



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE EIGHTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON JANUARY 14, 1999



PRESENT:

Hon. Celso P. Adolfo,
Hon. Dennis Y. Capuyan,
Hon. Mariano Y. Corro,
Hon. Sotero M. Pepito,
Hon. Alfredo F. Capahi,
Hon. Eduardo P. Tan,
Hon. Claudio P. Larrazabal,
Hon. Fernando P. Parrilla,
Hon. Chiqui B. Labagala,

Vice Mayor & Presiding Officer

Kagawad
Kagawad
Kagawad
Kagawad
Kagawad

Ex-Officio Kagawad, Chapter President,
Liga ng mga Barangay ng Ormoc
Ex-Officio Kagawad,
SK Federation President



ABSENT:

Hon. Jose S. Serafica, (O.B. - Tacloban),
Hon. Nepomuceno P. Aparis I, (O.B. - Tacloban),
Hon. Benjamin B. Lladoc, (Sick Leave),
Hon. Jose C. Alfaro, Jr., (O.B. - Manila),

Kagawad, Floor Leader
Kagawad, Assistant Floor Leader
Kagawad
Kagawad

EXPLANATORY NOTE

This Sanggunian is in receipt of a letter from the City Assessor of Ormoc, Mrs. Cristeta B. Tugonon, requesting for the passage of an Ordinance up-grading the unit market values of lands in Ormoc City, in compliance with Section 26 of Ordinance No. 93-03, otherwise known as the "Real Property Taxation in Ormoc City", in relation to Section 219 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991" which mandates the Office of the City Assessor to undertake a general revision of real property every three (3) years.

Furthermore, one of the fundamental principles of real property taxation enunciated in Section 198, par.(a) of the Local Government Code of 1991, is that "Real Property shall be appraised at its current and fair market value".

In view thereof, on motion of Kagawad Mariano Y. Corro, Chairman, Committee on Ways and Means, severally seconded by Kagawad Dennis Y. Capuyan, Sotero M. Pepito, Eduardo P. Tan and Chiqui B. Labagala; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass and enact:

TAX ORDINANCE NO. 99-01

AN ORDINANCE ADOPTING THE SCHEDULE OF BASE UNIT MARKET VALUES FOR LANDS IN ORMOC CITY FOR YEAR 2000 THEREBY AMENDING FURTHER SECTION 14 OF ORDINANCE NO. 93-03, OTHERWISE KNOWN AS THE "REAL PROPERTY TAXATION IN ORMOC CITY" AND FOR OTHER PURPOSES.

BE IT ORDAINED BY THE 8th SANGGUNIANG PANLUNGSOD NG ORMOC, That:

SECTION 1. Section 14 of Ordinance No. 93-03, otherwise known as the "Real Property Taxation in Ormoc City, is hereby further amended in part, to now read as follows:

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

LOCATION -----	PROPOSED (2000 MARKET VALUE (per sq. meter) -----	SUB- CLASSIFICATION (Code/symbol) -----
<u>A. CITY PROPER</u>		
<u>AGUA DULCE STREET</u> From San Pablo Street to Junction C. Aviles & Agua Dulce Street	530.00	R-1
<u>ARRADAZA STREET</u> From C. Aviles Street to Carlos S. Tan Street	530.00	R-1
<u>C. AVILES STREET</u> From the foot of Alegria Bridge to J. Navarro Street	1,150.00	C-1
From J. Navarro Street to the foot of Bridge of Pardon	860.00	C-2
<u>BONIFACIO STREET</u> From the foot of the Pier to Osmeña Street	1,150.00	C-1
From Osmeña Street to C. Hermosilla Drive	530.00	R-1
<u>BURGOS STREET</u> From Juan Luna Street to J. Navarro Street	1,150.00	C-1
<u>CALLEJON STREET</u> From the Public Market Fence to Juan Luna Street	730.00	C-3
<u>ISMAEL CATA-AG STREET</u> From Bonifacio Street to Agua Dulce Street	530.00	R-1

EBONY STREET

From the Public Market Fence
to Bonifacio Street

1,150.00

C-1

C. HERMOSILLA STREET

From Real Street
to Bonifacio Street

530.00

R-1

From Bonifacio Street
to Carlos S. Tan Street

450.00

R-2

KANGLEON STREET

From Real Street to Bonifacio St.

530.00

R-1

IÑAKI A. LARRAZABAL BOULEVARD

From Bonifacio Street
to San Pablo Street

1,150.00

C-1

LOPEZ JAENA STREET

From Juan Luna Street
to Mabini Street

450.00

R-2

From Mabini Street
to J. Navarro Street

1,150.00

C-1

From J. Navarro Street
to Agua Dulce Street

530.00

R-1

JUAN LUNA STREET

From Ebony Street (Public Market
site) to C. Aviles Street

1,150.00

C-1

From C. Aviles Street to the Creek

530.00

R-1

From the Creek to Lopez Jaena St.

410.00

R-3

MABINI STREET

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

1,150.00

C-1

From Lopez Jaena Street to
Carlos S. Tan Street (east side only)

1,150.00

C-1

From Lopez Jaena Street to
Carlos S. Tan Street (west side only)

860.00

C-2

MACA-ASIN STREET

From J. Navarro Street
to Malacadios Street

1,150.00

C-1

MALACADIOS STREET

From C. Aviles Street to
Iñaki A. Larrazabal Boulevard

1,150.00

C-1

MOLAVE STREET

From J. Navarro Street
to Malacadios Street

1,150.00

C-1

J. NAVARRO STREET

From Iñaki A. Larrazabal Boulevard
to Lopez Jaena Street

1,150.00

C-1

From Lopez Jaena Street
to Carlos S. Tan Street

530.00

R-1

OBRERO STREET

From San Pedro Street
to San Pablo Street

860.00

C-2

OSMEÑA STREET

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

530.00

R-1

From Mabini Street
to Bonifacio Street

1,150.00

C-1

From Bonifacio Street
to Agua Dulce Street

530.00

R-1

REAL STREET

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

1,150.00

C-1

From San Nicolas Street
to the foot of Cantubo Bridge

860.00

C-2

RIZAL STREET

From Ebony Street (Public Market
site) to Carlos S. Tan Street

1,150.00

C-1

From Carlos S. Tan Street
to C. Hermosilla Drive

530.00

R-1

From C. Hermosilla Drive to
Boundary Poblacion-District 29
(Extension)

450.00

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SAN JOAQUIN STREET

From Real Street to Rizal Street

530.00

R-1

SAN PABLO STREET

From Iñaki A. Larrazabal

Boulevard to Carlos S. Tan St.

530.00

R-1

SAN PEDRO STREET

From Iñaki A. Larrazabal

to Carlos S. Tan Street

530.00

R-1

SAN NICOLAS STREET

From Real Street to Rizal Street

530.00

R-1

SAN VIDAL STREET

From Real Street to Rizal Street

530.00

R-1

SOLIDOR STREET

From Real Street to Rizal Street

530.00

R-1

CARLOS S. TAN STREET

From Mabini Street to Rizal St.

1,150.00

C-1

From Rizal Street to the foot of
Bridge (Malbasag River)

530.00

R-1

GULO STREET

) Alleyways

IPL STREET

) between

LANETE STREET

) market

MAGCONO STREET

) buildings

1,150.00

C-1

B. BARANGAYS

AIRPORT

210.00

R-6; C-6; I-6

ALEGRIA

450.00

R-2; C-2; I-2

ALTA VISTA

210.00

R-6; C-6; I-6

BAGONG

30.00

R-10; C-10; I-10

BAGONG BUHAY

210.00

R-6; C-6; I-6

BANTIGUE

300.00

R-5; C-5; I-5

BATUAN

410.00

R-3; C-3; I-3

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BAYOG	60.00	R-9; C-9; I-9
BILIBOY	30.00	R-10; C-10; I-10
BOROC	60.00	R-9; C-9; I-9
CABAON-AN	30.00	R-10; C-10; I-10
CABINGTAN	30.00	R-10; C-10; I-10
CABULIHAN	140.00	R-7; C-7; I-7
CAGBUHANGIN	140.00	R-7; C-7; I-7
CAMP DOWNES	410.00	R-3; C-3; I-3
CAN-ADIENG	450.00	R-2; C-2; I-2
CAN-UNTOG	80.00	R-8; C-8; I-8
CATMON	60.00	R-9; C-9; I-9
COGON COMBADO	450.00	R-2; C-2; I-2
Lilia Avenue (both sides) From the foot of Cantubo Bridge to Junction	860.00	C-2
CONCEPCION	140.00	R-7; C-7; I-7
CURVA	140.00	R-7; C-7; I-7
DANAO LAKE	60.00	R-9; C-9; I-9
DANHUG	140.00	R-7; C-7; I-7
DAYHAGAN	140.00	R-7; C-7; I-7
DISTRICT 29	410.00	R-3; C-3; I-3
DOLORES	140.00	R-7; C-7; I-7
DOMONAR	60.00	R-9; C-9; I-9

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DON FELIPE LARRAZABAL	450.00	R-2; C-2; I-2
DON POTENCIANO LARRAZABAL	80.00	R-8; C-8; I-8
DONGHOL	140.00	R-7; C-7; I-7
DOÑA FELIZA Z. MEJIA	450.00	R-2; C-2; I-2
ESPERANZA	30.00	R-10; C-10; I-10
GA-AS	30.00	R-10; C-10; I-10
GREEN VALLEY	30.00	R-10; C-10; I-10
GUINTIGUI-AN	80.00	R-8; C-8; I-8
HIBUNAON	60.00	R-9; C-9; I-9
HUGPA	30.00	R-10; C-10; I-10
IPIL	410.00	R-3; C-3; I-3
JUATON	140.00	R-7; C-7; I-7
KADACHAN	80.00	R-8; C-8; I-8
LABRADOR	60.00	R-9; C-9; I-9
LAO	80.00	R-8; C-8; I-8
LEONDONI	30.00	R-10; C-10; I-10
LIBERTAD	210.00	R-6; C-6; I-6
LIBERTY	30.00	R-10; C-10; I-10
LICUMA	140.00	R-7; C-7; I-7
LILO-AN	140.00	R-7; C-7; I-7
LINAO	360.00	R-4; C-4; I-4
LUNA	140.00	R-7; C-7; I-7
MABATO	60.00	R-9; C-9; I-9
MABINI	80.00	R-8; C-8; I-8

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MACABUG	140.00	R-7; C-7; I-7
MAGASWE	30.00	R-10; C-10; I-10
MAHAYAG	30.00	R-10; C-10; I-10
MAHAYAHAY	30.00	R-10; C-10; I-10
MANLILINAO	60.00	R-9; C-9; I-9
MARGEN	140.00	R-7; C-7; I-7
MAS-IN	60.00	R-9; C-9; I-9
MATICA-A	80.00	R-8; C-8; I-8
MILAGRO	140.00	R-7; C-7; I-7
MONTERICO	30.00	R-10; C-10; I-10
NASUNOGAN	60.00	R-9; C-9; I-9
NAUNGAN	300.00	R-5; C-5; I-5
NUEVA SOCIEDAD	30.00	R-10; C-10; I-10
NUEVA VISTA	30.00	R-10; C-10; I-10
PATAG	60.00	R-9; C-9; I-9
PUNTA	450.00	R-2; C-2; I-2
QUEZON JR.	30.00	R-10; C-10; I-10
R.M. TAN	60.00	R-9; C-9; I-9
SABANG BAO	80.00	R-8; C-8; I-8
SALVACION	140.00	R-7; C-7; I-7
SAN ANTONIO	140.00	R-7; C-7; I-7
SAN ISIDRO	360.00	R-4; C-4; I-4
SAN JOSE	140.00	R-7; C-7; I-7
SAN JUAN	80.00	R-8; C-8; I-8

SAN PABLO	410.00	R-3; C-3; I-3
SAN VICENTE	60.00	R-9; C-9; I-9
SANTO NIÑO	80.00	R-8; C-8; I-8
SUMANGGA	80.00	R-8; C-8; I-8
TAMBULILID	140.00	R-7; C-7; I-7
TONGONAN	30.00	R-10; C-10; I-10
VALENCIA	210.00	R-6; C-6; I-6

C. SUBDIVISION

MODEL "A"

P 630.00

SD "A"

Criteria:

- (1) Basic services and utilities such as electric power supply, water supply, drainage and sewage disposal systems are available.
- (2) Availability of cemented/asphalted road readily accessible to public transportation lines.
- (3) Community facilities and amenities are provided for, such as school, health center, supermarket, chapel, etc.
- (4) Privacy, order and safety of residents are not jeopardized nor threatened by the presence of tall buildings and any other hazard or risk, discomfort or nuisance.
- (5) Landscaped park, playground and other recreation areas are provided for.

MODEL "B"

P 450.00

SD "B"

Criteria:

- (1) Electric power supply, water supply, drainage and sewage disposal system are available.
- (2) Availability of cemented/asphalted road.
- (3) Privacy, order and safety of residents are not jeopardized nor threatened by the presence of tall buildings and any other hazard or risk, discomfort or nuisance.

MODEL "C"

410.00

SD "C"

Subdivision lots which do not fall under Model "A" and Model "B" Subdivisions are considered Model "C" Subdivision.

D. BEACH

1. COMMERCIAL

1 st Class	410.00	1
2 nd Class	400.00	2

2. NON-COMMERCIAL

1 st Class	210.00	1
2 nd Class	150.00	2

E. CORNER INFLUENCE

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

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

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

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 PORTIONEXEMPT

NOTE: Under column "Sub-classification" the following symbols are used to identify the class of property:

R-1 to R-10	=	For 1 st Class to 10 th Class Residential
C-1 to C-10	=	For 1 st Class to 10 th Class Commercial
I-1 to I-10	=	For 1 st Class to 10 th Class Industrial
SD "A"	=	For Model "A" Subdivision
SD "B"	=	For Model "B" Subdivision
SD "C"	=	For Model "C" Subdivision

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II. AGRICULTURAL LAND: (Per Hectare) (25% Increase)

LAND CLASSIFICATION	CLASS AND BASE UNIT MARKET VALUE	
	1	2
Sugar Land	P 25,000.00	P 18,500.00
Rice Land (Irrigated)	25,000.00	20,000.00
Rice Land (Unirrigated)	21,300.00	15,600.00
Coconut Land	18,800.00	10,400.00
Corn Land	18,800.00	15,000.00
Pineapple Land	22,500.00	20,000.00
Nipa Land	13,800.00	12,500.00
Fishpond	20,000.00	18,800.00
Peanut Land	14,400.00	13,800.00
Abaca Land	10,000.00	7,500.00
Ipil-ipil Land	8,800.00	7,500.00
Pasture Land	6,900.00	5,000.00
Cacao/Coffee Land	12,500.00	7,500.00
Rootcrop Land	12,500.00	11,300.00
Forest/Timber Land	5,300.00	3,500.00

III. AGRICULTURAL IMPROVEMENTS

PERENNIAL TREES (fruit-bearing) (per tree)

BASE UNIT MARKET VALUE

Atis	P 10.00
Avocado	50.00
Banana	20.00
Batuan	10.00
Breadfruit (colo)	20.00
Cacao	60.00
Cahil	50.00
Caimito	100.00
Calamansi	50.00
Camansi	50.00
Chico	50.00
Coco	70.00
Coffee	30.00
Duhat	30.00
Durian	50.00
Jackfruit	50.00
Lanzones	100.00
Macopa	50.00
Mango	100.00
Marang	50.00
Rambutan	100.00
Santol	80.00
Tamarind	50.00
Tambis	50.00

50.00

OTHER CLASSIFICATION:

Bamboo Grove

50.00

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 nut or more annually 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 - Land capable of producing 12,000 fish or more annually per hectare.

2nd class - Land 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 plain terrain.

2nd class - Pasture land on 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 than 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.

PROPOSED (2000)
MARKET VALUE

16. SANDY/STONEY LAND (for filling materials) (per hectare)

19,500.00

17. ORCHARD LAND (per hectare)

12,500.00

18. GEMILINA LAND (per hectare)

10,000.00

19. IRRIGATION CANAL (per hectare) (rate of 2nd class Rice Land, irrigated)

20,000.00

20. LAND, terrain of which is steep or semi-steep hill and cannot be cultivated with the use of working animal or mechanical implements (per hectare)

1,500.00

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21. METALLIC MINERAL LAND: (Per hectare)

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

22. 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 |

23. ERODED LAND

EXEMPT

SECTION 2. All pertinent provisions on REAL PROPERTY TAXATION found in Book II, Title Two of Republic Act 7160, otherwise known as the Local Government Code of 1991, not covered by Tax Ordinance No. 93-03, as amended, are hereby adopted and incorporated as forming part thereof.

SECTION 3. SEPARABILITY CLAUSE. In case any provision of this Ordinance shall be held or decided as invalid or unconstitutional, the validity of the other provisions thereof shall not be affected thereby.

SECTION 4. REPEALING CLAUSE - Any Ordinance, rules and regulations or parts thereof, inconsistent with the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

SECTION 5. EFFECTIVITY - This Ordinance shall take effect on January 1, 2000, after it shall have been published and posted in accordance with law.

ENACTED, January 14, 1999.

RESOLVED, FURTHER, to furnish copies of this Ordinance, one each to - The Honorable City Mayor Eufrocino M. Codilla, Sr., the City Administrator, the City Legal Officer, the City Treasurer, the City Assessor, the City Auditor, the City Engineer, and other offices concerned, all in Ormoc City.

CARRIED UNANIMOUSLY.

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I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance.


OSCAR LASAM
Secretary to the
Sangguniang Paulungsod

ATTESTED:


CELSO P. ADOLFO
Vice Mayor & Presiding Officer

APPROVED:


EUFROCINO M. CODILLA, SR.
City Mayor

Jan. 22, 1999
(Date)