SP SESSION HALL ON
WEDNESDAY, JULY 23, 2014 AT 09:02 A.M.

Present:

Hon. Joseph George L. Lechonsito	Vice Mayor & Presiding Officer
Hon. Psyche M. Sucaldito	SP Member
Hon. Charito L. Collado	SP Member
Hon. Cirilo Y. Flores	SP Member
Hon. Rodrigo P. Jamorabon	SP Member
Hon. Benjamin P. Fajardo, Jr.	SP Member
Hon. Ariel Ferdinand M. Dela Cruz	SP Member
Hon. Joselito L. Cajandig, Sr.	SP Member
Hon. Jose Remos P. Segura	SP Member
Hon. Welson U. Ferrer	SP Member
Hon. Hernane S. Fermo	SP Member (ABC)

Absent:

<i>On Leave</i>	
Hon. Paulino R. Ledda	SP Member

RESOLUTION NO. 149 – 6th SP
Series of 2014

**“RESOLUTION ENACTING ORDINANCE NO. 06, SERIES OF 2014,
ENTITLED, “AN ORDINANCE ADOPTING THE SCHEDULE OF
FAIR MARKET VALUES FOR THE 2014 GENERAL REVISION
OF REAL PROPERTY OF THE CITY OF TACURONG USING
THE 2011 SCHEDULE OF FAIR MARKET VALUES.”**

WHEREAS, 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 compliance with Section 219 of the same Code stating among others that, “The Provincial, City, or Municipal Assessors shall undertake a General Revision of the Real Property Assessments within two (2) years from the effectivity of the code and every three years thereafter”. The last General Revision undertaken took effect last 2008;

WHEREAS, series of public hearings were conducted last April 02, 28, 29, 30, May 2 and 15, 2014 wherein people representing different sectors directly or indirectly be affected by the proposal have attended;

WHEREAS, with the General Revision of Real Property Assessments, it is hoped that the City of Tacurong could attract more investors to the city as it continues to showcase its achievements,

WHEREFORE, after due deliberation and upon motion of Honorable Flores which was duly seconded by Honorable Collado and Honorable Cajandig, Sr., it was –

RESOLVED, as it is hereby resolved, to enact the following Ordinance to wit

ORDINANCE NO. 06
Series of 2014

“AN ORDINANCE ADOPTING THE SCHEDULE OF FAIR MARKET VALUES FOR THE 2014 GENERAL REVISION OF REAL PROPERTY OF THE CITY OF TACURONG USING THE 2011 SCHEDULE OF FAIR MARKET VALUES.”

Be it Ordained by the Sangguniang Panlungsod of Tacurong in its Regular Session assembled, that:

Section 1. TITLE. This Ordinance shall be known as the “Schedule of Fair Market Value of Real Property Assessments for the 2014 General Revision in the City of Tacurong”.

Section 2. DEFINITION OF TERMS. The terms used herein shall mean as defined under Section 199 and other pertinent provisions of the Local Government Code, pertinent Circulars, Rules and Regulations issued by the Department of Finance (DOF).

Section 3. ASSESSMENT LEVELS. The 2011 Assessment Levels shall be used to the Fair Market Value of the Real Property, to wit:

I – SCHEDULE OF FAIR UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL LANDS

Location (Avenue, Street, etc.)	2008 Market Value per Square meter	2011 Market Value per Square meter	Sub-classification
LAPU-LAPU STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1
MALVAR STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1
LEDESMA STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1
MABINI STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1
BONIFACIO STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1
JOSE ABAD STREET -From National Highway (to Isulan) to Quezon Avenue	2,035.00	2,760.00	C-1

<u>NHW TO MARIANO MARCOS and MARBEL (Alunan Highway)</u> -From Round ball to Dona Alicia Avenue	2,035.00	2,760.00	C-1
<u>GENERAL LIM STREET</u> -From National Highway (to Davao) to Quezon Avenue	2,035.00	2,760.00	C-1
<u>DONA AURORA STREET</u> -From National Highway (to Davao) to Mercado Avenue	2,035.00	2,760.00	C-1
<u>ALONG NHW TO DAVAO</u> -From Dona Aurora Street to Del Pilar Street	2,035.00	2,760.00	C-1
<u>HOSPITAL SITE SEAT OF LGU PLAZA</u>	1,386.00	2,760.00	C-1
<u>SCHOOL (TCPES & DEP. ED)</u>	341.00	2,760.00	C-1
<u>SKSU</u>	2,035.00	2,760.00	C-1
<u>NATIONAL HIGHWAY</u> -All lots fronting National Highway From Iglesia ni Cristo to Crossing PublicTerminal	-	2,760.00	C-1
<u>ALL LOTS FRONTING NHW</u> -From Round ball to Apilado Subd. And Gonzalez Subd.	-	2,760.00	C-1
<u>ALL LOTS FRONTING NHW</u> -From Dona Alicia Avenue (end of Pob. Ext.)	-	2,760.00	C-1
<u>LAPU-LAPU STREET</u> -2 nd lot from Quezon Avenue to Pioneer Avenue	1,386.00	1,720.00	C-2
<u>MALVAR STREET</u> -2 nd lot from Quezon Avenue to Pioneer Avenue	1,386.00	1,720.00	C-2
<u>LEDESMA STREET</u> -2nd lot from Quezon Avenue to Pioneer Avenue	1,386.00	1,720.00	C-2
<u>MABINI STREET</u> -2nd lot from Quezon Avenue to Pioneer Avenue	1,386.00	1,720.00	C-2
<u>BONIFACIO STREET</u> -2nd lot from Quezon Avenue to Pioneer Avenue	1,386.00	1,720.00	C-2
<u>GENERAL LUNA STREET</u> -2nd lot from National Highway (to Davao) to Mercado Avenue	1,386.00	1,720.00	C-2
<u>NATIONAL HIGHWAY</u> -From Crossing Terminal to Crossing RaJah Muda	-	1,720.00	C-2

FR. BURGOS STREET -2nd lot from National Highway (to Davao) to Mercado Avenue	913.00	1,360.00	C-3
DIEGO SILANG STREET -2nd lot from National Highway (to Davao) to Mercado Avenue	341.00	1,360.00	C-3
DEL PILAR STREET -2nd lot from National Highway (to Davao) to Mercado Avenue	341.00	1,360.00	C-3
LAPU-LAPU STREET -2nd lot from Pioneer Avenue to Roxas Avenue	913.00	1,360.00	C-3
MALVAR STREET -2nd lot from Pioneer Avenue to Roxas Avenue	913.00	1,360.00	C-3
LEDESMA STREET -2nd lot from Pioneer Avenue to Roxas Avenue	913.00	1,360.00	C-3
MABINI STREET -2nd lot from Pioneer Avenue to Roxas Avenue	913.00	1,360.00	C-3
BONIFACIO STREET -2nd lot from Pioneer Avenue to Roxas Avenue	913.00	1,360.00	C-3
ALL LOTS FRONTING NHW -From Crossing Rajah Muda to end of EJC Montilla	-	1,360.00	C-3
ALL LOTS FRONTING NHW -From Iglesia ni Cristo to end of San Emmanuel	-	1,360.00	C-3
ALL LOTS FRONTING NHW -From Apilado Subd./Gonzalez Subd. To end of New Isabela And San Pablo	-	2,154.00	I-1
ALL LOTS FRONTING NHW -From end of New Isabela and San Pablo to end of Kalandagan	-	1,067.50	I-2
LAPU-LAPU STREET -2nd lot Roxas Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
MALVAR STREET -2nd lot Roxas Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
LEDESMA STREET -2nd lot Roxas Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
MABINI STREET -2nd lot Roxas Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
BONIFACIO STREET -2nd lot Roxas Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1

<u>JOSE ABAD STREET</u> -From Quirino Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
<u>GENERAL LIM STREET</u> -From Quirino Avenue to Dona Alicia Avenue	341.00	1,230.00	R-1
<u>DONA AURORA STREET</u> -From Mercado Avenue to Rizal Avenue	341.00	1,230.00	R-1
<u>GENERAL LUNA STREET</u> -From Mercado Avenue to Quirino Avenue	341.00	1,230.00	R-1
<u>FR BURGOS STREET</u> - From Mercado Avenue to Roxas Avenue	341.00	1,230.00	R-1
-From Roxas Avenue to Quirino Avenue	289.30	1,230.00	R-1
<u>DIEGO SILANG STREET</u> - From Mercado Avenue to Quezon Avenue	341.00	1,230.00	R-1
-From Quezon Avenue to Quirino Avenue	289.30	1,230.00	R-1
<u>DEL PILAR STREET</u> - From Mercado Avenue to Quezon Avenue	341.00	1,230.00	R-1
-From Quezon Avenue to Quirino Avenue	289.30	1,230.00	R-1
<u>DONA AURORA STREET</u> - From Rizal Avenue to Dona Alicia Avenue	289.30	1,080.00	R-2
<u>GENERAL LUNA STREET</u> - From Quirino Avenue to Dona Alicia Avenue	289.30	1,080.00	R-2
<u>FR. BURGOS STREET</u> -From Quirino Avenue to Dona Alicia Avenue	239.80	526.00	R-3
<u>DIEGO SILANG STREET</u> - From Quirino Avenue to Dona Alicia Avenue	239.80	526.00	R-3
<u>DEL PILAR STREET</u> - From Quirino Avenue to Dona Alicia Avenue	239.80	526.00	R-3
<u>BO. SITE OF SAN EMMANUEL</u>	170.50	280.00	R-4
<u>BO. SITE OF NEW LAGAO</u>	107.80	280.00	R-4
<u>BO. SITE OF NEW PASSI</u>	107.80	180.00	R-5

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

For Residential Lands =	<u>+15%</u>
For Commercial Lands =	<u>+15%</u>

LEGEND:

- C-1* - *First Class Commercial Lot*
- C-2* - *Second Class Commercial Lot*
- C-3* - *Third Class Commercial Lot*
- R-1* - *First Class Residential Lot*
- R-2* - *Second Class Residential Lot*
- R-3* - *Third Class Residential Lot*
- R-4* - *Fourth Class Residential Lot*
- R-5* - *Fifth Class Residential Lot*

Memorial Parks shall be based on Commercial Classification

SUB-CLASSIFICATION CRITERIA
(Urban Lands)

A. COMMERCIAL LANDS

I. FIRST CLASS COMMERCIAL LANDS

- a.) Located along concrete road and within the distance of 1,000 meters and below from the local trading center;
- b.) Where the highest trading, social or educational activities of the City took place;
- c.) Where concrete or high grade commercial or business buildings are situated;
- d.) Where vehicular and pedestrian traffic flows are exceptionally busy;
- e.) Apparently command the highest land value of the city;
- f.) Those specified in the zoning plan of the city.

II. SECOND CLASS COMMERCIAL LANDS

- a.) Along concrete or asphalt road and those located within the distance or more than 1,000 meters and below 3,000 meters from the local trading center;
- b.) Where trading, social or educational activities are considerably high, but fall short from that of the first class commercial lands;
- c.) Where semi-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 from that of the first class commercial lands;
- f.) Those specified in the zoning plan of the city.

III. THIRD CLASS COMMERCIAL LANDS

- a.) Along concrete or asphalt road and those located more than 3,000 meters from the local trading center;
- b.) Where trading, social or educational activities are significantly less than that of 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 that of the second class commercial lands;

- f.) Those specified in the zoning plan of the city.

B. RESIDENTIAL LANDS

I. FIRST CLASS RESIDENTIAL LANDS

- a.) Along concrete road;
- b.) Where the 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 commercial classified lands;
- e.) Where water, electric, and telephone facilities are available;
- f.) Commands the highest residential land value in the city;
- g.) Free of squatters;
- h.) Those specified in the zoning plan of the city.

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.) Where water; electric, and telephone facilities are available;
- f.) Commands lesser value than the first class residential lands;
- g.) Free of squatters;
- h.) Those specified in the zoning plan of the city.

III. THIRD CLASS RESIDENTIAL LANDS

- a.) Along all-weather roads;
- b.) Where average grade residential buildings are predominantly situated;
- c.) Where public utility transportation facilities are regular towards the major trading centers;
- d.) Located next to the second class residential lands;
- e.) Where water and electrical facilities are available;
- f.) Commands lesser value than the second class residential lands;
- g.) Those specified in the zoning plan of the city.

IV. FOURTH CLASS RESIDENTIAL LANDS

- a.) Along all-weather roads;
- b.) Where low-grade residential buildings are predominantly situated;
- c.) Located next to the third class residential lands;
- d.) Where public utility transportation facilities are irregular;
- e.) Where sources of water facilities are commonly pump wells;
- f.) Commands lesser value than the third class residential lands;
- g.) Those located within the barangay site of San Emmanuel and New Lagao.

V. FIFTH CLASS RESIDENTIAL LANDS

- a.) Along all-weather roads;
- b.) Where residential buildings are still scarcely constructed;
- c.) Where public water and electric facility sources are not readily available;
- d.) Farthest residential lands from the trading centers;
- e.) Transportation facilities are exceptionally irregular;
- f.) Predominantly undeveloped residential area.

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 the 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 circumstance, 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.) Located within the distance of not more than 1,000 meters to the major trading centers of the city;
- c.) Where the vicinity is extensively use for industrial purposes;
- d.) Commands the highest industrial land value;
- e.) As specified in the zoning plan of the city.

II. SECOND CLASS INDUSTRIAL LANDS

- a.) Along concrete or asphalted public road;
- b.) Located within a distance of more than 1,000 meters but not beyond 5,000 meters to the major trading centers of the city;
- c.) Where the vicinity is extremely used for industrial purposes;
- d.) Commands lesser land value than first class industrial lands;
- e.) As specified in the zoning plan of the city.

III. THIRD CLASS INDUSTRIAL LANDS

- a.) Located more than 5,000 meters to the major trading center in the city;
- b.) Where the vicinity is extremely used for industrial purposes;
- c.) Commands lesser land value than second class industrial lands;
- d.) As specified in the zoning plan of the city.

**SCHEDULE OF FAIR UNIT MARKET VALUES FOR URBAN LANDS
FOR GENERAL REVISION 2011 APPLICABLE TO ALL BARANGAYS
IN THE CITY OF TACURONG**

LANDS: CLASS AND BASE UNIT MARKET VALUE
(per square meter)

CLASSIFICATION	1ST	2ND	3RD	4TH	5TH
1. Residential Lot	1,230.00	1,080.00	526.00	280.00	180.00
2. Residential Subdivision	750.00	550.00	250.00	210.00	
3. Commercial Lot	2,760.00	1,720.00	1,360.00		
4. Industrial Lot	2,154.00	1,067.50			

Note:

- 4th Class Residential Lot - All lots within Bo. Site of San Emmanuel & New Lagao
- 5th Class Residential Lot - All lots within Bo. Site of New Passi
- Memorial park - Shall be based on Commercial Classification

**II – SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL
LANDS AND AGRICULTURAL IMPROVEMENTS FOR GENERAL REVISION
2014 APPLICABLE TO ALL BARANGAYS IN THE CITY OF TACURONG**

CULTIVATION	1ST	2ND	3RD	4TH	5TH
1. Riceland Irrigated	238,510.00	209,770.00	181,040.00		
2. Riceland Unirrigated	185,460.00	159,380.00	133,300.00		
3. Rice Upland	106,930.00	97,210.00			
4. Cornland	167,750.00	134,200.00	100,650.00		
5. Coconut Land	183,300.00	154,900.00	105,850.00	82,610.00	
6. Sugar Land	148,770.00	134,040.00	104,580.00	75,120.00	58,920.00
7. Fishpond - Developed	114,980.00				
8. Fishpond – Undeveloped	99,310.00				
9. Banana Land	128,790.00				
10. Horticultural Land	180,940.00				
11. African Palm Land	168,590.00	136,980.00	105,370.00		
12. Orchard Land	144,100.00				
13. Cogon Land (FFA)	100,370.00				
14. Cogon/Pastureland (UFFA)	73,230.00				
15. Forest Land	83,230.00				
16. Forest Land (UFFA)	53,450.00				
17. Eroded Land/Riverbed	89,830.00				

18. Swampy/Marshy/Creek	160,990.00				
19. G'melina Land	180,770.00				
20. Pineapple Land	152,460.00				
21. Coffee Land	108,320.00				
22. Nipa Land w/ Palm	64,070.00				
23. Bamboo Land	73,770.00				

PRODUCTIVITY CLASSIFICATION

1.) RICELAND IRRIGATED

- 1st Class - lands capable of producing more than 240 cavans of palay per hectare annually.
- 2nd Class - lands capable of producing 180 to 240 cavans of palay per hectare annually.
- 3rd Class - lands capable of producing less than 160 cavans of palay per hectare annually.

2.) RICELAND UNIRRIGATED

- 1st Class - lands capable of producing more than 200 cavans of palay per hectare annually.
- 2nd Class - lands capable of producing 160 to 200 cavans of palay per hectare annually.
- 3rd Class - lands capable of producing less than 120 cavans of palay per hectare annually.

3.) RICE UPLAND

- 1st Class - lands capable of producing more than 120 cavans of palay per hectare annually.
- 2nd Class - lands capable of producing 100 to 120 cavans of palay per hectare annually.
- 3rd Class - lands capable of producing less than 80 cavans of palay per hectare annually.

4.) CORN LAND

- 1st Class - lands capable of producing more than 280 sacks of corn per hectare annually.
- 2nd Class - lands capable of producing 240 to 280 sacks of corn per hectare annually.
- 3rd Class - lands capable of producing less than 200 sacks of corn per hectare annually.

5.) COCONUT LAND

- 1st Class - lands capable of producing more than 70 nuts per tree per hectare annually.
- 2nd Class - lands capable of producing 50 to 70 nuts per tree per hectare annually.
- 3rd Class - lands capable of producing 33 to 50 nuts per tree per hectare annually.
- 4th Class - lands capable of producing less than 32 nuts per tree per hectare annually.

6.) AFRICAN PALM LAND

- 1st Class - lands capable of producing more than 72 tons of African palm fruit per hectare annually.
- 2nd Class - lands capable of producing 60 to 72 tons of African palm fruit per hectare annually.
- 3rd Class - lands capable of producing less than 40 tons of African palm fruit per hectare annually.

7.) SUGAR LAND

- 1st Class - lands capable of producing more than 96 piculs of sugar per hectare annually.
- 2nd Class - lands capable of producing 83 to 96 piculs of sugar per hectare annually.
- 3rd Class - lands capable of producing 83 to 96 piculs of sugar per hectare annually.
- 4th Class - lands capable of producing 75 to 82 piculs of sugar per hectare annually.
- 5th Class - lands capable of producing less than 58 piculs of sugar per hectare annually.

ADJUSTMENT FACTORS FOR AGRICULTURAL LANDS

Types of Roads:

- a.) Provincial or National Highway ----- no deduction from basic value of 100%
- b.) For other All Weather Roads ----- 3% deduction from basic value of 100%
- c.) Dirt Roads ----- 6% deduction from basic value of 100%
- d.) For No Road Outlet ----- 9% deduction from basic value of 100%

Type of Location:

ADJUSTMENT FACTOR

Distance in km. to:	a.) All-weather-road	b.) Local Trading Center (Poblacion)
0 to 1 km	0%	5%
Over 1 to 3 km	-2%	0%
Over 3 to 6 km	-4%	-2%
Over 6 to 9 km	-6%	-4%
Over 9 km	-9%	-6%

Distance of property from all-weather-road, railroad stations, landing places along sea coast and from trading center (Poblacion), shall be measured from corner of the lot or parcel nearest to such road or center.

All weather road includes barangay, municipal, city, provincial, national and other public road traversable by trucks, cars, and other forms of motor vehicles under any kind of weather.

CLASS AND BASE UNIT MARKET VALUE
(Per Tree/Clumps)

CULTIVATION	1ST	2ND	3RD	4TH
1. Coconut Tree	426.00	359.00	246.00	191.00
2. Coffee Tree	215.00	144.00	71.00	
3. African Palm Tree	490.00	398.00	318.00	
4. Banana Clump	188.00	145.00	104.00	
5. Bamboo Clump	478.00	422.00	365.00	
6. Cacao Tree	182.00	121.00	61.00	

7. Mango Tree	691.00	553.00	415.00	
8. Lanzones Tree	242.00	188.00	133.00	
9. Marang Tree	303.00	272.00	242.00	
10. Pomelo/Orange Tree	242.00	179.00	115.00	
11. Jackfruit/Breadfruit	248.00	191.00	133.00	
12. Star apple Tree	172.00	127.00	83.00	
13. Chico Tree	145.00			
14. Santol Tree	175.00			
15. Avocado Tree	172.00	128.00	85.00	
16. Tamarind Tree	182.00			
17. Calamansi	191.00			
18. Durian Tree	303.00	263.00	218.00	
19. Atis	208.00			
20. Guava	148.00			
21. G'melina	206.00			
22. Ipil-ipil	148.00			
23. Other Tree	191.00			

**PRODUCTIVITY CLASSIFICATION
(Improvements)**

1. MANGO TREE

- 1st Class - producing more than 5,000 fruits per tree annually.
- 2nd Class - producing 3,000 to 5,000 fruits per tree annually.
- 3rd Class - producing less than 2,000 fruits per tree annually.

2. BANANA CLUMP

- 1st Class - producing more than 10 bunches per hill annually.
- 2nd Class - producing 7 to 10 bunches per hill annually.
- 3rd Class - producing less than 7 bunches per hill annually.

3. BAMBOO CLUMP

- 1st Class - producing more than 50 poles per clump annually.
- 2nd Class - producing 40 to 50 poles per clump annually.
- 3rd Class - producing less than 40 poles per clump annually.

4. LANZONES TREE

- 1st Class - producing more than 70 kilos of fruits per tree annually.
- 2nd Class - producing 40 to 70 kilos of fruits per tree annually.
- 3rd Class - producing less than 40 kilos of fruits per tree annually.

5. ORANGE/POMELO TREE

- 1st Class - producing more than 60 fruits per tree annually.
- 2nd Class - producing 30 to 60 fruits per tree annually.
- 3rd Class - producing less than 30 fruits per tree annually.

6. DURIAN TREE

- 1st Class - producing more than 60 fruits per tree annually.
- 2nd Class - producing 45 to 60 fruits per tree annually.
- 3rd Class - producing less than 45 fruits per tree annually.

B. SCHEDULE OF DEPRECIATION

	1ST 5 YEARS	2ND 5 YEARS	3RD 5 YEARS	4TH 5 YEARS	5TH 5 YEARS	RESIDUAL VALUE
V-A P.A.	1.80%	1.40%	1.20%	1.00%	1.00%	40.00%
V-B P.A.	2.00%	1.80%	1.50%	1.20%	1.00%	40.00%
IV-A P.A.	2.40%	2.20%	2.00%	1.70%	1.40%	35.00%
IV-B P.A.	2.60%	2.30%	2.20%	2.00%	1.60%	33.00%
IV-C P.A.	3.00%	2.80%	2.50%	2.00%	2.00%	30.00%
IV-D P.A.	3.50%	3.00%	2.60%	2.30%	2.00%	28.00%
III-A & B P.A.	4.00%	3.50%	3.00%	2.50%	2.00%	25.00%
III-C & D P.A.	4.00%	3.60%	3.20%	3.00%	2.50%	23.00%
III-E P.A.	4.00%	3.80%	3.50%	3.00%	3.00%	20.00%
II-A P.A.	5.00%	4.00%	3.60%	3.20%	3.00%	15.00%
I-A P.A.	5.00%	4.00%	3.60%	3.20%	3.00%	15.00%

*In the excess of the above rate of annual depreciation, bigger rate may be granted for extra ordinary causes, if properly presented and describe as in the case of the following:

- 1.) Damage due to catastrophe (earthquake, fire, deluge)
- 2.) Heavily damaged due to pest (termite, any or pest)
- 3.) Established defects of construction
- 4.) Obsolence

C. EXTRA ITEMS AS COMPONENT PARTS OF THE BUILDING

1. FOUNDATION – building in excess of 3 storey, add:

- a.) Type V - Foundation Area x ₱204.00 x number of excess floors
- b.) Type IV - Foundation Area x ₱123.00 x number of excess floors

2. FLOORING – floor finish other than concrete or cement tiles:

- a.) Granolithic, linotile, vinyl, asphalt, and wood tiles, add:
₱830.00 per square meter to basic rate
- b.) Crazy cut marble, add:
₱503.00 per square meter to basic rate
- c.) Marble, add:
₱1,940.00 per square meter to basic rate

3. WALLING & PARTITIONS

- a.) Marble, add:
 ₱1,940.00 per square meter to basic rate
- b.) Synthetic marble and other polished finish, add:
 ₱645.00 per square meter to basic rate
- c.) Wash out finish & other finish, add:
 ₱405.00 per square meter to basic rate
- d.) Narra and similar panel, add:
 ₱241.00 per square meter to basic rate

4. FENCE

- a.) Adobe Fence, add:
 ₱406.00 per square meter
 - b.) CHB 4" thick, add:
 ₱515.00 per square meter
 - c.) CHB 6" thick, add:
 ₱607.00 per square meter
- DEPRECIATION:
4" THICK - 3%
6" THICK - 2%

5. CEILING

- a.) Ordinary Drop Ceiling on R.C. building, add:
 ₱353.00 per square meter to basic rate
- b.) Lunicious, add:
 ₱388.00 per square meter to basic rate
- c.) Narra and other special panel, add:
 ₱476.00 per square meter to basic rate

6. SPECIAL (ALUMINUM / GLASS PANEL)

- a.) Ordinary Size, add:
 ₱1,120.00 to ₱ 1,440.00 per square meter to basic rate
- b.) Extra Size, add:
 ₱1,440.00 to ₱ 1,890.00 per square meter to basic rate

7. HEIGHT

- a.) Excess Height, add:
 15% for every meter to basic rate
- b.) Deficiency in height, subtract:
 15% for every meter to basic rate

8. DECK

- a.) Open:
 Area x 20% of basic rate
- b.) Covered (no sliding):
 Area x 30% of basic rate

9. PAVEMENT

- a.) Asphalt, one course, add:
 ₱148.00 per square meter
 - b.) Concrete, add:
 ₱107.00 per inch thick/sq.m
- DEPRECIATION:
3" to 4" THICK - 4%
2" THICK - 3%

10. MEZZANINE

60% Of Base Value

11. TERRACE/BALCONY

- a.) Covered:
 Area x 50% of Base Value
- b.) Open:
 Area x 10% of Base Value

12. ROOFING

Clay, Tiles/Asbestos, Other special roofing, add:
10% Of Base Value

13. BASEMENT

Add 10% of Base Value

CONVERSION FACTOR FOR MACHINERY

YEAR	EQUIVALENT RATE	2013 \$ RATE	CONVERSION FACTOR
1960	2.7333	42.0570	15.3869
1961	3.0000	42.0570	14.0190
1962	3.8082	42.0570	11.0438
1963	3.8988	42.0570	10.7872
1964	3.8999	42.0570	10.7841
1965	3.9010	42.0570	10.7811
1966	3.8955	42.0570	10.7963
1967	3.9152	42.0570	10.7420
1968	3.9159	42.0570	10.7401
1969	3.9192	42.0570	10.7310
1970	6.0246	42.0570	6.9809
1971	6.4317	42.0570	6.5390
1972	6.6748	42.0570	6.3009
1973	6.7563	42.0570	6.2249
1974	6.7879	42.0570	6.1959
1975	7.2479	42.0570	5.8026
1976	7.4402	42.0570	5.6527
1977	7.4028	42.0570	5.6812
1978	7.3658	42.0570	5.7098
1979	7.3776	42.0570	5.7006
1980	7.5114	42.0570	5.5991
1981	7.8997	42.0570	5.3239
1982	8.5400	42.0570	4.9247
1983	11.1127	42.0570	3.7846
1984	16.6987	42.0570	2.5186
1985	18.6073	42.0570	2.2602
1986	20.3857	42.0570	2.0631
1987	20.5677	42.0570	2.0448
1988	21.0947	42.0570	1.9937
1989	21.7367	42.0570	1.9348
1990	24.3105	42.0570	1.7300
1991	27.4786	42.0570	1.5305
1992	25.5125	42.0570	1.6485
1993	27.1198	42.0570	1.5508
1994	26.4172	42.0570	1.5920
1995	25.7144	42.0570	1.6355
1996	26.2157	42.0570	1.6043
1997	29.4707	42.0570	1.4271
1998	40.8931	42.0570	1.0285
1999	39.0890	42.0570	1.0759
2000	44.1938	42.0570	0.9516
2001	50.9927	42.0570	0.8248
2002	51.6036	42.0570	0.8150
2003	54.2033	42.0570	0.7759
2004	56.0399	42.0570	0.7505
2005	55.0855	42.0570	0.7635
2006	51.3143	42.0570	0.8196
2007	46.1484	42.0570	0.9113
2008	44.4746	42.0570	0.9456

2009	47.6372	42.0570	0.8829
2010	45.1097	42.0570	0.9323
2011	43.3131	42.0570	0.9710
2012	42.2288	42.0570	0.9959
2013	42.0570	42.0570	1.0000

APPRAISAL OF MACHINERY

All kinds of machinery classified as real property as defined in Section 199, paragraph “O” of R.A. 7160 shall be appraised and assessed in accordance with the provisions of Section 224 – 225 of R.A. 7060. Ten percent (10%) of the appraised value shall be added to cover the freight, handling, and installation of site, subject, however to any new regulation on the contrary issued by the Department of Finance.

MACHINERY, defined:

- Embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may not be attached, permanently or temporarily to the real property.
- Physical facilities for production, installations and appurtenant service facilities, those which are mobile, self powered, or self propelled and those not permanently attached to the real property shall be classified as real property provided that:
 1. They are actually, directly, and exclusively used to meet the needs of the particular industry, business, or activity: and
 2. By their very nature and purpose are designed for, or necessary to manufacturing, mining, logging, commercial, industrial, or agricultural purposes.

Machineries which are used for general purposes including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), micro computers, fax, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule.

RESIDENTIAL MACHINERY – shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvement or those immovable by destination.

REMAINING ECONOMIC LIFE – is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

REPLACEMENT OR REPRODUCTION COST – is the cost that would incur on the basis of current prices, in acquiring an equally desirable property, or the cost of reproducing a new replica of the property, on the basis of current prices with the same or closely similar material.

DEPRECIATION ALLOWANCE OF MACHINERY – for purposes of assessment, a depreciation allowance shall be made by machinery at a rate not exceeding five percent (5%) of its original cost or replacement or reproduction cost, as the case maybe, for each year of use. Provided, however, that the remaining value for all kinds of machinery shall be fixed not lesser than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ASSESSMENT LEVELS

A. On Lands

CLASS	ASSESSMENT LEVEL
RESIDENTIAL	15%
AGRICULTURAL	20%

COMMERCIAL	20%
INDUSTRIAL	20%

B. On Building and Other Structures

Residential:

Fair Market Values

Over	Not Over	Assessment Levels
	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	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	And above	60%

Agricultural:

Fair Market Values

Over	Not Over	Assessment Levels
	300,000.00	25%
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	And above	50%

Commercial and Industrial:

Fair Market Values

Over	Not Over	Assessment Levels
	300,000.00	30%
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	And above	80%

C. On Machineries

CLASS	ASSESSMENT LEVEL
RESIDENTIAL	50%
AGRICULTURAL	40%
COMMERCIAL	80%
INDUSTRIAL	80%

D. On Special Cases

ACTUAL USE	ASSESSMENT LEVEL
CULTURAL	15%
SCIENTIFIC	15%
MEDICAL	15%
LOCAL WATER DISTRICT	10%
GOCC'S engaged in the supply and distribution of water and or generation and transmission of electric power	10%

MISCELLANEOUS PROVISIONS

1. As far as properly applicable, this Schedule of Base Market Values shall be controlling, but where the property to be assessed is of a kind not classified in this schedule, or if any kind for which a value is herein fixed, it shall be appraised at the current and fair market value independent of this schedule.
2. As a general rule, the rate per square meter fixed for residential lands fronting public streets, roads and national highways will be applied to all lands within 20 meters (standard depth) from said streets, roads, or national highways. The succeeding 20 meters (2nd strip) portion of the lot shall be assessed at 80% of the rate applied to the 1st strip. The next succeeding 20 meters (3rd strip) portion of the same lot shall be assessed at 60% of the rate applied to the 1st strip. And the last succeeding 20 meters (4th strip) portion of the same lot shall be assessed at 40% of the rate applied to the 1st strip.
3. A parcel of land without street or road frontage shall be considered as interior lot and assessed at 80% if the lot falling under the next succeeding 20 meters (2nd strip); 60% if the lot falling under the next succeeding 20 meters (3rd strip); and 40% if the lot falling under the last succeeding 20 meters (4th strip) at the rate fixed for lands within the 20 meters from the street or road nearest the lot.
4. Whenever a parcel of land is situated at the corner of two streets with different rates, the greatest value should be applied, or corner influences at 15% added to the highest rate.
5. Residential lots in barangay and residential subdivisions not specified in this schedule shall be assessed at the lowest rate provided in the schedule.
6. Industrial lands shall be valued per square meter irrespective of their locations to roads or streets.
7. When a parcel of an agricultural land is located within the national highways, a 20-meter standard depth will be stripped from that parcel of land and shall be valued according to the classification of the land as specified in the zoning plan of the city.
8. When an industry or business is put up in a parcel of agricultural land, the area covered by the industry or business shall be valued as industrial or commercial provided there is a sufficient proof to show for the existence of such kind or business or industry.
9. For low or sunken areas 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 base value thereof.
10. Vacant or idle lands located in a purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial; likewise, if it is located in a purely industrial area, it shall also be assessed as industrial. If vacant or idle lands are located on mixed residential-commercial-industrial area, the same shall be classified according to the class which is predominant.
11. The value herein provided for agricultural lands shall apply not only to lands actually under cultivation or being used for agricultural purposes, but also to lands which by their location or fertility, or physical features, etc., should be considered as agricultural land regardless of whether or not they are under cultivation.

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12. As a general rule, the principle of ACTUAL USE shall be observed in the assessment of urban or agricultural land convertible into urban or subdivision land in the future. It shall be classified and assessed as agricultural until such time when it has been converted and developed into a subdivision.
13. Fruit bearing trees and perennial plants are exempt from taxation, except where the land upon which the farm is planted principally to such growth. Plants and trees which have not yet reached the state of production are to be considered as non-utilizable improvements and as such exempt from taxation.
14. Machinery shall be appraised on the acquisition cost of the units based on the official receipts/delivery receipts presented by owners/administrators including freights and handling, and an affidavit subscribed by notaries public of the amount of acquisition of such machinery in the absence of official receipts/delivery receipts. Likewise, machinery shall be appraised based on the conversion factor of the prevailing dollar exchange rates.

Section 4. GENERAL REVISION. This ordinance shall be the basis of the 2014 General Revision of Real Property Assessments.

Section 5. SEPARABILITY CLAUSE. If for any reason, any provision of this Ordinance is declared to be unconstitutional by a court of competent jurisdiction, the remaining provision not affected shall remain to be in full force and effect.

Section 6. REPEALING CLAUSE. This Ordinance shall supersede, amend and or modify any ordinances, resolutions or executive orders deemed hereof.

Section 7. EFFECTIVITY CLAUSE. This ordinance shall take effect ten days (10) following its publication in a newspaper of local circulation in the City of Tacurong.

Let copies of this resolution be furnished to all offices concerned for their information and record.

UNANIMOUSLY APPROVED:
July 23, 2014

CERTIFIED CORRECT:

ROMEL R. DIONELA
Secretary to the Sanggunian

ATTESTED:

JOSEPH GEORGE L. LECHONSITO, MD
City Vice Mayor & Presiding Officer

APPROVED:

LINA O. MONTILLA
City Mayor

Approved by her honor, the City Mayor, on _____, 2014.

rrd/rsm/amdaa/