

soever, discontinue or be required to discontinue for valid reasons his business before the expiration of his lease, such stall/rentable space shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

SECTION 12. Partnership with Stallholder. Partnership duly registered with Security Exchange Commission (SEC) is qualified to apply for a stall or rentable space. In case of dissolution of the partnership before the expiration of lease contract, the surviving innocent partner shall be given the option to continue in the occupancy thereof for the unexpired term of the contract. Thereafter, he shall be considered as a new applicant.

SECTION 13. Death of Lessee. Upon the death of the lawful stallholder/lessee of a stall/rentable space in the public market, the said stall/rentable space formerly leased to the deceased shall automatically be considered vacant. Provided, however, that if the deceased has spouse or children, they shall be allowed to continue occupying the same until the expiration of lease; thereafter, they shall be considered as a preferred new applicant.

SECTION 14. Duties and Powers of the City Administrator. The City Administrator shall exercise direct and immediate supervision in the operation and management of the Public Market, subject to policies promulgated by the EEC.

SECTION 15. Duties and Functions of the Market Administrator. Responsible in the day to day operation/management of the Public Market under the direction and control of the City Administrator.

SECTION 16. Appeals in Adjudication of Stalls. Any person who is not satisfied with the adjudication made by the City Administrator, he/she may file an appeal therefrom to the EEC whose decision shall be final.

SECTION 17. Sanitary Maintenance. The sanitary maintenance shall conform to the sanitary orders, rules and regulations promulgated by the City Health Officer.

SECTION 18. Cleaning of Stalls. The cleaning and sanitation of the Public Market shall be under the direction and supervision of the Market Administrator.

SECTION 19. Cleanliness & Sanitation. Stallholders shall maintain the cleanliness and sanitation of their respective stalls and its surroundings.

SECTION 20. Garbage Receptacle. Stallholders shall provide in their stalls a garbage receptacle which shall be uniform in all stalls in accordance with the specification of the City Administrator.

SECTION 21. Renovation of Stall. No renovation/improvement of stall/office space shall be made by the occupant thereof without prior written approval of the City Administrator upon the recommendation from the City Engineer's Office.

SECTION 22. Electric & Water Consumption. Electric and water consumption shall be solely the account of stallholders/lessee of rentable space.

SECTION 23. Installation of air-conditioning, telephone, lights and other facilities is at the expense of the stallholder/occupants subject to the written approval of the City Engineers Office.

SECTION 24. Assignment of sections. The public market shall be conveniently divided by the City Administrator into sections according to the kinds of merchandise, articles, items sold.

SECTION 25. Signboards. Business signboard shall provide every stallholder which is identical size and flush against the stall/rentable space façade stating the business name and name of occupant.

SECTION 26. Manner of Displaying Merchandise. All merchandise/goods shall be arranged in such a manner that no portion of alleys/passages shall be obstructed, impeded or block by such merchandise.

SECTION 27. In addition to the prohibitions stated elsewhere in this ordinance, it shall be considered unlawful and punishable for stallholders/lessee or any person to do or perform any of the following prohibited acts:

- A. To do any cooking inside the market premises.
- B. To use stalls/offices as dwelling.
- C. To peddle in and around the market building premises.

APPROVED:

EUFROCINO M. CODILLA, SR.  
City Mayor

January 22, 1999

(Date)

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. Capahil,  
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

Kagawad

Ex-Officio Kagawad, Chapter President,

Liga ng mga Barangay ng Ormoc

Ex-Officio Kagawad,

SK Federation President

ABSENT:

Hon. Jose S. Serafica,  
Hon. Nepomuceno P. Aparis I.  
Hon. Benjamin B. Lladoc,  
Hon. Jose C. Alfaro, Jr.,

(O.B. - Tacloban),

(O.B. - Tacloban),

(Sick Leave),

(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 8<sup>th</sup> 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:

see ORDINANCE p5



**ORDINANCE from p4****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)
<b>A. CITY PROPER</b>		
<b>AGUA DULCE STREET</b>		
From San Pablo Street to Junction C. Aviles & Agua Dulce Street	530.00	R - 1
<b>ARRADAZA STREET</b>		
From C. Aviles Street to Carlos S. Tan Street	530.00	R - 1
<b>B. AVILES STREET</b>		
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
<b>BONIFACIO STREET</b>		
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
<b>BURGOS STREET</b>		
From Juan Luna Street to J. Navarro Street	1,150.00	C - 1
<b>CALLEJON STREET</b>		
From the Public Market Fence to Juan Luna Street	730.00	C - 3
<b>ISMAEL CATA-AG STREET</b>		
From Bonifacio Street to Agua Dulce Street	530.00	R - 1
<b>EBONY STREET</b>		
From the Public Market Fence to Bonifacio Street	1,150.00	C - 1
<b>C. HERMOSILLA STREET</b>		
From Real Street to Bonifacio Street	530.00	R - 1
From Bonifacio Street to Carlos S. Tan Street	450.00	R - 2
<b>KANGLEON STREET</b>		
From Real Street to Bonifacio St.	530.00	R - 1
<b>IÑAKI A. LARRAZABAL BOULEVARD</b>		
From Bonifacio Street to San Pablo Street	1,150.00	C - 1
<b>LOPEZ JAENA STREET</b>		
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
<b>JUAN LUNA STREET</b>		
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
<b>MABINI STREET</b>		
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
<b>MACA-ASIN STREET</b>		
From J. Navarro Street to Malacadios Street	1,150.00	C - 1
<b>MALACADIOS STREET</b>		
From C. Aviles Street to Iñaki A. Larrazabal Boulevard	1,150.00	C - 1

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
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
KADAOHAN	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
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	160.00	R-4; C-4; I-4



<u>MALACADIOS STREET</u>	From C. Aviles Street to Iñaki A. Larrazabal Boulevard	1,150.00	C - 1
<u>MOLAVE STREET</u>	From J. Navarro Street to Malacadios Street	1,150.00	C - 1
<u>J. NAVARRO STREET</u>	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
<u>OBRERO STREET</u>	From San Pedro Street to San Pablo Street	860.00	C - 2
<u>OSMEÑA STREET</u>	From Mabini Street to the foot to 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
<u>REAL STREET</u>	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
<u>RIZAL STREET</u>	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	R - 2
<u>SAN JOAQUIN STREET</u>	From Real Street to Rizal Street	530.00	R - 1
<u>SAN PABLO STREET</u>	From Iñaki A. Larrazabal Boulevard to Carlos S. Tan St.	530.00	R - 1
<u>SAN PEDRO STREET</u>	From Iñaki A. Larrazabal to Carlos S. Tan Street	530.00	R - 1
<u>SAN NICOLAS STREET</u>	From Real Street to Rizal Street	530.00	R - 1
<u>SAN VIDAL STREET</u>	From Real Street to Rizal Street	530.00	R - 1
<u>SOLIDOR STREET</u>	From Real Street to Rizal Street	530.00	R - 1
<u>CARLOS S. TAN STREET</u>	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
<u>GUIJO STREET</u>	) Alleyways		
<u>IPIL STREET</u>	) between		
<u>LANETE STREET</u>	) market		
<u>MAGCONO STREET</u>	) buildings	1,150.00	C - 1
<b>B. BARANGAYS</b>			
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
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

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 <sup>st</sup> Class	410.00	1
2 <sup>nd</sup> Class	400.00	2

##### 2. NON-COMMERCIAL

1 <sup>st</sup> Class	210.00	1
2 <sup>nd</sup> 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.



**ORDINANCE from p5****H. ERODED/UNDERWATER/WASHED-OUT PORTION ..... EXEMPT**

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

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

**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	13,000.00
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

2<sup>nd</sup> class - Land capable of producing less than 5,000 nipa thatches annually per hectare.

**8. FISHPOND**

1<sup>st</sup> class - Land capable of producing 12,000 fish or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 12,000 fish annually per hectare.

**9. PEANUT LAND**

1<sup>st</sup> class - Land capable of producing 30 cavans of peanuts or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 30 cavans of peanuts annually per hectare.

**10. PASTURE LAND**

1<sup>st</sup> class - Pasture land on plain terrain.

2<sup>nd</sup> class - Pasture land on rolling terrain.

**11. ABACA LAND**

1<sup>st</sup> class - Land capable of producing 22 kilos of fiber or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 22 kilos of fiber annually per hectare.

**12. IPIL-IPIL LAND**

1<sup>st</sup> class - Land capable of producing 300 bundles of firewood or more and more than 300 kilos of dried leaves annually per hectare.

2<sup>nd</sup> 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**

1<sup>st</sup> class - Land capable of producing 400 kilos of grains or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 400 kilos of grains annually per hectare.

**14. ROOTCROP LAND**

1<sup>st</sup> class - Rootcrop land on a plain terrain.

2<sup>nd</sup> class - Rootcrop land on a rolling, stoney and rocky terrain.

**15. FOREST/TIMBER LAND**

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

2<sup>nd</sup> class - Forest/Timber Land estimated to contain an average volume of below 100 cubic meters.

**16. SANDY/STONE 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 2<sup>nd</sup> 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

PROPOSED (2000)  
MARKET VALUE



Marang	50.00
Rambutan	100.00
Santol	80.00
Tamarind	50.00
Tambis	50.00

**OTHER CLASSIFICATION:**

<u>Bamboo Grove</u>	50.00
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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**

1<sup>st</sup> class - Land capable of producing 100 piculs of sugar or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 100 piculs of sugar annually per hectare.

**2. RICE LAND (irrigated)**

1<sup>st</sup> class - Land capable of producing 165 cavans of palay or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 165 cavans of palay annually per hectare.

**3. RICE LAND (unirrigated)**

1<sup>st</sup> class - Land capable of producing 50 cavans of palay or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 50 cavans of palay annually per hectare.

**4. COCONUT LAND**

1<sup>st</sup> class - Land capable of producing 9,000 nuts or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 9,000 nuts annually per hectare.

**5. CORN LAND**

1<sup>st</sup> class - Land capable of producing 40 cavans of corn grains or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 40 cavans of corn grains annually per hectare.

**6. PINEAPPLE LAND**

1<sup>st</sup> class - Land capable of producing 9,000 pineapple fruits or more annually per hectare.

2<sup>nd</sup> class - Land capable of producing less than 9,000 pineapple fruits annually per hectare.

**7. NIPA LAND**

1<sup>st</sup> class - Land capable of producing 5,000 nipa thatches or more annually per hectare.

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

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 Tw Republic Act 7160, otherwise known as the Local Government Code of 1991, not covered by Tax Ordinance No. 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.

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

**OSCAR P. LASAM**  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

**CELSO P. ADOLFO**  
Vice Mayor & Presiding Officer

APPROVED:

**EUFROCINO M. CODILLA, SR.**  
City Mayor

January 22, 1999

(Date)