

Republika ng Pilipinas
Lalawigan ng Davao del Norte
Sangguniang Panlalawigan
Legislative Building, Mankilam, Tagum City, Davao del Norte



**EXCERPT FROM THE MINUTES OF THE 45TH REGULAR SESSION OF THE
SANGGUNIANG PANLALAWIGAN OF DAVAO DEL NORTE (TERM 2013-2016)
HELD AT THE SESSION HALL, PROVINCIAL GOVERNMENT CENTER
(CAPITOL), TAGUM CITY, ON MONDAY, NOVEMBER 10, 2014**

Present:

Hon. Victorio R. Suaybaguio, Jr., MPA	Vice-Governor (Regular Presiding Officer)
Hon. Raymond Joey D. Millan	Member
Hon. Janet G. Gavina	Member
Hon. Vicente C. Eliot, Sr.	Member
Hon. Alfredo D. de Veyra, O.D.	Member
Hon. Robert L. So	Member
Hon. Alan R. Dujali	Member
Hon. Hernanie L. Duco	Member
Hon. Ernesto T. Evangelista, Sr.	Member
Hon. Janrey G. Gavina	Member /PCL
Hon. Victor M. Pandian	Member/IP- Representative

On Official Business:

Hon. Ely C. Dacalus	Member (Davao City)
Hon. Edgar T. Castillo, RN, MDMG	Member/FABC (Oroquieta City)

Absent:

Hon. Shirley Belen R. Aala	Member (Vacation Leave)
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(Sponsors: Hon. Alfredo D. de Veyra O.D., Hon. Alan R. Dujali, Hon. Robert L. So and Hon. Ernesto T. Evangelista, Sr.)

EXPLANATORY NOTE

The letter dated September 4, 2014 of Hon. Rodolfo P. del Rosario, Governor, this Province, duly received by the Office of the Secretary to the Sangguniang Panlalawigan on September 16, 2014, endorsed to this August Body, for support and assistance. The Proposed Schedule of Market Values for the General Revision of Real Property Assessment effective C.Y 2015-2017.

The said measure was referred to the Committee on Ways and Means/Games and Amusement. The Committee conducted a series of public hearing to the Eight (8) Municipalities of the Province of Davao del Norte in coordination with the Provincial and Municipal Assessor's Office.

These revenue raising measures are in accordance with the provisions of the Local Government Code of 1991, which empowers Local Government Units to generate funds to sustain its operation. Likewise, the role of Local Government Units as effective partners in attaining national progress has long been recognized, thus tremendous efforts have been exerted by the national government to financially strengthen the LGU's to enhance their resources for development.

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

In Fact, On October 20, 2014, Joint DILG Memorandum Circular No. 01-10 was issued with the subject, entitled: “Enjoining All Provinces, Cities and the Municipality of Pateros, Metro Manila to Prepare the Schedule of market Values (SMVs) of Real Property and to conduct the General Revision of Property Assessments in Their Respective Jurisdictions”, for the proper guidelines of all local government units for the preparation of the schedule of market values of real properties and the conduct of general revision of property assessment in the respective local level.

With the rising expectations from the public for the delivery of better services, the strengthening of fiscal capabilities and effective fiscal administration has been a consistent concern for policy makers; hence, to give greater importance to income generating activities, a revision of Schedule of Market Values (SMVs) of Real Properties is imperative.

PROVINCIAL ORDINANCE NO. 2014-009

**FIXING THE SCHEDULE OF MARKET VALUES
OF REAL PROPERTIES WITHIN THE
MUNICIPALITIES OF THE PROVINCE OF
DAVAO DEL NORTE EFFECTIVE 2015-2017**

Be it ordained by the Sangguniang Panlalawigan in Session Assembled, that:

SECTION 1. ASSESSMENT LEVELS. The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be fixed by the ordinances of the Sangguniang Panlalawigan at the rates not exceeding the following:

ASSESSMENT LEVELS

A. On Lands

CLASS ASSESSMENT LEVELS

Residential	10%
Agricultural	20%
Commercial	15%
Industrial	50%
Mineral	50%
Timberland	20%

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

B. On Buildings and other structure

**1. Residential
Fair market value**

<u>OVER</u>	<u>NOT OVER</u>	
	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

2. Agricultural

<u>OVER</u>	<u>NOT OVER</u>	
	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

3. Commercial/Industrial

<u>OVER</u>	<u>NOT OVER</u>	
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

4. Timberland

<u>OVER</u>	<u>NOT OVER</u>	
	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

A. On Machines

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

B. On Special Classes:

Actual Use	
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%

Government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power --- 10%

SECTION 2 . Schedule of Market Values for agricultural land. The market values for all agricultural land in the municipalities within the province of Davao del Norte shall be indicated in the following schedule of assessments marked as Table A and B.

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

APPROVED SCHEDULE OF MARKET VALUES FOR REAL PROPERTIES
FOR THE PROVINCE OF DAVAO DEL NORTE
As required by R. A. 7160
Effective 2015

KIND OF LAND	BASE MARKET VALUE PER HECTARE					
	1st Class		2nd Class		3rd Class	
Abaca	179,000		155,000		119,000	
Bamboo	300,000		270,000			
Banana Export	632,000		595,000		541,000	
Banana Local	291,000		233,000		175,000	
Cacao	225,000		210,000		195,000	
Cattle & Pasture Land	45,000		40,500		36,500	
Coconut	226,000		213,000		180,000	
Coffee	219,000		190,000		161,000	
Corn / Sorghum / Soybeans	98,000		82,000		77,000	
Durian	441,000		419,000		347,000	
Fishpond	379,000		336,000		298,000	
Fishpond Inland	281,000		253,000		228,000	
Flower Land	380,000		342,000			
Mango	440,600		352,500		264,400	
Nipa	207,000		172,000			
Oil Palm	151,000		134,000		116,000	
Orchard	273,000		245,000		223,000	
Papaya	101,000		85,000		77,000	
Pineapple	120,000		105,000		90,000	
Ramie	179,000		166,000		149,000	
Rice w/ Irrigation	238,000		220,000		203,000	
Rice w/out Irrigation	155,000		143,000		131,000	
Rubber	294,000		252,000		210,000	
Swine Land	269,000		226,000		204,000	
Tree Farm	265,000					
MISCELLANEOUS AGRICULTURE LANDS				PERRENIAL TREES & PLANTS		
Land per Hectare	1ST	2ND		1ST	2ND	3RD
Cogon/Brush Land	35,000		Calamansi	200	188	174
Forest	30,000		Lanzones	2,000	1,800	1,600
Mangroove	30,000		Pomelo	1,700	1,500	1,300
Marsh / Swampland	30,000		Rambutan	1,700	1,500	1,300
Rootcrops	40,000	32,000	Other Fruit	500		
Vegetable Track	40,000	32,000				
Gardening						

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

**COMPARATIVE DATA 2011 SCHEDULE OF MARKET VALUE
AND 2014 SCHEDULE OF MARKET VALUE**

KIND OF LAND	BASE MARKET VALUE PER HECTARE											
	1st Class			2nd Class			3rd Class			% Inc.		
	Yr. 2011	Yr. 2014	Tax Due	% Inc	Yr. 2011	Yr. 2014	Tax Due	% Inc.	Yr. 2011	Yr. 2014	Tax Due	% Inc.
Abaca	158,000	179,000	13%	13%	137,000	155,000	13%	13%	105,000	119,000	13%	13%
Bamboo	90,000	300,000	0%	0%	81,000	270,000	0%	0%				
per clump	525				470							
Banana Export	217,800	632,000	17%	17%	204,600	595,000	18%	18%	184,800	541,000	16%	16%
per Hill	160				150				140			
Banana Local	120,000	291,000	21%	21%	96,000	233,000	19%	19%	80,000	175,000	9%	9%
per Hill	120				100				80			
Cacao	80,000	225,000	13%	13%	72,000	210,000	17%	17%	60,000	195,000	30%	30%
per tree	120				108				90			
Coconut	122,000	226,000	11%	11%	112,500	213,000	14%	14%	93,750	180,000	15%	15%
per tree	810				750				625			
Coffee	76,000	219,000	18%	18%	68,000	190,000	13%	13%	57,000	161,000	13%	13%
per tree	110				100				85			
Corn/Sorghum/Soybeans	90,000	98,000	9%	9%	81,000	82,000	1%	1%	72,000	77,000	7%	7%
Durian Land		441,000				419,000				347,000		
Fishpond	320,000	379,000	18%	18%	300,000	336,000	12%	12%	280,000	298,000	6%	6%
Fishpond Inland	250,000	281,800	12%	12%	238,000	253,000	6%	6%	225,000	227,800	1%	1%
Flower land		380,000				342,000						
Mango Land		440,600				352,500				264,400		
Nipa	54,000	207,000	15%	15%	45,000	172,000	15%	15%				
per clump	315				260							
Orchard	240,000	273,000	13%	13%	225,000	245,000	8%	8%	188,000	223,000	18%	18%
Palm Oil	73,500	151,000	3%	3%	63,000	134,000	7%	7%	52,500	116,000	10%	10%
per tree	570				490				410			
Papaya	87,500	101,000	15%	15%	81,600	85,000	4%	4%	76,000	77,000	1%	1%
Pineapple	120,000	120,000	0%	0%	105,000	105,000	0%	0%	90,000	90,000	0%	0%
Ramie	179,000	179,000	0%	0%	166,000	166,000	0%	0%	149,000	149,000	0%	0%
Rice w/ irrig.	200,000	238,000	19%	19%	190,000	220,000	16%	16%	180,000	203,000	13%	13%
Rice w/o irrig.	140,000	155,000	11%	11%	130,000	143,000	10%	10%	120,000	131,000	9%	9%
Rubber	131,000	294,000	12%	12%	114,000	252,000	11%	11%	96,000	210,000	9%	9%
per tree	375				325				275			
Tree Farm	224,000	265,000	18%	18%								
Cogon/Brush Land	30,000	35,000	17%	17%								
Forest Land	26,000	30,000	15%	15%								
Mangroove	26,000	30,000	15%	15%								
Marsh/Swampland	26,000	30,000	15%	15%								
Pasture land	30,000	45,000	50%	50%								
Rootcrops	35,000	40,000	14%	14%	30,000	40,500	7%	7%		36,500		
Swine land		269,000				226,000				204,000		
Vegetable Gardening	35,000	40,000	14%	14%	30,000	32,000	7%	7%				
Calamansi	160	200	25%	25%	140	188	34%	34%	130	174	34%	34%
Lanzones	1,900	2,000	5%	5%	1,700	1,800	6%	6%	1,500	1,600	8%	8%
Pomelo	1,500	1,700	13%	13%	1,350	1,500	11%	11%	1,200	1,300	8%	8%
Rambutan	1,500	1,700	13%	13%	1,300	1,500	15.00%	15.00%	1,200	1,300	8%	8%
Other Fruits	450	500	11%	11%								

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

APPROVED MARKET VALUE PER TREE

GROUP 1		GROUP 2	
<i>(Lumber Good for Furniture, Musical Instruments & Sporting Goods)</i>	Market Value	<i>(Lumber Good for Paper & Veneer)</i>	Market Value
1 IPIL - PREMIUM SPP	830	1 ANIBUANG	620
2 KAMAGONG / MABOLO	830	2 BINUANG	620
3 NARRA - PREMIUM SPP	830	3 KALUMPANG	620
4 MOLAVE - PREMIUM SPP	830	4 ILANG - ILANG	620
5 TANGUILE	830	5 KAPOK (DOLDOL)	620
6 BAGTIKAN	830	6 MALAPAPAYA	620
7 ALMON	830	7 DITA	620
8 TEAK - PREMIUM SPP	830	8 HIMBABAO	620
GROUP 3		GROUP 4	
<i>(Lumber / Veneer)</i>	Market Value	<i>(Lumber Good for Furniture & Construction)</i>	Market Value
1 AGOHO	720	1 ACACIA / MANGIUM	320
2 AFRICAN TULIP	720	2 E. BAGRAS	320
3 BANOYO	720	3 E. CAMALDONES	320
4 CALIANDRA	720	4 GEMELINA	320
5 COLO / BREADFRUIT	720	5 IPIL-IPIL	320
6 DURIAN - NATIVE	720	6 MAHOGANY	320
7 FIRE TREE	720	7 MANGIUM	320
8 LAUAN RED	720	8 AMUGIS	320
9 LAUAN WHITE	720	9 LANUTA	320
10 MALUGAY	720	10 ULAYAN	320
11 RIAN TREE	720	11 PAGATPAT	320
12 KAMANSI	720	12 BOGO	320
13 THAILAND ACACIA	720	13 BANGKAL	320
14 FALCATA	720	14 DAO	320
15 GUBAS	720		
16 BENGUET PINES	720		
17 ANTIPOLO	720		
18 BAKAN	720		
19 LUKTOB	720		
20 TOOG	720		
21 LANIPAO	720		
22 TALISAY	720		

APPROVED:

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Governor

**DENSITY OF PLANTS/TREES PER HECTARE USED AS BASIS IN THE
COMPUTATION OF SCHEDULE OF MARKET VALUES**

Bamboo	400 clumps/ha.
Banana Export	1900-2000 hill/ha
Banana Local	800-1000 Hill/ha.
Cacao	1000 hill/ha
Calamansi	400 trees/ha
Coffee	1000 trees/ha.
Coconut	100-120 trees/ha.
Durian	156 trees/ha
Falcatta/Mangium/Acacia	400 trees/ha
Gemelina/ Bagrass	1667 trees/ha.
Ipil-ipil	2000 trees/ha.
Mango	100 trees/ha.
Nipa	400 clumps/ha.
Palm Oil	128 trees/ha.
Papaya	2000 plants/ha.
Pomelo	156 trees/ha.
Rambutan	156 trees/ha.
Rubber	350 trees/ha.

LANDS MAY BE ACQUIRED/APPLIED THROUGH THE FOLLOWING:

- 1. Award (NAFCO)**
- 2. Certificate of Land Ownership Award (CLOA)**
- 3. Certificate of Stewardship Contract (CSC)**
- 4. Fishpond Lease Application (FLA)**
- 5. Foreshore Lease (FT)**
- 6. Free Patent Application (FPA)**
- 7. Homestead Application (HA)**
- 8. Miscellaneous Sales Application (MSA)**

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

SECTION 3. (a) Schedule of Market Values for Residential, Commercial and Industrial Land. The Market Value for all residential, commercial, and industrial land in the following municipalities; Municipality of Asuncion, Municipality of Carmen, Municipality of Kapalong, Municipality of Sto. Tomas, Municipality of New Corella, Municipality of Talaingod, Municipality of B.E. Dujali, Municipality of San Isidro, shall be indicated in the table shown below:

GENERAL REVISION 2014
COMPUTATION FOR THE UNIT BASE MARKET VALUE
FOR EACH SUB-CLASS OF URBAN LANDS
EFFECTIVE 2015

Sub Class	ASUNCION		B. EDUJALI		CARMEN		KAPALONG		NEW CORELLA		SAN ISIDRO		STO. TOMAS		TALAINGOD									
	Res	Ind	Res	Ind	Res	Ind	Res	Ind	Res	Ind	Res	Ind	Res	Ind	Res	Ind								
1ST	650	1,400	300	500	800	250	650	1,400	280	660	3,500	300	600	1,300	250	530	930	350	960	2,700	350	550	1,220	440
2ND	600	1,100	250	400	700	200	540	1,100	240	510	2,800	500	800	1,000	200	430	800	300	900	2,530	300	510	920	
3RD	500	950	200	350	600	150	440	1,000	200	390	2,000	400	800	180	350	685	250	780	2,190	260	470	700		
4TH	400	800		300	500	120	370	800	170	300	1050	300	700	150	280			660	1,870	220	430	500		
5TH	200	700			400		300	700	150					130	210			600	1,760	190	400	400		
6TH							250	600						120	150			540	1,650					

APPROVED:

RODOLFO P. DEL ROSARIO

Governor

SECTION 4. Classification of Commercial Residential and Industrial Lands-Residential Commercial and Industrial lands in the municipalities within the Provincial of Davao del Norte shall be classified according to its location proximity to roads and available facilities.

COMMERCIAL LAND

I. FIRST CLASS COMMERCIAL LANDS:

- i). Located along concrete road;
- ii). Where the highest trading social or educational activities of the Municipality takes place
- iii). Where high-grade commercial or business buildings are situated;
- iv). Where vehicular and pedestrian traffic are exceptionally busy;
- v). Apparently command the highest commercial land value of the Municipality;

II. SECOND CLASS COMMERCIAL LANDS:

- i) Located along concrete road;
- ii). Where the highest trading, social or educational activities are considerably high,
- iii). Where all concrete commercial or business buildings are situated;
- iv). Where vehicular and pedestrian traffic flow are significantly but fall short than that of the First Class Commercial Lands;
- v). Commands lesser value than the First Class Commercial Lands.

III. THIRD CLASS COMMERCIAL LANDS:

- i) Located along asphalted road;
- ii) Where trading social or educational activities are considerably high but fall short from that of the 2nd class commercial lands.
- iii) Where average class commercial or business buildings are situated.
- iv) Where vehicular and pedestrian traffic flow are fairly busy,
- v) Commands lesser value than that of the second class Commercial lands.

IV. FOURTH CLASS COMMERCIAL LANDS:

- i) Located along all-weather road;
- ii) Where trading, social or education activities are significantly low but predominant.
- iii) Where mixed Commercial and Residential building are situated.
- iv) Where vehicular and pedestrian traffic flow are regularly less busy.
- v) Commands lesser value than the 3rd class Commercial lands.

V. FIFTH CLASS COMMERCIAL LANDS:

- i) Located along all-weather road;
- ii) Where trading, social or education activities are significantly low but predominant.
- iii) Where mixed Commercial and Residential building are situated.
- iv) Where vehicular and pedestrian traffic flow are regularly less busy.
- v) Commands lesser value than the 4th class Commercial lands.

APPROVED:

RODOLFO P. DEL ROSARIO

Governor

VI. SIXTH CLASS COMMERCIAL LANDS:

- i) Located along all-weather road;
- ii) Where mixed Commercial and Residential building are situated.
- iii) Where vehicular and pedestrian traffic flow are regularly less busy.
- iv) Commands lesser value than the 5th class Commercial lands

RESIDENTIAL LANDS

I.FIRST CLASS RESIDENTIAL LANDS:

- i) Located along concrete roads;
- ii) Where top grade apartment or residential buildings are predominantly situated;
- ii) Where public utility transportation facilities are exceptionally regular towards major trading center;
- iv) Located next to a commercially classified lands;
- v) Where water, electric, and telephone facilities are available;
- vi) Commands the highest residential land value in the Municipality;
- vii) Free from squatters.

II. SECOND CLASS RESIDENTIAL LANDS:

- i). Along concrete or asphalted road;
- ii). Where semi-high grade apartments or residential buildings are predominantly situated.
- iii) Public utility transportation facilities are fairly regular towards major trading centers:
- iv).Located next to the First Class Residential Lands;
- v). Commands lesser land value than the First Class Residential Lands.
- vi).Free of squatters.

III. THIRD CLASS RESIDENTIAL LANDS

- i). Along all- weather roads;
- ii). Where average grade residential buildings are predominantly situated;
- iii). Where public utility transportation facilities are regular towards major trading centers;
- iv). Located next to the Second Class Residential Lands.
- v). Where water and electric facilities are available.
- vi).Commands lesser value than the Second Class Residential Lands.

IV. FOURTH CLASS RESIDENTIAL LANDS:

- i). Along all-weather roads;
- ii). Where low-grade residential buildings are predominantly situated;
- iii). Located next to the third class residential lands;
- iv). Where public utility transportation facilities are irregular;
- v). Where sources of water facilities are commonly pump wells;
- vi). Commands lesser value than the third class residential lands.

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

V. FIFTH CLASS RESIDENTIAL LANDS

- i). Along all-weather road;
- ii). Where residential Buildings are still scarcely constructed;
- iii). Where public water and electric facilities are readily available;
- iv). Farthest residential lands from the trading centers;
- v). Transportation Facilities are exceptionally irregular;
- vi). Predominantly undeveloped residential area.

VI. SIX CLASS RESIDENTIAL LANDS

- i). Along all-weather road;
- ii). Where residential Buildings are still scarcely constructed;
- iii). Where public water and electric facilities are readily available;
- iv). Farthest residential lands from the trading centers;
- v). Transportation Facilities are exceptionally irregular;
- vi). Predominantly undeveloped residential area.
- vii). Commands lesser value than the fifth class Residential Lands

VII. RESIDENTIAL LAND SUBDIVISION

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

INDUSTRIAL LANDS

I. FIRST CLASS INDUSTRIAL LANDS:

- i). Along concrete or asphalted public road,
- ii). Located within a distance of not more than 1 kilometer to the major trading centers of the municipality;
- iii). Where vicinity is extensively used for industrial purposes;
- iv). Commands the highest industrial land value in the municipality

II. SECOND CLASS INDUSTRIAL LANDS:

- i). Along weather road ;
- ii). Located within distance of more than 1 kilometer but not beyond two (2) kilometers to the major trading centers of the municipality;
- iii). Where the vicinity is extensively used for industrial purposes;
- iv). Commands lesser land value than the first class Industrial Lands;

III. THIRD CLASS INDUSTRIAL LANDS:

- i). Located more than 50,000 meters to the major trading centers of the municipality;
- ii). Where vicinity is extensively used for industrial purposes;
- iii). Commands lesser land value than the Second Class Industrial Lands.

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

SECTION 5. Schedule of Market Values for Residential Commercial, Industrial Building and Matrix Description Building and other Structures.

The market value for all Residential, Commercial, Industrial Building in the municipalities within the Province of Davao del Norte will be indicated as indicated in the Table A Table B Table C Table D and Table E hereof.

GRFORM NO. 10

SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS

A. BASE UNIT VALUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TYPE OF BUILDINGS	SINGLE DETACHED ONE FAMILY DWELLING	TWO FAMILY DWELLING MULTIPLE DWELLING ROW HOUSE TOWN HOUSE DUPLEX, APARTELLE APARTMENT BOARDING HOUSE	LODGING HOUSE HOTELS, MOTELS CLINICS, LYING INN MINI HOSPITALS	ACCESSORY BUILDING GARAGE QUARTERS LAUNDRY HOUSE GUARD HOUSE	SCHOOL BUILDINGS CHURCHES ASSEMBLY HOUSES/PARKING BUILDINGS	HOSPITALS OFFICE BANKS CONDOMINIUM	THEATER, MARKET SHOPPING CENTERS MALL, RESTAURANTS FACTORIES, WARE HOUSES BODEGA, STORAGE RICE MILL, BAKERY INDUSTRIAL BUILDINGS GROCERY, CONVENIENCE STORES, OTHER SIMILAR STRUCTURES	SARI-SARI STORE STALL, MINI MART AND OTHER SIMILAR STRUCTURE	BARN HOUSES POULTRY HOUSES STABLES, HOG HOUSES PIGGERY GREEN HOUSES CROCODILE CAGE FENCE, HATCHERY	RECREATIONAL HALLS BOWLING LANES, PILOTA COURT CLUB HOUSES, BILLIARD HALLS ARENA, COCKPIT BASKET BALL COURT TENNIS COURT (OPEN/CLOSE) TERMINAL, MULTIPURPOSE SHED OPEN SHED
I	2,500	2,000	2,500	1,500	1,500			1,900	1,400	
II-A	3,000	2,500	3,000	2,000	2,000			2,600	2,000	
II-B	2,800	2,300	2,800	1,800	2,500			2,400	1,500	
III-A	5000	4,000	5000	4,500	4000	5000	5000	3,400	3,500	4500
III-B	4500	3,500	4500	3,900	3,500	4500	4500	3,200	3,300	4000
III-C	4000	3,200	4000	3,500	3000	4000	4000	3,000	3,000	3500
III-D	3500	3,000	3500	3,000	2800	3500	3500	2,800	2,800	3000
IV-A	8,000	7000	8,000	5,700	7000	8,000	8,000	4500	5,000	7500
IV-B	7000	6,000	7000	5,400	6000	7000	7000	4000	4,500	6500
IV-C	6000	5,000	6000	5,000	5000	6000	6000	3800	4,000	5500
V-A	17,000	16000	17,000		11,000	17,000	17,000			12000
V-B	14,000	13000	14,000		9,500	14,000	14,000			10000
V-C	11000	10000	11000		8,000	11000	11000			8000

APPROVED:

GR FORM NO. 10		SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS										
A. BASE UNIT VALUE		(11)	(12)	(13)	(14)	(15)	(16)	(17)				
TYPE OF BUILDINGS	GASOLINE STATION	SWIMMING POOLS	FUNERAL HOMES	PACKING PLANT (With Fruit Patio)	PACKING HOUSE (Open Shed)	SAW MILL BUILDINGS	GYMNASIUM	COLISEUM	GRANDSTAND			
	DISPLAY ROOM	INLAND RESORT				LUMBER YARDS						
	GAS PLANTS					WELDING SHOPS						
II-A					2,800	1,600						
II-B					2,500	1,500				1,600		2,800
III-A			4000		4,500	3,000				1,500		5000
III-B			3,500		4,000	2,500				3,000		4500
III-C			3000		3,500	2,000				2,500		4000
III-D			2800		3,000	1,800				2,000		3500
IV-A	6,500	6,000	7000		6,000	4,500				1,800		3500
IV-B	5,500	5,500	6000		5,500	4,000				4,500		8,000
IV-C	4,500	5,000	5000		5,000	3,500				4,000		7000
V-A	11,000	8,000	11,000		7,500	6,000				3,500		6000
V-B	9,000	7,000	9,500		7,000	5,500				6,000		17,000
V-C	8,000	6,500	8,000		6,500	5,000				5,500		14,000
										5,000		11000

APPROVED:

GENERAL REVISION 2014

MATRIX DESCRIPTION OF BUILDING AND OTHER STRUCTURES

Classification of Buildings	Foundations	Columns	Flooring	Walling	Trusses/ Beams/ Girts/Girders	Roofing	Ceiling	Doors	Windows	Exterior/ Interior Design	Plumbing Fixtures	Electrical Installations
Type I - WOODEN MATERIALS, UNSOUND, LUMBER, AND NATIVE MATERIALS												
I	Mid-cut wood or bamboo post, mid-cut board or splitted bamboo wall, kalakat, sapwood nipa, cogon roofing, or similar material (Indigenous)											
Type II - WOODEN MATERIALS - SUBSTANDARD (STRUCTURAL MEMBERS)												
II		Wood	4th group lumber	Wood	4th group lumber/ wood coco	G.I.	Open	Ordinary Wood	Wooden Jalousy	Ordinary	Ordinary	Open
Type III - MIXED: CONCRETE WITH SOUND LUMBER MATERIALS												
III-A	Reinforced Concrete	Reinforced Concrete or 2nd group wooden post	2nd group lumber	4" thick CHB exterior walls & partitions w/ smooth and rough plastering	Lawaan trusses/ Hard wood	Ga 26 G.I	3 mm. thick plywood ceiling on lawaan joist	Panel and flush type w/ 3 mm plywood or lawanit cover	Jalousy glass	Ordinary	Fair Quality	Fair Quality
III-B	Plain Concrete	Reinforced Concrete or 3rd group wooden post	3rd group lumber	4" thick CHB walls & partition w/ rough finished	Lawaan trusses/ Hard wood	Ga 26 G.I	Lawanit ceiling on lawaan or coco joist	Panel main door & flush type w/ 3 mm. plywood or lawanit cover	Jalousy glass	Ordinary	Fair Quality	Fair Quality
III-C	Plain Concrete	3rd group wooden post	4th group lumber	4" thick CHB wall lawaan board or 4" thick CHB partition w/ rough finished	4th group lumber	Ga 31 G.I	Lawanit ceiling board on 4th group ceiling joist	flush type w/ lawaan frames	Jalousy glass and wooden louver	Ordinary	Fair Quality	Fair Quality
III-D	Plain Concrete	3rd group lumber or lawaan wooden post	4th group lumber	4" thick CHB walling w/out plastering	truss/rafter are coco lumber or similar lumber	Ga 31 G.I	3 mm. Lawanit ceiling board on 4th group ceiling joist	Panel type main door made of lawaan or ordinary wood, the rest are flush type 3 mm plywood or lawanit	Wooden Louver	Ordinary	Fair Quality	Fair Quality

APPROVED:

GENERAL REVISION 2014

MATRIX DESCRIPTION OF BUILDING AND OTHER STRUCTURES

Classification of Buildings	Foundations	Columns	Flooring	Walling	Trusses/ Beams/ Girts/Girders	Roofing	Ceiling	Doors	Windows	Exterior/ Interior Design	Plumbing Fixtures	Electrical Installations
Type IV - REINFORCED CONCRETE (COLUMNS, BEAMS, & WALLS) BUT WOODEN FLOOR JOIST												
IV-A	Reinforced Concrete	Reinforced Concrete	Concrete Tiles	6" & 4" CHB exterior walls and partitions with 1/4" thick narra double wall	Guijo or similar 2nd group lumber	Ga 26 G.I	1/4" thick narra plywood or guijo joists	Panel type doors with carvings	French type with grills, Sliding glass w/ steel/ screen	Good Interior Design	Good Quality	Good Quality
IV-B	Reinforced Concrete	Reinforced Concrete	Concrete Tiles	4" thick CHB walls & partitions	2nd group lumber or apitong	Ga 26 G.I	1/4" thick ordinary plywood on 2nd group ceiling joist	Panel type doors with carvings	French type with grills, Sliding glass w/ steel/ screen	Good Interior Design	Average Quality	Average Quality
IV-C	Reinforced Concrete	Reinforced Concrete	Concrete Tiles	4" thick CHB or hardwood boards wall & partitions	2nd group or 3rd group lumber	Ga 26 G.I	1/4" thick ordinary plywood on 3rd group or lawaan ceiling joist	Hardwood panel type with or without carvings	French type with grills, Sliding glass w/ steel/ screen	Good Interior Design	Average Quality	Average Quality
Type V - REINFORCED CONCRETE (INCOMBUSTIBLE FIRE RESISTIVE CONSTRUCTION)												
V-A	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete	Steel/ Iron	Reinforced Concrete slab/ coloroof	Hardiflex or similar materials	Glass door w/ aluminum frames and steel grills	French type with grills, Sliding glass w/ steel/ screen	Unique	Good Quality	Good Quality
V-B	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete	Steel/ Iron	Reinforced Concrete slab/ coloroof	Hardiflex or similar materials	Door shutters made of narra/ molave w/ carvings or similar materials	French type with grills, Sliding glass w/ steel/ screen	Unique	Good Quality	Good Quality
V-C	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete	Reinforced Concrete, 6" thick/ 4" thick exterior walls & partitions	steel frames/ hardwood	coloroof/ banana/ Ga 24 G.I. or similar roofing	1/4" thick narra plywood on 1st group ceiling joist	panel type doors w/ carving made of narra/ molave or similar materials	French type with grills, Sliding glass w/ steel/ screen	Unique	Good Quality	Good Quality

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

SCHEDULE OF DEPRECIATION

TYPE	NO. OF YEARS															RESIDUAL VALUE		
	1st 5 yrs.	2nd yr.	3rd yr.	4th yr.	5th yr.	2nd 5 yrs.	6th yr.	7th yr.	8th yr.	9th yr.	10th yr.	3rd 5 yrs.	11th yr.	12th yr.	13th yr.		14th yr.	15th yr.
I	7.50%	15.00%	22.50%	30.00%	37.50%	7.00%	44.50%	51.50%	58.50%	65.50%	72.50%	5.00%	77.50%	82.50%	87.50%	92.50%		5.00%
II-A	5.00%	10.00%	15.00%	20.00%	25.00%	4.50%	29.50%	34.00%	38.50%	43.00%	47.50%	4.00%	51.50%	55.50%	59.50%	63.50%	67.50%	
II-B	6.00%	12.00%	18.00%	24.00%	30.00%	5.00%	35.00%	40.00%	45.00%	50.00%	55.00%	4.00%	59.00%	63.00%	67.00%	71.00%	75.00%	
III-A, B	4.50%	9.00%	13.50%	18.00%	22.50%	4.00%	26.50%	30.50%	34.50%	38.50%	42.50%	3.50%	46.00%	49.50%	53.00%	56.50%	60.00%	
III-C, D	4.50%	9.00%	13.50%	18.00%	22.50%	4.00%	26.50%	30.50%	34.50%	38.50%	42.50%	4.00%	46.50%	50.50%	54.50%	58.50%	62.50%	
IV-A	3.50%	7.00%	10.50%	14.00%	17.50%	3.50%	21.00%	24.50%	28.00%	31.50%	35.00%	3.00%	38.00%	41.00%	44.00%	47.00%	50.00%	
IV-B, C	4.00%	8.00%	12.00%	16.00%	20.00%	3.50%	23.50%	27.00%	30.50%	34.00%	37.50%	3.50%	41.00%	44.50%	48.00%	51.50%	55.00%	
V-A	2.75%	5.50%	8.25%	11.00%	13.75%	2.75%	16.50%	19.25%	22.00%	24.75%	27.50%	2.50%	30.00%	32.50%	35.00%	37.50%	40.00%	
V-B	2.80%	5.60%	8.40%	11.20%	14.00%	2.80%	16.80%	19.60%	22.40%	25.20%	28.00%	2.50%	30.50%	33.00%	35.50%	38.00%	40.50%	
V-C	3.00%	6.00%	9.00%	12.00%	15.00%	2.80%	17.80%	20.60%	23.40%	26.20%	29.00%	2.50%	31.50%	34.00%	36.50%	39.00%	41.50%	

APPROVED:

SCHEDULE OF DEPRECIATION

TYPE	NO. OF YEARS																	RESIDUAL VALUE						
	4th yrs.	16th yr.	17th yr.	18th yr.	19th yr.	20th yr.	Alter 20 yrs.	21st yr.	22nd yr.	23rd yr.	24th yr.	25th yr.	26th yr.	27th yr.	28th yr.	29th yr.	30th yr.		31st yr.	32nd yr.	33rd yr.	34th yr.	35th yr.	
I																								
II-A	3.50%	71.00%	74.50%	78.00%	81.50%																			15.00%
II-B	3.50%	78.50%	82.00%																					15.00%
III-A, B	3.00%	63.00%	66.00%	69.00%	72.00%	75.00%	2.00%	77.00%	79.00%	81.00%	83.00%													15.00%
III-C, D	3.50%	66.00%	69.50%	73.00%	76.50%	80.00%	2.00%	82.00%	84.00%															15.00%
IV-A	2.00%	52.00%	54.00%	56.00%	58.00%	60.00%	1.50%	61.50%	63.00%	64.50%	66.00%	67.50%	69.00%	70.50%	72.00%	73.50%	75.00%	76.50%	78.00%					20.00%
IV-B, C	3.00%	58.00%	61.00%	64.00%	67.00%	70.00%	1.50%	71.50%	73.00%	74.50%	76.00%	77.50%	79.00%											20.00%
V-A	2.00%	42.00%	44.00%	46.00%	48.00%	50.00%	1.00%	51.00%	52.00%	53.00%	54.00%	55.00%	56.00%	57.00%	58.00%	59.00%	60.00%	61.00%	62.00%	63.00%	64.00%	65.00%	66.00%	20.00%
V-B	2.50%	43.00%	45.50%	48.00%	50.50%	53.00%	1.30%	54.30%	55.60%	56.90%	58.20%	59.50%	60.80%	62.10%	63.40%	64.70%	66.00%	67.30%	68.60%	69.90%	71.20%	72.50%		20.00%
V-C	2.00%	43.50%	45.50%	47.50%	49.50%	51.50%	1.50%	53.00%	54.50%	56.00%	57.50%	59.00%	60.50%	62.00%	63.50%	65.00%	66.50%	68.00%	69.50%	71.00%	72.50%			20.00%

APPROVED:

SCHEDULE OF DEPRECIATION

TYPE	NO. OF YEARS												RESIDUAL VALUE	YEARS TO GET RESIDUAL	TYPES OF CONSTRUCTION	ECONOMIC LIFE	
	36th yr.	37th yr.	38th yr.	39th yr.	40th yr.	41st yr.	42nd yr.	43rd yr.	44th yr.	45th yr.							
I														5.00%	15 yrs.	Type I Buildings of wood construction (Nipa houses and similar structures)	10 years
II-A														15.00%	20 yrs.	Type II Buildings of wood construction with protective fire resistant materials and capable of being one hour fire-resistive throughout	15 years
II-B														15.00%	18 yrs.		
III-A, B														15.00%	25 yrs.	Type III Buildings of wood construction with protective fire resistant materials and capable of being one hour fire-resistive throughout	20 years
III-C, D														15.00%	23 yrs.		
IV-A														20.00%	33 yrs.		
IV-B, C														20.00%	27 yrs.	Type IV Buildings shall be of masonry and wood construction	30 years
V-A	66.00%	67.00%	68.00%	69.00%	70.00%	71.00%	72.00%	73.00%	74.00%					25.00%	45 yrs.	Type V Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete, or masonry construction.	35 years
V-B	73.80%	75.10%												25.00%	38 yrs.		
V-C														25.00%	35 yrs.		

In the excess of the above rate of annual depreciation, bigger rate may be granted for extra ordinary cases if properly presented and described as in the case of the following:

1. Damage due to catastrophe (earthquake, fire, deluge)
2. Heavily damaged due to pest (termite or ant or pest)
3. Established defects of construction
4. Obsolescence

NOTE:

Well maintained/renovation/repair and improvements of buildings will be assessed first in consideration of the present market value before applying depreciation.

APPROVED:

Base Unit Values for Electrical Post and Accessories

Table Depreciation		Crossarms		Wire	
Condition	%	Type	Replacement	Type	Replacement
	Depreciation		Cost		Cost
E	4.50%	S	1,260.20	P	61.65
VG	16.00%	T	1,334.00	S	38.73
G	31.00%				
F	49.50%				
P	65.00%				

Poles		Transformer		Accessories		
Pole	Replacement	KVA	Replacement	Type	Replacement	Item
	Cost		Cost		Cost	
T8	7,670.34	5	31,000.00	CFLA	4,674.00	Cutout Fuse and Lightning Arrester
T9	11,163.32	10	48,430.00	SPI	15.93	Spool Insulator
T11	13,190.97	15	59,638.33	CAI	147.13	Cross Arm Insulator
T12	17,215.96	25	77,390.00	CF	2,588.33	Cutout Fuse
T14	18,767.92	37.5	94,467.00	PTP	147.13	Pole Top Pin
T15	26,420.72	50	110,435.00	CAP50	12,465.46	Capacitor 50kv
T17	33,664.13	75	139,726.19	CAP100	16,250.00	Capacitor 100kv
C8	7,290.29	100	156,236.34	CAP150	18,662.43	Capacitor 150
C9	10,125.98			WBS	79,000.00	Wind Breaker Switch
C11	12,686.81	Strain/Suspension/Disk insulator 92.85/Plate		GW5	322.35	Guy Wire 5m
C12	19,312.99			GW6	386.82	Guy Wire 6m
C14	20,843.58			GW7	451.29	Guy Wire 7m
C15	24,165.68			GW8	515.76	Guy Wire 8m
C17	27,387.77			GW9	580.23	Guy Wire 9m
C18	55,259.21			GW10	644.70	Guy Wire 10m
C20	61,399.12			GW11	709.17	Guy Wire 11m
C21	64,469.08			GW12	773.64	Guy Wire 12m
S8	7,415.49			GW13	838.11	Guy Wire 13m
S9	10,043.35			GW14	902.58	Guy Wire 14m
S11	13,112.68			GW15	967.05	Guy Wire 15m
S12	17,121.31			GW16	1,031.52	Guy Wire 16m
S14	24,940.22			GW17	1,095.99	Guy Wire 17m
S15	26,721.66			GW18	1,160.46	Guy Wire 18m
S17	46,443.24			GW19	1,224.93	Guy Wire 19m
S18	68,509.31			GW20	1,289.40	Guy Wire 20m
S20	72,692.92			GW21	1,353.87	Guy Wire 21m
S21	76,327.57			GW22	1,418.34	Guy Wire 22m
C9.5	10,689.55			GW23	1,482.81	Guy Wire 23m
T10	12,403.70			GW24	1,547.28	Guy Wire 24m

B. The following Extra Items as Component parts of Buildings shall be assessed as follows:

- | | |
|---------------------|------------------------|
| 1. CARPORT | 30% of Base Unit Value |
| 2. MEZZANINE | 60% of Base Unit Value |
| 3. PORCH | 40% of Base Unit Value |
| 4. GARAGE | 45% of Base Unit Value |
| 5. BALCONY | 45% of Base Unit Value |
| 6. TERRACE | |
| a. Covered | 45% of Base Unit Value |
| b. Open | 35% of Base Unit Value |

7. DECK ROOF

a. Penthouse	70% of Base Unit Value
b. Covered	60% of Base Unit Value
c. Open	30% of Base Unit Value

8. BASEMENT/UNDERGROUND

Residential	70% of Base Unit Value
High Rising Building	20% of Base Unit Value

9. PAVEMENT

Concrete:	With 10mm temp. bars temp reinforce bars bothways	Without temp. bars	With 1/2"
4" thick or 10 cm thick	450/sq.m.	300/ sq.m.	750/ sq.m.
6" thick or 15 cm thick	600/sq.m.	450/sq.m.	900/sq.m.
8" thick Or 20 cm thick	750/sq.m.	600/sq.m.	1,100/sq.m.
Tennis Court	250 - 300/ sq.m.		
Asphalt:			
1 coarse	200/ sq.m.		
2 coarse	350/ sq..m.		
3 coarses	500/sq.m.		

10. FLOOR FINISHES

a. Marble Slabs	800-1600/sq.m.
b. Marble Tile	1000 - 1300/sq.m.
c. Crazy Cut Marbles	500 - 800/ sq.m.
d. Granolithic Tiles/Marble Terrazo	500 - 800/ sq.m.
e. Narra	500 - 800/ sq.m.
f. Yakal	450 - 750/sq.m.

g. Narra/Fancy Wood Tiles	450 - 750/ sq.m.
h. Ordinary Wood Tiles	400 - 600/ sq.m.
i. Vinyl Tiles	600/sq.m.
j. Washout pebbles	450/ sq.m.
k. Unglazed Tiles	600/ sq.m.
l. Glazed Ceramic Tiles	700 - 1000/ sq.m.
m. Granite Polished	1500/sq.m.
n. Granite Unpolished	1300/ sq.m.
o. Granite/imported Marble Slab	2400 - 3000/sq.m.

11. WALLING

Note: Use the same rate for the floor finishing as indicated in 9-a,b,c,d,e,f,g,h,j & k

a. Ashlar Stone	1800/ sq.m.
b. Double Walling (Ordinary Plywood/Ordinary Wood Panel) 3/16"x4'x8'	300 - 500/ sq.m.
Note: Add 50% of value for every additional thickness	
c. Double Walling (NarraPanelling)	400 - 600/ sq.m.
d. Glazed White Tiles	600/ sq.m.
e. Glazed Colored Tiles	700/ sq.m.
f. Fancy Tiles	650/ sq.m.
g. Synthetic Rubble	650/ sq.m.
h. Bricks	1000/ sq.m.
i. Anai/Sand Blasting/Shell	300 - 400/ sq.m.
j. Ceramic Tiles	700/ sq.m.
k. Washout Pebble	300/ sq.m.
l. Hardiflex Plywood	50 - 100/ sq.m.

12. SPECIAL PANEL :

	Clear	Tinted
a. Glass with Wooden Frame	1300/ sq.m.	1600/sq.m.
b. Glass with Aluminum Frame	1900/ sq.m.	2300/sq.m.

13. CEILING (below concrete floor or wooden floor)

a. Ordinary Plywood	400/ sq.m.
b. Luminous Ceiling	900/ sq.m.
c. Acoustic	700/ sq.m.

d. Special Finish	1000/ sq.m.
e. NarraPanelling	600/ sq.m.
f. Ordinary wood Panelling	400/ sq.m.
g. Hardiflex Concrete Board	400/sq.m.

Note: If building has no ceiling deduct 15% of basic rate

14. FENCE

a. Wood (Sawn rough lumber)	300/ sq.m.
b, Concrete	
10 cm thick with rebars	600/ sq.m.
15 cm. thick with rebars	900/sq.m.
20 cm. thick with rebars	1200/sq.m.
c. Reinforced Concrete	1600/sq.m.
d. Steel Grills	1600/sq.m.
e. Interlinks Wire	
a. Cyclone	350/ sq.m.
b. With piping & 2 layers of CHB from the ground	400/sq.m.
f. Concrete Hollow Blocks	
a. 600/ sq.m. -	1 face plaster -10 cm. thick with rebars
b. 850/ sq.m. -	2 face plaster - 10 cm thick with rebars
g. Adobe stone	
a. With plaster finish on both sides	400 - 450/sq.m.
b. without plaster	350 - 400/sq.m.
h. Yakal with yakal post set on concrete foundation	350 - 400/sq.m.
i. Apitong with apitong post set on concrete foundation	250 - 350/sq.m.
j. Wrought Iron grills	1100/sq.m.
k. Gates	
a. Plain with round bars	1000 - 1200/ln.m
b. Round bars	900- 1000/ln.m.
c. Plain steel plate standard	1500/sq.m.

15. EXCESS HEIGHTS (FENCE):

- | | |
|-----------------------------|--|
| a. Residential & Commercial | Add 20% of base value for every meter in excess of three(3) meters |
| b. Bodega & Factory | Add 15% of base value for every meter in excess of three(3) meters |

16. ROOFING

- | | |
|---|-------------------------------------|
| a. R-span | 400/ ln.m. |
| b. EPR | 400/ ln.m. |
| c. Multi R-span | 400/ ln.m. |
| d. Super R-span | 400/ ln.m. |
| e. Standing S-span | 400/ ln.m. |
| f. Tilespan Maxi | 500/ ln.m. |
| g. TilespanElite | 550/ ln.m. |
| h. Mega clad-V | 400/ ln.m. |
| i. Mega clad | 400/ ln.m. |
| j. Corspan | 400/ ln.m. |
| k. Tegula (T&G) | 25-50/pc |
| l. Pre-painted roof(color roof,dura color)- | Add P85.00/sq.m. of roofing area |
| m. Roofing clay tiles/asbestos- | add 10% of base unit value |
| n. Shingles - | Add 500 – 700/sq.m. of roofing area |

17. EXTRA TOILET & BATH

- | | |
|---|-------------------|
| a. Ordinary | 5,000 - 7500/unit |
| b. Flush Type with Fixtures | 12,000/unit |
| c. Flush Type with Fixtures(Special Finish) | 20,000/unit |

18. FOUNDATION

P 500 x total area; use floor area of 1st & 2nd floor

19. PILES:

P 900 per linear meter of piles driven

20. PAINTING:

If the building is not painted, deduct ten (10%) of the basic rate

Wall paper	300 - 400/ sq.m.
------------	------------------

21. SECOND HAND MATERIALS

If the building has used second hand materials, deduct 15-20%

22. FOR WHARF OR PIER PER SQ.M.

- | | |
|---------------------------|--------------|
| a. Concrete
sq.m. | 8000 - 9500/ |
| b. Timber/Lumber
sq.m. | 3500 - 6000/ |

23. FOR DIKES/BARRIERS PER LINEAR METER

5,850/ ln.m.

24. FOR RESERVOIR PER CUBICMETER

3500 - 3800/ cu.m.

4000 - 4200/ cu.m

.

25. SWIMMING POOL

- | | |
|-------------|-------------------|
| a. Standard | 4000 - 4200/cu.m. |
| b. Riprap | 1000-1800/cu.m. |

26. WINDOWS:

- | | |
|------------------------------|--------------------|
| a. Glass Jalousie | 850/ sq.m. |
| b. Glass Jalousie (tinted) | 1200/ sq.m. |
| c. French Window | 2100/ sq.m. |
| d. Wooden Jalousie | 750/ sq.m. |
| e. Glass with Steel Casement | 2000 - 2300/ sq.m. |

27. DOORS:

- | | |
|---------------------------------|--------------------|
| a. NarraPanelling | 3100/ sq.m. |
| b. Glass with Wooden Frame | 2600/ sq.m. |
| c. Glass with Aluminum
Frame | 3300 - 3900/ sq.m. |
| d. Tinted Glass Aluminum Frame | 3300 - 3900/ sq.m. |
| e. Accordion Door(wood) | 1000 - 1100/ sq.m. |
| f. Accordiion Door(steel) | 3800 - 6000/ sq.m. |
| g. Ordinary Wood Panelling | 900 - 1300/ sq.m. |
| h. Marine Plywood
Panelling | 550 - 950/ sq.m. |

i. Ordinary Plywood Panelling	350 - 700/ sq.m.
j. Roll-up Door (steel)	4500 - 8000/ sq.m.

28. OTHER EXTRAS:

a. Pre-cast Decorative Blocks	1100/sq.m.
b. Decorative Blocks	600/ sq.m.
c. Concrete Baluster	120/ pc.
d. Wooden Baluster	100/ pc.
e. Marble Baluster	550/ pc.
f. Ceramic Baluster	220/ pc.
g. Concrete Mouldings	120/ sq.m.
h. Wooden Moulding	100/ sq.m.
i. Septic Tank	3000/ cu.m.
j. Bank vault	4000 - 5000/cu.m.
k. Paving blocks	14/pc.
l. Cloddings	801 /pc ; 1.100 / sq. m

29. CABLEWAYS - 400 /linear meter

SECTION 6.Types of construction – For purposes of assessment, buildings are assessed according to its make as specified below:

TYPE I. – Wooden Materials, Unsound Lumber & Native Materials

Buildings shall be of wood construction. The structural elements may be any of the materials permitted as follows: Nipa houses and similar falling under this type.

TYPE II – Wooden Materials – Substandard Structural Members

Buildings shall be of wood construction with protective fire-resistant materials and one- hour fire resistive throughout: Except, that permanent non –bearing partitions may use fire-retardant treated wood within the framing assembly.

Third group wooden structural framings, flooring and sidings, and G.I. roofing but structural members are substandard.

TYPE III–Concrete with Sound Lumber Materials

Buildings shall be of masonry and wood construction. Structural elements may be any of the materials permitted by the said National Building Code: Provided, that the building shall be one-hour fire resistive throughout. Exterior wall shall be of incombustible fire-resistive construction.

Third group wooden structural framings, floorings and sidings, and G.I. roofing, but structural members are sub – standard.

Third group wooden structural framings, floorings and sidings, and G.I. roofing.

First group wooden post, girders, girts, windowsills and head, apitong floor joists and roof framing, tanguile floorings and sidings, and G.I. roofing.

First group wooden structural framings, floorings and walls on the first floor, and tanguile walls on the second floor, and G.I. roofing.

First group wooden structural framings, walls and G.I. roofing

TYPE IV – Reinforced Concrete but Wooden Floor Joist

Buildings shall be of steel, iron, concrete, or masonry construction. Walls, ceiling, and permanent partitions shall be of incombustible fire resistive construction: Except, that permanent non-bearing partitions of one-hour fire resistive construction may use fire-retardant treated wood within the framing assembly.

a. Concrete columns, beams and walls – but wooden floor joists, flooring and roof framings and G.I. roofing; even if walls are in CHB, kitchen and T & B are reinforced concrete slabs.

b. Concrete columns and beams – but hollow block walls and G.I roofing.

TYPE V – Reinforced Concrete (Incombustible Fire Resistive Construction)

Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete, or masonry construction. Walls, ceiling, and permanent partitions shall be of incombustible fire- resistive construction.

a. Structural steel and reinforced concrete columns and beams.

b. Columns beams, walls, floors and roofs all reinforced concrete.

c. Walls are hollow blocks reinforced concrete or tile roofing.

Section 7 - Terms and Definitions – The Terms and Definitions as used in this

Building Ordinance is adapted from RULE III of PD 1096 known as, “ National

Code of the Philippines”.

RESIDENTIAL	- Single detached dwellings and duplexes for use of owner, “on campus” dormitories, rectories, convents and monasteries, residential condominiums occupants, army barracks, etc.
COMMERCIAL	- Single detached dwellings and duplexes for lease, boarding house apartments, accessories, hotels and inns, “off campus” dormitories, transportation terminals and stations, night clubs and dance halls, restaurants, shopping centers, theaters, sports stadia, grandstand, gasoline service stations, parking garages, funeral parlors, etc.
INDUSTRIAL	- Factories, plants, mills arsenals, breweries, processing plants, gas generating plants, shipyard, aircraft hangars, slipways, dry docks and piers, lumber mills, warehouse, storage tanks, grains and cement silos, etc.
INSTITUTIONAL	- Educational institutions, libraries, museums, clubhouse, hospitals, sanitarium, asylums, home for the aged, jails, police and fire stations, places for worships, etc.
RECREATIONAL houses, etc.	- Cinemas, billiard halls, disco pads, amusements
AGRICULTURAL	- Barns, poultry, hatcheries, piggeries, stables, greenhouse, granaries, etc.
ANCILLARY	- Garages, carports, tanks, towers, smokestacks and chimneys, Vaults, swimming pools, pilota courts, aviaries, aquariums, zoo structures, fire walls, and fences over 1.80 meters in height, etc.
TEMPORARY railings, protective	- Field offices, laborer’s quarters, canopies and fencing, etc.
OTHERS level	- Cemetery structures such as mausoleums, tombs, multi niches, etc.

**TERMS AND DEFINITIONS OF SPECIFIC STRUCTURE
AND OR IMPROVEMENTS**

One Family Dwelling	- A detached building designed for or occupied exclusively by one family.
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Two Family Dwelling	- A detached building designed for or occupied exclusively by two families living independently of each other, in their respective dwelling unit.
Multi Family Dwelling	- A building used as house or residence of three or more families living independently from one another, each occupying one or more rooms as a housekeeping unit.
“Accessoria” or Row Houses	- A house of not more than two stories composed of a row of dwelling units entirely separated from one another by party’s wall or walls and independent entrance for each dwelling unit.
Apartment House	- A multiple dwelling building divided into a number of apartments, families living independently for one another and doing their cooking on the premises, but with one or more entrance to the apartment.
Apartment	- A room or suite of rooms, in one building, equipped for housekeeping or occupied by one family for living, sleeping and cooking purposes.
Hotel	- A building with more than 15 sleeping rooms, occupied singly, where transients are provided temporary lodging with or without meals, and no cooking facilities are provided in any individual suite.
Boarding House	- A house containing not more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid by the month or week, in accordance with previous arrangements.
Lodging house sleeping rooms	- A building containing not more than 15 where lodging is provided for a fixed compensation.
Accessory Building	- A subordinate to the main building on the same lot and used for the purposes customarily incidental to those of the main building such as servants quarters, garages, pump house and laundry.
Office Building offices.	- A building mainly used for stores and/or

Theater presentation	- A building especially designed for a of plays, operas, motion pictures, etc.
Warehouse, Bodega, Cold Storage	- A building mainly used for deposit or storage.
Supermarkets, Shopping Centers	- A building used as market (large) or store especially a food store, operated in part or a self serve, cash-carry basis.
Factory Building plant.	- A building utilized for manufacturing goods or finished products, manufacturing
Lanai	- Part of the house between the living room and the dining room, receiving room with or without roofing.
Foyer	- A public room or lobby, as in a theater or hotel.
Carport building used vehicles.	- A roof projecting from the side of a as a shelter for motor
Porch	- A covered structure forming an entrance to a building, outside and with a separate roof, a veranda.
Balcony wall of a usually	- A balustrade platform projecting from a before window.
Terrace having sides.	- An artificial raised level space, or of lawn one or more vertical or sloping
Breakwater	- A mole or wall for protecting a harbor or beach from the force of waves.
Cableways	- Are metals cables which are laid out in strategic points around banana farms and these are used as a means of transporting banana fruits from the farms to the fruit patio in the packing plants during the harvest.
Aerial Propping System harvestable fruits	- Is installed to serve as support and save

(overhead cable)
bearing

trees.

for falling down and prevent damages to fruit-

Poles(Electric Poles)

- used to support [overhead power lines](#) and various other public utilities, such as [cable](#), [fiber optic cable](#), and related equipment such as [transformers](#) and [street lights](#).

Transmission pole

- refers to electric Poles used by the Electric company to carry the Transformers ,etc..

Section 8. Miscellaneous Provisions –This section shall cover all properties not included in the Schedule of Assessments as herein provided.

MISCELLANEOUS PROVISIONS

- 1 - As a general rule, 100% base value per square meter on residential land shall be applied to within the first strip fronting the road or streets, land beyond the standard depth, that is, 20m – 30m for residential shall be valued 80% for the 2nd strip, 60% for the 3rd strip, 40%, and 20% for the 5th strip of the base value fixed for the road or street thereof for the remaining area, provided that the value per square meter for the last strip shall not be lower than the value per square meter of lots in the other street or of the interior lots as reflected in the Schedule of Base Market Value.
- 2 - For an abnormally low urban lands, sunken/submerge area, a reduction from the base unit value may be allowed in the amount to the cost of filling-up of such land, provided that such deduction shall not exceed 30% of the value of the lot subject to appraisal if it were normally filled or leveled.
- 3 - Corner influence of 10% of the base unit value shall be added to residential lot and 20% to commercial and industrial lots situated at the corner of the streets or roads. Provided, that if the street or roads have different base unit value, the higher value shall be used in the computation thereof. An alley or callejon shall not be considered for the adjustment thereof.
- 4 - To arrive at a final value of agricultural land, the total base market value shall be multiplied by the percentage of adjustments as follows:

Type of Roads		
Provincial or National Roads	-	0%
For all weather Roads	-	3%
Along dirt Roads	-	6%
For no road outlet	-	9%

Type of Location

Distance in Km to:	a) All-Weather Road	b) Local Trading Center (Poblacion)
0 to 1	0	+5%
over 1 to 3	2%	0%
over 3 to 6	4%	-2%
over 6 to 9	6%	-4%
over 9	8%	-6%

- 5 - Value adjustment based on factors not specified in this Schedule of Market Value (SMV), such as but not limited to shape, topography, and blighted status of the lands that affect the value of the property being assessed, shall be applied.
- 6 - Building shall be generally classified and valued in accordance with the structural designs for which they were intended regardless of their actual use. Individual property adjustment pursuant to this approved SMV shall be enforced consistently.
- 7. - In case of buildings, machinery and other structures already covered by existing assessment, the Reproduction/Replacement Cost New less Depreciation (RCNLD) approach shall be applied.
- 8 - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five (5%) percent of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty (20%) percent of such original, replacement, or reproduction cost for as long as the machinery is useful and in operation.
- 9. - Areas being traversed by public road, canal, drainage, river bed and area affected by erosion must be valued 10% lower of the unit value of the adjacent lot.

- 10 . - In case the ownership of the land is different from that of the improvement, a separate valuation and assessment shall be made in the names of their respective owners.
- a. Land (Banana Export, etc.) - 40% of the Unit Market Value
 - b. Improvement (Banana Export, etc.) – 60% of the Unit Market Value
11. -Depreciation of buildings shall be based on the Table of Depreciation. (see attached GRT Form No. 11)
12. -The appraisal of machinery for tax purposes shall be based on its actual cost to the owner when it was acquired which shall include the acquisition cost plus the cost of freight, insurance, bank and other charges, brokerage, arrastre and handling, customs duties and taxes (if imported). The cost of inland transportation and handling and installation charges at the present site are likewise included. The installation cost shall be computed at the rate of 15 % of the total cost of the machinery.
- A. Cableways/overhead cable propping/drip irrigation and mobile packing plant are considered as machineries (refer to Schedule of Market Value under their definition of terms).
 - B. Transmission lines/Electric Post & Poles and other accessories are considered machineries. (For the unit value refer to Schedule of Market Value under NEA Price Index)
 - C. Components of a gasoline station such as dispensing machine, underground tank, machine shed, etc. are considered machineries.
- | Class of Machines | Assessment Level |
|-------------------|------------------|
| Agricultural | - 40% |
| Commercial | - 80% |
| Industrial | - 80% |
| Residential | - 50% |
13. - As a general rule, the classification, approval and assessment of real property for taxation purposes, shall be governed by the provisions of R.A. 7160 and its implementing rules and regulations and other existing laws and rules issued by the Department of Finance through the Bureau of Local Government Finance
14. - Applicability of the Schedule – Real property shall be valued for taxation purposes on the basis of this Schedule of Market Values prepared for the Province. As far as properly applicable, such schedule shall be controlling, except where the property to be assessed is not of the same kind as classified in this schedule, or where the value is not fixed, The same shall be valued at its market value independent of said schedule.
15. - For purposes of this General Revision of Real Property Assessment, the Assessment Level to be applied to the Market Value of Lands to determine the Assessed Value in the Province, shall be as follows:
- a. 20% for Agricultural/Timberland
 - b. 15% for Commercial
 - c. 50% for Industrial/Mineral land
 - d. 10% for Residential
 - e. 10% for local water districts and government-owned or controlled corporations engaged in the supply and distribution

of water
electric power

or generation and transmission of

- f. 15% for lands and improvements on special classes of properties used for cultural, scientific and hospitals

ENACTED this 10th day of November, 2014 at Mankilam, Tagum City, Davao del Norte.

CARRIED.

I hereby certify to the correctness of the above-quoted ordinance.

DENNIS DEAN T. CASTILLO, MPA
(P.G. Department Head)
Secretary to the Sanggunian

ATTESTED:

VICTORIO R. SUAYBAGUIO, JR., MPA
(Vice-Governor)
Regular Presiding Officer

APPROVED:

RODOLFO P. DEL ROSARIO
Governor

Date signed