

**2026 PROPOSED SCHEDULE OF  
MARKET VALUES OF REAL  
PROPERTY ASSESSMENT AND  
CLASSIFICATION**

**PROVINCE OF LANA O DEL SUR**

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**ARTICLE A. SCHEDULE OF FAIR MARKET VALUE FOR URBAN LANDS AND SPECIAL PURPOSE PROPERTIES**

**SECTION 6. Fair Market Value** – A Schedule of Fair Market Value (SFMV) for urban lands and special purpose properties per square meter in the Province of Lanao del Sur is hereby fixed as follows:

<b>Classification</b>	<b>1st Class</b>	<b>2nd Class</b>	<b>3rd Class</b>	<b>4th Class</b>	<b>5th Class</b>
<b>Residential</b>	2,000.00	1,600.00	1,300.00	1,000.00	800.00
<b>Commercial</b>	2,600.00	2,200.00	1,900.00	1,600.00	1,000.00
<b>Industrial</b>	1,500.00	1,300.00	900.00	800.00	—

**SECTION 7. Assigning Values for Lands** – Lands shall be valued in the following manner:

a. Lands actually and principally used for residential, agricultural, commercial; industrial, mineral, or timber purposes shall be valued in accordance with the Schedule of Unit Base Market Values.

b. Lands actually, directly, and exclusively used for cultural or scientific purposes, located within residential, commercial, or industrial areas, shall be valued based on the classification of the surrounding area and in accordance with the Schedule of Base Market Values.

c. Lands owned 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, when located in residential, commercial, or industrial areas, shall be valued in accordance with the Schedule of Base Market Values.

d. Lands actually, directly, and exclusively used for religious, charitable, or educational purposes, when located in residential, commercial, or industrial areas, shall be valued in accordance with the Schedule of Base Market Values.

e. Lands owned by the Republic of the Philippines or any of its political subdivisions shall be valued similarly to comparable lands in the locality.

f. Vacant lands shall be valued in the same manner as comparable lands in the locality.

**SCHEDULE OF BASE UNIT MARKET VALUE FOR RESIDENTIAL, COMMERCIAL, INDUSTRIAL LANDS**

**1) RESIDENTIAL**

<b>Sub-Classes</b>	<b>Unit Value</b>
1st Class	2,000.00
2nd Class	1,600.00
3rd Class	1,300.00
4th Class	1,000.00
5th Class	800.00

**2) COMMERCIAL**

<b>Sub-Classes</b>	<b>Unit Value</b>
1st Class	2,600.00
2nd Class	2,200.00

3rd Class	1,900.00
4th Class	1,600.00
5th Class	1,000.00

### 3) INDUSTRIAL

Sub-Classes	Unit Value
1st Class	1,500.00
2nd Class	1,300.00
3rd Class	900.00
4th Class	800.00

**SECTION 9. Corner Influence** – The corner influence for urban lands in the Province of Lanao del Sur shall be as follows:

1. Residential – ten (10) meters
2. Commercial – twenty (20) meters

Where a parcel of land is situated at the corner of two streets with different schedules of market values, the higher value shall be applied. In addition, a corner influence adjustment of twenty percent (20%) for commercial lots and ten percent (10%) for residential lots shall be added to the higher base value.

**SECTION 11. Symbols for Sub-Classification** – Under column Sub-Classification, the following symbol shall be used:

COMMERCIAL		RESIDENTIAL		INDUSTRIAL	
Sub-Classification	Symbol	Sub-Classification	Symbol	Sub-Classification	Symbol
1st Class	C1	1st Class	R1	1st Class	I1
2nd Class	C2	2nd Class	R2	2nd Class	I2
3rd Class	C3	3rd Class	R3	3rd Class	I3
4th Class	C4	4th Class	R4	4th Class	I4
5th Class	C5	5th Class	R5		
		6th Class	R6		

**SECTION 13. Schedule of Fair Market Value for Agricultural Land** – The Fair Market Value for Agricultural land per land per hectare per actual use and sub-classification in the Province of Lanao del Sur shall be as follows:

KINDS OF LAND		PRODUCTIVITY CLASSIFICATION			
		UNIT BASE VALUE PER HECTARE (Php/hectare)			
		1st Class	2nd Class	3rd Class	4th Class
1.	ABACA LAND	177,800.00	144,600.00	106,300.00	78,700.00

2.	BANANA LAND	172,900.00	143,600.00	172,80000	122,400.00
3.	BAMBOO LAND	210,000.00	170,000.00	130,000.00	90,000.00
4.	CALAMANSI/CITRUS LAND	190,500.00	160,200.00	135,000.00	106,000.00
5.	CACAO LAND	180,500.00	145,000.00	112,500.00	898,600.00
6.	CASSAVA LAND	301,300.00	260,000.00	215,200.00	177,500.00
7.	COFFEE LAND	226,300.00	193,100.00	156,300.00	134,600.00
8.	COCONUT LAND	275,200.00	215,500.00	175,200.00	134,400.00
9.	COGONAL/PASTURE LAND	95,100.00	94,700.00	86,100.00	73,900.00
10.	CORN LAND	256,300.00	220,800.00	177,400.00	122,900.00
11.	DURIAN LAND	250,000.00	190,200.00	143,500.00	108,000.00
12.	FALCATA/MAHOGANY LAND	140,600.00	133,100.00	120,000.00	91,000.00
13.	FISHPOND LAND	214,800.00	180,200.00	162,900.00	121,000.00
14.	FOREST LAND	68,200.00	63,400.00	51,800.00	49,600.00
15.	LANZONES LAND	175,000.00	146,000.00	104,000.00	78,500.00
16.	MANGO LAND	140,000.00	125,000.00	112,500.00	96,000.00
17.	MARANG LAND	190,000.00	160,000.00	121,500.00	75,000.00
18.	ORCHARD LAND	187,000.00	155,600.00	115,500.00	94,600.00
19.	PALM OIL LAND	275,500.00	247,200.00	209,500	165,300
20.	PINEAPPLE LAND	125,000.00	102,500.00	86,500.00	
21.	POMELO LAND	187,400.00	149,000	121,300	
22.	TOBACCO LAND (For Batok)	188,700.00	162,000.00	138,000.00	
23.	TOBACCO LAND (for filler or cigarette/wrapper)	169,600.00	145,700.00	126,500.002 6	
24.	RICELAND IRRIGATED	362,800.00	303,900.00	275,600.00	201600
25.	RICE LAND NOT IRRIGATED	265,000.00	247,400.00	189,900.00	157,100.00
26.	RICELAND UPLAND	204,400.00	158,600.00	138,500.00	124,400.00
27.	ROOTCROP LAND	265,000.00	212,500.00	189,100.00	155,400.00
28.	RUBBER LAND	165,600.00	138,200.00	96,400.00	
29.	SUGARCANE LAND	258,600.00	227,000.00	199,600.00	
30.	PASTURE LAND	128,500.00	94,700.00	86,100.00	73,900.00
30.	OTHER AGRICULTURAL LAND	65,000.00	55,600.00	48,800.00	41,500.00

**SECTION 14. Factor Adjustment on values for Agricultural Lands** – The following factor shall be guide in determining the adjustment on values of agricultural lands relative to accessibility, location, slope, and erosion, to wit:

a.) Accessibility

Type of Roads	% Adjustment
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1. Along Provincial road, national highways, or national railroad, navigable waters or seacoast.	0%
2. Along all-weather road, such as: municipal roads, barangay roads, farm to market roads and other public roads.	-3%
3. Along dirt road, such as trail accessible to farm animals	-6%
4. No road outlet	-9%

b.) Location

Distance (in km to)	All types of Road (Adjustment Factor)	Local Trading Center (Adjustment Factor)
%	0%	+5%
Over 1 to 3	-2%	0%
Over 3 to 6	-4%	-2%
Over 6 to 9	-6%	-4%
Over 9	-8%	-6%

Distance of the property from the all types of roads, railroad station, landing places, along seacoast and from local trading center, shall be measured from the corner of the lot or parcel nearest to such road or center.

All weather road includes municipal roads, barangay roads, farm to market roads and all other public roads traversable by trucks, cars and other forms of motor vehicle under any kind of weather.

The accessibility of a tract which is determined by the types of road adjacent to it has also an influence on its value and in order to reflect this influence, the following percentage adjustments are hereby recommended.

c) Slope. The Slope is applicable to land only.

SLOPE	FACTOR
10 to 15 degrees slope	0%
Over 15 to 30 degrees slope	20%
Over 30 to 45 degrees slope	30%
Over 45 to 60 degrees slope	40%
Over 60 to 70 degrees slope	60%
Over 70 to 80 degrees slope	75%

d.) Erosion.

INTENSITY	FACTOR
Slight	20%
Moderate	35%
Severe	70%

**Section 15. Schedule of Fair Market Value for Agricultural Improvements, such as Plants and Trees** – There is hereby fixed Schedule Base Unit Market Value for Agricultural improvements, such as plants and trees in the Province of Lanao del Sur.

a.) Plants and Trees Improvements.

KINDS OF IMPROVEMENT	CLASSIFICATION
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		LARGE	MEDIUM	SMALL
1.	ABACA (PER GROUP)	1,200.00	800.00	450.00
2.	ACASIA	1,700.00	1500.00	1,300.00
3.	BAMBOO	250.00	130.00	100.00
4.	BANANA CLUMP	350.00	290.00	250.00
5.	EUCALYPTUS	1,900.00	1,700.00	1,600.00
6.	FALCATA	750.00	450.00	310.00
7.	GEMELINA	2,100.00	1,850.00	1,650.00
8.	IPIL-IPIL	600.00	460.00	320.00
9.	LANZONES	950.00	650.00	315.00
10.	MAHOGANY	1,890.00	1,750.00	1,630.00
11.	MARANG	750.00	460.00	370.00
12.	MOLAVE	1,850.00	1,650.00	1,470.00
13.	NARRA	1,800.00	1,620.00	1,550.00
14.	PALM OIL	1,400.00	1,180.00	800.00
15.	PINE TREE	1,950.00	1,750.00	1,510.00
16.	RUBBER (PRODUCTIVE)	750.00	400.00	300.00
17.	OTHER TREES	540.00		

**a.1) Perennial and Root Crops Improvements**

KINDS OF IMPROVEMENT		CLASSIFICATION		
		1st Class	2nd Class	3rd
1.	WHITE SCALLION (PER GROUP)	65,600	48,500	

		CLASSIFICATION	
		Regular Season	Off Season
2.	GINGER	195,600.00	590,000.00
3.	SWEET POTATOES	192,300.00	585,000.00

**b.) Schedule of Fair Market Value for Perennial Fruit Bearing Trees.**

PERRENIAL FRUIT TREES ( Php per Tree)					
KINDS OF IMPROVEMENTS		CLASSIFICATION			
		FULL BEARING	EARLY BEARING	NON-BEARING	NEW TRANSPLANT
1.	ATIS	300.00	220.0	90.00	60.00
2.	AVOCADO	650.00	350.00	240.00	180.00
3.	CACAO	550.00	380.00	290.00	180.00
4.	CAIMATO	450.00	220.00	190.00	130.00
5.	CALAMANSI	450.00	320.00	280.00	190.00
6.	CASHEW	420.00	250.00	180.00	120.00
7.	CHICO	350.00	200.00	150.00	100.00
8.	CITRUS	600.00	420.00	350.00	280.00

9.	COCONUT TREES	900.00	700.00	450.00	350.00
10.	COFFEE	180.00	125.00	10000	80.00
11.	DURIAN (GRAFTED)	1,900.00	1,550.00	1,200.00	900.00
12.	DURIAN (UNGRAFTED)	1,600.00	1,100.00	800.00	600.00
13.	GUAVA	150.00	120.00	90.00	70.00
14.	GUYABANO	450.00	230.00	180.00	130.00
15.	JACKFRUIT	750.00	500.00	350.00	280.00
16.	KAPOK	350.00	210.00	180.00	130.00
17.	LANZONES	1,200.00	890.00	650.00	420.00
18.	LEMON (ORANGE)	420.00	310.00	260.00	140.00
19.	MABOLO	410.00	280.00	170.00	110.00
20.	MACOPA	590.00	340.00	250.00	180.00
21.	MANGO CARABAO	2,100.00	1,850.00	1,300.00	1,100.00
22.	MANGO INDIAN	1,600.00	1,200.00	950.00	720.00
23.	MANGO PAJO	1,600.00	1,100.00	870.00	620.00
24.	MANGOSTEEN	850.00	560.00	380.00	220.00
25.	MARANG	1,500.00	1,000.00	850.00	600.00
26.	PILI NUT	170.00	120.00	90.00	70.00
27.	POMELO	560.00	350.00	220.00	160.00
28.	RAMBUTAN	1,600.00	1,000.00	800.00	600.00
29.	SAMPALOC	500.00	200.00	170.00	120.00
30.	SANTOL (BANGKOK)	900.00	450.00	350.00	220.00
31.	SANTOL (ORDINARY)	600.00	410.00	250.00	180.00
32.	TAMBIS	400.00	220.00	180.00	140.00

**SECTION 16. Productivity Description of Agricultural Improvements** – For purposes of appraisal of real properties, there is hereby productivity description of agricultural improvements per sub-classification applicable to the Province of Lanao del Sur.

Kinds of Land	Sub-Class	Productivity description
Banana clump	1st Class	Producing more than 25 bunches per clump annually.
	2nd Class	Producing 15 to 25 bunches per clump annually.
	3rd Class	Producing less than 15 kg. clump annually
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 clump annually
Banana Clump	1st Class	Producing more than 25 bunches per clump annually.
	2nd Class	Producing 15 to 25 per clump annually.
	3rd Class	Producing less than 15 kilogram per clump annually.
Cacao Tree	1st Class	Producing more than 3 kg. of cacao beans per tree annually.
	2nd Class	Producing 2 to 3 kg. of cacao beans per tree annually.
	3rd Class	Producing less than 2 kg. of cacao beans per tree annually

Calamansi Tree	1st Class	Producing more than 15 kg. of fruits per tree annually.
	2nd Class	Producing 12 to 15 kg. of fruits per tree annually.
	3rd Class	Producing less than 12 kg. of fruits per tree annually.
Coconut Tree	1st Class	Producing more than 70 nuts per tree annually.
	2nd Class	Producing 50 to 70 nuts per tree annually.
	3rd Class	Producing 30 to 50 nuts per tree annually.
	4th Class	Producing less than 30 nuts per tree annually.
Coffee Tree	1st Class	Producing more than 2 kilograms coffee beans annually.
	2nd Class	Producing 1 to 2 kilogram coffee beans annually.
	3rd Class	Producing less than 1 kilogram coffee beans annually.
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.
Guava Tree	1st Class	Producing more than 100 fruits per tree annually.
	2nd Class	Producing 50 to 100 fruits per tree annually.
	3rd Class	Producing less than 50 fruits per tree annually.
Jackfruit Tree	1st Class	Producing more than 25 fruits per tree annually.
	2nd Class	Producing 15 to 25 fruits per tree annually.
	3rd Class	Producing less than 15 fruits per tree annually.
Lanzones Tree	1st Class	Producing more than 70 kilograms fruits per tree annually.
	2nd Class	Producing 40 to 70 kilograms fruits per tree annually.
	3rd Class	Producing less than 40 kilograms fruits per tree annually.
Mango Tree	1st Class	Producing more than 1,500 kilograms fruits per tree annually.
	2nd Class	Producing 1,000 to 1,500 kilograms fruits per tree annually.
	3rd Class	Producing less than 1,000 kilograms fruits per tree annually.
Marang Tree	1st Class	Producing more than 500 fruits per tree annually.
	2nd Class	Producing 400 to 500 fruits per tree annually.
	3rd Class	Producing less than 400 fruits per tree annually.
Narangita/ Orange 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.
Rambotan Tree	1st Class	Producing more than 70 kilograms fruits per tree annually.
	2nd Class	Producing 40 to 70 kilograms fruits per tree annually.
	3rd Class	Producing less than 40 kilograms fruits per tree annually.

## **ARTICLE C. SCHEDULE OF FAIR MARKET VALUE OF MINERAL LANDS**

**SECTION 17. Schedule of Fair Market Value of Mineral Lands** – There is hereby fixed Schedule of Fair Market Value of mineral Lands per kind and Classification per hectare applicable to the province of Lanao del Sur.

Kinds of Mineral Land

1. Metallic

Description	Unit Value
1. Patented lode mining claims, producing or non-producing	45,023.00
2. Unpatented, producing lode mining claims which maybe patented.	45,023.00
3. Unpatented, non-producing lode mining claims which maybe Patented	22,511.00
4. Patented placer mining claims, producing or non-producing	22,511.00
5. Unpatented, producing placer mining claims which may be Patented	22,511.00
6. Unpatented, non-producing placer mining claims which maybe Patented	11,255.00

2. Non- Metallic

Description	Unit Value
1. Patented producing or non-producing	11,255.00
2. Unpatented, producing or non-producing	11,255.00
3. Unpatented, non-producing which maybe patented	5,603.00

**SECTION 21. Schedule of Fair Market Value for Buildings and Other Structures According to Design Classification** – For purposes of establishing the Schedule of Base Unit Construction Cost (BUCC), each type of building shall be further grouped according to the kind and quality of materials used in its construction. The BUCC shall be as follows:

**SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS**

**A. BASE UNIT VALUE**

TYPES OF BUILDING	1 One Family Dwelling (Single Detached)	2-3 Two Family Dwelling Multiple Dwelling	4 Accuseria Raw House Town house	5-6-7 Apartment, Boarding House, Lodging House
II-A	1,200 - 2,400	1,080 - 2,160	960 - 1,920	4,080 - 4,488
II-B	2,400 - 4,800	2,160 - 4,320	1,920 - 3,840	4,488 - 4,896
III-A	4,800 - 5,280	3,840 - 5,016	4,320 - 4,752	4,896 - 5,304
III-B	5,280 - 5,760	4,752 - 5,184	4,752 - 5,184	5,304 - 5,712
III-C	5,760 - 6,240	5,184 - 5,616	5,184 - 5,616	5,712 - 6,120
III-D	6,240 - 6,720	5,616 - 6,048	4,992 - 5,376	6,000 - 9,000
III-E	6,720 - 7,200	6,048 - 6,480	5,376 - 5,760	9,000 - 12,000
IV-A	6,240 – 9,360	7,680 – 11,520	7,200 – 10,800	6,000 – 9,000
IV-B	9360 - 12,480	11,520 - 23,040	10,800 – 14,400	9,000 - 12,000
IV-C	12,480 - 15,600	11,520 - 23,040	15,000 - 18,000	12,000 - 15,000

<b>IV-D</b>	15,600 - 18,720	19,200 - 23,040	18,000 - 21,600	15,000 - 18,000
<b>V-A</b>	8,160 - 12,240	8,400 - 12,600	10,800 - 16,200	7,440 - 11,160
<b>V-B</b>	12,240 - 16,320	12,600 - 16,800	16,200 - 21,600	11,160 - 14,880
<b>V-C</b>	16,320 - 20,400	16,800 - 21,000	21,600 - 27,000	14,880 - 18,600

**SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS**

**B. BASE UNIT VALUE**

<b>TYPES OF BUILDING</b>	<b>8 Accessorial/Garage/ Quarters/Laundry/ House/Guard House</b>	<b>9 School Buildings</b>	<b>10 Hotel Hospital Office Building Bank Condominium</b>	<b>11 Theatre Church Mosque</b>
<b>II-A</b>	720 - 1,440	1,320 - 2,640		
<b>II-B</b>	1,440 - 2,880	2,640 - 5,280		
<b>III-A</b>	1,440 - 1,584	4,560 - 5,016	5,040 - 5,544	5,520 - 6,072
<b>III-B</b>	1,584 - 1,728	5,016 - 5,472	5,544 - 6,048	6,072 - 6,624
<b>III-C</b>	1,728 - 1,872	5,472 - 5,928	6,048 - 6,552	6,624 - 7,176
<b>III-D</b>	1,872 - 2,016	5,928 - 6,384	6,552 - 7,056	7,176 - 7,728
<b>III-E</b>	2,016 - 2,160	6,384 - 6,840	7,056 - 7,560	7,728 - 8,280
<b>IV-A</b>	3,840 - 5,760	6,480 - 9,720	6,960 - 10,440	7,440 - 11,160
<b>IV-B</b>	5,760 - 7,680	9,720 - 12,960	10,440 - 13,920	11,160 - 14,880
<b>IV-C</b>	7,680 - 9,600	12,960 - 16,200	13,920 - 17,400	14,880 - 18,600
<b>IV-D</b>	9,600 - 11,520	16,200 - 19,440	17,400 - 20,880	18,600 - 22,320
<b>V-A</b>	5,280 - 7,920	7,920 - 11,880	8,400 - 12,600	8,880 - 13,320
<b>V-B</b>	7,920 - 10,560	11,880 - 15,840	12,600 - 16,800	13,320 - 17,760
<b>V-C</b>	10,560 - 13,200	15,840 - 19,800	16,800 - 21,000	17,760 - 22,200

**SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS**

**C. BASE UNIT VALUE**

TYPES OF BUILDING	12 Factories Warehouse Bodegas Storage Industrial Buildings	13 Market Shopping Center Restaurant	14 Recreation Bowling Lane Club House	15 Gymnasium and Coliseum
II-A	1,080 - 2,160			
II-B	2,160 - 4,230			
III-A	3,600 - 3,960	3,360 - 3,696	4,800 - 5,280	
III-B	3,960 - 4,320	3,696 - 4,032	5,280 - 5,760	
III-C	4,320 - 4,680	4,032 - 4,368	5,760 - 6,240	
III-D	4,680 - 5,040	4,368 - 4,704	6,240 - 6,720	
III-E	5,040 - 5,400	4,704 - 5,040	6,720 - 7,200	
IV-A	5,520 - 8,280	5,760 - 8,640	6,720 - 10,080	3,658 - 4,020
IV-B	8,280 - 11,040	8,640 - 11,520	10,080 - 13,440	4,021 - 4,382
IV-C	11,040 - 13,800	11,520 - 14,400	13,440 - 16,800	4,383 - 4,744
IV-D	13,800 - 16,560	14,400 - 17,280	16,800 - 20,160	4,745 - 5,106
V-A	3,480 - 10,440	7,200 - 10,800	8,160 - 12,240	5,107 - 5,468
V-B	10,440 - 13,920	10,800 - 14,400	12,240 - 16,320	5,469 - 5,830
V-C	13,920 - 17,400	14,400 - 18,000	16,320 - 20,400	5,831 - 6,192

**SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS**

**D. BASE UNIT VALUE**

TYPES OF BUILDING	16 Sawmill and Lumber Shed	17 Gasoline Service Station	18 Swimming Pool and Bath House
II-A			
II-B			
III-A	2,400 - 2,800		
III-B	2,800 - 3,200		
III-C	3,200 - 4,000		
III-D	4,000 - 4,400		
III-E			
IV-A		4,320 - 6,480	2,640 - 3,960
IV-B		6,480 - 8,640	3,960 - 5,280
IV-C		8,640 - 10,800	5,280 - 6,600
IV-D		10,800 - 12,960	6,600 - 7,920
V-A		5,760 - 8,640	4,560 - 6,840
V-B		8,640 - 11,520	6,840 - 9,120
V-C		11,520 - 14,400	9,120 - 11,400

**SECTION 22. Schedule of Unit Cost for Extra Items as Component Parts of Buildings**  
– The extra items or component parts of a building may be appraised using the



<p>b. 4" CHB w/o plaster finish both side with 12 mm O reinforcement bars.</p>	
<p>16. FOUNDATION: Building in excess of 3-storey  a.) Type IV – Value of Foundation = Foundation Area x P200.00 x Number of Excess Floor  b.) Type V – Value of Foundation = Foundation Area x P270.00 x Number of Excess Floor</p>	

<p>17. SHAPE FACTOR:</p>	
<p>a) Rectangular/Square Shape</p>	<p>Multiply Base Value x 100%</p>
<p>b) L-Shape</p>	<p>Multiply Base Value x 103%</p>
<p>c) C-Shape</p>	<p>Multiply Base Value x 113%</p>
<p>d) H-Shape</p>	<p>Multiply Base Value x 119%</p>
<p>18. HEIGHT FACTOR – STANDARD HEIGHT OF 9 FEET OR 3 METERS  a) For every foot over 9 feet height add 5% to Base Value  b) For every foot short of 9 feet height deduct 5% to base Value</p>	
<p>19. ACCESSORIES FOR TOILET AND BATH. All accessories for toilet and bath shall be valued at its actual cost, freight and handling and labor for installation.</p>	
<p>20. ACCESSORIES FOR ELECTRICAL. All Accessories for electrical/electronic shall be valued at its actual cost, freight and handling and labor for installation.</p>	
<p>21. PAINTING (interior and exterior per sq. meter of area). Painting shall be valued either by percentage of the base value of the building or the actual cost of the materials used, freight and handling and labor cost.</p>	

CATEGORY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
a. High Class	10% of base value	15% of base value	10% of base value
b. Medium Class	9% of base value	12% of base value	7.5% of base value
c. Low Class	6% of base value	8% of base value	5% of base value

**SECTION 23. Schedule of Depreciation for Buildings and Other Structures –** Buildings and other structures depreciate based on their use, degree of maintenance, changing economic conditions, and other relevant factors brought about by the passage of time. Depreciation accumulates from year to year and is estimated only at the time of appraisal of the property. Hence, a Depreciation Table for all kinds or types of buildings is hereby prepared for use by local assessors in this province, as shown below:

Age	Type I	Type II-A	Type II-B	Type III-A,B	Type III-C,D	Type III-E	Type IVA,B	Type IVC,D	Type V-A	Type V-B	Type V-C
1	5.2	5	5	4	4	3	2.6	2.4	2.2	2	1.8
2	10.4	10	10	8	8	6	5.2	4.8	4.4	4	3.6
3	15.6	15	15	12	12	9	7.8	7.2	6.6	6	5.4
4	20.8	20	20	16	16	12	10.4	9.6	8.8	8	7.2
5	26	25	25	20	20	15	13	12	11	10	9
6	30.6	29.2	29	23.6	23.5	17.5	15.3	14.2	13	11.8	10.4
7	35.2	33.3	33	27.2	27	20	17.6	16.4	15	13.6	11.8
8	39.8	37.6	37	30.8	30.5	22.5	19.9	18.6	17	15.4	13.2
9	44.4	41.8	41	34.4	34	25	22.2	20.8	17.2	17.2	14.6
10	49	46	45	38	37.5	27.5	24.5	23	21	19	16
11	53	49.6	48.4	41.2	40.5	30	26.75	25	22.7	20.5	17.2
12	57	53.2	51.8	44.4	43.5	32.5	28.9	27	24.4	22	18.4
13	61	56.8	55.2	47.6	46.5	35	31.1	29	26.1	23.5	19.6
14	65	60.4	58.6	50.8	49.5	37.5	33.3	31	27.8	25	20.8
15	69	64	62	54	52.5	40	35.5	33	29.5	26.5	22
16	72.4	67.2	65	57	55	42	37.5	34.7	30.8	27.7	23
17	75.8	70.4	68	60	57.5	44	39.5	36.4	32.1	28.9	24
18	79.2	73.6	71	63	60	46	41.5	38.1	33.4	30.1	25
19	80	76.8	74	66	62.5	48	43.5	39.8	34.7	31.3	26
20	80	80	77	69	65	50	45.5	41.5	36	32.5	27
21	RV 20%	RV 20%	RV 20%	71.5	67	52	47.1	42.9	37.1	33.5	28
22				74	69	54	48.7	44.3	38.2	34.5	29
23				76	71	56	50.3	45.7	39.3	35.5	30
24				79	73	58	51.9	47.1	40.4	36.5	31
25				80	74.5	60	53.5	48.5	41.5	37.5	32
26				RV 20%	RV 25%	62	55.1	49.9	42.6	38.5	338.3
27						64	56.7	51.3	43.7	39.5	34
28						66	58.3	52.7	44.8	40.5	35
29						68	59.9	54.1	45.9	41.5	36

30						70	61.5	55.5	47	42.5	37
31						RV 30%	63.1	56.9	48.1	43.5	38
32							64.7	58.3	49.2	44.5	39
33							66.3	59.7	50.3	45.5	40
34							67	61.1	51.4	46.5	41
35							67	62.5	52.5	47.5	42
36							RV 33%	63.9	53.6	48.5	43
37								65	54.7	49.5	44
38								65	55.8	50.5	45
39								65	56.9	51.5	46
40								65	58	52.5	47
41								RV 35%	59.1	53.5	48
42									60.2	54.5	49
43									61.3	55.5	50
44									62.4	56.5	51
45									63	57.5	52
46									RV 37%	58.5	53
47										59.5	54
48										60	55
49										RV 40%	56
50											57
51											58
52											59
53											60
54											60
55											RV 40%

**SECTION 24. Appraisal and Assessment of Machinery**

1. The fair market value of brand-new machinery shall be its acquisition cost. In all other cases, the fair market value shall be determined by multiplying the replacement or reproduction cost by the ratio of the remaining economic life to the estimated economic life of the machinery.
2. If the machinery is imported, the acquisition cost shall include freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, as well as installation and related charges at the present site. The cost of imported machinery in foreign currency shall be converted to peso value based on the foreign exchange rates as fixed by the Central Bank.

**SECTION 25. Depreciation Allowance for Machinery** – For purposes of assessment, a depreciation allowance shall be applied to machinery at a rate not exceeding five percent (5%) of the original cost or its replacement or reproduction cost, as the case may be, for each year of use. Provided, however, that the remaining value of all kinds of machinery shall not be less than twenty percent (20%) of such original, replacement, or reproduction cost, for so long as the machinery remains useful and in operation.

**ARTICLE E. ASSESSMENT LEVEL**

**SECTION 26-A. Assessment Levels** – Pursuant to Section 218 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the assessment levels to be applied to the fair market value of real property for purposes of determining its assessed value shall be fixed by this Ordinance at the following rates:

**1. ON LAND**

<b>Classification</b>	<b>Assessment Level</b>
Residential	10%
Agricultural	25%
Commercial	30%
Industrial	50%
Mineral	50%
Timberland	15%

**2. ON BUILDING AND OTHER STRUCTURES**

**2.1. Residential**

<b>Market Value</b>		<b>Assessment Level</b>
<b>OVER</b>	<b>NOT OVER</b>	
0	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		60%

**2.2. Agricultural**

<b>Market Value</b>		<b>Assessment Level</b>
<b>OVER</b>	<b>NOT OVER</b>	
	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		50%

### 2.3. Commercial or Industrial

Market Value		Assessment Level
<b>OVER</b>	<b>NOT OVER</b>	
0	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		80%

### 2.4. Timberland

Market Value		Assessment Level
<b>OVER</b>	<b>NOT OVER</b>	
0	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

### 3. On Machineries

Classification	Assessment Level
Residential	40%
Agricultural	50%
Commercial	80%
Industrial	80%

**3. On Special Classes and Institutional.** The Assessment Level for all lands, building, machineries and their improvements shall be as follows:

Actual Use	Assessment Level
1. Cultural, Scientific, Historical, and Hospital	15%
2. Mosque, Convent, and Parsonage	15%
3. Government Office or School Building	15%

4. Local Water District, GOCC engaged in the distribution of water and/or generation and transmission of electric power.	10%
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**ARTICLE F. SCHEDULE OF ASSESSMENT AND RELATED FEES**

SECTION 26-B. Schedule of Assessment and Related Fees and Charges. There is hereby fixed the Schedule related Fees and Charges on the following:

<b>Particulars</b>	<b>FEE (PHP)</b>
Certificate of Property Holdings (per tax Declaration of property)	<b>80.00</b>
Certificate of No Property Holdings (per person)	<b>80.00</b>
Certificate of inclusion in territorial jurisdiction (per lot number)	<b>80.00</b>
Certificate of Road Right of Way (per Lot number)	<b>80.00</b>
Certified true original copy of Tax Declaration (per tax Declaration)	<b>100.00</b>
Certified copy of any supporting document attached to the tax declaration (per documents)	<b>70.00</b>
Certified Copy of Tax Map Control Roll	<b>100.00</b>
Secretary's Fee for the Transfer of Tax declaration to new owner other than during General Revision (per tax declaration)	<b>100.00</b>
Secretary's Fee for verification of any official document or entry in the Assessment file or any document or entry thereon (per tax declaration/document) exclusive of certification fee.	<b>100.00</b>
Cancellation of Mortgage/Bail bond/Release of levy	<b>100.00</b>
Certification and authentication not covered by any rules (per page)	<b>120.00</b>
Annotation in Assessor's Original Copy of Tax Declaration of any mortgage, Affidavit, Contract, Deed or instrument, Lien or Encumbrance, shall be computed based on the monetary consideration or market value of property whichever is higher.	<b>500.00</b> <b>1,000.00</b> <b>1,500.00</b> <b>3,000.00</b> <b>5,000.00</b> <b>10,000.00</b>  <b>50.00</b>