

REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGS
LUNGSOD NG ORMOC

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SEVENTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON FEBRUARY 19, 1998

PRESENT:

Hon. Benjamin F. Tugonon,
Hon. Celso P. Adolfo,
Hon. Claudio P. Larrazabal,
Hon. Benjamin B. Lladoc,
Hon. Sotero M. Pepito,
Hon. Alfredo F. Capahi,
Hon. Manuel T. Fiel,
Hon. Jose C. Alfaro, Jr.,
Hon. Gregorio A. Yrastorza, Jr.,
Hon. Mariano Y. Corro,
Hon. Fernando P. Parrilla,
Hon. Chiqui B. Labagala,
Hon. Deborah Robin B. Conejos,

Vice Mayor & Presiding Officer
Majority Floor Leader, Kagawad
Asst. Majority Floor Leader, Kagawad
Kagawad
Kagawad
Kagawad
Kagawad
Kagawad
Kagawad
Minority Floor Leader, Kagawad
Chapter Pres., Liga ng mga Barangay ng
Ormoc, Ex-Officio, Kagawad
SK Federation President, Ex-Officio,
Kagawad
(Appointed in lieu of Hon. Jose B.
Conejos who resigned), Kagawad

ABSENT:

(NONE)

PREFATORY STATEMENT

The present basis in the imposition of realty taxes on buildings and other structures is Tax Ordinance No. 93-03, which was enacted on June 17, 1993. Aforecited Tax Ordinance likewise mandates (Section 26 thereof) that a general revision of real property assessment shall be undertaken every three years so as to comply with one of the fundamental principles of realty taxation that real property shall be appraised at its CURRENT AND FAIR MARKET VALUE. Hence, the enactment of this amendatory ordinance on Real Property Taxation, specifically on BUILDINGS AND OTHER STRUCTURE is imperative;

WHEREFORE, on motion of Kagawad Benjamin B. Lladoc, Chairman, Committee on Ways and Means, and Kagawad Mariano Y. Corro, Chairman, Committee on Laws & Ordinances jointly seconded by mga Kagawad Alfredo F. Capahi and Gregorio A. Yrastorza, Jr.; be it

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

TAX ORDINANCE NO. 98-01

AN ORDINANCE REVISING THE SCHEDULE ON FAIR AND CURRENT MARKET VALUES OF BUILDINGS AND OTHER STRUCTURES THEREBY AMENDING THE PERTINENT PROVISIONS OF TAX ORDINANCE NO. 93-03, AS AMENDED OTHERWISE KNOWN AS "THE REAL PROPERTY TAXATION IN ORMOC CITY".

BE IT ORDAINED by the 7TH SANGGUNIANG PANLUNGSOD ng ORMOC in REGULAR SESSION assembled, That:

SECTION 1. Sections 17, 18, 19 & 53 of Tax Ordinance No. 93-03, as amended, are hereby amended further to read as shown below to wit:

"Section 17. SCHEDULE OF FAIR AND CURRENT MARKET VALUES ON BUILDINGS AND OTHER STRUCTURES.

B. SCHEDULE FOR PAVEMENTS, FLOORS AND SLABS**1. Commercial and Residential Buildings**

Plain 4" thick concrete slab	P 850.00 per sq. m.
4" concrete with plain color	950.00 per sq. m.
1" x 8" cement tile floor	1,110.00 per sq. m.

2. Light Industry Building: (Service and Gasoline Station, Factories, etc.)

3" ready mix pavement (bituminous asphalt)	P1,110.00 per sq. m.
4" slab with 1/2 round W.I. bars for temporary reinforcement	1,230.00 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.	P1,320.00 per sq. m.
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C. SCHEDULE OF VALUES FOR FENCES**1. Concrete Hollow Blocks - 2 meters high:**

a) With plaster finished	P 380.00 per linear meter
b) Without plaster finished	200.00 per linear meter

2. Adobe stone:

a) With plaster finished on both sides	P 320.00 per linear meter
b) Without plaster finished	140.00 per linear meter

3. Apitong with apitong post set on concrete foundation	P 200.00 per linear meter
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4. Yakal with yakal posts set on concrete foundation	P 200.00 per linear meter
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5. Wrought iron grills, barbed wires, cyclone wires	P 420.00 per linear meter
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6. Chicken or hog wire on timber frame	P 290.00 per linear meter
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7. Round bars	P 570.00 per linear meter
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8. Gates - 2 meters high:

a) Plain with round bars	P2,370.00 per linear meter
b) Round bars	3,320.00 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.

APPRAISAL OF BUILDINGS AND OTHER IMPROVEMENTS

SECTION 19. Classification of Buildings - Buildings shall generally be classified in accordance with the structural designs for which they are intended regardless of their actual use, such as residential, commercial, industrial or farm house. The classification system shall embrace only such structures as are commonly found in the city.

Under the design use classification, buildings may be grouped into the following:

A. Residential Buildings

- (a) One-family Dwelling
- (b) Two-family Dwelling
- (c) Multi-family Dwelling or Apartment
- (d) Townhouse
- (e) Condominium

B. Commercial Building

- | | |
|-------------|---------------------|
| (a) Store | (e) Hotel |
| (b) Office | (f) Motel |
| (c) Bank | (g) Service Station |
| (d) Theater | (h) Public Garage |

C. Industrial Building

- (a) Factory
(b) Sawmill
(c) Warehouse, etc.

D. Farm House

- | | |
|-------------|-----------------------|
| (a) Barn | (d) Hog House |
| (b) Poultry | (e) Green House, etc. |
| (c) Stable | |

KINDS OF BUILDINGS

- | | | |
|----------------------------|---|---|
| 1. One-Family Dwelling | - | a detached building for or occupied exclusively by one family. |
| 2. Two-Family Dwelling | - | a detached building designed for or occupied exclusively by two (2) families living independently of each other in their respective dwelling unit. |
| 3. Multi-Family 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 a single housekeeping unit. |
| 4. Accessory of Row Houses | - | a house of not more than two (2) stories, composed of a row of a dwelling units entirely separated from one another partly by a wall and with an independent entrance for each dwelling unit. |
| 5. Apartment House | - | a building or portion thereof which is designed, built, rented, leased, let or hired out to be occupied, as the home or residence of three or more families living independently of each other and doing their own cooking in the building, and shall include flats and apartments. |
| 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 with more than a sleeping rooms, usually occupied singly, where transients are provided with temporary lodging, with or without meals, and no cooking in any individual suites. |
| 7. Boarding House | - | a house containing five or more but not more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid by month or week, in accordance with previous arrangement. |
| 8. Dormitory | - | a building where many persons are provided with board and lodging facilities in common hall for a compensation. |

9. Lodging House - a building containing not more than 15 sleeping rooms where lodging is provided for a fixed compensation.
10. Accessory Building - a building subordinate to a main building on the same lot and used for purposes customarily incidental to those of the main building, such as servant's quarter, garage, pump house, laundry house, etc.
11. Office Building - a building mainly for office.
12. Theatre - a building specially designed for the presentation of plays, operas, motion pictures, etc.
13. Warehouse, Bodega or Cold Storage - a building mainly used for stocking, deposit and storage
14. Supermarket Shopping Center - a building used as a market (large) or storage, especially a food store operated in part on a self-serve, cash-carry basis.
15. Factory Building - a building utilized for manufacturing goods or finished products, manufacturing plant.
16. Recreation Building - a building used for recreational purposes like a bowling or billiard halls, night club, clubhouse, etc.
17. Sawmill and Lumber Shed - a building used in the manufacturing of lumber and for storage or stocking.
18. Gasoline Service Station - a retail station, servicing automobiles and other motor vehicles with gasoline and oil only.
19. Townhouse - a building used as residential or commercial purposes usually interconnecting each other.
20. Commercial Condominium - a building used either as residential or commercial, the units of which are individually owned with right to sell
21. Residential Condominium - a building used as residential the units of which are individually owned with the right to sell.

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, provided however that there is no tax delinquency due on the same property.

"PROMPT PAYMENT means full payment of the tax due on or before the due date;

ADVANCE PAYMENT means full payment of the tax due for the whole year paid before the beginning of the year for which payment is applicable."

SECTION 2. Separability Clause - In case any provision of this Ordinance shall be held or decided invalid or unconstitutional, the validity of the other provisions thereof shall not be affected thereby.

SECTION 3. 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 4. Effectivity - This Ordinance shall take effect on January 1, 1999 after it shall have been published and posted in accordance with law.

ENACTED, February 19, 1998.

RESOLVED, FURTHER, to furnish copies of this Ordinance one each to His Honor, the City Mayor of Ormoc; the City Administrator, the City Legal Officer, the City Assessor, the City Treasurer, the City Engineer and others concerned, -all in Ormoc City;

CARRIED UNANIMOUSLY.

I hereby certify to the correctness of the foregoing tax ordinance.

OSCAR M. ZASAM
Secretary to the
Sangguniang Panlungsod

ATTESTED:

BENJAMIN TUGONON
Vice-Mayor & Presiding Officer

APPROVED:

EUFROCINO M. CODILLA, SR.
City Mayor

Feb. 27, 1998

(Date)

SEC. 17

**SCHEDULE OF FAIR AND CURRENT MARKET VALUE FOR 1997
BUILDINGS AND OTHER STRUCTURES
(PER SQ. METER FLOOR AREA)**

TYPE OF BUILDING	(1) ONE-FAMILY DWELLING	(2) DUPLEX DWELLING (2a) Multi-Dwelling (2b) Rowhouse	(3) APARTMENT (2 storey) (4) Boarding House	(5) DORMITORY (6) Lodging House (7) Multi-Storey Apt.	(8) Pension House (9) Motel (10) Inn (11) Townhouse	(12) Accessory a) Garage b) Servant Qtr. c) Laundry House d) Guard House	(13) School Bldg. (13a) Orphanage (13b) Parsonage	(14) Hotel (15) Condominium	(16) Office Bldg. (17) Bank (18) Hospital (19) Commercial Bldg. a) Hardware b) Store
I - A	P4650 - 5040	P4790 - 5180	P4620-5010	P4620 - 5010	P4620 - 5010	P3320 - 3540	P5010 - 5250	P5490 - 5730	P5490 - 5730
I - B	3780 - 4020	4550 - 4730	3990 - 4230	3990-4230	3990 - 4230	2840 - 3080	4550 - 4790	5010-5250	5010-5250
II - A	3320 - 3540	4070 - 4310	3530 - 3750	3530 - 3750	3530 - 3750	2370 - 2600	4070 - 4310	4550 - 4790	4550 - 4790
11 - B	2660 - 2840	3360 - 3600	2810 - 3050	2810 - 3050	2810 - 3050	1650 - 1890	3360 - 3600	3600 - 3840	3600 - 3840
11 - C	2490 - 2600	3230 - 3330	2580 - 2690	2580 - 2690	2580 - 2690	1430 - 1550	3120 - 3230	3330 - 3470	3330 - 3470
III - A	1650 - 1890	2420 - 2760	1860 - 2100	1860 - 2100	1860 - 2100	1080 - 1190	2420 - 2660	2900 - 3110	2900 - 3110
111 - B	1190 - 1430	2060 - 2280	1640 - 1740	1640 - 1740	1640 - 1740	840 - 900	2180 - 2280	2660 - 2760	2660 - 2760
III - C	950 - 1080	1820 - 1950	1470 - 1500	1470 - 1500	1470 - 1500	600 - 840	1950 - 2060	2420 - 2520	2420 - 2520
III - D	710 - 840	1580 - 1790	1160 - 1260	1160 - 1260	1160 - 1260	380 - 480	1770 - 1820	2180 - 2280	2180 - 2280

**SCHEDULE OF FAIR AND CURRENT MARKET VALUE FOR 1997
BUILDING AND OTHER STRUCTURES PER SQ. METER FLOOR AREA**

TYPE OF BUILDING	(20) THEATRE (21) COLISEUM (22) GYMNASIUM (23) CHURCH	(24) WAREHOUSE (25) FACTORY (26) MILL (27) INDUSTRIAL BUILDING (28) STORAGE	(29) RESTAURANT a) Burger Joint b) Cafeteria c) Music Bar d) Snack House e) Canteen f) Bakery	(30) SHOPPING CENTER/MALL (31) SUPERMARKET	(32) RECREATION BLDG. a) Bowling Joint b) Clubhouse c) PRT Gym	(33) GASOLINE STATION	(34) BATH HOUSE a) Sauna b) Massage Parlor	(35) SWIMMING POOL
I - A	P5490 - 5730	P4970 - 9450	P3750 - 4280	P3750 - 4260	P3780 - 4020	P5360 - 5670	P2600 - 2840	P2600 - 2840
I - B	5010 - 5250	4490 - 4730	3540 - 3700	3540 - 3700	3320 - 3540	4730 - 5040	2370 - 2580	2370 - 2580
II - A	4550 - 4800	4260 - 4470	3080 - 3320	3080 - 3320	2840 - 3080	4100 - 4410	2130 - 2340	2130 - 2340
II - B	3720 - 3840	4020 - 4200	2370 - 2600	2370 - 2600	1890 - 2130	3150 - 3470	1860 - 2100	1860 - 2100
II - C	3230 - 3470	3780 - 3990	2130 - 2270	2130 - 2270	1650 - 1790	2840 - 3000	1400 - 1640	1440 - 1640
III - A	2900 - 3110	3440 - 3530	1430 - 1650	1430 - 1650	1190 - 1400	1890 - 2210		
III - B	2700 - 2760	3320 - 3420	1190 - 1230	1190 - 1230	950 - 1080	1580 - 1740		
III - C	2420 - 2520	3210 - 3290	950 - 1080	950 - 1080	710 - 840	1260 - 1430		
III - D	2180 - 2280		870 - 920	870 - 920	480 - 600	1160 - 1220		

SECTION 18. Building and other improvements shall be classified according to their used and construction characteristics and unit values established for each class and sub-class, as follows:

Buildings and other improvements shall be classified according to their use and construction characteristics and unit values established for each class and sub-class.
Buildings shall be classified according to its structural characteristics, as follows:

A. BUILDING BASE SPECIFICATION

FOR: One-family dwelling, Duplex & Multi-Dwelling, Apartment, Dormitory, Boarding & Lodging House, Townhouse, Accessory & School Building

BLDG. COMP.	TYPE I - A	TYPE I - B	TYPE II - A	TYPE II - B	TYPE II - C	TYPE III - A	TYPE III - B	TYPE III - C
FOUNDATION	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	concrete footing	concrete footing	concrete footing
COLUMN/POST	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	2nd group wood	3rd group wood	3rd group wood
FLOORING	concrete on 1st floor the rest RC	concrete on 1st floor the rest RC	concrete on 1st floor the rest RC	concrete on 1st floor the rest RC	concrete on 1st floor the rest RC	plain cement on ground rest T & G wood	plain cement on ground rest T & G wood	plain cement on ground rest plywood
WALL	reinforced concrete blocks	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	4" thk. CHB w/ V-cut or stone - cut slidings	4" thk. CHB w/ V-cut or stone - cut slidings	wooden with coco studs
PARTITION	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	plywood	plywood with coco studs	plywood with coco studs
BEAM/GIRDER	precast RC beams	precast RC beams	reinforced conc. (RC) with wooden girder	reinforced conc. (RC) with wooden girder	reinforced conc. (RC) with wooden girder	2nd group wood	3rd group wood	3rd group wood
ROOF FRAMING	precast RC beams	precast RC beams	structural steel or wooden equivalent	2nd group wood	2nd group wood	2nd group wood	3rd group wood	coco lumber
ROOFING	reinforced conc. (RC) or tegula roof tiles	reinforced conc. (RC) or tegula roof tiles	ordinary color roof	gauge 26 GI sheets	gauge 26 GI sheets	gauge 26 GI sheets	gauge 31 GI sheets	gauge 31 GI sheets
CEILING	special kind	special kind	acoustic board or equivalent	plywood or gypsum board	plywood or gypsum board	plywood	plywood with coco joist	plywood with coco joist
DOORS	panel type narra or glass with alum. frame	panel type narra or glass with alum. frame	panel type narra or tangule	panel type narra or tangule	panel type tangule and plywood	panel type tangule and plywood	plywood	plywood
WINDOWS	glass with alum. frame or French window	glass with alum. frame or French window	tinted glass jalousie or French window	glass jalousie with aluminum frame	glass jalousie with aluminum frame	glass jalousie with aluminum frame	wooden jalousie	wooden jalousie
TOILET & BATH	high cost with bath tub	high cost with bath tub	good cost	average cost	average cost	fair cost	fair cost	low cost

BUILDING BASE SPECIFICATION

For: Hotel, Condominium, Office, Bank, Hospital, Pension House, Inn, Motel, Comm'l. Complex, Shopping Mall, Supermarket, Gas Station & Bathhouse

BLDG. COMP.	TYPE I - A	TYPE I - B	TYPE II - A	TYPE II - B	TYPE II - C	TYPE III - A
FOUNDATION	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	concrete footing
COLUMN/POST	structural steel reinforced conc.	structural steel reinforced conc.	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC) or wooden equivalent	2nd group wood
FLOORING	RC on ground floor the rest condeck	RC on ground floor the rest condeck	RC on all floors	plain cement on ground rest 2nd group wood	plain cement on ground rest 2nd group wood	plain cement on ground rest 3rd group wood
WALL	reinforced conc. (RC)	conc. hollow blk. (CHB)	conc. hollow blk. (CHB)	conc. hollow blk. (CHB)	conc. hollow blk. (CHB) w/ V-cut or stone - cut	conc. hollow blk. (CHB) w/ V-cut or stone - cut
PARTITION	conc. hollow block (CHB) or 1st group wood	conc. hollow blk. (CHB) or 1st group wood	conc. hollow blk. (CHB) or 2nd group wood	conc. hollow blk. (CHB) rest plywood or V-cut	conc. hollow blk. (CHB) rest plywood or V-cut	plywood or V-cut
BEAM/GIRDER	structural steel reinforced conc.	structural steel reinforced conc.	precast RC beam	reinforced conc. (RC)	reinforced conc. (RC) or wooden equivalent	2nd group wood
ROOF FRAMING	structural steel or conc. roofing beam	structural steel or conc. roofing beam	structural steel	1st group wood	2nd group wood	2nd group wood
ROOFING	reinforced conc. (RC) or equivalent	reinforced conc. (RC) or equivalent	coloroof	ordinary coloroof or gauge 26 GI sheets	gauge 26 GI sheets	gauge 26 GI sheets
CEILING	special kind	special kind	acoustic or luminous	plywood or gypsum brd.	plywood or gypsum brd.	plywood or gypsum brd.
DOORS	panel type narra or glass w/ alum. frame	panel type narra or glass w/ alum. frame	panel 2nd group wood or plywood	panel 2nd group wood or plywood	panel 2nd group wood or plywood	panel 2nd group wood or plywood
WINDOWS	glass w/ alum. frame or steel casement	glass w/ alum. frame or steel casement	glass w/ alum. frame or french window	glass jal. w/ alum. frame or French window	glass jal. w/ alum. frame or French window	glass jal. w/ wooden frame
TOILET & BATH	high cost w/ bath tub	high cost w/ bath tub	good cost w/bath tub	average cost	average cost	fair cost

BUILDING BASE SPECIFICATION**For: Warehouse, Factory, Mill, Industrial Building, Coliseum, Gymnasium & Storage**

BLDG. COMP.	TYPE I - A	TYPE I - B	TYPE II - A	TYPE II - B	TYPE II - C	TYPE III - A	TYPE III - B
FOUNDATION	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	concrete footing	concrete footing
COLUMN/POST	structural steel reinforced conc.	structural steel reinforced conc.	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC)	2nd group wood	3rd group wood
FLOORING	concrete w/ temp. bars	concrete w/ temp. bars	concrete w/ temp. bars.	concrete w/ temp. bars	concrete w/ temp. bars	plain concrete & wood on upper flrs.	plain concrete & wood on upper flrs.
WALL	reinforced concrete block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	CHB 4" thk. V-cut or stone - cut sidings	CHB 4" thk. V-cut or stone - cut sidings	flatten drum sheet or cyclone wire
PARTITION	concrete hollow blocks (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	plywood	plywood with coco studs	plywood with coco studs
BEAM/GIRDER	structural steel reinforced conc.	precast RC beam	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc. (RC) mixed with wood	2nd group wood	3rd group wood
ROOF FRAMING	structural steel reinforced conc.	precast RC beam	structural steel	1st group wood	1st group wood	2nd group wood	3rd group wood
ROOFING	reinforced conc. (RC) or equivalent	reinforced conc. (RC) or equivalent	gauge 26 GI sheets	gauge 26 GI sheets	gauge 26 GI sheets	gauge 26 GI sheets	gauge 26 GI sheets
CEILING	plywood	plywood	plywood	none	none	none	none
DOORS	steel doors or glass w/ aluminum frame	steel door or glass w/ aluminum frame	steel door or glass w/ aluminum frame	steel door and wooden panel	all wooden panel	all wooden panel	all wooden panel
WINDOWS	glass w/ alum. frame or steel casement	glass w/ alum. frame or steel casement	glass jalousie with aluminum frame	glass jalousie with aluminum frame	glass jalousie with aluminum frame	wooden jalousie with aluminum frame	wooden jalousie with wooden frame
TOILET & BATH	high cost	high cost	good cost	average cost	average cost	fair cost	fair cost