

REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SIXTH  
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE  
PLACIDO ENECIO SESSION HALL, SANGGUNIANG PANLUNGSOD  
BUILDING ON JUNE 17, 1993

PRESENT:

Hon. Benjamin F. Tugonon,  
Hon. Sotero M. Pepito,  
Hon. Celso P. Adolfo,  
Hon. Sixto T. Pongos,  
Hon. Benjamin B. Lladoc,  
Hon. Mariano Y. Corro,  
Hon. Nestor C. Penserga,  
Hon. Claudio P. Larrazabal,  
Hon. Jose C. Alfaro, Jr.,  
Hon. Alfredo F. Capahi,  
Hon. Fernando P. Parrilla,  
Hon. Angelyn R. Paca,

Vice-Mayor & Presiding Officer  
Majority Floor Leader, Kagawad



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ABO President, Ex-Officio, Kagawad  
SK Fed. Pres., Ex-Officio, Kagawad

ABSENT:

Hon. Jose B. Conejos, (On Leave), Asst. Majority Floor Leader, Kagawad

RESOLUTION NO. 106

WHEREAS, the Local Government Code of 1991 (R.A. 7160) charges LGUs with the responsibility for the proper, efficient and effective administration of the real property tax, subject to the rules and regulations governing the classification, appraisal and assessment of real property issued by the Department of Finance;

WHEREAS, the implementation of Real Property Taxation as provided for in the aforementioned Local Government Code of 1991, requires the enactment of ordinances;

WHEREAS, the valuation of properties subject to real property taxes must first be updated before any general revision of property assessment can be made;

WHEREAS, for the convenience of the taxpayers, as well as the government officials concerned in the implementation of real property taxation, it is imperative that all laws connected therewith be incorporated in one ordinance;

NOW, THEREFORE, in consideration of the foregoing premises, on joint motion of Kagawad Alfredo F. Capahi, Chairman, Committee on Ways & Means, and Kagawad Mariano Y. Corro, Chairman, Committee on Laws and Ordinances, jointly seconded by mga Kagawad Benjamin B. Lladoc and Sotero M. Pepito; be it

RESOLVED, to enact:

TAX ORDINANCE NO. 93-03

AN ORDINANCE ADOPTING THE REAL PROPERTY TAXATION IN ORMOC CITY.

SECTION 1. This Ordinance shall be known as Real Property Taxation in Ormoc City.



SECTION 2. Fundamental Principles. - The appraisal, assessment, levy, and collection of real property tax shall be governed by the following fundamental principles:

- (a) Real property shall be appraised at its current and fair market value;
- (b) Real property shall be classified for assessment purposes on the basis of its actual use;
- (c) Real property shall be assessed on the basis of a uniform classification within each LGU;
- (d) The appraisal, assessment, levy, and collection of real property tax shall not be let to any private person; and
- (e) The appraisal and assessment of real property shall be equitable.

SECTION 3. Definition of Terms. - As used herein, the following terms mean:

(a) Acquisition Cost for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner plus the cost of transportation, handling, and installation at the present site;

(b) Actual Use refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;

(c) Ad Valorem Tax is a levy on real property determined on the basis of a fixed proportion of the value of the property;

(d) Agricultural Land is land devoted principally to the planting of trees, raising of crops, livestock, and poultry, dairying, salt making, inland fishing and similar aquacultural activities and is not classified as mineral, timber, residential, commercial or industrial land;

(e) Appraisal is the act or process of determining the value of property as of a specific date for a specific purpose;

(f) Assessment is the act or process of determining the value of property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;

(g) Assessment Level is the percentage applied to the fair market value to determine the taxable value of the property;

(h) Assessed Value is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;

(i) Commercial land is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land;

(j) Depreciated Value is the value remaining after deducting depreciation from the acquisition cost;

(k) Economic Life is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;

(l) Fair 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;

(m) Improvement is a value addition made to a property or an amelioration in its condition, which is intended to enhance its value, beauty or utility or to adopt it for new or further purposes, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor and normally requiring a building permit;

(n) Industrial Land is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral, or residential land;

(o) Machinery embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may or 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.

Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damage containers (glass or cartons), microcomputers, facsimile machines, telex machines, cash dispensers, furnitures 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 improvements or those immovable by destination.

(p) 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;

(q) Reassessment is the assigning of new assessed values to property, particularly real estate, as the result of general, partial, or individual reappraisal of the property;

(r) Remaining Economic Life is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;

(s) Remaining Value is the value corresponding to the remaining useful life of the machinery;

(t) Replacement or Reproduction Cost is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable property, on the basis of current prices with the same or closely similar materials; and

(u) Residential Land is land principally devoted to habitation.



SECTION 4. Declaration of Real Property By the Owner or Administrator.

- (a) All persons, natural or juridical, or their duly authorized representatives, owning or administering real property, including improvements thereon, within a city, shall prepare or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property or properties, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property as determined by the declarant.
- (b) Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes.
- (c) All property owners or administrators or their duly authorized representatives shall file the sworn declaration of real property values once every three (3) years during the period from January 1 to June 30 of the year commencing with the calendar year 1974.
- (d) The Department of Finance shall prescribe a standard form to be known as Sworn Declaration of Property Values for the use of all City Assessors' offices, as well as the procedures to be observed in the filing and safekeeping thereof.

Any person who fails to comply with the requirements of this section shall suffer a penalty of imprisonment not exceeding one (1) year or a fine not exceeding Five Thousand Pesos (P5,000.00) or both imprisonment and fine at the discretion of the court.

SECTION 5. Duty of Persons Acquiring Real Property or Making Improvement Thereon.

- (a) All persons, natural or juridical, or their duly authorized representatives, who acquire at any time a parcel or parcels of land in the city, shall file with the City Assessor where the property is located, a sworn statement declaring the true value of subject property within sixty (60) days after the acquisition of such property as evidenced by a duly notarized or final deed of conveyance executed between the contracting parties bearing proof of registration from the Registrar of Deeds concerned. The sixty-day period shall commence on the date of execution of the deed of conveyance.
- (b) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after:
  - (1) The date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties;
  - (2) The date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and
  - (3) The date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house, or other real property, whichever comes earlier.



- (c) In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor and for this purpose, City Assessor may secure certification of the building official or engineer or other appropriate official stationed in the city.

Any person who fails to comply with the requirements of this section shall suffer a penalty of imprisonment not exceeding one (1) year or a fine not exceeding Five Thousand Pesos (P5,000.00) or both imprisonment and fine at the discretion of the court.

SECTION 6. Declaration of Real Property by the City Assessor.

- (a) The City Assessor shall declare only real property previously undeclared for taxation purposes.
- (b) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the Unknown Owner, until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under section 4 or 5 of this Ordinance, as the case may be.
- (c) No oath shall be required of any declaration made by the City Assessor.

SECTION 7. Listing of Real Property in the Assessment Rolls.

- (a) There shall be prepared and maintained by the City Assessor an assessment roll wherein all real property, whether taxable or exempt, located within Ormoc City. Real property shall be listed, valued, and assessed in the name of the owner or administrator, or anyone having legal interest in the property.
- (b) The undivided real property of a deceased person may be listed, valued, and assessed in the name of the estate or of the heirs and devisees without designating them individually; and undivided real property other than that owned by a deceased may be listed, valued, and assessed in the name of one or more co-owners provided, however, that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this ordinance and the payment of the real property tax with respect to the undivided property.
- (c) The real property of a corporation, partnership, or association shall be listed, valued, and assessed in same manner as that of an individual.
- (d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued, and assessed in name of the possessor, grantee, or of the public entity if such property has been acquired or held for resale or lease.

SECTION 8. Proof of Exemption of Real Property from Taxation. Every person by or for whom real property is declared, who shall claim tax exemption for such property under this Ordinance shall file with the City Assessor within Thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, article of incorporation, by laws, contracts, affidavits, certification and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. If the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

**SECTION 9. Real Property Identification System.** - All declaration of real property made under the provisions of this Rule shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to such guidelines as may be issued by Department of Finance for the purpose.

**SECTION 10. Notification of Transfer of Real Property Ownership.** -

- (a) Any person, natural or juridical, who transfer real property ownership to another shall accordingly notify the City Assessor concerned within Sixty (60) days from the date of such transfer, which shall be determined on the basis of documents required in Section 4 and 5 of this Ordinance.
- (b) The notice of transfer shall include the mode of conveyance, description of property alienated, and the name and address of the transferee.
- (c) In addition to the notice of transfer, the previous property owner shall likewise render to the City Assessor, the tax declaration covering the subject property in order that the same may be cancelled from the assessment record of the City of Ormoc. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day period, file with the City Assessor concerned, an amended sworn declaration of the true value of the property or properties he retains in accordance with the previous Section 4 and 5 of this Ordinance.

**SECTION 11. Duty of Registrar of Deeds To Appraise City Assessor of Real Property Listed in Registry.**

- (a) Within six (6) months from the date of effectivity of this ordinance and on or before June 30th or every year thereafter, The City Registrar of Deeds shall prepare and submit to the City Assessor the abstract of his Registry of Property which include a brief but sufficient description of the real property entered therein, their present owners, and the date of their most recent transfer of alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.
- (b) Before any document of transfer, alienation, or incumbrance of real property may be registered, the Registrar of Deeds shall require the presentation of a certificate or clearance issued by the City Treasurer of Ormoc to the effect that all current year and past year basic and additional Special Education Fund, Real Property Taxes and the tax on Transfer of Real Ownership, due on the subject property, have been paid in full including interests or penalties due thereon.

Failure to provided such certificate shall be valid cause for the City Registrar of Deeds to refuse the registration of the document. In the absence of such certification or tax clearance, the registration is null and void.

- (c) The City Registrar of Deeds and Notaries Public shall furnish the City Assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledge before them, within thirty (30) days from the date of registration or acknowledgment.



SECTION 12. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to City Assessor.

- (a) Any person entrusted by law with the issuance of permits for the construction, renovation, addition, repair, or any other permanent improvement on land, or those who are authorized to issue certificates of registration or installation of any machinery, including mechanical contrivances and apparatus attached to or affixed on land or any other real property, shall transmit within thirty (30) days from the date of issuance a copy of such permits or certificates to the Assessor of the City, where the building or machinery is situated. Where it is found to be more convenient or efficient, said official may, in lieu of individual copies of the said permits or certificates, furnish the City Assessor with monthly summaries of issued permits or certificates within the first ten (10) days of the succeeding month.
- (b) Any official referred to in paragraph (a) hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery under Section 3 of this Ordinance and the Rules and guidelines issued by the Department of Finance.

SECTION 13. Duty of Geodetic Engineer to Furnish Copy of Plans to City Assessor. - All persons authorized by law to conduct land surveys and to certify as to the validity of such survey, whether public or private, shall furnish free of charge to the City Assessor where the property is located with a white or blue print copy of all the approved original subdivision plans or maps of surveys they have conducted within thirty (30) days from the receipt of such approved plans from LMB, National Titles and Deed Registration Administration, or Housing and Land Use Regulatory Board, as the case may be.

SECTION 14. Schedule of Fair Market Values. -Adopted is the Present Schedule of the Fair Market Values of the Different Classes of Real Property Situated in Ormoc City:

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

<u>LOCATION</u>	<u>1993 Market Value per sq. meter</u>	<u>Sub-Classification</u>
<u>A. CITY PROPER</u>		
<u>AGUA DULCE STREET</u> From San Pablo Street to Junction C. Aviles & Agua Dulce Streets	P 280.00	R-1
<u>ARRADAZA STREET</u> From C. Aviles Street to Carlos S. Tan Street	280.00	R-1
<u>C. AVILES STREET</u> From the foot of Alegria Bridge to J. Navarro Street	610.00	C-1

From J. Navarro Street to the foot of Bridge of Pardon	460.00	C-2
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BONIFACIO STREET

From the foot of the Pier to Osmena Street	610.00	C-1
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From Osmena Street to C. Hermosilla Drive	280.00	R-1
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BURGOS STREET

From Juan Luna Street to J. Navarro Street	610.00	C-1
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CALLEJON STREET

From the New Public Market Fence to Juan Luna Street	460.00	C-2
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ISMAEL CATAAG STREET

From Bonifacio Street to Agua Dulce Street	280.00	R-1
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C. HERMOSILLA DRIVE

From Real Street to Rizal Street	280.00	R-1
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From Rizal Street to Carlos S. Tan Street	240.00	R-2
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KANGKON STREET

From Real Street to Bonifacio Street	280.00	R-1
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ENANI D. LARRAZABAL BOULEVARD

From Bonifacio Street to San Pablo Street	610.00	C-1
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LOPEZ JAENA STREET

From Juan Luna Street to Mabini Street	280.00	R-1
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From Mabini Street to J. Navarro Street	610.00	C-1
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From J. Navarro Street to Agua Dulce Street	280.00	R-1
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JUAN LUNA STREET

From Ebony Street (Public Market Site) to C. Aviles	610.00	C-1
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From C. Aviles Street to the creek	280.00	R-1
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From the creek to  
Lopez Jaena Street

240.00

R-2

MABINI STREET

From Ebony Street (Public  
Market Site) to Lopez  
Jaena Street

610.00

C-1

From Lopez Jaena Street  
to Carlos S. Tan Street  
(East Side Only)

610.00

C-1

From Lopez Jaena Street  
to Carlos S. Tan Street  
(West Side Only)

280.00

R-1

MALACADIOS STREET

From C. Aviles Street  
to Inaki A. Larrazabal  
Boulevard

610.00

C-

MOLAVE STREET

From J. Navarro Street  
to Malacadios Street

610.00

C-1

J. NAVARRO STREET

From Inaki A. Larrazabal  
Boulevard to Lopez Jaena  
Street

610.00

C-1

From Lopez Jaena Street  
to Carlos S. Tan Street

280.00

R-1

OSERO STREET

From San Pedro Street  
to San Pablo Street

280.00

R-1

OSMENA STREET

From Mabini Street  
to the foot of Bridge  
(Anilao River)

280.00

R-1

From Mabini Street  
to Bonifacio Street

610.00

C-1

From Bonifacio Street  
to Agua Dulce Street

280.00

R-1

REAL STREET

From Ebony Street (Public  
Market Site) to San Nicolas  
Street

610.00

C-1

From San Nicolas Street  
to the foot of Cantubo  
Bridge

460.00

C-2

RIZAL STREET

From Ebony Street (Public Market Site) to Carlos S. Tan Street	610.00	C-1
From Carlos S. Tan Street to C. Hermosilla Drive	280.00	R-1
From C. Hermosilla Drive to boundary Poblacion-District 29 (Extension)	240.00	R-2

SAN JOAQUIN STREET

From Real Street to Rizal Street	280.00	R-1
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SAN PABLO STREET

From Inaki A. Larrazabal Boulevard to Carlos S. Tan Street	280.00	R-1
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SAN PEDRO STREET

From Inaki A. Larrazabal Boulevard to Carlos S. Tan Street	280.00	R-1
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SAN NICOLAS STREET

From Real Street to Rizal Street	280.00	R-1
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SAN VIDAL STREET

From Real Street to Rizal Street	280.00	R-1
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SOLIDOR STREET

From Real Street to Rizal Street	280.00	R-1
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CARLOS S. TAN STREET

From Mabini Street to Rizal Street	610.00	C-1
From Rizal Street to the foot of bridge (Malbasag River)	280.00	R-1

EBONY STREET

From the Public Market Fence to Bonifacio Street	610.00	C-1
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MACA-ASIN STREET

From J. Navarro Street  
to Malacados Street

610.00

C-1

GUIJO STREET

:These are not  
:actual city sts.

IPIL STREET

:They are mere  
:alleyways between

LANETE STREET

:buildings located  
:within the public

MAGCONO STREET

:market area. They  
carry the C-1,  
(P610.00/sq. m.)  
rate to conform  
with the commercial  
(first class) rate  
of the public  
market site.

610.00

C-1

B. BARANGAYS

Airport

P 110.00

R-6; C-6; I-6

Alegria

240.00

R-2

Alta Vista

110.00

R-6; C-6; I-6

Bagong

15.00

R-10; C-10; I-10

Bagong Baybay

110.00

R-6; C-6; I-6

Bantigue

160.00

R-5; C-5; I-5

Batuan

190.00

R-4; C-4; I-4

Bayog

30.00

R-9; C-9; I-9

Biliboy

15.00

R-10; C-10; I-10

Buroc

30.00

R-9; C-9; I-9

Cabaon-an

15.00

R-10; C-10; I-10

Cabingtan

15.00

R-10; C-10; I-10

Cabulihan

70.00

R-7; C-7; I-7

Cagbuhangin

70.00

R-7; C-7; I-7

Camp Downes

220.00

R-3; C-3; I-3

Can-adieng (Except Subdivision)

240.00

R-2

Can-untog

30.00

R-9; C-9; I-9

Catman

30.00

R-9; C-9; I-9

Cogan Combado (Except Subdivision)

240.00

R-2

Concepcion

70.00

R-7; C-7; I-7

Curva	70.00	R-7; C-7; I-7
Danao Lake	15.00	R-10; C-10; I-10
Danhug	70.00	R-7; C-7; I-7
Dayhagan	70.00	R-7; C-7; I-7
District 29	220.00	R-3; C-3; I-3
Dolores	40.00	R-8; C-8; I-8
Domonar	30.00	R-9; C-9; I-9
Don Felipe Larrazabal	190.00	R-4; C-4; I-4
Don Potenciano Larrazabal	30.00	R-9; C-9; I-9
Donghol	40.00	R-8; C-8; I-8
Dona Feliza Z. Mejia (Except Subdivision)	240.00	R-2
Esperanza	15.00	R-10; C-10; I-10
Gasas	15.00	R-10; C-10; I-10
Green Valley	15.00	R-10; C-10; I-10
Guintigui-an	40.00	R-8; C-8; I-8
Hibunaon	30.00	R-9; C-9; I-9
Huaga	15.00	R-10; C-10; I-10
Jeil	220.00	R-3; C-3; I-3
Juston	70.00	R-7; C-7; I-7
Kada-Ofan	40.00	R-8; C-8; I-8
Labrador	30.00	R-9; C-9; I-9
Lac	30.00	R-9; C-9; I-9
Leonconi	15.00	R-10; C-10; I-10
Libertad	70.00	R-7; C-7; I-7
Liberty	15.00	R-10; C-10; I-10
Licuma	70.00	R-7; C-7; I-7
Lilo-an	70.00	R-7; C-7; I-7
Linao	190.00	R-4; C-4; I-4
Luna	40.00	R-8; C-8; I-8
Mabato	30.00	R-9; C-9; I-9
Mabini	30.00	R-9; C-9; I-9



Macabug	70.00	R-7; C-7; I-7
Magaswe	15.00	R-10; C-10; I-10
Mahayag	15.00	R-10; C-10; I-10
Mahayahay	15.00	R-10; C-10; I-10
Manlilinao	30.00	R-9; C-9; I-9
Margen	40.00	R-8; C-8; I-8
Mas-in	30.00	R-9; C-9; I-9
Matica-a	40.00	R-8; C-8; I-8
Milagro	30.00	R-9; C-9; I-9
Monterico	15.00	R-10; C-10; I-10
Nasunogan	30.00	R-9; C-9; I-9
Naungan	140.00	R-5; C-5; I-5
Nueva Sociedad	15.00	R-10; C-10; I-10
Nueva Vista	15.00	R-10; C-10; I-10
Patag	30.00	R-9; C-9; I-9
Punta	240.00	R-2
Quezon Jr.	15.00	R-10; C-10; I-10
R.M. San	30.00	R-9; C-9; I-9
Sabang	40.00	R-8; C-8; I-8
Salvacion	40.00	R-8; C-8; I-8
San Antonio	70.00	R-7; C-7; I-7
San Isidro (Except Subdivision)	190.00	R-4; C-4; I-4
San Jose	40.00	R-8; C-8; I-8
San Juan	30.00	R-9; C-9; I-9
San Pablo	190.00	R-4; C-4; I-4
San Vicente	30.00	R-9; C-9; I-9
Santo Nino	30.00	R-9; C-9; I-9
Sumangga	15.00	R-10; C-10; I-10
Tambulilid	70.00	R-7; C-7; I-7
Tongonan	15.00	R-10; C-10; I-10
Valencia	110.00	R-6; C-6; I-6

C. SUBDIVISION

CARLOTA HILLS SUBDIVISION (Can-adieng)	270.00	R-Subdivision
DONA FELIZA Z. MEJIA SUBDIVISION (Dona Feliza Z. Mejia)	270.00	R-Subdivision
ORNOC HEIGHTS SUBDIVISION (San Isidro)	270.00	R-Subdivision
FATIMA SUBDIVISION (Cogon Combado)	270.00	R-Subdivision

D. BEACH

Bantigue, Danhug, Macabug, San Antonio, Linao & Naungan	110.00 80.00	Fully Developed Semi-developed
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E. ROAD

All-weather road	80.00
Dirt Road	50.00

F. CORNER INFLUENCE

For residential land	+ 5%
For commercial and industrial land	+10%

G. STANDARD DEPTH

For residential land	- 20 meters abutting the national, city barangay and subdivision roads.
For commercial and industrial lands	- 20 meters abutting the road.

H. ERODED/UNDERWATER/WASHED-OUT  
PORTION

- E X E M P T

I. AGRO-INDUSTRIAL LAND (per sq. meter)

(Land used for this purpose shall be assessed and classified as residential land in accordance with assessment rate of the barangay where it belongs).

NOTE: Under columns "Sub-Classification" the following symbols are used to identify the class of property;

R-1 to R-10	=	For 1st class to 10th class Residential
C-1 to C-10	=	For 1st class to 10th class Commercial
I-1 to I-10	=	For 1st class to 10th class Industrial



## II. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

LANDS	CLASS AND BASE UNIT MARKET VALUE (PER HECTARE)		
	1	2	3
Sugar Land	P15,000.00	P10,800.00	-
Rice Land (Irrigated)	13,900.00	12,000.00	-
Rice Land (Unirrigated)	13,200.00	9,600.00	-
Coconut Land	11,300.00	5,500.00	-
Corn Land	11,400.00	9,400.00	-
Pine Apple Land	9,500.00	8,300.00	-
Nipa Land	8,200.00	7,400.00	-
Fishpond	12,400.00	11,800.00	-
Peanut Land	8,800.00	8,200.00	-
Abaca Land	6,200.00	4,800.00	-
Ipil-ipil Land	5,400.00	4,300.00	-
Pasture Land	4,200.00	2,800.00	-
Cacao/Coffee Land	7,400.00	4,600.00	-
Rootcrop Land	7,800.00	6,600.00	-
Forest/Timber Land	4,200.00	2,800.00	-
Orchard Land	7,800.00	6,600.00	-

### Metallic Mineral Land: (per hectare)

1. Patented lode mining claims, producing or non-producing ..... P 6,000.00
2. Unpatented non-producing lode mining claims which may be patented..... 3,000.00

### Non-metallic Mineral Land: (per hectare)

1. Patented, producing or non-producing..... 1,500.00
2. Unpatented non-producing, which may be patented ..... 800.00

### Cemetery/Memorial Park:

1. Cemetery/Memorial Park, fully developed..... 13,200.00
2. Cemetery/Memorial Park, semi-developed..... 7,200.00

Sandy/Stoney Land: (per hectare)..... 12,000.00  
(For filling material)

Corn Land, Rice Land (Unirrigated), Abacca Land, etc., terrain of which is steep or semi-steep hill and cannot be cultivated with the use of working animal or mechanical implements (per hectare)..... 1,200.00

Eroded Land: E X E M P T

AGRICULTURAL IMPROVEMENTS

Perennial (per tree):

CLASS AND BASE UNIT MARKET VALUE

	1	2
Atis Tree	P 80.00	-
Avocado Tree	160.00	-
Balimbing Tree	75.00	-
Bamboo Grove/hill	160.00	-
Batuan Tree	50.00	-
Breadfruit Tree	110.00	-
Bunga Tree	40.00	-
Buri Tree	75.00	-
Cacao Tree	80.00	-
Cahil Tree	260.00	-
Caimito Tree	160.00	-
Calamansi Tree	160.00	-
Camansi Tree	110.00	-
Cerali Tree	50.00	-
Chico Tree	250.00	-
Coconut Tree	85.00	P 55.00
Coffee Tree	60.00	-
Duhat Tree	150.00	-
Durian Tree	250.00	-
Grapes (Per plant)	260.00	-
Guyabano Tree	60.00	-
Iba Tree	30.00	-
Jackfruit Tree	160.00	-
Kapok Tree	75.00	-
Lanzones Tree	260.00	-
Lachiza Tree	50.00	-
Tabalo Tree	150.00	-
Macupa Tree	160.00	-
Mango Tree	260.00	-
Marang Tree	150.00	-
Orange Tree	250.00	-
Rambutan Tree	260.00	-
Santol Tree	260.00	-
Tamarind Tree	160.00	-
Tambis Tree	160.00	-
Tisa Tree	100.00	-

Only fruit bearing trees are subject to the real property tax, if however, any of the said fruit bearing trees singly, or of different variety do not exceed 10 (ten) trees per hectare, they shall be exempted from taxation.

If any of the above listed perennial trees are planted within the premises of a residential house whose area does not exceed half a hectare, the same are exempt from the payment of the real property tax provided that not more than ten (10) trees of each kind are planted therein.

However, if the above listed perennial trees or plants are the determinants/or essential cause in the classification of the land as set forth in Section 14, Schedule II hereof, the same are likewise exempt from the payment of the real property taxes.

PRODUCTIVITY CLASSIFICATION  
(Sub-Classification Criteria)

1. SUGAR LAND

1st Class - Land capable of producing 100 piculs of sugar or more annually per hectare.

2nd Class - Land capable of producing less than 100 piculs of sugar annually per hectare.

2. RICE LAND (Irrigated)

1st Class - Land capable of producing 165 cavans of palay or more annually per hectare.

2nd Class - Land capable of producing less than 165 cavans of palay annually per hectare.

3. RICE LAND (Unirrigated)

1st Class - Land capable of producing 50 cavans of palay or more annually per hectare.

2nd Class - Land capable of producing less than 50 cavans of palay annually per hectare.

4. COCONUT LAND

1st Class - Land capable of producing 9,000 nuts annually or more per hectare.

2nd Class - Land capable of producing less than 9,000 nuts annually per hectare.

5. CORN LAND

1st Class - Land capable of producing 40 cavans of corn grains or more annually per hectare.

2nd Class - Land capable of producing less than 40 cavans of corn grains annually per hectare.

6. PINEAPPLE LAND

1st Class - Land capable of producing 9,000 pineapple fruits or more annually per hectare.

2nd Class - Land capable of producing less than 9,000 pineapple fruits annually per hectare.

7. NIPA LAND

1st Class - Land capable of producing 5,000 nipa thatches or more annually per hectare.

2nd Class - Land capable of producing less than 5,000 nipa thatches annually per hectare.

8. FISHPOND

1st Class - Fishpond capable of producing 12,000 fish or more annually per hectare.



2nd Class - Fishpond capable of producing less than 12,000 fish annually per hectare.

9. PEANUT LAND

1st Class - Land capable of producing 30 cavans of peanuts or more annually per hectare.

2nd Class - Land capable of producing less than 30 cavans of peanuts annually per hectare.

10. PASTURE LAND

1st Class - Pasture Land on a plain terrain.

2nd Class - Pasture Land on a rolling terrain.

11. ABACA LAND

1st Class - Land capable of producing 22 kilos of fiber or more annually per hectare.

2nd Class - Land capable of producing less than 22 kilos of fiber annually per hectare.

12. IPIL-IPIL LAND

1st Class - Land capable of producing 300 bundles of firewood or more and more than 300 kilos of dried leaves annually per hectare.

2nd Class - Land capable of producing less than 300 bundles of firewood and less 300 kilos of dried leaves annually per hectare.

13. COFFEE/CACAO LAND

1st Class - Land capable of producing 400 kilos of grains or more annually per hectare.

2nd Class - Land capable of producing less than 400 kilos of grains annually per hectare.

14. ROOTCROP LAND

1st Class - Rootcrop Land on a plain terrain.

2nd Class - Rootcrop Land on a rolling, stoney and rocky terrain.

15. FOREST/TIMBER LAND

1st Class - Forest/Timber Land estimated to contain an average volume of 100 cubic meters and above.

2nd Class - Forest/Timber Land estimated to contain an average volume of below 100 cubic meters.

SECTION 15. The following procedure shall govern to arrive at the assessed value of a parcel or tract of agricultural land:

Percentage Adjustment Factors: To total base value of land and of taxable productive trees and plants, adjustment expressed in percentage for type of roads and distance of property to the nearest all-weather road, railroad stations or landing places along navigable rivers or seacoast, to local trading centers, shall be made, to wit:

## 1. Type of Road:

## Adjustment Factors

(a) National and Provincial Highways.....	No deduction from base value of 100%	"	"	"	"	"	"
(b) All-weather roads.....	3%	"	"	"	"	"	"
(c) Dirt Roads.....	6%	"	"	"	"	"	"
(d) No road outlet.....	9%	"	"	"	"	"	"

## 2. Type of Location:

Distance in Kms. to:	(a) All-weather road, etc.	(b) local trading center (Poblacion)
0 to 1	0	+5%
Over 1 to 3	(2%)	0
Over 3 to 6	(4%)	(2%)
Over 6 to 9	(6%)	(4%)
Over 9	(8%)	(6%)

Distance of property from all-weather road, railroad stations or landing places along navigable rivers or seacoast and from trading center (poblacion) shall be measured from corner of lot or parcel nearest to all-weather road, railroad stations or landing places along navigable rivers or seacoast and to local trading center (poblacion or its arrabal).

All-weather road includes national highways, provincial, municipal and all other public roads traversable by trucks, cabs and other forms of motor vehicles under any kind of weather.

The term "Local Trading Center" refers to the "Poblacion" of the town or city or its "arrabal" nearest the parcel or tract where marketing is generally done.

SECTION 16. a) Commercial, industrial and residential lands, the surface elevation of which is below street level shall be entitled to an adjustment of 5%, 10% and 15% of its corresponding market value, to wit:

1-2 ft. below street level	5%
2-3 ft. " " "	10%
Over 3 ft. " " "	15%

b) All lots located along the street up to a depth of twenty (20) meters from the pavement, will carry the "frontage" rate, that is, the whole rate as prescribed herein.

c) All lots or portion thereof located along the street beyond the depth of twenty (20) meters from the pavement, will be considered as interior lot and should be assessed at one-half (1/2) of the rate prescribed for the "frontage".

d) If a lot is located at a place where the same touches more than one street, its classification for purposes of assessment, shall be that pertaining to the street having the higher rate.

e) All lands classification as commercial, industrial, residential, school site, church site, etc., located outside the poblacion proper of the barangay shall be valued according to its actual use at the barangay rate of assessment.



SCHEDULE OF BUILDING COST

	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TYPE OF BUILDING	THEATRE, CHURCH : ASSEMBLY HOUSE	FACTORY, WAREHOUSE, BODEGA & INDUSTRIAL BUILDING	MARKET, SHOPPING CENTER AND RESTAURANT	GYMNASIUM, COLISEUM AND COCKPIT	RECREATION CENTER BOWLING LANES, CLUB HOUSE & PELOTA COURT	SAWMILL	SWIMMING POOL, BATH HOUSE	GASOLINE STATION & GAS REFILLING PLANT
I-A	3660 - 3820	3310 - 6300	2500 - 2840	3550 - 3710	2520 - 2680		1730 - 1890	3570 - 3780
I-B	3340 - 3500	2990 - 3150	2360 - 2520	3240 - 3400	2210 - 2360		1580 - 1720	3150 - 3360
II-A	3030 - 3200	2840 - 2980	2050 - 2210	2920 - 3080	1890 - 2050		1420 - 1560	2730 - 2940
II-B	2480 - 2560	2680 - 2800	1580 - 1730	2450 - 2610	1260 - 1420		1240 - 1400	2100 - 2310
II-C	2150 - 2310	2520 - 2660	1420 - 1510	2290 - 2360	1100 - 1190		930 - 1090	1890 - 2000
II-D	2080 - 2140	2360 - 2500	1260 - 1350	2140 - 2210	950 - 1030		-	1680 - 1790
III-A	1930 - 2070	2290 - 2350	950 - 1100	1890 - 2050	790 - 930		-	1260 - 1470
III-B	1770 - 1840	2210 - 2280	790 - 1820	1730 - 1820	630 - 720		-	1050 - 1160
III-C	1610 - 1680	2140 - 2190	630 - 720	1580 - 1660	470 - 560		-	840 - 950
III-D	1450 - 1520	-	580 - 610	1420 - 1450	320 - 400		-	770 - 810
III-E	1210 - 1300	-	460 - 470	1370 - 1400	-		-	670 - 750

PREPARED BY:

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Local Assessment Operations  
Officer IV

SUBMITTED BY:

BRIAN D. SUPREMO  
City Assessor

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10-8/2010  
10-8/2010

Section 17 - The following schedule of Building Cost is hereby adopted;

SCHEDULE OF BUILDING COST  
(Per square meter Floor Area)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TYPE OF BUILDING:	ONE-FAMILY RESIDENCE:	TWO-FAMILY DWELLING:	ACCESSORIA OR: APARTMENT:	BOARDING: ACCESSORIA, GARAGE:	SCHOOL BUILDING:	HOTEL, HOSPITAL, OFFICE, BANK AND CONDOMINIUM				
I-A	3100 - 3362	3190 - 3450	2920 - 3190	3080 - 3340	2210 - 2360	3340 - 3500	3660 - 3820			
I-B	2520 - 2680	3030 - 3150	2360 - 2520	2660 - 2820	1890 - 2050	3030 - 3190	3340 - 3500			
II-A	2210 - 2362	2710 - 2870	2050 - 2210	2350 - 2500	1580 - 1730	2710 - 2870	3030 - 3190			
II-C	1660 - 1730	2150 - 2220	1420 - 1510	1720 - 1790	950 - 1030	2080 - 2150	2240 - 2310			
II-D	1510 - 1610	1730 - 2080	1260 - 1350	1560 - 1630	790 - 880	1930 - 2000	2080 - 2150			
III-A	1100 - 1262	1610 - 1840	1000 - 1160	1240 - 1400	720 - 790	1610 - 1770	1930 - 2070			
III-B	790 - 950	1370 - 1520	840 - 890	1090 - 1160	560 - 600	1450 - 1520	1770 - 1840			
III-C	630 - 720	1210 - 1300	680 - 770	930 - 1000	400 - 560	1300 - 1370	1610 - 1680			
III-D	470 - 560	1050 - 1190	530 - 630	770 - 840	250 - 320	1140 - 1210	1450 - 1520			
III-E	320 - 400	890 - 980	370 - 460	610 - 680	90 - 160	980 - 1050	1370 - 1440			

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add by 48.01  
2/19/14

SECTION 18. The following Base Specification and Additional Costs in the Appraisal of the FMV of Real Property is hereby adopted:

(1) FOUNDATION:

- Building in excess of 3 storey add:  
Type I - Foundation area x P95.00 x by no. of excess floor.  
Type II - Foundation area x P90.00 x by no. of excess floor.  
Filing - (Concrete, steel or timber) P210.00 per linear meter for Type I and II.

(2) FLOORING:

- Floor finish than concrete or cement tiles:  
(a) Granulitic, linotile, vinyl, asphalt & wood tiles, add P250.00 per sq. m. to basic rate.  
(b) Crazy-out marble, add P320.00 per sq. m.  
(c) Marble, add P470.00 per sq. m.

(3) WALLING AND PARTITIONING:

- (a) Marble, add P470.00 per sq. m. to effected area.  
(b) Synthetic, marble & other polish finished, add P160.00 per sq. m.  
(c) Wash-out finished and other similar finished, add P160.00 per sq. m.  
(d) Narra and other similar panel, add P95.00 per sq. m.

(4) FENCE:

- (a) Adobe ..... P250.00 per linear meter  
(b) Concrete Hollow Block, 4" ..... 320.00 per linear meter  
(c) Concrete Hollow Block, 6" ..... 470.00 per linear meter  
(b & c plaster finished)

(5) CEILING:

- (a) Ordinary drop ceiling on reinforced concrete building add P110.00 per sq. m.  
(b) Luminous, add P160.00 per sq. m.  
(c) Narra and other special panels, add P95.00 per sq. m.

(6) SPECIAL ALUMINUM GLASS PANEL:

- (a) Ordinary size, add P160.00 to P320.00 per sq. m.  
(b) Extra size, add P320.00 to P370.00 per sq. m.

(7) HEIGHT:

- (a) Excess height add 5% for every foot to basic rate.  
(b) Deficiency in height subtract 5% for every foot from basic rate.

STANDARD HEIGHT

Classification	1 to 10	3 meters
"	11	10 meters
"	12 to 14	4.5 meters
"	13 to 15	5 meters



(8) DECK:

- (a) Open area x 20% of basic rate.
- (b) Covered (no siding) area x 30% of basic rate.

(9) PAVEMENT:

- (a) Asphalt/course, P90.00 per sq. m.
- (b) Concrete, P30.00 every inch thick per sq.m.

(10) CARPORT:

Add 40% of base value.

(11) MEZZANINE:

Add 60% of base value.

(12) TERRACE:

Covered, add 50% of base value.  
Open, add 10% of base value.

(13) ROOFING:

Clay tiles/asbestos, add 10% of base value.

(14) BASEMENT:

Add 10% of base value.

(15) BALCONY:

Add 50 % of base value.

SCHEDULE FOR PAVEMENTS, FLOORS AND SLABS

1. Commercial and Residential Buildings:

Plain 4" thick concrete slab .....	P570.00 per sq. m.
4" concrete slab with plain color .....	630.00 per sq. m.
1" x 8" cement tile floor .....	740.00 per sq. m.

2. Light Industry Buildings: (Service and Gasoline Station; factories, etc.)

3" ready mix pavement (vituminous asphalt) .....	P740.00 per sq. m.
4" slab with 1/2 round W.I. bars for temporary reinforcement .....	820.00 per sq. m.

3. Heavy-in-class "A" Concrete

6" slabs with 1/2 round W.I. bars for temperature reinforcement cement to 0.50 cm. ....	P880.00 per sq. m.
--	--------------------

SCHEDULE OF VALUES FOR FENCES

1. Concrete Hollow Blocks - 2 meters high:

a. With plaster finished .....	P250.00 per linear meter
b. Without plaster finished .....	130.00 per linear meter



2. Adobe stone:

- a. With plaster finished on both sides ..... P210.00 per linear meter
- b. Without plaster finished ..... 90.00 per linear meter

3. Apitong with apitong posts set on concrete foundation ..... P130.00 per linear meter

4. Yacal with yacal posts set on concrete foundation ..... P130.00 per linear meter

5. Wrought iron grills, barbed wires, cyclone wires ..... P280.00 per linear meter

6. Chicken or hog wire on timber frame ..... P190.00 per linear meter

7. Round bars: ..... P380.00 per linear meter

8. Gates - 2 meters high:

- a. Plain with round bars ..... P1,580.00 per linear meter
- b. Round bars ..... 2,210.00 per linear meter

NOTE: 1/2 of the prescribed rate if it is one meter below and add 1/2 of the prescribed rate for every meter above 2 meters.

SECTION 19. Buildings and other improvements shall be classified according to their use and construction characteristics and unit values established for each class and sub-class together with a set of addition and deduction factors.

Buildings shall be classified according to its structural characteristics, as follows:

TYPE I - Reinforced Concrete:

- A. Columns, beams, walls, floors and roof all reinforced concrete.
- B. Same as "A" but walls are hollow blocks.

TYPE II - Mixed Concrete:

- A. Concrete columns, beams and walls, R.C. bath and toilet, but wooden floor joists, flooring and roof framing and tiles or G.I. sheet roofing.
- B. Concrete columns, and beams but hollow block walls and tiles or G.I. roofing, R.C. on bath and toilet.
- C. Concrete columns and wooden beams, R.C. hollow block walls, wooden floor joist, floor and roof framing and G.I. sheet roofing.
- D. Concrete columns, wooden beams, adobe or wooden walls, floor joist, flooring and G.I. sheet roofing.

TYPE III - Strong Materials:

- A. First group wooden structural framing, flooring, hollow blocks walls and tiles or G.I. sheet roofing.

B. First group wooden structural framing, flooring, hollow blocks walls on the first floor and tanguile walls on the second floor, and G.I. sheet roofing.

C. First group wooden posts, girders, girts, window sills and heads, apitong floor, joists and roof framing, tanguile floor and siding and G.I. sheet roofing.

D. Third group wooden structural framings, flooring and sidings and G.I. sheet roofing.

TYPE IV - Temporary makeshift structural shed, lean-to or barong-barong.

#### KINDS OF BUILDINGS

1. One-family dwelling - A detached building designed for or occupied exclusively for one family.
2. Two-family dwelling - A detached building designed or occupied exclusively by two families living independently of each other in their respective dwelling unit.
3. Multiple dwelling - A building used as a house or residence of three or more families living independently from one another, each occupying one or more rooms as single housekeeping unit.
4. "Accessoria" or row houses - A house of not more than two storeys composed of a row of dwelling units entirely separated from one another by part wall or walls and with an independent entrance for each dwelling units.
5. Apartment House - A house with apartment for five or more families living independently from one another and doing their cooking on the premises, but with one or more entrance common to the apartment.

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.

6. Hotel - A building containing not more than 15 rooms usually occupied singly, where transients are provided with temporary lodging, with or without meals, and no cooking facilities are provided in any individual suite.
7. Boarding House - A house containing not more than 15 sleeping rooms where boarders are provided with lodging meals for fixed sum paid by the month or week, in accordance with previous arrangements.
8. Lodging House - A building containing no more than 15 sleeping rooms where lodging is provided for a fixed compensation.
9. Accessory Building - A building subordinate to the main building on the same lot and used for purposes customarily incidental to those of the main building, such as servants quarter, garage, pump house, laundry, etc.
10. Office Building - A building mainly used for stores and/or office.
11. Theatre - A building especially designed for the presentation of plays, operas, motion pictures, etc.
12. Warehouse, Bodega, cold storage - A building mainly used for deposit or storage.

13. Supermarket & shopping center - A building used as a market (large) or store, especially a food store, operated in part or self-service, cash and carry basis.
14. Factory building - A building utilized for manufacturing goods or finished products/or manufacturing plant.
15. Recreation building - A building used for recreational purposes like a bowling or billiard hall, night clubs, clubhouses, etc.
16. Saw Mill & lumber shed - A building used for housing saw mill machineries and accessories and for sawn lumber.
17. Gasoline Service Station - A building used for housing gasoline pumps with office and store for lubricants and with servicing bay.

#### SECTION 20. PROCEDURES, ASSESSMENT OF OLD BUILDING:

- A. The fair and current market value of old building shall be computed on the basis of replacement cost less depreciation.
- B. Replacement cost shall be computed on the basis of the Schedule of Building Unit Value which is reflective on the current cost of labor and building materials. Old building shall be valued as new and the corresponding allowable depreciation deducted to arrive at their current and fair market value.



TABLE I  
C-1

DEPRECIATION TABLE FOR BUILDINGS:

TYPE I-A  
TYPE I-B

Degree of Maint.		Excellent		Average		Poor	
Age (Years)		Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0 - 2		2	98	2	98	3	97
more than 2 - 5		4	96	4	96	6	94
" " 5 - 8		7	93	8	92	10	90
" " 8 - 12		10	90	13	87	15	85
" " 12 - 16		14	86	17	83	19	81
" " 16 - 20		17	83	21	79	23	77
" " 20 - 25		20	80	24	76	28	72
" " 25 - 30		24	76	27	73	32	68
" " 30 - 35		27	73	30	70	36	64
" " 35 - 40		30	70	33	67	40	60
" " 40 - 45		33	67	36	64	44	56
" " 45 - 50		35	65	39	61	47	53
" " 50 - 55		38	62	42	58	50	50
" " 55 - 60		41	59	45	55	53	47
" " 60 - 65		44	56	48	52	55	45
" " 65 - 70		47	53	51	49	58	42
" " 70 - 75		50	50	54	46	61	39
" " 75 - 80		53	47	57	43	64	36
" " 80 - 85		56	44	60	40	67	33
" " 85 - 90		59	41	63	37	69	31
" " 90 - 95		62	38	66	34	72	28
" " 95 - 100		65	35	69	31	75	25

TABLE II.  
C-2

DEPRECIATION TABLE FOR BUILDINGS:

TYPE II-A  
TYPE II-B  
TYPE II-C  
TYPE II-D

Degree of Maint.		Excellent		Average		Poor	
Age (Years)		Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0 - 2		2	98	2	98	3	97
more than 2 - 5		4	96	4	96	6	94
" " 5 - 8		7	93	8	92	10	90
" " 8 - 12		10	90	13	87	15	85
" " 12 - 16		14	86	17	83	19	81
" " 16 - 20		17	83	21	79	23	77
" " 20 - 25		20	80	24	76	28	72
" " 25 - 30		24	76	27	73	32	68
" " 30 - 35		27	73	30	70	36	64
" " 35 - 40		30	70	33	67	40	60
" " 40 - 45		34	67	36	64	44	56
" " 45 - 50		38	63	39	61	47	53
" " 50 - 55		38	62	42	58	50	50
" " 55 - 60		41	59	45	55	53	47
" " 60 - 65		44	56	48	52	55	45
" " 65 - 70		47	53	51	49	58	42
" " 70 - 75		50	50	54	46	61	39
" " 75 - 80		53	47	57	43	64	36
" " 80 - 85		54	46	60	40	67	33
" " 85 - 90		57	43	63	37	69	31
" " 90 - 95		62	38	66	34	72	28
" " 95 - 100		65	35	69	31	75	25

TABLE III  
C-3

DEPRECIATION TABLE FOR BUILDINGS:

TYPE III-A  
TYPE III-B  
TYPE III-C  
TYPE III-D  
TYPE III-E

Degree of Maint.		Excellent		Average		Poor	
Age (Years)		Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0 - 2		2	98	2	98	3	97
more than 2 - 5		4	96	4	96	6	94
" " 5 - 8		7	93	8	92	10	90
" " 8 - 12		10	90	13	87	15	85
" " 12 - 16		14	86	17	83	19	81
" " 16 - 20		17	83	21	79	23	77
" " 20 - 25		20	80	24	76	28	72
" " 25 - 30		24	76	27	73	32	68
" " 30 - 35		27	73	30	70	36	64
" " 35 - 40		30	70	33	67	40	60
" " 40 - 45		33	67	36	64	44	56
" " 45 - 50		35	65	39	61	47	53
" " 50 - 55		38	62	42	58	50	50
" " 55 - 60		41	59	45	55	53	47
" " 60 - 65		44	56	48	52	55	45
" " 65 - 70		47	53	51	49	58	42
" " 70 - 75		50	50	54	46	61	39
" " 75 - 80		53	47	57	43	64	36
" " 80 - 85		56	44	60	40	67	33
" " 85 - 90		59	41	63	37	69	31
" " 90 - 95		62	38	66	34	72	28
" " 95 - 100		65	35	69	31	75	25



SECTION 21. Authority of City Assessor to Take Evidence. - For the purpose of obtaining information on which to base the market value of any real property, the Assessor of the City or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SECTION 22. Amendment of Schedule of Fair Market Values. -

(a) The City Assessor may recommend to the Sanggunian concerned amendments to correct errors in valuation in the schedule of fair market values. The Sanggunian concerned shall, by ordinance, act upon the recommendation within ninety (90) days from receipt thereof.

(b) The City Assessor may recommend to the sanggunian concerned amendments to the prevailing schedule of Fair Market Values of the locality to correct errors arising from, or involving, omissions in the subject schedule of any kind or type of real property, or any city, district or barangay, or any road or street and/or the classification or sub-classification of real property.

SECTION 23. Classes of Real Property for Assessment Purposes. - Real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland, or special by the City Assessor. However, this Sangguniang Panlungsod has the power to classify lands as such in accordance with their zoning ordinances provided that for purposes of assessment, real property shall be classified on the basis of actual use regardless of where located.

SECTION 24. Special Classes of Real Property. - All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, of scientific purposes, and those owned and used by local water districts and GOCCs rendering essential public services in the supply and distribution of water and generation and transmission of electric power shall be classified as special.

SECTION 25. Assessment Levels. (a) The assessment levels to be applied to the Fair Market Value of the real property to determine its assessed value shall be as follows:

(1) On Lands:

Class	Assessment Level
Residential	20%
Agricultural	35%
Commercial	45%
Industrial	45%
Mineral	45%
Timberland	20%

(2) On Buildings and Other Structures:

Residential		Fair Market Value	Assessment Level
Over	Not Over		
P 175,000.00	P 175,000.00		0%
300,000.00	300,000.00		10%
500,000.00	500,000.00		20%
750,000.00	750,000.00		25%
1,000,000.00	1,000,000.00		30%
2,000,000.00	2,000,000.00		35%
5,000,000.00	5,000,000.00		40%
10,000,000.00	10,000,000.00		50%
			60%

# Agricultural and Timber Land

## Fair Market Value

Over	Not Over	Assessment Value
	P 300,000.00	25%
P 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%

# Commercial or Industrial

## Fair Market Value

Over	Not Over	Assessment Level
	P 300,000.00	30%
P 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%

# (3) On Machineries

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

# (4) On Special Classes: Assessment level for all lands, buildings, machineries and other improvements;

Actual Use	Assessment Level
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%
GOCCs engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

(b) Assessment levels in paragraph (a) hereof shall be applied initially during the first general revision of the real property assessments to be undertaken pursuant to Section 20 of this Ordinance.

(c) Pending the enactment of a schedule of fair market values under Section 20 of this Ordinance and the effectivity of the Revised New Assessment Levels, and the prevailing schedules of Market Values and the Levels currently used by the City Assessor shall continue to be applied.



SECTION 26. General Revision of Assessments and Property Classification.

- (a) The City Assessor shall undertake a general revision of real property in 1993 and every three (3) years thereafter.

SECTION 27. Valuation of Real Property. - In cases where:

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

SECTION 28. Date of Effectivity of Assessment or Reassessment. - All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year provided, however, that the reassessment of the real property due to its partial or total destruction, or to a major change in its actual use, or to any great and sudden inflation or deflation or real property values, or to the gross illegality of the assessment when made, or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment period.

SECTION 29. Assessment of Property Subject to Back Taxes. - Real property declared for the first time shall be assessed for the taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment provided, however, that such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes, shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of receipt of the assessment until such taxes are fully paid.

SECTION 30. Notification of New or Revised Assessment. - When real property is assessed for the first time or when an existing assessment is increased or decreased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

SECTION 31. Appraisal and Assessment of Machinery.

- (a) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.



- (b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastra and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

SECTION 32. Depreciation Allowance for Machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use provided that the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

SECTION 33. City Board of Assessment Appeals. -

- (a) Any property owner or person having legal interest or claim in the property who is not satisfied with the assessment of his property made by the City Assessor pursuant to the provision of this Ordinance may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with the copies of the tax declaration and such affidavits or documents in support of the appeal.

SECTION 34. Organization, Powers, and Functions of the Local Board of Assessment Appeals. - (a) In the determination and resolution of assessment appeals, City Board of Assessment Appeals shall composed of the following:

Registrar of Deeds	-	Chairman
City Prosecutor	-	Member
City Engineer	-	Member

- (b) The Chairman and members of the City Board of Assessment Appeals shall serve in an ex officio capacity without additional compensation.

(c) The Chairman of the Board shall have the power to designate any employee of the City to serve as secretary to the said board.

(d) The Chairman and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of the Code.

(e) Before the assumption of the official functions or before discharging their duties as chairman and members of the City Board of Assessment Appeals, they shall take an oath or affirmation of office in the manner herein set forth:

" I \_\_\_\_\_, after having been appointed to the position of \_\_\_\_\_ in the city of \_\_\_\_\_, and now assuming my position as \_\_\_\_\_ of the Board of Assessment Appeals of the City of \_\_\_\_\_, hereby solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines; and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines; and that I will well and truly hear and determine all matters and issues between taxpayers and the City Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without mental reservation or purpose of evasion.

So help me God.

\_\_\_\_\_  
Signature

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, A.D.  
\_\_\_\_\_ at \_\_\_\_\_ Philippines.

\_\_\_\_\_  
Signature of Officer  
Administering Oath

SECTION 35. Meetings and Expenses of the Local Board of Assessment Appeals. - (a) The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases without entitlement to per diem or travelling expenses of their attendance in board meetings except when conducting an ocular inspection of real properties whose assessment is under appeal, in which case, such expenses shall be charged against the General Fund of the City, as the case may be.

(b) Funds to defray the expenses of the Board shall be appropriated and included in the General Appropriation Ordinance of the City.

SECTION 36. Action by the City Board of Assessment Appeals. - (a) From the date of receipt of an appeal, the City Board of Assessment Appeals shall, on the basis of substantial evidence or such relevant evidence on record, adequately acceptable to support a conclusion, decide such appeal within one hundred twenty (120) days.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs with the revision for the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the Assessor who is not satisfied with the decision of the Board may, within thirty (30) days after receipt of the decision of the Board, appeal to the Central Board of Assessment Appeals as provided for in Article 321 of Rules and Regulations Implementing the Local Government Code of 1991. The decision of the Central Board shall be final and executory.



SECTION 37. Effect of Appeal on the Payment of Real Property Tax. - Appeals on Assessments of Real Property made under the provisions of this Ordinance shall, in no case, suspend the collection of the corresponding Real Property Taxes on the property involved as assessed by the City Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

SECTION 38. Real Property Tax. - There is hereby levied annual "Ad Valorem" tax on real properties such as land, building, machinery and other improvement not herein after specifically exempted, an "Ad Valorem" tax of 1% of the assessed value of such properties except on all commercial and industrial properties in the City, machines, machineries, mechanical contrivances, instruments, tools, implements, appliances, apparatus, paraphernalia used for industrial, agricultural or commercial purposes, plants, electrical poles, railways and fences; which are taxed at 1 1/2% of the annual value.

SECTION 39. Exemption from Payment of Real Property Tax. - The following are exempted from the payment of the Real Property Tax:

- (a) Real Property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institution, churches, personages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings, and improvements actually, directly and exclusively used for religious, charitable or education purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by city water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All Real Property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- (e) Machinery and equipment used for pollution control and environmental protection.

Except as provided therein, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of this code.

SECTION 40. There is hereby levied an "Ad Valorem" tax of one percentum (1%) on the Assessed Value of Real Property within the city which shall accrue to a Special Education Fund pursuant to RA 7160. (Section 235; RA 7160).

SECTION 41. Additional ad Valorem on Idle Lands. There is hereby levied an annual tax on idle lands at the rate of 2% of the Assessed Value of the Property which shall be in addition to the Basic Real Property Tax.

SECTION 42. Idle Lands, Coverage. -For purposes of the immediately preceding section, idle lands shall include the following:

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



be considered idle lands.

- (b) Lands, other than agricultural, located in a city, more than one Thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax provided that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

SECTION 43. Idle Lands Exempt from Tax - Exempt from the payment of the additional levy for idle lands are those which become idle lands by reason of force majeure, civil disturbance, natural calamity, or any cause of or circumstance which physically or legally prevents the owner of property or person having legal interest therein from improving, utilizing, or cultivating the same.

SECTION 44. Listing of Idle Lands by the City Assessor. - The city assessor shall make and keep an updated record of all idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

SECTION 45. Special Levy by City Government Units - There shall be imposed a special levy on the lands comprised within the City of Ormoc specially benefited by public works projects or improvement funded by the City Government of Ormoc provided that the special levy shall not exceed sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith and provided further that the special levy shall not apply to lands exempt from basic real property tax and the remainder of the land portions of which have been donated to the city government concerned for the construction of such projects or improvements subject to the provisions of Article 332 & 334 of the Rules and Regulations Implementing the Local Government Code of 1991.

SECTION 46. Taxpayers' Remedies Against Special Levy. - Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written Notice of Assessment of the special levy, avail of the remedies provided in Section 27 herein.

SECTION 47. Accrual of Special Levy. - The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

SECTION 48. Date of Accrual of Tax. - The Real Property Tax for any year shall accrue on the first day of January and from that day it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or incumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 49. Collection of Tax. - The collection of real property tax with interest thereon and related expenses, and the enforcement of the remedies provided in this Ordinance or any applicable laws, shall be the responsibility of the City Treasurer concerned.

The City Treasurer may deputized the Barangay Treasurer to collect all taxes on Real Property located in the barangay provided that the Barangay

Treasurer is properly bonded for the purpose and provided further that the premium on the bond shall be paid by the City of Ormoc.

SECTION 50. City Assessor to Furnish City Treasurer with Assessment Roll. - The City Assessor shall prepare and submit to the City Treasurer, on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.

SECTION 51. Notice of Time for Collection of Tax. - The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional for special education fund, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place of the City Hall.

SECTION 52. Payment of Real Property Taxes in Installments. - The owner of the Real Property or the person having legal interest therein may pay the basic Real Property Tax and the additional tax for Special Education Fund due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before the thirty-first (31st) of March, the second installment, on or before the thirtieth (30th) of June, the third installment, on or before the thirtieth (30th) of September, and the last installment on or before the thirty-first (31st) of the December, except the special levy for which the payment thereof shall be governed by a Special Ordinance.

Payments of Real Property Taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

SECTION 53. Tax Discount for Advanced and Prompt Payment. - If the basic Real Property Tax and the additional tax accruing to special education fund are paid on time or in advance in accordance with the prescribed schedule of payment as provided for in this ordinance, a discount of 10% for prompt payments, and a discount of 20% for advance payments, shall be given to the taxpayer concerned.

SECTION 54. Payment Under Protest. - (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipt the words "Paid Under Protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer.

(b) The tax or a portion thereof paid under protest shall be held in trust by the City Treasurer concerned. Fifty percent (50%) of the tax paid under protest shall, however, be distributed in accordance with the provisions of this Ordinance on the distributions of proceeds.

(c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.

(d) In the event that the protest is denied or upon the lapsed of the sixty-day period prescribed in paragraph (a) hereof, the taxpayer may avail of the remedies provided in Section 27 and Section 30 of this Ordinance.

SECTION 55. Repayment of Excessive Collections. - When an assessment of basic Real Property Tax, or any other tax levied in this Ordinance, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.



The City Treasurer shall decide the claim for tax refund or credit within sixty-days (60) from the receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may avail of the remedies as provided in this Ordinance.

**SECTION 56. Notice of Delinquency in the Payment of Real Property Tax.**

- (a) When the Real Property Tax or any other tax imposed in this Ordinance becomes delinquent the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the City Hall and in a publicly accessible and conspicuous place in each barangay of the City of Ormoc. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the City.
- (b) The notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of the tax with surcharges, interests and penalties may be made in accordance with immediate succeeding section herein, unless the tax, surcharges, and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of this Ordinance, the delinquent Real Property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

**SECTION 57. Interest on Unpaid Real Property Tax.** - Failure to pay the basic Real Property Tax or Special Education Fund upon the expiration of the periods prescribed in Section 46 hereof, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid provided that in no cases shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

**SECTION 58. Remedies for the Collection of Real Property Tax.** - For the collection of the Basic Real Property Tax and any other tax levied under this ordinance the City may analyze administrative or judicial action. The administrative remedies which are summary in the nature are:

- (a) Levy on Real Property, and
- (b) sale of Real Property at Public Auction.

The Judicial Remedy is availed of in the court of appropriate jurisdiction. These remedies are cumulative, simultaneous and unconditional, that is, any all of the remedies or combination thereof may be resorted to and the use or non-use of one remedy shall not be a bar against the institution of the others. Formal demand for the payment of the delinquent taxes and penalties due is not a pre-requisite to such remedies. The notice of delinquency in Section 50 hereof shall be sufficient for the purpose.

**SECTION 59. Local Government Lien.** - The Basic Real Property Tax and any other tax levied under this Ordinance constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

**SECTION 60. Levy on Real Property** - After the expiration of the time required to pay the basic real property tax or any other tax levied under this



Ordinance, Real Property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. Levy on Real Property shall be made in the manner herein set forth:

(a) The City Treasurer, when issuing a warrant of levy shall prepare the duly authenticated certificate showing the name of the delinquent property owner or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon.

(b) The warrant shall be mailed to or served upon the delinquent Real Property owner or person having legal interest therein. In case he is out or can not be located, to the occupant or administrator of the subject property.

(c) Written notice of levy with the attached warrant shall be mailed to or served upon the City Assessor and the Registrar of Deeds of the City of Ormoc.

(d) The City Assessors and Registrar of Deeds shall annotate the levy on the Tax Declaration and the Certificate of Title, respectively.

(e) The levying officer shall submit a written report on the levy to the Sangguniang Panlungsod of Ormoc within ten (10) days after receipt of the warrant by the property owner or person having legal interest in the property.

**SECTION 61. Penalty for Failure to Issue and Execute Warrant** - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

**SECTION 62. Advertisement and Sale** - Within thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the City Hall, and in a conspicuous and publicly accessible place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the City. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of the sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the sanggunian concerned, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale and which shall contain the name of the proceedings provided that, proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The City Treasurer may advance an amount sufficient to defray the costs of collection through the remedies provided for in this ordinance, including the expenses of advertisement and sale which amount shall be taken from the appropriation intended for the purpose in the General Appropriation Ordinance.

SECTION 63. Redemption of Property Sold. - Within One (1) year from the date of sale, the owner of the Delinquent Real Property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the Certificate of Sale issued to the purchaser and the owner of the Delinquent Real Property or person having legal interest therein shall be entitled to a Certificate of Redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the Delinquent Real Property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the Certificate of Sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

SECTION 64. Final Deed to Purchaser. - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 65. Purchase of Property By the City Government Units for Want of Bidder. - In case there is no bidder for the Real Property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the Real Property Tax and the related interest and costs of the sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the City Registrar of Deeds, upon registration with his office of any such declaration of forfeiture, to transfer the title of the forfeited property to the City Government of Ormoc without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or his representative, may redeem the property by paying to the City Treasurer the full amount of the Real Property Tax and the related interest and costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City Government of Ormoc.

SECTION 66. Resale of Real Estate Taken for Taxes, Fees, or Charges. - The City Treasurer is hereby authorized to sale and dispose of the real property acquired under the preceding section at public auction, upon notice of twenty (20) days of such sale. The proceeds of the sale shall accrue to the general fund of the City Government of Ormoc.

SECTION 67. Further Distraint or Levy. - Levy may be repeated if necessary on the same property subject to tax until the full amount due, including all expenses, is collected.

SECTION 68. Collection of Real Property Tax Through the Courts. - The delinquent basic Real Property Tax or any other tax levied under this Ordinance shall constitute a lawful indebtedness of the taxpayer to the City Government. Collection of such indebtedness can be enforced thru civil action in any court.



The period of prescription within which to collect shall be suspended for the time during which:

- (a) The City Treasurer is legally prevented from collecting the tax;
- (b) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect, and
- (c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

SECTION 73. Distribution of Proceeds. - (a) The proceeds of the Basic Real Property Tax, including interest thereon, and proceeds from use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest collected by the City Treasurer shall be distributed as follows:

(1) City Share - Seventy percent (70%) shall accrue to the General Fund of the City.

(2) Barangay Share - Thirty percent (30%) shall be distributed among the component barangays of the cities where the property is located in the following manner:

(i) Fifty percent (50%) shall accrue to the barangay where the property is located.

(ii) Fifty percent (50%) shall accrue equally to all component barangays of the city.

(b) The share of each barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by DDA for this purpose.

SECTION 74. Application of Proceeds of the Additional One Percent (1%) Special Education Fund Tax. - (a) The proceeds of the additional one percent (1%) Real Property Tax accruing to Special Education Fund shall be automatically released to the Local School Boards.

(b) Said proceeds shall be allocated as determined and approved by the Local School Board concerned only for the following purposes:

- (1) operation and maintenance of public schools;
- (2) Construction and repair of school buildings, facilities and equipment;
- (3) educational research;
- (4) purchase of books and periodicals; and
- (5) sports development.

SECTION 75. Proceeds of the Tax on Idle Lands. - The collection of additional Real Property Tax on Idle Lands shall accrue to the General Fund of the City. Accordingly, the proceeds of this tax shall be treated in the income account as Revenue from Taxation.

SECTION 76. Proceeds of the Special Levy. - The proceeds of the special levy on lands benefited by public works, projects and other improvements shall accrue to the General Fund of the City which financed such public works, projects or other improvements. Accordingly, all income derived from this special levy shall be treated in the income account as Revenue from Taxation.



of competent jurisdiction, as follows:

- (a) The City Treasurer shall furnish City Legal Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00), the competent court is the City Trial Court, and where the amount due is in excess of Ten Thousand Pesos (P10,000.00), the proper court is the Regional Trial Court.
- (b) Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the Plaintiff City Government shall file the complaint in the city where the property is situated.
- (c) In both cases, that is, where the claim is either cognizable by an inferior court or by Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

SECTION 69. Action Assailing Validity of Tax Sale. - (a) No court shall entertain any action assailing the validity of any sale at public auction of Real Property or rights therein under this Ordinance until the taxpayer shall have deposited with the court the amount for which the Real Property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

(b) No court shall declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the Real Property or the person having legal interest therein have been impaired.

SECTION 70. Payment of Delinquent Taxes on Property Subject of Controversy. - In any action involving the ownership or possession of, or succession to, Real Property, the court may, motu proprio or upon representation of the City Treasurer or his deputies, award such ownership possession, or succession to any party to the action upon payment to court of the taxes with interests due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SECTION 71. Certification of City Treasurer on Delinquencies Remaining Uncollectable. - The City Treasurer or his deputies shall prepare a certified list of all Real Property Tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit said documents to the Sangguniang Panlungsod on or before December thirty-first (31st) of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided in this Ordinance.

SECTION 72. Periods Within Which To Collect Real Property Taxes. - The basic Real Property Tax and any other tax levied under this Ordinance shall be collected within five (5) years from the date they become due. No action for collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection thereof within ten (10) years from the discovery of such fraud or intent to evade payment.

SECTION 77. General Assessment Revision; Expenses Incident Thereto. -

- (a) All expenses incident to a general revision of real property assessments shall be included in the General Appropriation Ordinance.

SECTION 78. Tax on Transfer of Real Property Ownership. - (a) There is hereby imposed a tax of three-eighths (3/8) of one percent (1%) on the sale, donation, barter, or any other mode of transferring ownership or title of Real Property based on the total consideration involved in the acquisition thereof or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer, or other disposition of Real Property pursuant to RA 6657 shall be exempt from this tax.

(b) For this purpose, the City Registrar of Deeds shall before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before cancelling an old Tax Declaration and issuing a new one in place thereof. Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any Real Property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferror, executor or administrator, to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

SECTION 79. Miscellaneous Fees. - The following fees or charges shall be collected:

- (1) Ten (P10.00) pesos for each tax declaration revised which do not fall under a general revision;
- (2) One Hundred Pesos (P100.00) annotation fee of mortgaged papers from banks other than Rural Bank of all papers, regardless of the amount of loan granted in the Office of the City Assessor;
- (3) Twenty-five Pesos (P25.00) annotation fee of mortgaged papers from Rural Banks regardless of the amount in exist of Ten Thousand (P10,000.00) Pesos granted in the Office of the City Assessor;
- (4) Twenty-five Pesos (P25.00) inspection fee for every individual requesting for inspection of their Real Property/ies in the Office of the City Assessor;
- (5) Fifteen Pesos (P15.00) for every cancellation of any mortgage of Real Property/ies in the Office of the City Assessor;
- (6) Five Pesos (P5.00) for a certified Xerox copy per sheet of assessment paper of the Real Property/ies in the Office of the City Assessor;
- (7) Five Pesos (P5.00) certification fee for any paper or document issued by the Office of the City Assessor.

SECTION 80. Condonation or Reduction of Real Property Tax and Interest. -

The Sanggunian may by appropriate Ordinance condone or reduce, wholly or partially the taxes and interest thereon for the succeeding year or years in case of general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity and upon recommendation of the City Disaster Coordinating Council.

SECTION 81. Duty of Registrar of Deeds and Notaries Public to Assist the City Assessor. - It shall be the duty of the Registrar of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling,



transferring or otherwise conveying leasing or mortgaging real property received by, or acknowledged before them.

SECTION 82. Duty of Insurance Companies to Furnish Information to City Assessor. - Insurance companies are hereby required to furnish the city assessor copies of any contract or policy insurance on buildings, structures, and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SECTION 83. Fees in Court Action. - All courts actions, criminals or civil, instituted at the instance of the City Treasurer or City Assessor under the provisions of this Ordinance, shall be exempt from the payment of court and sheriff's fees as provided for in Article 371 of the Rules and Regulation Implementing the Local Government Code of 1991.

SECTION 84. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to the City. - All certificates, documents, and papers covering the sale of delinquent property to the city, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees in accordance with the provision of Article 372 of the Rules and Regulations Implementing the Local Government Code of 1991.

SECTION 85. Real Property Assessment Notices or Owner's Copies of Tax Declaration to be exempt from Postal Charges or Fees. - All real property assessment notices or owner's copies of tax declarations sent through the mails by the City Assessor shall be exempt from payment of postal charges or fees as provided for in Article 373 of the Rules and Regulations Implementing Local Government Code of 1991.

SECTION 86. Sale and Forfeiture Before Effectivity of the Code. - Tax delinquencies incurred, and sales and forfeitures of Delinquent Real Property effected, before the effectivity of the Code, shall be governed by the provisions of applicable laws then in force.

SECTION 87. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. - Any officer charged with the duty of assessing a Real Property who willfully fails to assess, or who intentionally omits from the Assessment of Tax Roll any Real Property which he knows to be taxable, or who willfully or negligently underassesses any Real Property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of Taxable Real Property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on Real Property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by this Ordinance to perform acts relating to the administration of the Real Property Tax or to assist the City Assessor or City Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

SECTION 88. Penalties for Delaying Assessment of Real Property and Assessment Appeals. - Any government official who intentionally and deliberately delays the assessment of Real Property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of



not less than (1) month nor more than six (6) months, or by a fine or not less than Five Hundred Pesos (P500.00), nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

SECTION 89. Penalties for Failure to Dispose of Delinquent Real Property at Public Auction. - The City Treasurer concerned who fails to dispose of delinquent Real Property at Public Auction in compliance with pertinent provisions of this Ordinance, and any other city government official whose acts hinder the prompt disposition of delinquent Real Property at Public Auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

SECTION 90. Separability Clause. - If any of the sections of this Ordinance is held invalid, all the other provisions not affected thereby shall remain valid.

SECTION 91. Repealing Clause. All ordinances or parts thereof, inconsistent with the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

SECTION 92. Effectivity. - This Ordinance shall take effect ten (10) days after a copy hereof shall have been posted at the City Hall and in at least two other conspicuous and publicly accessible places.

ENACTED, June 17, 1993.

RESOLVED, FURTHER, to furnish copies of this resolution-ordinance one each to Honorable Mayor Eufrocino M. Codilla, Sr., City Mayor, Ormoc City; the City Administrator, the City Legal Officer, the City Assessor, the City Treasurer and all others concerned, all in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution-ordinance.

BENJAMIN P. TUGONON  
Vice-Mayor & Presiding Officer

ATTESTED:

OSCAR LAGAN  
City Secretary

APPROVED:

EUFROCINO M. CODILLA, SR.  
City Mayor

6-23-93  
max. (Date)

/bagch'93  
/askk 1-3: proper