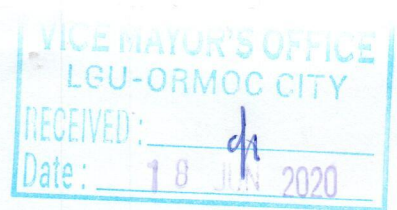


REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL
ON JUNE 16, 2020

PRESENT:

Leo Carmelo L. Locsin, Jr.
Roiland H. Villasencio,
Tomas R. Serafica,
Nolito M. Quilang,
Eusebio Gerardo S. Penserga,
Jasper M. Lucero,
Peter M. Rodriguez,
Vincent L. Rama,
Gregorio G. Yrastorza III,
Lalaine A. Marcos,
Esteban V. Laurente,

City Vice Mayor & Presiding Officer
SP Member, 1st Asst. Majority Floor Leader
SP Member, Presiding Officer "Pro-Tempore"
SP Member, 2nd Asst. Majority Floor Leader

SP Member
SP Member
SP Member
SP Member
SP Member
SP Member

Joan Marbie C. Simbajon,
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

Ex-Officio SP Member, Chapter President,
Liga ng mga Barangay ng Ormoc
Ex-Officio SP Member, Chapter President,
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

ON LEAVE:

Benjamin S. Pongos, Jr.,

SP Member, Majority Floor Leader

PREFATORY STATEMENT

WHEREAS, this Sanggunian was in receipt of an endorsement from the Office of the City Mayor dated September 21, 2016 the Proposed Schedule of Market Values for Lands, Buildings and other structures submitted by Engr. Arthur C. Arcuino, subject for review, deliberation and approval.;

WHEREAS, the said proposed Schedule of Market Values was made in compliance with the Bureau of Local Government Finance (BLGF) Memorandum Circular No. 20-2012 which states that Local Government Assessors shall prepare and submit all proposed Schedule of Market Values pursuant to Section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991(LGC) within the period prescribed under Local Assessment Regulations No. 1-2007. Upon submission of the same, BLGF shall review if such is in compliance with the following; (1) Manual on Real Property Appraisal and Assessment Operations, issued by the Department of Finance, (2) Philippine Valuation Standards, (3) Mass Appraisal Guidebook and (4) other laws, rules and regulations governing valuation of real properties;

WHEREAS, to note, the last general revision of market values for lands was done last 1999 pursuant to Tax Ordinance No. 99-01 while on the fair and current market values of buildings and other structures was done last 1998 pursuant to Tax Ordinance No. 98-01. Under the Local Government Code the Schedule of Market Values should be updated every three years, however, the City has not updated the same since the years mentioned. About seven general revisions were missed reckoned from 1998 up to now;

WHEREAS, on December 15, 2017, the Bureau of Local Government Finance of the Department of Finance issued a certification stating that after their evaluation, the Proposed Schedule of Market Value (SMV) submitted by the City Assessor complies with the Local Assessment Regulations No. 1-014 dated October 1, 2004, otherwise known as the Manual on Real Property Appraisal and Assessment Operations, a copy of said document is hereto attached as Annex "A" and made an integral part hereof .

WHEREAS, Public Hearings were conducted last April 4, 2018 and December 18, 2019 in compliance with the provisions of the Local Government Code;

WHEREAS, the foregoing premises considered, this Sanggunian finds great merit for the revision of the Schedule of Market Values for Lands, Buildings and other structures in accordance with the mandate provided under the Local Government Code and likewise for the benefit of the City and to the community as a whole;

WHEREFORE, on motion of SP Member Tomas R. Serafica, Chairman, Committee on Ways and Means, severally seconded by SP Members Vincent L. Rama, Gregorio G. Yrastorza III, Lalaine A. Marcos, Esteban V. Laurente and Joan Marbie C. Simbajon; be it

RESOLVED, to enact:

**TAX ORDINANCE NO. 001
(Series of 2020)**

AN ORDINANCE REVISING THE SCHEDULE OF BASE UNIT MARKET VALUES FOR LANDS AND SCHEDULE ON THE FAIR AND CURRENT MARKET VALUES OF BUILDINGS AND OTHER STRUCTURES IN ORMOC CITY FOR THE YEAR 2020 THEREBY AMENDING PERTINENT PROVISIONS OF TAX ORDINANCE NO. 93-03, AS AMENDED OTHERWISE KNOWN AS "THE REAL PROPERTY TAXATION IN ORMOC CITY" AND FOR OTHER PURPOSES.

BE ENACTED by the 15th Sangguniang Panlungsod of Ormoc City, that:

SECTION 1. Section 14 of Ordinance No. 93-03 otherwise known as the "Real Property Taxation in Ormoc City, as amended by Tax Ordinance No. 99-01, is hereby amended further in part, to now read as follows:

"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 MARKET VALUES FOR RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL LANDS

LOCATION	MARKETVALUE (Per Sq. meter)	SUB- CLASSIFICATION (Code/Symbol)
<u>A. CITY PROPER</u>		
AGUA DULCE STREET From C. Aviles Street & Carlos Tan Street	17,000.00	C-2
	8,000.00	R-1
ARRADAZA STREET From C. Aviles Street to Carlos Tan Street	25,000.00	C-1
	8,000.00	R-1

C. AVILES STREET		
From the foot of Alegria Bridge to J. Navarro Street	25,000.00	C- 1
From J. Navarro Street to the foot of Bridge of Pardon	25,000.00	C- 1
BONIFACIO STREET		
From the foot of the Pier to Osmeña Street	25,000.00	C-1
From Osmeña Street to C. Hermosilla Drive	17,000.00 8,000.00	C-2 R-1
BURGOS STREET		
From Juan Luna Street to J. Navarro Street	25,000.00	C-1
CALLEJON STREET		
From the Public Market Fence to Juan Luna Street	25,000.00	C- 1
ISMAEL CATA-AG STREET		
From Bonifacio Street to Agua Dulce Street	17,000.00 8,000.00	C-2 R-1
EBONY STREET		
From the public Market Fence to Bonifacio Street	25,000.00	C- 1
C.HERMOSILLA DRIVE		
From Real Street to Bonifacio Tan Street	25,000.00	C- 1
From Bonifacio Tan Street to Carlos Tan Street	17,000.00 8,000.00	C-2 R-1
KANGLEON STREET		
From Real Street to Bonifacio Street	17,000.00 8,000.00	C-2 R-1
IÑAKI A. LARRAZABAL BOULEVARD		
From Bonifacio Street to San Pablo Street	25,000.00	C- 1
LOPEZ JAENA STREET		
From Juan Luna Street to Mabini Street	17,000.00 8,000.00	C-2 R-1
From Mabini Street to J. Navarro Street	25,000.00 8,000.00	C- 1 R-1
From J. Navarro Street to Agua Dulce Street	17,000.00 8,000.00	C-2 R-1
JUAN LUNA STREET		
From Ebony Street (Public Market Site) to C. Aviles Street	25,000.00	C- 1

From C. Aviles Street to the Creek	17,000.00	C-2
From the Creek to Lopez Jaena Street	8,000.00	R-1
	8,000.00	R-1
MABINI STREET		
From Ebony Street (<i>Public Market Site</i>) to Lopez Jeana Street	25,000.00	C- 1
From Lopez Jeana Street to Carlos S. Tan Street (<i>west side only</i>)	25,000.00	C-1
From Lopez Jeana to Carlos S. Tan Street (<i>east side only</i>)	25,000.00	C-1
MACA-ASIN STREET		
From J.Navarro Street to Malacadios Street	25,000.00	C- 1
MALACADIOS STREET		
From C. Aviles Street to Iñaki A. Larrazabal Boulevard	25,000.00	C- 1
MOLAVE STREET		
From J.Navarro Street to Malacadios Street	25,000.00	C- 1
J.NAVARRO STREET		
From Iñaki A. Larrazabal Blvd. to Lopez Jaena Street	25,000.00	C- 1
From Lopez Jaena Street to Carlos Tan Street	25,000.00	C- 1
	8,000.00	R-1
OBRERO STREET		
From San Pedro Street to San Pablo Street	25,000.00	C-1
OSMEÑA STREET		
From Mabini Street to the Foot of Osmeña Bridge	25,000.00	C-1
	8,000.00	R-1
From Mabini Street to Bonifacio Street	25,000.00	C-1
From Bonifacio Street to Agua Dulce Street	25,000.00	C-1
	8,000.00	R-1
REAL STREET		
From Ebony Street (<i>Public Market Site</i>) to Carlos Tan Street	25,000.00	C- 1
From San Nicolas Street to the foot of Cantubo Bridge	25,000.00	C-1
RIZAL STREET		
From Ebony Street (<i>Public Market Site</i>) to Carlos Tan Street	25,000.00	C- 1

From Carlos Tan Street	17,000.00	C-2
to C. Hermosilla Drive	8,000.00	R-1
From C. Hermosilla Drive to	11,000.00	C-3
Boundary Poblacion -		
District 29 (Extension)	8,000.00	R-1

SAN JOAQUIN STREET

From Real Street	17,000.00	C-2
to Rizal Street	8,000.00	R-1

SAN PABLO STREET

From Iñaki A. Larrazabal Blvd.	17,000.00	C-2
to Carlos S. Tan Street	8,000.00	R-1

SAN PEDRO STREET

From Iñaki A. Larrazabal	17,000.00	C-2
Boulevard to Carlos S. Tan Street	8,000.00	R-1

SAN NICOLAS STREET

From Real Street	17,000.00	C-2
to Rizal Street	8,000.00	R-1

SAN VIDAL STREET

From Real Street	17,000.00	C-2
to Rizal St.	8,000.00	R-1

SOLIDOR STREET

From Real Street	17,000.00	C-2
to Rizal St.	8,000.00	R-1

CARLOS S. TAN STREET

From Mabini Street	25,000.00	C-1
to Rizal Street	8,000.00	R-1
From Rizal Street to the foot	17,000.00	C-2
of Can-alo Bridge (<i>Malbasag River</i>)	8,000.00	R-1

GUIJO STREET	} (<i>Alleyways between market bldgs.</i>)	25,000.00	C- 1
IPIL STREET			
LANETE STREET			
MAGCONO STREET			

B. BARANGAYS

Airport	1,000.00	R-7
Alegria	4,000.00	R-3
	9,000.00	C-4
Alta Vista	1,500.00	R-6
Bagong	300.00	R-10
Bagong Buhay	2,000.00	R-5
	6,000.00	C-5
	6,000.00	I-2
Bantigue	3,000.00	R-4
	6,000.00	C-5
	6,000.00	I-5
Batuan	3,000.00	R-4
	6,000.00	C-5
Biliboy	1,000.00	R-7
Cabaon-an	300.00	R-10

Cabingtang	300.00	R-10
Cabulihan	1,000.00	R-7
	2,000.00	C-7
	2,000.00	I-4
Cagbuhangin	1,000.00	R-7
Camp downes	3,000.00	R-4
	9,000.00	C-4
	9,000.00	I-1
Can-adieng	3,000.00	R-4
	9,000.00	C-4
	9,000.00	I-1
Can-ontog	800.00	R-8
	1,000.00	I-5
Catmon	500.00	R-9
	1,000.00	I-5
Cogon Combado	6,000.00	R-2
	4,000.00	R-3
E. Conejos Street (Both sides) from the foot New Cantubo Bridge to F. Ablen Junction	11,000.00	C-3
Lilia Avenue(Both sides) From F. Ablen Junction to Ormoc Merida Ormoc -Tacloban Junction	11,000.00	C-3
Concepcion	1,000.00	R-7
	2,000.00	C-7
	1,000.00	I-4
Curva	1,000.00	R-7
Danao Lake	300.00	R-10
Danhug	1,000.00	R-7
	2,000.00	I-4
Dayhagan	1,000.00	R-7
	2,000.00	I-4
	2,000.00	C-7
District 29	3,000.00	R-4
	6,000.00	C-5
Dolores	1,000.00	R-7
	2,000.00	I-4
Domonar	500.00	R-9
Don Carlos Revilla (Formerly Boroc)	800.00	R-8
	1,000.00	I-5
Don Felipe Larrazabal	4,000.00	R-3
	9,000.00	C-4
Don Potenciano Larrazabal	300.00	R-10
Donghol	1,000.00	R-8
	2,000.00	C-7
Doña Feliza Z. Mejia	3,000.00	R-4
	9,000.00	C-4
Dr. Herminigildo S. Serafica (Formerly Bayog)	500.00	R-9
Esperanza	300.00	R-10
Ga-as	300.00	R-10
Green Valley	300.00	R-10

Guintigui-an	300.00	R-10
Hibunaon	300.00	R-10
Hugpa	300.00	R-10
Ipil	3,000.00	R-4
	6,000.00	C-5
	4,000.00	I-3
Juaton	1,000.00	R-8
Kadaohan	800.00	R-8
Labrador	500.00	R-9
Lao	500.00	R-9
Leondoni	500.00	R-9
Libertad	2,000.00	R-5
	6,000.00	C-5
Liberty	300.00	R-10
Licama	800.00	R-8
	2,000.00	C-7
	2,000.00	I-4
Lilo-an	1,000.00	R-7
	2,000.00	C-7
Linao	2,000.00	R-5
	4,000.00	C-6
	4,000.00	I-3
Luna	1,000.00	R-8
	2,000.00	I-4
Mabato	300.00	R-10
Mabini	800.00	R-8
	2,000.00	C-6
	2,000.00	I-4
Macabug	1,000.00	R-7
	2,000.00	C-6
	2,000.00	I-4
Magaswe	300.00	R-10
Mahayag	300.00	R-10
Mahayahay	300.00	R-10
Manlilinao	500.00	R-10
Margen	800.00	R-8
Mas-in	500.00	R-9
Matica-a	800.00	R-8
	2,000.00	C-7
	2,000.00	I-4
Milagro	1,000.00	R-7
	2,000.00	C-7
	2,000.00	I-4
Monterico	300.00	R-10
Nasunogan	500.00	R-9
Naungan	2,000.00	R-5
Nueva Sociedad	300.00	R-10
Nueva Vista	300.00	R-10
Patag	1,000.00	R-7
Punta	4,000.00	R-3
	9,000.00	C-4
	9,000.00	I-1
Quezon, Jr.	300.00	R-10
R.M Tan	500.00	R-9
	1,000.00	C-8
Sabang Bao	800.00	R-8
Salvacion	1,000.00	R-7

San Antonio	1,000.00	R-7
	2,000.00	C-7
	2,000.00	I-4
San Isidro	3,000.00	R-4
	6,000.00	C-5
	6,000.00	I-2
San Jose	1,000.00	R-7
	2,000.00	C-7
San-Juan	800.00	R-7
San Pablo	3,000.00	R-4
	6,000.00	C-5
San Vicente	500.00	R-9
Santo Niño	1,500.00	R-6
Sumangga	1,000.00	R-7
Tambulilid	1,500.00	R-6
	9,000.00	C-4
	9,000.00	I-1
Tongonan	300.00	R-10
	1,000.00	I-5
Valencia	1,500.00	R-6
	4,000.00	C-6
	4,000.00	I-3

C. SUBDIVISION

		MARKET VALUE (Per Sq. Meter)	SUB CLASSI- FICATION
MODEL "A"		6,000.00	SD "A" (R-2)
1. Buena Vida Subdivision	Brgy. San Pablo		
2. Communities Leyte, Inc.	Brgy. Tambulilid		
3. Our Lady of Lourdes Homes	Brgy. Dolores		
4. Aviles Subdivision	Brgy. Bantigue		
5. Doña Feliza Z. Mejia Subdivision	Brgy. Doña Feliza Z. Mejia		
6. Carlota Hills Subdivision	Brgy. Can-adieng		
7. Ormoc Heights Subdivision	Brgy. San Isidro		
8. Pacific Bay Villas	Brgy. San Pablo		
9. Bloom Fields Subdivision	Brgy. San Isidro		
10. Villa Socorro Heights	Brgy. San Isidro		
MODEL "B"		3,000.00	SD "B" (R-4)
1. Puraville Subdivision	Brgy. Bagong Buhay		
2. Silver Hills Subdivision	Brgy. Luna		
3. CCF Redeemer Subdivision	Brgy. Linao		
4. Alta Vista Relocation Site	Brgy. Alta Vista		
5. Bagong Buhay Relocation Site	Brgy. Bagong Buhay		
6. San Isidro Relocation Site	Brgy. San Isidro		

7.	Core Shelter-Linao	Brgy. Linao
8.	Red Cross Village	Brgy. Bagong Buhay
9.	World Vision-Linao	Brgy. Linao
10.	Villa Theresa I Subdivision	Brgy. San Isidro
11.	Villa Theresa II Subdivision	Brgy. San Isidro
12.	Monte de Luna Subdivision	Brgy. Luna
13.	LGU Employees Subdivision	Brgy. San Isidro

MODEL "C"	1,000.00	SD "C" (R-7)
1. JICA Relocation Site		
2. RAFI Relocation Site		
3. PHIL RADS Relocation Site		
4. DSWD - Tambulilid		
5. UNDP - Cagbuhangin		

D. BEACH

1. COMMERCIAL		
1st Class	2,000.00	C-7
2nd Class	1,000.00	C-8
2. NON-COMMERCIAL		
1st Class	1,000.00	R-7
2nd Class	800.00	R-8

<u>E. MEMORIAL GARDEN</u>	1,000.00	R-7
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<u>F. AGRO-INDUSTRIAL LAND</u>		
(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.)		

<u>G. CORNER INFLUENCE</u>		
For Residential Land (+5%)		
For Commercial Land and Structural land (+10%)		

<u>H. STANDARD DEPTH</u>		
For Residential Land - 30 meters abutting a national, city, barangay and subdivision road		
For Commercial and Industrial Lands - 30 meters abutting the road.		

<u>I. ERODED/UNDERWATER/WASHED-OUT PORTION</u>	<u>EXEMPT</u>
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NOTE :Under column "Sub-classification" the following symbols are used to identify the class of property:

- R-1 to R-11 =For 1st class to 11th class Residential
- C-1 to C-8 =For 1st class to 8th class Commercial
- I-1 to I-5 =For 1st class to 5th class Industrial
- SD "A" =For Model "A" Subdivision
- SD "B" =For Model "B" Subdivision
- SD "C" =For Model "C" Subdivision

J. SUB-CLASSIFICATION CRITERIA FOR URBAN LANDS

1. COMMERCIAL LANDS

FIRST CLASS (C-1)

- a. Located along concrete road;
- b. Where the highest trading, social or educational activities of the city take place;
- c. Where concrete or high grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are exceptionally busy;
- e. Apparently commands the highest commercial value in the city.

SECOND CLASS (C-2)

- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are considerably high, but fall short from that of the first class commercial lands;
- c. Where semi-concrete commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are considerably busy but fall short from that of the first class commercial lands;
- e. Commands lesser value than the first class commercial lands.

THIRD CLASS (C-3)

- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are considerably high, but fall short from that of the 2nd class commercial lands;
- c. Where average grade commercial or business building are situated
- d. Where vehicular and pedestrian traffic flow are fairly busy;
- e. Commands lesser value than the second class commercial building;

FOURTH CLASS (C-4)

- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are significantly less than the third class commercial lands;
- c. Where low grade commercial or business buildings are situated
- d. Where vehicular and pedestrian traffic flow are moderately busy;
- e. Commands lesser value than the third class commercial lands

FIFTH CLASS (C-5)

- a. Along concrete or asphalted road;
- b. Where trading, social or educational activities are significantly less than the fourth class commercial lands;
- c. Where mixed commercial and residential buildings are situated;
- d. Where vehicular and pedestrian traffic flow are less busy;
- e. Commands lesser value than the fourth class commercial lands.

SIXTH CLASS (C-6)

- a. Along all-weather road;
- b. Where trading, social or educational activities are significantly less than the fifth class commercial lands;
- c. Where commercial and residential buildings are situated;
- d. Where vehicular and pedestrian traffic flows are less busy;
- e. Commands lesser value than the fifth class commercial lands.

SEVENTH CLASS (C-7)

- a. Along all-weather road;
- b. Where trading, social or educational activities are significantly less than the sixth class commercial lands;
- c. Where mixed commercial and residential buildings are situated;

- d. Where public utility vehicles are not substantially available but operating regularly;
- e. Commands lesser value than the sixth class commercial lands;

EIGHTH CLASS (C-8)

- a. Potentially viable to established business activity in the area;
- b. Where public utility vehicles are not substantially available but operating regularly;
- c. Commands lesser value than the seventh class commercial lands;

2. RESIDENTIAL LAND

FIRST CLASS (R-1)

- a. Along wide or standard concrete road or street;
- b. Where the high grade apartments, posh residential buildings are predominantly situated;
- c. Where public utility transportation facilities are exceptionally regular towards major trading centers;
- d. Where schools, churches, markets, hospitals and other amenities are available;
- e. On higher part of the subdivision, slight slope from road and has a very good view.
- f. High- end residential subdivision;
- g. Sewerage system, water, electric, cable television, internet service provider and telephone facilities are available;
- h. Commands the highest residential land value in the city; and
- i. Free of squatters.

SECOND CLASS (R-2)

- a. Along standard concrete road or street;
- b. Where the semi-high cost grade apartments or residential buildings are predominantly situated;
- c. Where public utility transportation facilities are fairly regular towards major trading center;
- d. Situated near schools, churches, markets, hospitals, etc.
- e. Relatively flat land, slightly sloping down the road with view;
- f. Located next to first class residential lands;
- g. Where water, electric, cable television, internet provider and telephone facilities are available;
- h. Commands the lesser land value than the first class residential lands; and
- i. Free of squatters.

THIRD CLASS (R-3)

- a. Along standard concrete road or street;
- b. Where average cost grade residential buildings are predominantly situated;
- c. Where public utility transportation facilities are strategically regular towards major trading centers;
- d. Where cable television, internet provider, water & electric facilities are available;
- e. Relatively flat land, slightly sloping down the road with no view;
- f. Located next to second class residential lands; and
- g. Commands the lesser land value than the second class residential lands;

FOURTH CLASS (R-4)

- a. Lots Along standard concrete road or street with paved surface;
- b. Where semi-average cost grade residential buildings are predominantly situated;

- c. Located next to the third class residential lands;
- d. Public utility transportation facilities are available towards the central business district of the locality or major trading centers;
- e. Where cable television, internet provider, water & electric facilities are available;
- f. Lots located at inner portion of 3rd class residential land; and
- g. Commands lesser value than the third class residential lands.

FIFTH CLASS (R-5)

- a. Lots located along narrow road, street or alley with paved surface;
- b. Where mixed construction materials are used for residential buildings;
- c. Sloping lots along the street or alley with view;
- d. Public transport is available towards major trading center;
- e. Where cable television, internet provider, water and electric facilities are available;
- f. Lots located at inner portion of the fourth class residential land; and
- g. Commands lesser value than the fourth class residential lands.

SIXTH CLASS (R-6)

- a. Along standard concrete or asphalt road;
- b. Where cost grade residential building are erected;
- c. Where public water and electric facility sources are available;
- d. Lots located at inner portion of the fifth class residential land; and
- e. Commands lesser value than the fifth class residential land.

SEVENTH CLASS (R-7)

- a. Along all weather roads;
- b. Where mixed construction materials are used for residential;
- c. Deep well pumps primarily used for water facilities;
- d. Where rural health centers, rural trading center and other barangay community amenities are readily available;
- e. Transportation, water and electric facilities are available; and
- f. Commands lesser value than the sixth class residential land.

EIGHTH CLASS (R-8)

- a. Lots along roads or alley with gravel road surface;
- b. Residential lands located remote to barangay rural trading center;
- c. Electric facilities are available;
- d. Mixed construction material made houses or buildings are commonly available; and
- e. Commands lesser value than the seventh class residential land.

NINTH CLASS (R-9)

- a. Lots along road or alley with gravel road surface;
- b. Residential lands located remote to barangay rural trading center;
- c. Where electric facilities are available;
- d. Mixed construction material made houses or buildings are commonly available; and
- e. Commands lesser value than the eight class residential land.

TENTH CLASS (R-10)

- a. Lots along road or alley with natural road surface;
- b. Residential lands situated farther towards the central business district of the city;
- c. Where electric facilities are available;
- d. Mixed construction material made houses or buildings are commonly available; and
- e. Commands lesser value than the ninth class residential land.

ELEVENTH CLASS (R-11)

- a. Residential lands situated farther towards the central business district of the city;
- b. Where electric facilities and water facilities are not available;
- c. Wooden houses are predominantly existing;
- d. Public transportation is rarely available;
- e. Predominantly undeveloped residential area;
- f. Commands lesser value of all residential lots.

3. INDUSTRIAL LANDS

FIRST CLASS (I- 1)

- a. Along concrete or asphalted road;
- b. Located within a distance of not more than 5 kilometers to the major trading centers in the city;
- c. Where the vicinity is extensively used for industrial purposes;
- d. Commands the highest industrial land value in the city.

SECOND CLASS (I-2)

- a. Along concrete or asphalted public road, pier or port navigable rivers;
- b. Located within a distance of more than 5 kilometers but not beyond 10 kilometers to the major trading centers in the city;
- c. Where the vicinity is used for industrial purposes;
- d. Commands the lesser land value than the first class industrial land.

THIRD CLASS (I-3)

- a. Located more than 10 kilometers but not beyond 15 kilometers to the major trading centers in the city;
- b. Where the vicinity is used for industrial purposes;
- c. Commands lesser land value than the second class industrial land.

FOURTH CLASS (I-4)

- a. Located within a distance of more than 15 kilometers but not beyond 20 kilometers to the major trading centers in the city;
- b. Where the vicinity is used for industrial purposes;
- c. Commands lesser land value than the third class industrial land.

FIFTH CLASS (I-5)

- a. Located more than 20 kilometers to the major trading centers in the city;
- b. Where the vicinity is used for industrial purposes;
- c. Commands lesser land value than the fourth class industrial land.

4. RESIDENTIAL LAND SUBDIVISION.

Residential land subdivisions are classified according to the degree or extent of the development and facilities, regardless of location from trading center of the city. Therefore their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivisions lots shall not, under any circumstances, be less than the adjoining lands classified in accordance with the above criteria for sub-classification.

A) MODEL "A"

- 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 risk discomfort or nuisance.
- 5. Landscaped park, playground and other recreation areas are provided.

B) MODEL "B"

- 1. Electric power supply, water supply, drainage and sewage 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 risk discomfort or nuisance.

C. MODEL "C"

All subdivision lots which do not fall under Model "A" and Model "B" subdivision are considered Model "C" Subdivision. This includes Relocation/Resettlement Areas.

II. SCHEDULE OF BASE UNIT MARKET VALUE FOR AGRICULTURAL LANDS:

LAND CLASSIFICATION	CLASS AND BASE UNIT MARKET VALUE	
	1ST CLASS	2ND CLASS
Sugarland	500,000.00	350,000.00
Rice Land (Irrigated)	700,000.00	500,000.00
Rice Land (Unirrigated)	500,000.00	300,000.00
Coconut Land	350,000.00	200,000.00
Corn Land	350,000.00	280,000.00
Pineapple Land	420,000.00	370,000.00
Mangrove/Nipa Land	260,000.00	230,000.00
Fishpond	400,000.00	300,000.00
Abaca Land	200,000.00	150,800.00
Pasture Land	130,000.00	100,000.00
Cacao/Coffee Land	230,000.00	140,000.00
Rootcrop Land	230,000.00	200,000.00
Forest/Timber Land	120,000.00	80,000.00
Sandy/Stoney Land	370,000.00	
Orchard	300,000.00	250,000.00
Hilly Land	50,000.00	
Eroded Land	EXEMPT	

III. AGRICULTURAL IMPROVEMENTS, PLANTS AND FRUITS.

A. PERENNIAL TREES(Fruit-bearing)(per tree)

	BASE UNIT MARKET VALUE	
	Bearing	Non-bearing
Abaca (per hill)	500.00	
Atis	250.00	100.00
Avocado	300.00	150.00

Bamboo (per clump)	1,000.00	
Banana Hill	300.00	150.00
Batuan	200.00	100.00
Breadfruit(Colo)	200.00	100.00
Cacao	500.00	250.00
Cahil/Citrus/Sunkist/Ukban	200.00	100.00
Caimito(Star Apple)	200.00	100.00
Calamansi	250.00	100.00
Camansi	200.00	100.00
Chico	200.00	100.00
Coconut	500.00	150.00
Coffee	300.00	100.00
Duhat	300.00	250.00
Durian	800.00	400.00
Guyabano	300.00	100.00
Iba or Camias	100.00	
Jackfruit	500.00	250.00
Lanzones	400.00	200.00
Macopa	200.00	80.00
Mango	300.00	250.00
Marang	300.00	100.00
Pomelo	300.00	
Rambutan	500.00	250.00
Santol	300.00	100.00
Tamarind	200.00	100.00
Tambis	200.00	100.00

B. 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 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 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. MANGROVE/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 fishes or more annually per hectare.
- 2nd class - Land capable of producing less than 12,000 fishes annually per hectare.

9. 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.

10. PASTURE LAND

- 1st class - pasture land on plain terrain.
- 2nd class - pasture land on rolling terrain.

11. COFFEE/CACAO LAND

- 1st class - Land capable of producing 400 kilos of grain or more annually per hectare.
- 2nd class - Land capable of producing less than 400 kilos of grain annually per hectare.

12. ROOTCROP LAND

- 1st class - Rootcrop land on plain terrain.
- 2nd class - Rootcrop land on rolling terrain, stoney and rocky terrain.

13. 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.

14. SANDY/STONEY LAND

- 1st class - Sandy/Stoney Land on plain terrain.

15. ORCHARD LAND

- 1st class - Land capable of producing 2,000 kilograms of fruits or more annually per hectare
- 2nd class - Land capable of producing less than 2,000 kilograms of fruits annually per hectare

16. HILLY LAND

1st class - Land with greater than or equal to 18° slope.

17. ERODED LAND - Land affected by land erosion wherein material on surface of the land is dislodge and moved.

SECTION 2. Section 17 and 18 of Ordinance No. 93-03 otherwise known as the "Real Property Taxation in Ormoc City, as amended by Tax Ordinance No. 98-01, is hereby amended further in part, to now read as follows:

"Section 17. The following **Schedule of Fair and Current Market Values on Buildings and Other Structures is hereby adopted;**

TYPE OF BUILDING	1	2	3	4	5	6	7
	SINGLE DETACHED (Temporary/ Makeshift)	TWO FAMILY DWELLING Row house Townhouse	BOARDING HOUSE LODGING HOUSE PENSION HOUSE MOTEL S/ INN DORMITORY CONVENT PARSONAGES ORPHANAGE FUNERAL PARLOR MAUSOLEUM	ACCESSORY BUILDING Garage Servants Quarter Laundry House Guard House Power House Annex Storage/Bodega	SCHOOL BUILDING MULTI-PURPOSE BUILDING Day Care Center	HOTEL HOSPITAL	BUILDINGS BANK SHOPPING CENTER MARKET CLUB HOUSE OFFICE BUILDING MALL
V-A	15,100	14,100	14,100	11,500	12,600	16,500	16,500
V-B	13,500	12,500	12,500	10,000	11,000	14,000	14,000
IV-A	12,000	11,000	11,000	8,000	9,000	12,500	12,500
IV-B	10,000	9,000	9,000	7,600	8,500	11,100	11,000
III-A	8,700	7,800	7,800	7,100	8,000	-	-
III-B	8,000	7,000	7,000	6,500	7,600	-	-
II-A	7,000	6,000	-	-	-	-	-
II-B	6,400	5,500	-	-	-	-	-
I	5,800	-	-	-	-	-	-

TYPE OF BUILDING	8	9	10	11	12	13	SWIMMING POOL	14	15
	ASSEMBLY HOUSE	INDUSTRIAL BLDG.	RECREATION BUILDING	RESTAURANT	OPEN SHED	FARM HOUSE		GASOLINE REFILLING STATION	RADIO/ TV STATION
	THEATRE	WAREHOUSE		Burger Joint	a) Terminal Bay	a) Poultry House			
	CHURCH, CHAPEL	FACTORY Rice/Corn Mill	Covered Court	Cafeteria Music/KTV Bar	Area	b) Barn	Shower Room		
	COLISEUM			Snack House	b) Carpark	c) Stables			
	GYMNASIUM		Cockpit Area	Canteen Bakery Store	c) Waiting Area	d) Hog Houses		STATION	
	AUDITORIUM CONVENTION HALL	STORAGE SHOP		Function Hall		e) Green Houses		Refill Area	
V-A	14,100	11, 000	11,500	15,000	8,400	11,500	11,500	10,000	10,000
V-B	12,500	10,000	10,000	13,400	-	10,000	-	-	-
IV-A	11,000	8,000	8,000	12,000	7,000	8,000	-	-	-
IV-B	9,000	7,600	7,600	10,000	-	7,600	-	-	-
III-A		7,100	7,100	8,500	5,300	7,100	-	-	-
III-B		6,500	6,500	8,000	-	6,500	-	-	-
II-A	-		-	-	-	6,000	-	-	-
II-B	-	-	-	-	-	5,000	-	-	-
I	-	-	-	-	-	-	-	-	-

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:

Building and other improvements shall be classified 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 & Multi - Purpose Building.

BLDG. COMP.	TYPE V-A	TYPE V-B	TYPE IV-A	TYPE IV-B	TYPE III-A	TYPE III-B	TYPE II-A	TYPE II-B	TYPE I
FOUNDATION	reinforced conc. (RC)	reinforced conc. (RC)	reinforced conc.(RC)	reinforced conc.(RC)	reinforced conc.(RC)	concrete footing	concrete footing	concrete footing	concrete footing
COLUMN/POST	RC concrete	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC)	reinforced conc. or wooden equivalent	2nd group wood	3rd group wood	3rd group wood	3rd group wood
FLOORING	concrete on 1 st floor the rest concrete	concrete on 1 st floor the rest concrete	concrete on 1 st floor rest 1st group wood	concrete on 1 st floor rest 2nd group wood	concrete on 1 st floor rest 2nd group wood	plain cement on ground rest T & G wood	plain cement on ground rest T & G wood	plain cement on ground rest plywood	plain cement on ground rest plywood

WALL	reinforced conc. (RC)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB)	concrete hollow block (CHB) rest stone or V-cut	4" thk CHB w/ V-cut or stone cut	V cut or stone cut sidings	Plywood with coco studs	Plywood with coco studs
PARTITION	concrete hollow block (CHB)	concrete hollow block (CHB) or 1 st wood	concrete hollow block (CHB) or 2 nd wood	concrete hollow block (CHB) rest or equivalent	plywood or V-cut	plywood or equivalent	plywood with coco studs	plywood with coco studs	plywood with coco studs
BEAM/GIRDER	structural steel reinforced concrete	structural steel reinforced concrete	Pre cast RC beam	reinforced conc. (RC) with wooden girder	reinforced conc. (RC) with wooden girder	2nd group wood	3rd group wood	3rd group wood	3rd group wood
ROOF FRAMING	structural steel reinforced concrete	structural steel or concrete roof beam	structural steel	1st group wood	2nd group wood	2nd group wood	3rd group wood	coco lumber	coco lumber

ROOFING	reinforced conc. (RC) or tegula roof tiles	reinforced conc. (RC) or tegula roof tiles	color roof	ordinary color roof	gauge 26 GI sheets	gauge 26 GI sheets	gauge 31 GI sheets	gauge 31 GI sheets	Nipa or Equivalent
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	plywood with coco joist
DOORS	panel type narra or glass with alum. frame	panel type narra or glass with alum. frame	panel type 2nd group wood & plywood	panel type 2nd group wood & plywood	panel type tangile and plywood	panel type tangile and plywood	plywood	plywood	plywood
WINDOWS	glass with alum. frame or french windows	glass with alum. Frame or french windows	tinted glass jalousie or french windows	glass jalousie with aluminum frame or equivalent	glass jalousie with aluminum frame or equivalent	glass jalousie with aluminum frame	glass jalousie with aluminum frame	glass jalousie with aluminum frame	plywood and coco wood

TOILET/BATH	high cost	high cost	good cost	average	average	fair cost	fair cost	low cost	low cost
	with bath tub	with bath tub	with bath tub	cost	cost				

FOR: Hotel, Condominium, Office, Bank, Hospital, Pension House, Inn, Motel, Commercial Complex, Shopping Mall, Supermarket, Gas Station & Churches.

BLDG. COMP.	TYPE V-A		TYPE V-B		TYPE IV-A		TYPE IV-B	
FOUNDATION	reinforced concrete (RC)		reinforced concrete (RC)		reinforced concrete (RC)		reinforced concrete (RC)	
COLUMN/POST	structural steel reinforced concrete		structural steel reinforced concrete		reinforced concrete (RC)		reinforced concrete (RC)	
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	
WALL	reinforced concrete (RC)		concrete hollow block (CHB)		concrete hollow block (CHB)		concrete hollow block (CHB)	

PARTITION	concrete hollow block (CHB) or 1st group wood	concrete hollow block (CHB) or 1st group wood	concrete hollow block (CHB) or 2nd group wood	concrete hollow block (CHB) rest plywood or V-cut
BEAM/GIRDER	structural steel reinforced concrete	structural steel reinforced concrete	precast RC beam	reinforced concrete (RC)
ROOF FRAMING	structural steel or concrete roof beam	structural steel or concrete roof beam	structural steel	1st group wood
ROOFING	reinforced concrete (RC) or equivalent	reinforced concrete (RC) or equivalent	color roof	ordinary color or gauge 26 GI Sheets
CEILING	special kind	special kind	acoustic boards	plywood or gypsum board
DOORS	panel type narra or glass with alum. frame	panel type narra or glass with alum. frame	panel 2nd group wood or plywood	panel 2nd group wood or plywood

WINDOWS	glass with alum. Frame or steel casement	glass with alum. Frame or steel casement	glass with alum. Frame or french window	glass jalousie with alum. frame of french window
TOILET/BATH	high cost with bath tub	high cost with bath tub	good cost with bath tub	average cost

FOR: Warehouse, Factory, Mill, Industrial Building, Coliseum, Gymnasium, Storage, Farm House & Open Shed.

BLDG. COMP.	TYPE V-A	TYPE V-B	TYPE IV-A	TYPE IV-B	TYPE III-A	TYPE III-B	TYPE II-A
FOUNDATION	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC)	concrete footing	concrete footing
COLUMN/POST	structural steel reinforced concrete	structural steel reinforced concrete	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC)	2nd group wood	3rd group wood
FLOORING	concrete with temp. bars	concrete with temp. bars	concrete with temp. bars	concrete with temp. bars	concrete with temp. bars	plain concrete & wood on upper floors	plain concrete & wood on upper floors

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 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	structural steel reinforced concrete	precast RC beam	reinforced concrete (RC)	reinforced concrete (RC)	reinforced concrete (RC) mixed with wood	2nd group wood	3rd group wood
ROOF FRAMING	structural steel reinforced concrete	precast RC beam	structural steel	1st group wood	1st group wood	2nd group wood	3rd group wood
ROOFING	reinforced concrete (RC) or equivalent	reinforced concrete (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 with aluminum frame	steel doors or glass with aluminum frame	steel doors or glass with aluminum frame	steel doors and wooden panel	all wooden panel	all wooden panel	all wooden panel
WINDOWS	glass with alum. frame or steel casement	glass with alum. frame or steel casement	glass with alum. frame	glass with alum. frame	glass with alum. frame	wooden frame	wooden frame.
TOILET/BATH	high cost	high cost	good cost	average cost	average cost	fair cost	fair cost

B. SCHEDULE FOR EXTRA ITEMS AS COMPONENT PART OF THE BUILDING

1. Carport - 30% of the Base Unit Construction Cost (BUCC)
2. Mezzanine - 60% of BUCC plus additional cost for finishing
3. Porch - 40% of BUCC plus additional cost for finishing
4. Balcony - 45% of BUCC plus additional cost for finishing
5. Garage - 45% of BUCC plus additional cost for finishing
6. Terrace
 - Covered - 35% of BUCC plus additional cost for finishing
 - Open - 20% of BUCC plus additional cost for finishing
7. Roof Deck
 - Covered - 40% of BUCC plus additional cost for finishing
 - Open - 20% of BUCC plus additional cost for finishing
 - Penthouse - 50% of BUCC plus additional cost for finishing
8. Basement
 - Residential - 70% of BUCC plus additional cost for finishing
 - High Rise-Bldg. - plus 120% of BUCC plus additional cost for finishing
9. Pavement
 - Tennis Court - Php 350.00 per square meter
 - Concrete:
 - 10 cm. thick - 350.00 per square meter
 - 15 cm. thick - 520.00 per square meter
 - 20 cm. thick - 700.00 per square meter
 - Asphalt
 - 5/8" thick - 140 per square meter
 - 1/2" thick - 225 per square meter
 - 2 1/2" thick - 570 per square meter
10. Floor Finishing
 - Marble slabs - Php 600.00 per square meter
 - Marble tiles - 970.00 per square meter
 - Narra - 600.00 per square meter
 - Narra/Fancy Wood tiles - 1,450.00 per square meter
 - Ordinary wood tiles - 900.00 per square meter
 - Vinyl Tiles - 290.00 per square meter
 - Washout Pebbles - 250.00 per square meter
 - Unglazed Tiles - 460.00 per square meter
 - Granite - 800.00 per square meter
11. Special glass panels/sidings:
 - a. Glass with wooden frame - Php 450.00 per square meter
 - b. Glass with aluminum frame - 2,200.00 per square meter
 - c. For tinted glass add - 450.00 per square meter
12. Fence:
 - a. Wood - Php 420.00 per square meter
 - b. CHB Fence:
 - 10 cm CHB - 350.00 per square meter
 - 15 cm CHB - 400.00 per square meter
 - 20 cm CHB - 475.00 per square meter
 - With Steel Gate - 1,000.00 per square meter
 - With Iron Grills - 270.00 per square meter
13. Walling:
 - a.) Double walling (Ordinary plywood) -Php 470.00 per square meter
 - b.) Double walling (Narra paneling) - 550.00 per square meter

- | | |
|--|--|
| c.) Glazed White Tiles | - 550.00 per square meter |
| d.) Glazed Colored tiles | - 640.00 per square meter |
| e.) Fancy Tiles | - 150.00 per square meter |
| f.) Synthetic Pebble | - 275.00 per square meter |
| g.) Bricks | - 90.00 per square meter |
|
14. Ceiling (below concrete floor) | |
| a.) Ordinary plywood/Hardiflex | - Php 165.00 per square meter |
| b.) Luminous ceiling | - 275.00 per square meter |
| c.) Acoustic | - 660.00 per square meter |
| d.) Special Finish | - 730.00 per square meter |
| e.) Foam Insulator: | |
| 1/4" thick | - 50.00 per square meter |
| 1/2" thick | - 90.00 per square meter |
|
15. Excess Heights: | |
| a.) Residential and Commercial | Add 20% of Base Value
for every meter in excess
of 3 meters |
| b.) Bodega and Factory | Add 15% of Base Value
for every meter in excess
of 3 meters |
|
16. Extra T & b - Ordinary Finish | - 12,800.00/unit |
| 17. Piles | - 370.00 per linear meter |
| 18. Painting | - Add 10% of Bldg. Cost if
painted |
| 19. Second hand materials | - Deduct 5-10% from Bldg.
cost if 2 nd hand materials
has been used |
| 20. Foundation | - plus 10% of Base Unit
Construction Cost |
|
21. Schedule of Tanks: | |
| a.) Reinforced Concrete: | |
| 5 cu.m. or less | - 2,000 / cu. m. |
| 50 cu. m. or less | - 2,000 / cu. m. |
| 50 cu. m. or less | Plus 350 in excess of 5 cu. m. |
| | - 2,000 / cu. m. |
| | Plus 400 in excess of 50 cu. m. |
| b.) Stainless 2,000 liter capacity | - 12,300 per unit |
|
22. Accordion Door | - 2,500 per sq. m. |
| 23. Accordion Door w/out plate | - 1,000 per sq. m. |
| 24. Roll-up Door | - 2,000 per sq. m. |
| 25. Steel Plate Door | - 550.00 per sq. m. |
| 26. Fiber Glass | - 1,200 per sq. m. |
| 27. Cladding | |
| a.) EIF5 Half Therm | - 580 per sq. m. |
| b.) Direct EIF5 | - 170 per sq. m. |
| c.) EIF5 Full Therm | - 70 per sq. m. |
|
28. Steel Chain/Rod/Rope | - 400 per linear meter |

SECTION 3. Section 20 of Ordinance No. 93-03 otherwise known as the "Real Property Taxation in Ormoc City is hereby further amended to now read as follows:

"Section 20. Procedures, Assessment of Old Building;

A. The Fair and current 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 building materials and labor. Old building shall be valued as new and the corresponding allowable depreciation is deducted to arrive at their current and fair market value.

**YEARLY SCHEDULE OF DEPRECIATION FOR BUILDINGS
FOR GENERAL REVISION**

YEAR	V-A (%)	V-B (%)	IV-A (%)	IV-B (%)	III-A (%)	III-B (%)	II-A (%)	II-B (%)	I (%)
1	2	2.2	2.4	2.6	4	4	5	5	5.2
2	4	4.4	4.8	5.2	8	8	10	10	10.4
3	6	6.6	7.2	7.8	12	12	15	15	15.6
4	8	8.8	9.6	10.4	16	16	20	20	20.8
5	10	11	12	13	20	20	25	25	26
6	11.8	13	14.2	15.3	23.5	23.6	29	29.2	30.6
7	13.6	15	16.4	17.6	27	27.2	33	33.4	35.2
8	15.4	17	18.6	19.9	30.5	30.8	37	37.6	39.8
9	17.2	19	20.8	22.2	34	34.4	41	41.8	44.4
10	19	21	23	24.5	37.5	38	45	46	49
11	20.5	22.7	25	26.7	40.5	41.2	48.4	49.6	53
12	22	24.4	27	28.9	43.5	44.4	51.8	53.2	57
13	23.5	26.1	29	31.1	46.5	47.6	55.2	56.8	61
14	25	27.8	31	33.3	49.5	50.8	58.6	60.4	65
15	26.5	29.5	33	35.5	52.5	54	62	64	69
16	27.7	30.8	34.7	37.5	55	57	65	67.2	72.40
17	28.9	32.1	36.4	39.5	57.5	60	68	70.4	75.80
18	30.1	33.4	38.1	41.5	60	63	71	73.6	79.2
19	31.3	34.7	39.8	43.5	62.5	66	74	76.8	82.6
20	32.5	36	41.5	45.5	65	69	77	80	86
21	33.6	37.1	42.9	47.1	67	71.5	80	83.2	89.2
22	34.7	38.2	44.3	48.7	69	74	83	86.4	90
23	35.8	39.3	45.7	50.3	71	76.5	85	88	
24	36.9	40.4	47.1	51.9	73	79			
25	38	41.5	48.5	53.5	75	80			
26	39.1	42.6	49.9	55.1					
27	40.2	43.7	51.3	56.7					
28	41.3	44.8	52.7	58.3					
29	42.4	45.9	54.1	59.9					
30	43.5	47	55.5	61.5					
31	44.6	48.1	56.9	63.1					
32	45.7	49.2	58.3	64.7					
33	46.8	50.3	59.7	66.3					
34	47.9	51.4	61.1	67					
35	49	52.5	62.5						
36	50.1	53.6	63.9						
37	51.2	54.7	65						
38	52.3	55.8							
39	53.4	56.9							
40	54.5	58							
41	55.6	59.1							
42	56.7	60.2							
43	57.8	61.3							
44	58.9	62.4							
45	60	63							
RESIDUAL	40	37	35	33	25	20	15	12	10

For an excess in the above rates of annual depreciation, bigger rate may be applied in extraordinary cases, that is, if properly presented and described as in the following instances.

1. Damage due to catastrophe (earthquake, fire, deluge)
2. Heavily damaged due to pest (e.g. termite)
3. Established defects in construction.

SECTION 4. Section 25(a) of Ordinance No. 93-03 otherwise known as the "Real Property Taxation in Ormoc City is hereby further amended to now read as follows:

"Section 25. Assessment Levels. (a) The assessment levels to be applied to the Fair Market Values of the Real Property to determine its assessed value shall be as follows:

ASSESSMENT LEVELS

A) ON LANDS:

CLASS:
Residential
Agricultural
Commercial
Industrial
Mineral
Timberland

ASSESSMENT LEVEL

3%
2%
4%
4%
4%
3%

B) On Building and other Structures:

1. RESIDENTIAL

FAIR MARKET VALUE:

ASSESSMENT LEVEL

OVER

NOT OVER

	Php 175,000	
Php 175,000	300,000	
300,000	500,000	
500,000	750,000	
750,000	1,000,000	
1,000,000	2,000,000	
2,000,000	5,000,000	
5,000,000	10,000,000	
10,000,000		

0%
4%
6%
8%
10%
12%
14%
16%
22%

2. AGRICULTURAL

FAIR MARKET VALUE

ASSESSMENT LEVEL

OVER

NOT OVER

	Php 300,000	
Php 300,000	500,000	
500,000	750,000	
750,000	1,000,000	
1,000,000	2,000,000	
2,000,000		

10%
12%
14%
16%
18%
20%

3. COMMERCIAL or INDUSTRIAL
FAIR MARKET VALUE

ASSESSMENT LEVEL

OVER	NOT OVER	
	Php 300,000	12%
Php 300,000	500,000	14%
500,000	750,000	16%
750,000	1,000,000	19%
1,000,000	2,000,000	22%
2,000,000	5,000,000	25%
5,000,000	10,000,000	28%
10,000,000		32%

4. TIMBERLAND

FAIR MARKET VALUE

ASSESSMENT LEVEL

OVER	NOT OVER	
	Php 300,000	10%
Php 300,000	500,000	12%
500,000	750,000	14%
750,000	1,000,000	16%
1,000,000	2,000,000	18%
2,000,000		20%

C.) ON MACHINERIES

CLASS	ASSESSMENT LEVEL
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

D.) Special Classes: Assessment levels for all lands, buildings, machineries and other improvements:

ACTUAL USE	ASSESSMENT LEVEL
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%
Government-Owned or Controlled Corporation engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

E.) Actually, Directly & Exclusively Used for Charity, Religion & Education

EXEMPT"

SECTION 5. REPEALING CLAUSE – All Ordinances and or Resolutions, or portions thereof, inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 6. SEPARABILITY CLAUSE– If for any reason any provision of this Ordinance is declared unconstitutional or invalid by any competent court, the other parts or provisions hereof which are not affected thereby shall continue in full force and effect.


SECTION 7. EFFECTIVITY- This Ordinance shall take effect immediately upon approval and after compliance with necessary posting and publication requirements of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

ENACTED, June 16, 2020.

RESOLVED, FURTHER, to furnish copies of this Tax Ordinance, one each to, the City Mayor Richard I. Gomez; the City Administrator; the City Legal Officer; the City Treasurer; the City Assessor; the City Auditor; the Liga ng mga Barangay President; the Office of the Building Officials; the City Engineer; all Punong Barangays of Ormoc City; the Register of Deeds; the City Local Government Operations Officer-DILG; and others concerned.

CARRIED UNANIMOUSLY.

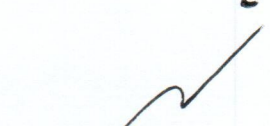
I HEREBY CERTIFY to the correctness of the above Tax Ordinance.


MARIA ANTONIETA G. CO HAT
Secretary to the
Sangguniang Panlungsod

ATTESTED:


LEO CARMELO L. LOCSIN, JR.
City Vice Mayor & Presiding Officer

APPROVED:


RICHARD I. GOMEZ
City Mayor
19 JUN 2020
(Date)

Tax ord. # 001 s. 2020

"Annex A"



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
Regional Office No. VIII
Tacloban City

CERTIFICATION

This is to certify that after evaluation of the Proposed Schedule of Market Value (SMV) submitted by Engr. Arthur C. Arcuino, Acting City Assessor, City of Ormoc, complies with Local Assessment Regulations No. 1-014 dated October 1, 2004, otherwise known as the Manual on Real Property Appraisal and Assessment Operations.

Issued on this 15th day of December, 2017, at Bureau of Local Government Finance, Department of Finance, Regional Office No. VIII, Tacloban City, pursuant to Local Assessment Regulations No. 1-2007, dated November 05, 2007.


CLARK TRISTAN F. DELVO
Regional Director