



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. VIII
LGAS B – PROVINCE OF LEYTE I
Candahug, Palo, Leyte

Audit Team R8-01

AOM No : 2023-006
Date : 10 March 2023

AUDIT OBSERVATION MEMORANDUM (AOM)

For: **Hon. CARLOS JERICHO L. PETILLA**
Governor
Province of Leyte

Hon. LEONARDO M. JAVIER JR.
Vice-Governor
Province of Leyte

Attention: **Mr. ENRIQUETO O. PORTULA**
Provincial Assessor

Ms. CORAZON M. ALVERO
Provincial Administrator

We have evaluated the Provincial Government of Leyte's Real Property Tax Assessment, Valuation and Collection processes for Calendar Year 2022, and observed the following deficiency:

Absence of an updated general revision of real property assessment

1. **The Province of Leyte have not revised the real property assessment values for over ten years due to the lack of a Sangguniang Panlalawigan (SP) ordinance to authorize the revamping of fair market values, contrary to Sections 212 and 219 of RA 7160 and Section 1, Chapter 3 of the DOF-BLGF Manual on Real Property Appraisal and Assessment Operations, thereby preventing the Province from imposing and collecting the correct taxes against property values that are realistic and reflective of prevailing market conditions.**

- 1.1 Republic Act 7160, otherwise known as the Local Government Code of 1991, prescribes the following rules regarding property assessments for taxation purposes:

'SECTION 212. Preparation of Schedule of Fair Market Values. – Before any general revision of property assessment is made pursuant to the provisions of this Title, there shall be prepared a schedule of fair market values by the provincial, city and municipal assessors of the municipalities within the

Item No.: **23**
Date: **21 MAR 2023**

Office of the Vice Governor

Received

By: NIND
Date: 3/10/23
Time: 2:00 PM

Pls include in our agenda. Thanks!

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Metropolitan Manila Area for the different classes of real property situated in their respective local government units for enactment by ordinance of the sanggunian concerned. The schedule of fair market values shall be published in a newspaper of general circulation in the province, city or municipality concerned, or in the absence thereof, shall be posted in the provincial capitol, city or municipal hall and in two (2) other conspicuous public places therein.’

‘SECTION 219. **General Revision of Assessments and Property Classification.** – The provincial, city or municipal assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of this Code and every three (3) years thereafter.’

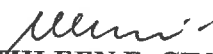
- 1.2 Section 1 Chapter 3 of the DOF-BLGF Manual on Real Property Appraisal and Assessment Operations echoes the above provisions, while adding further:

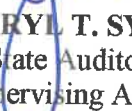
‘However, if there is no sufficient time or resources to complete the general revision work for all real property units (RPU) within the territorial jurisdiction of a particular local government unit, a partial revision may be undertaken by kind or class of real property.’

- 1.3 For CY 2022, the Audit Team sent out audit queries/document requests and conducted interviews with the various focal personnel assigned to the departments responsible for the assessment, valuation and collection processes of the Provincial Government of Leyte (Province) in achieving its targets for Real Property Tax (RPT) and Special Education Tax (SET) revenues.
- 1.4 Based on the evaluation of the information obtained from the interviews and copies of official reports/documents gathered, it was disclosed that the general revision of assessment and property classification presently followed for the Province of Leyte was *General Revision No. 13*, which was enacted and approved through *Provincial Ordinance No. 07-04*, dated *August 14, 2007*. This general revision took effect in *January 2008*, and has since been the guide in determining base market values for all real properties and improvements in the Province.
- 1.5 The Audit Team likewise noted that a subsequent *General Revision No. 14*, proposing the new Schedule of Fair Market Values, was completed and submitted by the Provincial Assessors’ Office (PASSO) to the Sangguniang Panlalawigan (SP) on August 9, 2011 for enactment and approval through an ordinance. However, there was no feedback received to date by the PASSO on the outcome of such proposal and no proposals of the same nature had been prepared by PASSO for submission to the SP ever since.
- 1.6 Under the existing guidelines, a general revision of real property assessments serves to equalize and update valuation of real properties, purge the rolls of the double assessments of properties that have accumulated through the years, and organize record-keeping to account for properties that may have been excluded. The general revisions of every 3 years also serve to notify the public and cushion them against the effect of abrupt increases in real property valuations for taxation purposes. Barring the ideal general revision, a partial revision by property kind/class is also allowed.

- 1.7 While proposals to revise property values may receive pushback from property owners all over the Province, renewed efforts to enact and approve the ordinance authorizing the same will result to an improvement of the PGL's revenue capability to bear the costs of good governance and public service, which will ultimately benefit the constituents.
- 1.8 We recommend that the PASSO prepare a Schedule of Fair Market Values updated for CY 2023 on the different classes (or for a specific class, in case partial revision is more expedient) of real properties situated in the Province of Leyte, submit the same to the Sangguniang Panlalawigan for consideration, and follow-up until the enactment of the pertinent ordinance.
- 1.9 We further recommend that the Sangguniang Panlalawigan prioritize the development of the ordinance to authorize the revision of property values, pursuant to the requirements of Section 212 of the Local Government Code of 1991.

May we have your comments on the foregoing audit observation/s within five (5) calendar days from receipt hereof.


KATHLEEN E. CINCO
 State Auditor IV
 Audit Team Leader


CHERYL T. SYPACO
 State Auditor V
 Supervising Auditor

Proof of Receipt of AOM:

Name	Office/Designation	Date Received	Signature
Hon. Carlos Jericho L. Petilla	Governor, Province of Leyte		
Hon. Leonardo M. Javier, Jr.	Vice-Governor, Province of Leyte		
Ms. Corazon M. Alvero	Provincial Administrator		
Mr. Enriqueto O. Portula	Provincial Assessor		

FILE
RECORDS SECT



Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City



S P
RELEASED
2017-21-12
DATE 12-27-17
BY [Signature]

-oOo-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 63rd REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEGISLATIVE BLDG., CAPITOL GROUNDS, TACLOBAN CITY ON 11 DECEMBER 2017.

PRESENT:

- Hon. Florante A. Cayunda, Jr. - Floor Leader, Temporary Presiding Officer
- Hon. Niccolo J. Villasin - First Deputy Floor Leader
- Hon. Mesias P. Arevalo - Second Deputy Floor Leader
- Hon. Gina E. Merilo - Sangguniang Panlalawigan Member
- Hon. Manuel Vicente M. Torres - Sangguniang Panlalawigan Member
- Hon. Ranulfo S. Abellanos - Sangguniang Panlalawigan Member
- Hon. Ma. Corazon E. Remandaban - Sangguniang Panlalawigan Member
- Hon. Trinidad G. Apostol - Sangguniang Panlalawigan Member
- Hon. Emmanuel L. Gacis - Sangguniang Panlalawigan Member
- Hon. Wilson S. Uy - Ex-Officio Sangguniang Panlalawigan Member/PCL President
- Hon. Nolie C. Caña - Ex-Officio Sangguniang Panlalawigan Member/LnBP Provl. President

ABSENT:

- Hon. Carlo P. Loreto - Vice-Governor (On Official Business in Manila)
- Hon. Alan P. Ang - Sangguniang Panlalawigan Member (On Official Business in the Third District of Leyte)

RESOLUTION NO. 2017-718

A RESOLUTION APPROVING ON THIRD AND FINAL READING, ORDINANCE NO. 2017-03, ENTITLED: "AN ORDINANCE AMENDING PROVINCIAL ORDINANCE NO. 17-03, "GENERAL REVISION ORDINANCE OF THE PROVINCE OF LEYTE".

On motion presented by Honorable Mesias P. Arevalo, duly seconded by Honorable Niccolo J. Villasin and Honorable Wilson S. Uy, be it

RESOLVED, as it is hereby resolved, to approve on Third and Final reading the following:

ORDINANCE NO. 2017-03
Series of 2017

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FILE

RECORDS SECTION

**AN ORDINANCE AMENDING PROVINCIAL ORDINANCE NO. 17-03,
"GENERAL REVISION ORDINANCE OF THE PROVINCE OF LEYTE."**

Authored by:

ATTY. CARLO P. LORETO
Vice Governor

HON. MESIAS P. AREVALO
Board Member

Co-Authored by:

HON. VICENTE M. TORRES
Board Member

HON. EMMANUEL L. GACIS
Board Member

WHEREAS, Section III of Provincial Ordinance No. 07-04 approved and adopted as basis for the computation of Real Property Tax, the Schedule of Base Unit Market Value for Agricultural, Residential, Commercial and Industrial Lands, Buildings and Improvements in the Province of Leyte submitted by the Provincial Assessor's Office known as "General Revision 13".

WHEREAS, the Municipality of Matag-ob, Leyte was classified in the approved Schedule of Base Unit Market Values under General Revision 13 as a 5th Class Municipality;

WHEREAS, the Bureau of Local Government Finance (BLGF), in accordance with Section 9 of Executive Order No. 249, issued Memorandum Circular No.01-M (41)-08 dated November 21, 2008 reclassifying some of the municipalities in the Province of Leyte;

WHEREAS, the Municipality of Matag-ob, Leyte was reclassified under the said Memorandum from 5th class municipality to a 4th class municipality. As such the Schedule of Base Unit Market Values under General Revision 13 needs to be adjusted pursuant to the new reclassification;

WHEREAS, the Sangguniang Bayan of Matag-ob adopted Resolution No. 17-073, entitled: "A Resolution requesting the Sangguniang Panlalawigan of Leyte, through the Honorable Presiding Officer to effect the change of schedule of the market value computation of real property tax in the Municipality of Matag-ob, Leyte from 5th class to 4th class xxx";

NOW THEREFORE, BE IT ORDAINED, as it is hereby ordained by the Sangguniang Panlalawigan of Leyte, that:

SECTION 1. TITLE - This ordinance shall be known as the "AMENDED GENERAL REVISION 13 ORDINANCE".

SECTION 2. DECLARATION OF POLICY - Republic Act No. 7160 otherwise known as the Local Government Code of 1991, has declared to be the policy of the State that territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities;

SECTION 2.1. GENERAL MANDATE - to cover for the increasing basic and essential requirements for a rapidly growing population in the Province of Leyte, Section 219 of the Code requires the Provincial, City or Municipal Assessor to undertake a general revision of real property assessments every three (3) years;

SECTION 3. ADOPTION OF THE CORRECTED AND ADJUSTED SCHEDULE OF VALUES - The Schedule of Base Unit Market Values submitted by the Provincial Assessor's Office known as General Revision 13 is hereby adopted and considered as integral part hereof;

SECTION 3.1. The Municipality of Matag-ob shall be reclassified from 5th class to a 4th class Municipality in the approved Schedule of Base Unit Market Values under General Revision 13 pursuant to BLGF MC No. 01-M (41)-08;

SECTION 3.2. The Provincial Assessor shall adjust and submit the Revised Schedule of Base Unit Market Values in the General Revision 13 in accordance with the foregoing reclassification;

SECTION 4. ADOPTED PROVISIONS - All Department of Finance - Bureau of Local Government Finance Assessment Regulations, Memoranda, Issuances and Circulars, and the Manual on Real Property Assessments are hereby adopted and made integral part of this Ordinance;

SECTION 5. - TREATMENT/CONSIDERATION OF OTHER PROPERTIES - In cases where a property is not found in the schedule of values, the same shall be assessed independently and apart from the schedule of values and appraised at its current and its fair market value;

SECTION 6. DISTRIBUTION OF COPIES - Municipalities and Cities within the Province of Leyte shall be provided with copies of this Ordinance together with the Schedule of Values, for efficient and effective implementation;

SECTION 7. SEPARABILITY CLAUSE - Should any part/section of this Ordinance be declared unconstitutional, ultra vires, or invalid, said declaration shall not have any effect of nullifying the other portions or provisions hereof as long as such remaining portion or provision can still subsist and be given force and effect;

SECTION 8. EFFECTIVITY - In conformity with Section 511 of the Local Government Code, this Ordinance shall take effect upon its approval and after posting at conspicuous places in the Provincial Capitol Building for a period of three (3) consecutive weeks and upon publication in a newspaper of general circulation.


FILE
LEGISLATIVE SECTION

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing Resolution No. 2017-718 approving Ordinance No. 2017-03.

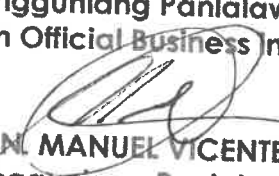

ANDRES SANICO
Provl. Govt. Asst. Dept. Head
Temporary Secretary to the Sanggunian

ATTESTED:


HON. FLORANTE A. CAYUNDA, JR.
Floor Leader
Temporary Presiding Officer



HON. MESIAS R. AREVALO
Second Deputy Floor Leader


HON. RAULITO S. ABELLANOSA
Sangguniang Panlalawigan Member


HON. ALAN P. ANG
Sangguniang Panlalawigan Member
(On Official Business in the 3rd Dist. of Leyte)


HON. MANUEL VICENTE M. TORRES
Sangguniang Panlalawigan Member


HON. EMMANUEL L. GACIS
Sangguniang Panlalawigan Member


HON. NOLIE C. CAÑA
Ex-Officio Sangguniang Panlalawigan
Member/LnSP Provl. President

ATTY. CARLO P. LORETO
Vice-Governor
(On Official Business in Manila)


HON. NICCOLO J. VILLASIN
First Deputy Floor Leader


HON. GINA E. MERILO
Sangguniang Panlalawigan Member


HON. TRINIDAD G. APOSTOL
Sangguniang Panlalawigan Member


HON. MA. CORAZON E. REMANDABAN
Sangguniang Panlalawigan Member

HON. WILSON S. UY
Ex-Officio Sangguniang Panlalawigan
Member/PCL President

APPROVED:


LEOPOLDO DOMINICO L. PETILLAL
Governor

DATE OF APPROVAL: 21 DEC 2017

**SCHEDULE OF BASE UNIT MARKET VALUES FOR
AGRICULTURAL LANDS-Revision 13
(10% increase for 3rd & 4th class municipalities)**

LANDS	1st class		2nd class		3rd class	
	Rev-12	Rev-13	Rev-12	Rev-13	Rev-12	Rev-13
Rice Land Irrigated	36,269.75	39,896.73	28,290.41	31,119.45	16,684.09	18,352.50
Rice Land Unirrigated	17,409.48	19,150.43	14,507.90	15,958.69	12,694.42	13,963.86
Corn Land	21,036.46	23,140.11	16,684.09	18,352.50	12,331.72	13,564.89
Coconut Land	29,015.80	31,917.38	21,761.85	23,938.04	14,507.90	15,958.69
Sugar Land	43,128.03	47,440.83	29,015.80	31,917.38	21,564.02	23,720.42
Fish Pond	57,504.04	63,254.44	43,128.03	47,440.83	27,433.12	30,176.43
Nipa Land	14,507.90	15,958.69	12,331.72	13,564.89	10,880.93	11,969.02
Peanut Land	19,572.48	21,529.73	15,813.61	17,394.97	12,331.72	13,564.89
Pineapple Land	19,229.56	21,152.52	14,244.12	15,668.53	12,219.61	13,441.57
Abaca Land	13,782.51	15,160.76	11,395.30	12,534.83	10,683.09	11,751.40
Cassava Land	18,345.90	20,180.49	14,376.01	15,813.61	12,219.61	13,441.57
Pasture Land	9,693.92	10,663.31	-	-	-	-
Suit for Cultivation	8,655.28	9,520.81	-	-	-	-
Sweet Potato Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Mongo Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Cacao and Coffee Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Citrus Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Commercial tree farming	9,782.85	10,761.14	-	-	-	-
Commercial fruit tree farming	9,782.85	10,761.14	-	-	-	-
Cut flower production	9,782.85	10,761.14	-	-	-	-

RMI/Idg/eva

Recd: Nov. 28, 2016

LA PAZ5th class

115,839,350.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

LEYTE4th class

123,247,450.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	162.49	139.27

MACARTHUR5th class

183,468,780.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MAHAPLAG5th class

111,656,230.00

KIND	1st	2nd	3rd	4th	5th
Commercial	251.71	215.77	186.99	165.41	129.34
Residential	215.77	186.99	165.41	143.85	107.88
Industrial	230.14	207.13	184.11	161.10	138.08

MATAG-OB5th class

71,878,500.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MATALOM4th class

78,128,340.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	163.27	139.27

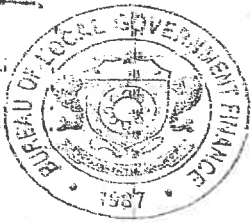
MAYORGA5th class

42,761,110.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.15	154.96	137.73	120.52	103.29

**SCHEDULE OF BASE UNIT MARKET VALUES
 AGRICULTURAL LANDS - Revision 13
 (10% increase for 5th & 6th class municipalities)**

LANDS	1st class		2nd class		3rd class	
	Rev-12	Rev-13	Rev-12	Rev-13	Rev-12	Rev-13
Rice Land Irrigated	35,604.25	39,164.68	27,771.32	30,018.45	16,377.96	18,015.76
Rice Land Unirrigated	17,090.04	18,799.04	14,241.70	15,665.87	12,461.49	13,707.64
Corn Land	20,650.47	22,715.52	16,377.96	18,015.76	12,105.45	13,316.00
Coconut Land	28,483.40	31,331.74	21,362.55	23,498.81	14,241.70	15,665.87
Sugar Land	42,336.69	46,570.36	28,483.40	31,331.74	21,168.35	23,285.19
Fish Pond	56,448.92	62,093.81	42,336.69	46,570.36	26,929.76	29,622.74
Nipa Land	14,241.70	15,665.87	12,105.45	13,316.00	10,681.28	11,749.41
Peanut Land	19,213.35	21,134.69	15,523.45	17,075.80	12,105.45	13,316.00
Pineapple Land	18,876.73	20,764.40	13,982.76	15,381.04	11,995.40	13,194.94
Abaca Land	13,529.62	14,882.58	11,186.21	12,304.83	10,487.07	11,535.78
Cassava Land	16,809.28	19,810.21	14,112.23	15,523.45	11,995.40	13,194.94
Pasture Land	9,516.05	10,467.60	-	-	-	-
Suit for Cultivation	8,496.47	9,346.12	-	-	-	-
Sweet Potato Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Mongo Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Cacao and Coffee Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Citrus Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Commercial tree farming	9,782.85	10,761.14	-	-	-	-
Commercial fruit tree farming	9,782.85	10,761.14	-	-	-	-



REPUBLIC OF THE PHILIPPINES
 BUREAU OF LOCAL GOVERNMENT FINANCE
 DEPARTMENT OF FINANCE
 5th Floor ED Building, Bangko Sentral ng Pilipinas Complex
 Roxas Boulevard, Manila 1004 • Telefax Nos. 527-2780/527-2790
 E-mail: blgf@blgf.gov.ph

MEMORANDUM CIRCULAR NO. 01-M(41)-08
 November 21, 2008

TO : The ICO-Regional Director of this Bureau for Region VIII; The Provincial Governor; the Members of the local *Sanggunian*, the Provincial and Municipal Treasurers, all of LEYTE, and Others Concerned.

SUBJECT : RE-CLASSIFICATION OF THE MUNICIPALITIES OF THE PROVINCE OF LEYTE, EFFECTIVE JULY 29, 2008.

By virtue of the provisions of Section 9, Executive Order No. 249, dated July 25, 1987, of the Office of the President, Malacañang, Manila, the Secretary of the Department of Finance is vested with the authority to review the income ranges of Local Government Units (LGUs) that serve as basis for their income classification, in order that it may continue to conform with prevailing economic conditions and the overall financial status of the local governments.

Accordingly, and upon proper consideration of the trends and patterns reflected in the Financial Statements of the LGUs for CYs 2004-2007, as certified to by the Commission on Audit, in light of the objectives and purposes of LGU income classification, the Department of Finance issued Department Order No. 23-08, dated July 29, 2008, prescribing the new income bracket scheme for LGUs effective as of the date thereof, and in effect superseding for the purpose, Department Order No. 20-05, dated July 29, 2005.

Consequently, pursuant to Section 2 of the aforementioned Department Order No. 23-08, the classification of MUNICIPALITIES shall be based on the income brackets, as follows:

CLASS	AVERAGE ANNUAL INCOME
FIRST	P 55M or more
SECOND	P 45M or more but less than P 55M
THIRD	P 35M or more but less than P 45M
FOURTH	P 25M or more but less than P 35M
FIFTH	P 15M or more but less than P 25M
SIXTH	Below P 15M

NOV 25 2008
 Photocopy from (BLGF)

BUREAU OF LOCAL GOVERNMENT FINANCE
 DEPARTMENT OF FINANCE
 P E V G
 2008

On the basis of their respective Average Annual Income for CYs 2004-2007, as certified to by the Commission on Audit, the new classification of the municipalities of the Province of Leyte, effective July 29, 2008, shall be as follows:

PROVINCE OF LEYTE

MUNICIPALITIES	Average Annual Income (CYs 2004-2007)	INCOME CLASS	
		FROM (Per DOF Order No. 20-05)	TO (Per DOF Order No. 23-08)
Alang-aiang	43,205	3rd	2nd
Barugo	31,957	4th	4th
Burauen	56,709	2nd	1st
Calubian	31,661	4th	4th
Capoocan	34,291	4th	4th
Carigara	43,470	3rd	4th
Dagami	35,330	4th	2nd
Hilongos	54,177	2nd	3rd
Hindang	24,356	5th	2nd
Inopacan	28,458	4th	5th
Isabel	78,814	2nd	4th
Julita	20,645	5th	1st
Mahaplag	30,700	4th	5th
Matag-ob	26,206	5th	4th
Matalom	36,059	4th	4th
San Miguel	25,618	5th	3rd
Tabango	32,625	4th	4th
Tabon-tabon	6,060	5th	4th
Tolosa	20,500	5th	5th
Villaba	8,530	4th	3rd

This Memorandum Circular is issued in compliance with the last paragraph of Section 2 of Department Order No. 23-08, directing this Bureau to undertake the re-classification of all municipalities, in accordance with the income ranges prescribed therein on the basis of their respective Financial Statements as certified to by the Commission on Audit.

A newly converted/created/merged municipality not included in the listings herein shall be classified tentatively on the basis of its Average Annual Income actually realized during the last four (4) calendar years immediately preceding the year of classification.

The ICO-Regional Director of this Bureau for Region VIII is hereby directed to disseminate copies of this Memorandum Circular together with Department of Finance Order No. 23-08, a copy of which is attached hereto, to the Provincial Treasurer of Leyte and to all

Municipal Treasurers of said provinces, who in turn, are likewise hereby directed to provide sufficient copies for the Provincial and Municipal Sanitation Governor, the Municipal Mayors and the Members of the for their proper information and guidance.

Strict and proper observance of the provisions of Department of Finance Order No. 23-08, being implemented by Circular is hereby enjoined.



MA. PRESENTACION R. MONTESA
Executive Director

Republic of the Philippines
PROVINCE OF LEYTE
Tacloban City

-oOo-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE 6th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, CAPITOL GROUNDS, TACLOBAN CITY ON 14 AUGUST 2007.

PRESENT:

Hon. Carlo P. Loreto	- Acting Vice-Governor/Presiding Officer
Hon. Rowil G. Batan	- First Deputy Floor Leader
Hon. Antonio C. Jabilles	- Second Deputy Floor Leader
Hon. Ma. Lourdes A. Go-Soco	- Sangguniang Panlalawigan Member
Hon. Evangeline L. Esperas	- Sangguniang Panlalawigan Member
Hon. Lesmes C. Lumen	- Sangguniang Panlalawigan Member
Hon. Simeon O. Ongbit, Jr.	- Sangguniang Panlalawigan Member
Hon. Rolando C. Piamonte, Sr.	- Sangguniang Panlalawigan Member
Hon. Deborah G. Bertulfo	- Sangguniang Panlalawigan Member
Hon. Florante M. Cayunda	- Sangguniang Panlalawigan Member
Hon. Gretchen S. Nirza	- SP Member/SK Fed. President
Hon. Wilson S. Uy	- SP Member/PCL President

ABSENT:

Hon. Ma. Mimieta S. Bagulaya	- Vice-Governor/Acting Governor
Hon. Enrico P. Albao	- SP Member/ABC Fed. President

RESOLUTION NO. 07-414

A RESOLUTION APPROVING ON THIRD AND FINAL READING, PROVINCIAL ORDINANCE NO. 07-04, "GENERAL REVISION 13 ORDINANCE."

On motion of the Honorable Lesmes C. Lumen, duly seconded by the Honorable Rowil G. Batan and the Honorable Gretchen S. Nirza,

Resolved, as it is hereby resolved, to approve on third and final reading, the following provincial ordinance:

PROVINCIAL ORDINANCE NO. 07-04

**Authors: Hon. Lesmes C. Lumen
Hon. Evangeline L. Esperas
Hon. Rowil G. Batan
Hon. Carlo P. Loreto**

An Ordinance Approving the General Revision No. 13 – Consisting of the Schedule of Base Market Values For Agricultural, Residential, Commercial and Industrial Lands, Buildings and Improvements Thereon, in the Province of Leyte.

-over-

Janlyn P. T. Uy
DI.D. 1/2/2008

BE IT ORDAINED by the Sangguniang Panlalawigan in session assembled,

Section 1. **TITLE.** This ordinance shall be known as General Revision 13 Ordinance;

Section II. **GENERAL MANDATE.** The basis of this ordinance is the Local Government Code of 1991 or R.A. 7160 particularly Section 219, which provides that "General Revision of Assessment and Property Classification – The provincial, city or municipal assessor shall undertake a general revision of real property assessment within two (2) years after effectivity of this Code, and every three (3) years thereafter;"

SECTION III. **ADOPTION OF SCHEDULE OF VALUES.** A Schedule of Values, as submitted by the Provincial Assessor's Office, is hereby adopted and known as General Revision 13 and shall form part and parcel of this ordinance;

SECTION IV. **ADOPTED PROVISION.** All Department of Finance – Bureau of Local Government Finance Assessment Regulations, Memoranda, Issuances and Circulars, and the Manual on Real Property Assessments are hereby adopted and made integral part of this ordinance;

Section V. **TREATMENT/CONSIDERATION OF OTHER PROPERTIES.**
In cases where a property is not found in the schedule of values, the same shall be assessed independently and apart from the schedule of values and appraised at its current and its fair market value;

Section VI. **DISTRIBUTION OF COPIES.** Copies of this ordinance together with the Schedule of Values, shall be provided each municipality within the Province for corresponding implementation;

Section VII. **SEPARABILITY CLAUSE.** Should any portion, section, or provision of this ordinance be declared unconstitutional, ultra vires, or invalid, said declaration shall not have any effect of nullifying the other portions or provisions hereof as long as such remaining portion or provision can still subsist and be given force and effect;


Section VIII. **EFFECTIVITY.** In conformity with Section 511 of RA 7160 or Local Government Code of 1991, this ordinance shall be posted at prominent places at the Provincial Capitol Building for a period of three (3) consecutive weeks and published in a newspaper of general circulation in the locality for the same three (3) consecutive weeks. This ordinance shall be effective January 2008.

Passed and enacted by the Sangguniang Panlalawigan in session assembled on the 14th day of August 2007, Province of Leyte, Tacloban City, Philippines.


Approved unanimously,


-over-


I HEREBY CERTIFY to the correctness of the foregoing Resolution No. 07-414 enacting Provincial Ordinance No. 07-04.


MANUEL A. CADANO
Secretary
to the Sanggunian


ATTESTED:



CARLO P. LORETO
Acting Vice-Governor
Presiding Officer



ROWIL G. BATAN
First Deputy Floor Leader


MA. LOURDES A. GO-SOCO
Sangguniang Panlalawigan Member


LESMES C. LUMEN
Sangguniang Panlalawigan Member

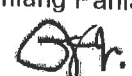

ROLANDO C. PIAMONTE, SR.
Sangguniang Panlalawigan Member


FLORANTE M. CAYUNDA
Sangguniang Panlalawigan Member

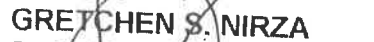

WILSON S. UY
Sangguniang Panlalawigan Member
PCL President

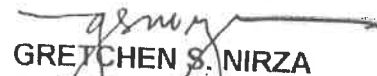

ANTONIO C. JABILLES
Second Deputy Floor Leader


EVANGELINE L. ESPERAS
Sangguniang Panlalawigan Member


SIMEON O. ONGBIT, JR.
Sangguniang Panlalawigan Member



DEBORAH G. BERTULFO
Sangguniang Panlalawigan Member


GRETCHEN S. NIRZA
Sangguniang Panlalawigan Member
SK Federation President


ENRICO P. ALBAO
Sangguniang Panlalawigan Member
ABC Fed. President (absent)

APPROVED:


MA. MIMIETTA S. BAGULAYA
Acting Governor


4-22-16
HERNANDEZ



Republic of the Philippines

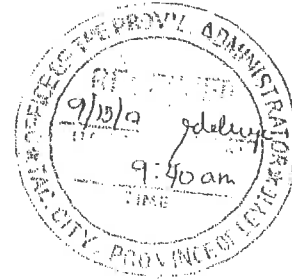
PROVINCE OF LEYTE

Office of the Sangguniang Panlalawigan

Legislative Building
Capitol Grounds, Magsaysay Blvd,
Tacloban City, 6500 Leyte

September 13, 2007

MR. VINCENT L. EMNAS
Provincial Administrator
Province of Leyte



Sir,

Provincial Ordinance No. 07-04, "General Revision 13 Ordinance" was published on the September 11, 2007 issue of the Leyte Samar Daily Express **without** the schedule of values and therefore can not be considered a complete publication.

To avoid any legal issue that may arise later, please make necessary correction by publishing the ordinance with the schedule of values. I understand its your office that undertakes the publication of SP ordinances.

Thank you for your usual help.

Very truly yours,

MANUEL A. CADANO
Provincial Government Department Head

*Mr. Aguirre,
Ms. [unclear]
to the [unclear] with [unclear]
[unclear]
8/21/07*

*Recd. SP 64
[unclear]
8/21/07
HAG*

August 21, 2007

HON. SANGGUNIANG PANLALAWIGAN
OF LEYTE
Capitol Bldg., Tacloban City

Madam/Gentlemen:

In connection with the approved Schedule of Market Value for General Revision 13, there is a clerical error above the words in Hilongos, Leyte, "3rd" should be "2nd" but the values are correct.

Thank you.

Very truly yours,

ATTY. RAFAEL M. IRIARTE
Provincial Assessor

[Faint text from reverse side of page]

*Received
8-21-07*

** correction already made by Hon. Lumen (on Aug. 28/07). See page 2 of 6 pages, of Sched. of unit market values for Residential, Commercial & Industrial - Rev. 13*

IMPROVEMENTS : PLANTS & TREES - Revision 13
(Productive and fruit bearing)
COMMERCIAL / PLANTATION

KIND	1st & 2nd class municipalities		3rd & 4th class municipalities		5th & 6th class municipalities	
	10% Rev. 12	10% Rev. 13	10% Rev. 12	10% Rev. 13	10% Rev. 12	10% Rev. 13
1. Abaca (per group)	88.33	97.16	87.53	96.28	85.92	94.51
2. Atis	73.81	81.19	73.14	80.45	71.80	78.98
3. Avocado	176.66	194.33	175.05	192.56	171.84	189.02
4. Bamboo (Tungnan, Patong per clump)	117.37	129.11	116.30	127.93	114.17	125.59
<i>Bagacay, Cayali per clump</i>	102.85	113.14	101.92	112.11	100.05	110.06
6. Banana (per group)	117.37	129.11	116.30	127.93	114.17	125.59
7. Cacao	146.41	161.05	145.08	159.59	142.42	156.66
8. Caimito	146.41	161.05	145.08	159.59	142.42	156.66
9. Cahil (Orange)	117.37	129.11	116.30	127.93	114.17	125.59
10. Calamansi (Lemon)	146.41	161.05	145.08	159.59	142.42	156.66
11. Camachile	73.81	81.19	73.14	80.45	71.80	78.98
12. Camote (per hill)	7.26	7.99	7.19	7.91	7.06	7.77
13. Cassava (per hill)	4.84	5.32	4.80	5.28	4.71	5.18
14. Chico	88.33	97.16	87.53	96.28	85.92	94.51
15. Citrus (Suka)	117.37	129.11	116.30	127.93	114.17	125.59
16. Coconut tree (bearing or productive)	220.22	242.24	218.22	240.04	214.21	235.63
17. Coffee	146.41	161.05	145.08	159.59	142.42	156.66
18. Guyabano	73.81	81.19	73.14	80.45	71.80	78.98
19. Gabi	8.47	9.32	8.39	9.23	8.24	9.06
20. Igot or Malaigang	59.29	65.22	58.75	64.63	57.67	63.44
21. Jackfruit (Langka)	131.89	145.08	130.89	143.76	128.29	141.12
22. Lansones	176.66	194.33	175.05	192.56	171.84	189.02
23. Mabolo	88.33	97.16	87.53	96.28	85.92	94.51
24. Macopa	88.33	97.16	87.53	96.28	85.92	94.51
25. Mango	440.44	484.48	436.44	480.08	428.43	471.27
26. Nipa (Per Hill)	59.29	65.22	58.75	64.63	57.67	63.44
27. Paiawan (Per Hill)	8.47	9.32	8.39	9.23	8.24	9.06
28. Pili	176.66	194.33	175.05	192.56	171.84	189.02
29. Pineapple (Per Head)	12.10	13.31	11.99	13.19	11.77	12.95
30. Santol	191.18	210.30	189.44	208.38	185.97	204.57
31. Tambis	88.33	97.16	87.53	96.28	85.92	94.51
32. Tamarindo	43.56	47.92	43.16	47.48	42.37	46.61
33. Molave, Narra, Mohogany Gemelina, Acacia, Balite (10 inches diameter)	1,815.00	1,996.50	1,798.50	1,978.35	1,765.50	1,942.05
34. Other Trees (Ornamental)	121.00	133.10	119.90	131.89	117.70	129.47

SCHEDULE OF BASE MARKET VALUES FOR AGRICULTURAL LANDS -
Revision 13
(10% increase for 1st & 2nd class municipalities)

LANDS	1st class		2nd class		3rd class	
	Rev- 12	Rev-13	Rev- 12	Rev-13	Rev- 12	Rev-12
Rice Land Irrigated	36,602.50	40,262.75	28,549.95	31,404.95	16,837.15	18,520.87
Rice Land Unirrigated	17,569.20	19,326.12	14,641.00	16,105.10	12,810.88	14,091.97
Corn Land	21,229.45	23,352.40	16,837.15	18,520.87	12,444.85	13,689.34
Coconut Land	29,282.00	32,210.20	21,961.50	24,157.65	14,641.00	16,105.10
Sugar Land	43,523.70	47,876.07	29,282.00	32,210.20	21,761.85	23,938.04
Fish Pond	58,031.60	63,834.76	43,523.70	47,876.07	27,684.80	30,453.28
Nipa Land	14,641.00	16,105.10	12,444.85	13,689.34	10,930.75	12,078.83
Peanut Land	19,752.04	21,727.24	15,958.69	17,554.56	12,444.85	13,689.34
Pineapple Land	19,405.98	21,346.58	14,374.80	15,812.28	12,331.72	13,564.89
Abaca Land	13,908.95	15,299.85	11,499.84	12,649.82	10,781.10	11,859.21
Cassava Land	18,514.21	20,365.63	14,507.90	15,958.69	12,331.72	13,564.89
Pasture Land	9,782.85	10,761.14	-	-	-	-
Suit for Cultivation	8,734.69	9,608.16	-	-	-	-
Sweet Potato Land	13,310.00	14,641.00	7,986.00	8,784.60	5,324.00	5,856.40
Mongo Land	13,310.00	14,641.00	7,986.00	8,784.60	5,324.00	5,856.40
Cacao and Coffee Land	13,310.00	14,641.00	7,986.00	8,784.60	5,324.00	5,856.40
Citrus Land	13,310.00	14,641.00	7,986.00	8,784.60	5,324.00	5,856.40
Commercial tree farming	9,782.85	10,761.14	-	-	-	-
Commercial fruit tree farming	9,782.85	10,761.14	-	-	-	-
Cut flower production	9,782.85	10,761.14	-	-	-	-

**SCHEDULE OF BASE UNIT MARKET VALUES FOR
AGRICULTURAL LANDS-Revision 13
(10% increase for 3rd & 4th class municipalities)**

LANDS	1st class		2nd class		3rd class	
	Rev- 12	Rev-13	Rev- 12	Rev-13	Rev- 12	Rev-13
Rice Land Irrigated	36,269.75	39,896.73	28,290.41	31,119.45	16,684.09	18,352.50
Rice Land Unirrigated	17,409.48	19,150.43	14,507.90	15,958.69	12,694.42	13,963.86
Corn Land	21,036.46	23,140.11	16,684.09	18,352.50	12,331.72	13,564.89
Coconut Land	29,015.80	31,917.38	21,761.85	23,938.04	14,507.90	15,958.69
Sugar Land	43,128.03	47,440.83	29,015.80	31,917.38	21,564.02	23,720.42
Fish Pond	57,504.04	63,254.44	43,128.03	47,440.83	27,433.12	30,176.43
Nipa Land	14,507.90	15,958.69	12,331.72	13,564.89	10,680.93	11,969.02
Peanut Land	19,572.48	21,529.73	15,813.61	17,394.97	12,331.72	13,564.89
Pineapple Land	19,229.56	21,152.52	14,244.12	16,668.53	12,219.61	13,441.57
Abaca Land	13,782.51	15,160.76	11,395.30	12,534.83	10,683.09	11,751.40
Cassava Land	18,345.90	20,180.49	14,376.01	15,813.61	12,219.61	13,441.57
Pasture Land	9,693.92	10,663.31	-	-	-	-
Suit for Cultivation	8,655.28	9,520.81	-	-	-	-
Sweet Potato Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Mongo Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Cacao and Coffee Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Citrus Land	13,189.00	14,507.90	7,913.40	8,704.74	5,275.60	5,803.16
Commercial tree farming	9,782.85	10,761.14	-	-	-	-
Commercial fruit tree farming	9,782.85	10,761.14	-	-	-	-
Cut flower production	9,782.85	10,761.14	-	-	-	-

**SCHEDULE OF BASE UNIT MARKET VALUES FOR
AGRICULTURAL LANDS - Revision 13
(10% increase for 5th & 6th class municipalities)**

LANDS	1st class		2nd class		3rd class	
	Rev - 12	Rev-13	Rev - 12	Rev-13	Rev - 12	Rev-13
Rice Land Irrigated	35,604.25	39,164.68	2,771.32	3,048.45	16,377.06	18,015.76
Rice Land Unirrigated	17,090.04	18,799.04	14,241.70	15,665.87	12,461.49	13,707.64
Corn Land	20,650.47	22,715.52	16,377.96	18,015.76	12,105.45	13,316.00
Coconut Land	28,483.40	31,331.74	21,362.55	23,498.81	14,241.70	15,665.87
Sugar Land	42,336.69	46,570.36	28,483.40	31,331.74	21,168.35	23,285.19
Fish Pond	56,448.92	62,093.81	42,336.69	46,570.36	26,929.76	29,622.74
Nipa Land	14,241.70	15,665.87	12,105.45	13,316.00	10,681.28	11,749.41
Peanut Land	19,213.35	21,134.69	15,523.45	17,075.80	12,105.45	13,316.00
Pineapple Land	18,876.73	20,764.40	13,982.76	15,381.04	11,995.40	13,194.94
Abaca Land	13,529.62	14,882.58	11,186.21	12,304.83	10,467.07	11,535.78
Cassava Land	18,009.26	19,810.21	14,112.23	15,523.45	11,995.40	13,194.94
Pasture Land	9,516.05	10,467.66	-	-	-	-
Suit for Cultivation	8,496.47	9,346.12	-	-	-	-
Sweet Potato Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Mongo Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Cacao and Coffee Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Citrus Land	12,947.00	14,241.70	7,768.20	8,545.02	5,178.00	5,695.80
Commercial tree farming	9,782.85	10,761.14	-	-	-	-
Commercial fruit tree farming	9,782.85	10,761.14	-	-	-	-
Cut flower production	9,782.85	10,761.14	-	-	-	-

SCHEDULE OF BUILDING UNIT VALUE PER SQUARE METER (Revision -13)

TYPE OF BUILDING	ONE-FAMILY DWELLING	TWO FAMILY DWELLING MULTIPLE DWELLING	ACCESS-ROW HOUSE APARTMENT HOUSE	HOTEL/OFFICE-SCHOOL BUILDING	MOVIE THEATER	BODEGA WAREHOUSE FACTORY BUILDING	GAS SERVICE STATION	SAW MILLS & LUMBER SHED					
(2005)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)										
1-A	10,746.01	9,062.90	9,451.31	8,415.55	8,803.96	7,379.79	7,768.20	8,415.55	8,803.96	6,214.56	6,473.50	6,473.50	6,861.91
1-B	10,357.60	8,415.55	8,803.96	7,509.26	8,156.61	7,120.85	7,509.26	8,156.61	8,415.55	5,326.15	6,214.56	6,214.56	6,473.50
1-C	9,451.31	7,768.20	8,415.55	7,120.85	7,509.26	6,861.91	7,120.85	7,768.20	8,156.61	5,567.21	5,826.15	5,826.15	6,214.56
(2008)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)										
1-A	11,820.81	9,969.19	10,396.44	9,257.11	9,684.36	8,117.77	8,545.02	9,257.11	9,684.36	6,836.02	7,120.85	7,120.85	7,548.10
1-B	11,393.36	9,257.11	9,684.36	8,260.19	8,972.27	7,832.94	8,260.19	8,972.27	9,257.11	6,408.77	6,836.02	6,836.02	7,120.85
1-C	10,396.44	8,545.02	9,257.11	7,832.94	8,260.19	7,548.10	7,832.94	8,545.02	8,972.27	6,123.93	6,408.77	6,408.77	6,836.02
(2005)	10% INCREASE		(FOR 3RD & 4TH CLASS MUNICIPALITIES)										
1-A	10,946.87	9,232.30	9,627.97	8,572.85	8,968.52	7,517.73	7,913.40	8,572.85	8,968.52	6,330.72	6,594.50	6,594.50	6,990.17
1-B	10,551.20	8,572.85	8,968.52	7,649.62	8,309.07	7,253.95	7,649.62	8,309.07	8,572.85	5,935.05	6,330.72	6,330.72	6,594.50
1-C	9,627.97	7,913.40	8,572.85	7,253.95	7,649.62	6,990.17	7,253.95	7,913.40	8,309.07	5,671.27	5,935.05	5,935.05	6,330.72
(2006)	10% INCREASE		(FOR 3RD & 4TH CLASS MUNICIPALITIES)										
1-A	12,041.56	10,155.53	10,590.77	9,430.14	9,865.37	8,269.50	8,704.74	9,430.14	9,865.37	6,963.79	7,253.95	7,253.95	7,689.19
1-B	11,606.32	9,430.14	9,865.37	8,414.58	9,139.99	7,979.35	8,414.58	9,139.98	9,430.14	6,528.56	6,963.79	6,963.79	7,253.95
1-C	10,590.77	8,704.74	9,430.14	7,979.35	8,414.58	7,689.19	7,979.35	8,704.74	9,139.98	6,238.40	6,528.56	6,528.56	6,963.79
(2005)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)										
1-A	11,047.30	9,317.00	9,716.30	8,651.50	9,050.80	7,586.70	7,986.00	8,651.50	9,050.80	5,308.00	6,050.00	6,655.00	7,054.30
1-B	10,648.00	8,651.50	9,050.80	7,719.80	8,385.30	7,320.50	7,719.80	8,385.30	8,651.88	5,445.00	5,808.00	6,388.80	6,655.00

TYPE OF BUILDING	ONE-FAMILY DWELLING		TWO FAMILY DWELLING MULTIPLE DWELLING		ACCESS-ROW HOUSE APARTMENT HOUSE		HOTEL OFFICE-SCHOOL BUILDING		MOVIE THEATER		BODEGA WAREHOUSE FACTORY BUILDING		GAS SERVICE STATION		SAW MILLS & LUMBER SHED	
1-C	9,716.30	9,982.50	7,986.00	8,651.50	7,320.50	7,719.80	7,054.30	7,320.50	7,986.00	8,385.30	5,203.00	5,445.00	6,000.50	6,388.50		
(2008)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)													
1-A	12,152.03	12,444.85	10,248.70	10,687.93	9,516.65	9,955.88	8,345.37	8,784.60	9,516.65	9,955.88	6,388.80	6,655.00	7,320.50	7,759.73		
1-B	11,712.80	12,152.03	9,516.65	9,955.88	8,491.78	9,223.83	8,052.55	8,491.78	9,223.83	9,517.07	5,989.50	6,388.80	7,027.68	7,320.50		
1-C	10,687.93	10,980.75	8,784.60	9,516.65	8,052.55	8,491.78	7,759.73	8,052.55	8,784.60	9,223.83	5,723.30	5,989.50	6,600.55	7,027.35		
(2005)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)													
II-A	9,062.90	9,451.31	6,214.56	6,473.50	7,509.26	7,768.20	8,415.55	8,803.96	7,120.85	7,509.26	5,567.21	5,826.15	5,567.21	5,826.15		
II-B	8,803.96	9,062.90	5,567.21	6,214.56	7,120.85	7,509.26	7,120.85	7,509.26	6,861.91	7,120.85	5,178.80	5,567.21	5,178.80	5,567.21		
II-C	8,415.55	8,803.96	4,919.86	5,567.21	6,861.91	7,120.85	6,861.91	7,120.85	6,473.50	6,861.91	4,919.86	5,178.80	4,919.86	5,178.80		
II-D	8,156.61	8,415.55	4,272.51	4,919.85	6,473.50	6,861.91	6,473.50	6,861.91	6,214.56	6,473.50	4,531.45	4,919.86	4,531.45	4,919.86		
(2008)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)													
II-A	9,969.19	10,396.44	6,836.02	7,120.85	8,260.19	8,545.02	9,257.11	9,684.36	7,832.94	8,260.19	6,123.93	6,408.77	6,123.93	6,408.77		
II-B	9,684.36	9,969.19	6,123.93	6,836.02	7,832.94	8,260.19	7,832.94	8,260.19	7,548.10	7,832.94	5,696.68	6,123.93	5,696.68	6,123.93		
II-C	9,257.11	9,684.36	5,411.85	6,123.93	7,548.10	7,832.94	7,548.10	7,832.94	7,120.85	7,548.10	5,411.85	5,696.68	5,411.85	5,696.68		
II-D	8,972.27	9,257.11	4,699.76	5,411.85	7,120.85	7,548.10	7,120.85	7,548.10	6,836.02	7,120.85	4,984.60	5,411.85	4,984.60	5,411.85		
(2005)	10% INCREASE		(FOR 3RD & 4TH CLASS MUNICIPALITIES)													
II-A	9,232.30	9,627.97	6,330.72	6,594.50	7,649.62	7,913.40	8,572.85	8,968.52	7,253.95	7,649.62	5,671.27	5,935.05	5,671.27	5,935.05		
II-B	8,968.52	9,232.30	5,671.27	6,330.72	7,253.96	7,649.62	7,253.95	7,649.62	6,990.17	7,253.95	5,275.60	5,671.27	5,275.60	5,671.27		
II-C	8,572.85	8,803.96	5,011.82	5,671.27	6,990.17	7,253.95	6,990.17	7,253.95	6,594.50	6,990.17	5,011.82	5,275.60	5,011.82	5,275.60		
II-D	8,309.07	8,572.85	4,352.37	5,011.82	6,594.50	6,990.17	6,594.50	6,990.17	6,330.72	6,594.50	4,616.15	5,011.82	4,616.15	5,011.82		

TYPE OF BUILDING	ONE-FAMILY DWELLING	TWO FAMILY DWELLING MULTIPLE DWELLING	ACCESS-ROW HOUSE APARTMENT HOUSE	HOTEL OFFICE-SCHOOL BUILDING	MOVIE THEATER	BODEGA WAREHOUSE FACTORY BUILDING	GAS SERVICE STATION	SAW MILLS & LUMBER SHED
(2008)	10% INCREASE	(FOR 3RD & 4TH CLASS MUNICIPALITIES)						
II-A	10,155.53 10,590.77	6,963.79 7,253.95	8,414.58 8,704.74	9,430.14 9,865.37	7,979.35 8,414.58	6,238.40 6,528.56	6,238.40 6,528.56	
II-B	9,865.37 10,155.53	6,238.40 6,963.79	7,979.36 8,414.58	7,979.35 8,414.58	7,689.19 7,979.35	5,803.16 6,238.40	5,803.16 6,238.40	
II-C	9,430.14 9,684.36	5,513.00 6,238.40	7,689.19 7,979.35	7,689.19 7,979.35	7,253.95 7,689.19	5,513.00 5,803.16	5,513.00 5,803.16	
II-D	9,139.98 9,430.14	4,787.61 5,513.00	7,253.95 7,689.19	7,253.95 7,689.19	6,963.79 7,253.95	5,077.77 5,513.00	5,077.77 5,513.00	
(2005)	10% INCREASE	(FOR 1ST & 2ND CLASS MUNICIPALITIES)						
II-A	9,317.00 9,716.30	6,388.80 6,655.00	7,719.80 7,986.00	8,651.50 9,050.00	7,320.50 7,719.80	5,723.30 5,989.50	5,723.30 5,989.50	
II-B	9,050.80 9,317.00	5,723.30 6,388.80	7,320.50 7,719.80	7,320.50 7,719.80	7,054.30 7,320.50	5,324.00 5,723.30	5,324.00 5,723.30	
II-C	8,651.50 9,050.80	5,057.80 5,723.30	7,054.30 7,320.50	7,054.30 7,320.50	6,655.00 7,054.30	5,057.80 5,324.00	5,057.80 5,324.00	
II-D	8,385.30 8,651.50	4,392.30 5,057.80	6,655.00 7,054.30	6,655.00 7,054.30	6,388.80 6,655.00	4,658.50 5,057.80	4,658.50 5,057.80	
(2008)	10% INCREASE	(FOR 1ST & 2ND CLASS MUNICIPALITIES)						
II-A	10,248.70 10,687.93	7,027.68 7,320.50	8,491.78 8,784.60	9,516.65 9,955.00	8,052.55 8,491.78	6,295.63 6,588.45	6,295.63 6,588.45	
II-B	9,955.88 10,248.70	6,295.63 7,027.68	8,052.55 8,491.78	8,052.55 8,491.78	7,759.73 8,052.55	5,856.40 6,295.63	5,856.40 6,295.63	
II-C	9,516.65 9,955.88	5,563.58 6,295.63	7,759.73 8,052.55	7,759.73 8,052.55	7,320.50 7,759.73	5,563.58 5,856.40	5,563.58 5,856.40	
II-D	9,223.83 9,516.65	4,831.53 5,563.58	7,320.50 7,759.73	7,320.50 7,759.73	7,027.68 7,320.50	5,124.35 5,563.58	5,124.35 5,563.58	
2005	10% INCREASE	(FOR 5TH & 6TH CLASS MUNICIPALITIES)						
III-A	5,178.80 5,567.21	5,567.21 6,214.56	5,178.80 5,567.21	6,214.56 6,473.50	6,473.50 6,861.91	4,272.51 4,531.45		3,884.10 4,272.51
III-B	4,919.86 5,178.80	5,308.27 5,826.15	4,531.45 4,919.86	5,826.15 6,214.56	6,085.09 6,473.50	3,884.10 4,272.51		3,625.16 3,884.10
III-C	4,531.45 4,919.86	4,531.45 4,919.86	4,272.51 4,531.45	5,567.21 5,826.15	5,826.15 6,214.56	3,625.16 3,884.10		3,366.22 3,625.16
III-D	4,272.51 4,531.45	3,884.10 4,531.45	3,884.10 3,954.72	5,178.80 5,567.21	5,567.21 5,826.15	3,236.75 3,625.16		2,848.34 3,107.28
III-E	3,884.10 4,272.51	3,236.75 3,625.16	3,625.16 3,884.10	4,919.86 5,178.80	5,178.80 5,531.90			2,589.40 2,848.34

TYPE OF BUILDING	ONE-FAMILY DWELLING	TWO FAMILY DWELLING MULTIPLE DWELLING	ACCESS-ROW HOUSE APARTMENT HOUSE	HOTEL OFFICE-SCHOOL BUILDING	MOVIE THEATER	BODEGA WAREHOUSE FACTORY BUILDING	GAS SERVICE STATION	SAW MILLS & LUMBER SHED
2005								
III-F	3,495.69 3,531.00	2,977.81 3,236.75	3,236.75 3,625.16	4,531.45 4,919.86				2,354.00 2,589.40
2008	10% INCREASE	(FOR 5TH & 6TH CLASS MUNICIPALITIES)						
III-A	5,696.68 6,123.93	6,123.93 6,836.02	5,696.68 6,123.93	6,836.02 7,120.85	7,120.85 7,548.10	4,699.76 4,984.60	- -	4,272.51 4,699.76
III-B	5,411.85 5,696.68	5,839.10 6,408.77	4,984.60 5,411.85	6,408.77 6,836.02	6,693.60 7,120.85	4,272.51 4,699.76	- -	3,987.68 4,272.51
III-C	4,984.60 5,411.85	4,984.60 5,411.85	4,699.76 4,984.60	6,123.93 6,408.77	6,408.77 6,836.02	3,987.68 4,272.51	- -	3,702.64 3,987.68
III-D	4,699.76 4,984.60	4,272.51 4,984.60	4,272.51 4,350.19	5,696.68 6,123.93	6,123.93 6,408.77	3,560.43 3,987.68	- -	3,133.17 3,418.01
III-E	4,272.51 4,699.76	3,560.43 3,987.68	3,987.68 4,272.51	5,411.85 5,696.68	5,696.68 6,085.09	- -	- -	2,848.34 3,133.17
III-F	3,845.26 3,531.00	3,275.59 3,560.43	3,560.43 3,987.68	4,984.60 5,411.85	- -	- -	- -	2,589.40 2,848.34
2005	10% INCREASE	(FOR 3RD & 4TH CLASS MUNICIPALITIES)						
III-A	5,275.60 5,671.27	5,671.27 6,330.72	5,275.60 5,671.27	6,330.72 6,594.50	6,594.50 6,990.17	4,352.37 4,616.15		3,956.70 4,352.37
III-B	5,011.82 5,275.60	5,407.49 5,935.05	4,616.15 5,011.82	5,935.05 6,330.72	6,198.83 6,594.50	3,956.70 4,352.37		3,692.92 3,956.70
III-C	4,616.15 5,011.82	4,616.15 5,011.82	4,352.37 4,616.15	5,671.27 5,935.05	5,935.05 6,330.72	3,692.92 3,956.70		3,429.14 3,692.92
III-D	4,352.37 4,616.15	3,956.77 4,616.15	3,956.70 4,028.64	5,275.60 5,671.27	5,671.27 5,935.05	3,297.25 3,692.92		3,165.36 3,429.14
III-E	3,956.70 4,352.37	3,297.25 3,692.92	3,692.92 3,956.70	5,011.82 5,275.60	5,275.60 5,635.30			2,901.58 3,165.36
III-F	3,561.03 3,956.70	3,033.47 3,297.25	3,297.25 3,692.92	4,616.15 5,011.82				2,637.80 2,901.58
2008	10% INCREASE	(FOR 3RD & 4TH CLASS MUNICIPALITIES)						
III-A	5,803.16 6,238.40	6,238.40 6,963.79	5,803.16 6,238.40	6,963.79 7,253.95	7,253.95 7,689.19	4,787.61 5,077.77	- -	4,352.37 4,787.61
III-B	5,513.00 5,803.16	5,948.24 6,528.56	5,077.77 5,513.00	6,528.56 6,963.79	6,818.71 7,253.95	4,352.37 4,787.61	- -	4,062.21 4,352.37
III-C	5,077.77 5,513.00	5,077.77 5,513.00	4,787.61 5,077.77	6,238.40 6,528.56	6,528.56 6,963.79	4,062.21 4,352.37	- -	3,772.05 4,062.21
III-D	4,787.61 5,077.77	4,352.45 5,077.77	4,352.37 4,431.50	5,803.16 6,238.40	6,238.40 6,528.56	3,626.98 4,062.21	- -	3,481.90 3,772.05

TYPE OF BUILDING	ONE-FAMILY DWELLING		TWO FAMILY DWELLING MULTIPLE DWELLING		ACCESS-ROW HOUSE APARTMENT HOUSE		HOTEL OFFICE-SCHOOL BUILDING		MOVIE THEATER		BODEGA WAREHOUSE FACTORY BUILDING		GAS SERVICE STATION		SAW MILLS & LUMBER SHED	
III-E	4,352.37	4,787.61	3,626.98	4,062.21	4,062.21	4,352.37	5,513.00	5,803.16	5,803.16	6,198.83	-	-	-	-	3,191.74	3,481.90
III-F	3,917.13	4,352.37	3,336.82	3,626.98	3,626.98	4,062.21	5,077.77	5,513.00	-	-	-	-	-	-	2,901.58	3,191.74
(2005)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)													
III-A	5,324.00	5,723.30	5,723.30	6,388.80	5,324.00	5,723.30	6,388.80	6,650.00	6,655.00	7,054.30	4,392.30	4,658.50	-	-	3,993.00	4,392.30
III-B	5,057.80	5,324.00	5,457.10	5,989.50	4,658.50	5,057.80	5,989.50	6,388.80	6,255.70	6,655.00	3,993.00	4,392.30	-	-	3,726.80	3,993.00
III-C	4,658.50	5,057.80	4,658.50	5,057.80	4,392.30	4,658.50	5,723.30	5,989.50	5,989.50	6,388.80	3,726.80	3,993.00	-	-	3,460.60	3,726.80
III-D	4,392.30	4,658.50	3,993.00	4,658.50	3,993.00	4,065.60	5,324.00	5,723.30	5,723.30	5,989.50	3,327.50	3,726.80	-	-	3,194.40	3,460.60
III-E	3,993.00	4,392.30	3,327.50	3,726.80	3,726.80	3,993.00	5,057.80	5,324.00	5,324.00	5,687.00	-	-	-	-	2,928.20	3,194.40
III-F	3,593.70	3,993.00	3,061.30	3,327.50	3,327.50	3,726.80	4,658.50	5,057.80	-	-	-	-	-	-	2,662.00	2,928.20
(2008)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)													
III-A	5,856.40	6,295.63	6,295.63	7,027.68	5,856.40	6,295.63	7,027.68	7,315.00	7,320.50	7,759.73	4,831.53	5,124.35	-	-	4,392.30	4,831.53
III-B	5,563.58	5,856.40	6,002.81	6,588.45	5,124.35	5,563.58	6,588.45	7,027.68	6,881.27	7,320.50	4,392.30	4,831.53	-	-	4,099.48	4,392.30
III-C	5,124.35	5,563.58	5,124.35	5,563.58	4,831.53	5,124.35	6,295.63	6,588.45	6,588.45	7,027.68	4,099.48	4,392.30	-	-	3,806.66	4,099.48
III-D	4,831.53	5,124.35	4,392.30	5,124.35	4,392.30	4,472.16	5,856.40	6,295.63	6,295.63	6,588.45	3,660.25	4,099.48	-	-	3,513.84	3,806.66
III-E	4,392.30	4,831.53	3,660.25	4,099.48	4,099.48	4,392.30	5,563.58	5,856.40	5,856.40	6,255.70	-	-	-	-	3,221.02	3,513.84
III-F	3,953.07	4,392.30	3,367.43	3,660.25	3,660.25	4,099.48	5,124.35	5,563.58	-	-	-	-	-	-	2,928.20	3,221.02
(2005)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)													
IV	1,294.70	1,683.11	2,330.46	2,589.40	-	-	-	-	-	-	-	-	-	-	1,942.05	2,330.46
(2008)	10% INCREASE		(FOR 5TH & 6TH CLASS MUNICIPALITIES)													
IV	1,424.17	1,851.42	2,563.51	2,848.34	-	-	-	-	-	-	-	-	-	-	2,136.26	2,563.51

TYPE OF BUILDING	ONE-FAMILY DWELLING	TWO FAMILY DWELLING MULTIPLE DWELLING	ACCESS-ROW HOUSE APARTMENT HOUSE	HOTEL OFFICE-SCHOOL BUILDING	MOVIE THEATER	BODEGA WAREHOUSE FACTORY BUILDING	GAS SERVICE STATION	SAW MILLS & LUMBER SHED
(2005)	10% INCREASE		(FOR 3RD & 4TH CLASS MUNICIPALITIES)					
IV	1,318.90	1,714.57	2,374.02	2,637.80				
(2008)	10% INCREASE		(FOR 3RD & 4TH CLASS MUNICIPALITIES)					
IV	1,450.79	1,886.03	2,611.42	2,901.58				1,978.35 2,374.02
(2005)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)					
IV	1,331.00	1,730.30	2,395.80	2,662.00				2,176.19 2,611.42
(2008)	10% INCREASE		(FOR 1ST & 2ND CLASS MUNICIPALITIES)					
IV	1,464.10	1,903.33	2,635.38	2,928.20				1,996.50 2,395.80
								2,196.15 2,635.38

**SCHEDULE OF UNIT MARKET VALUES FOR
RESIDENTIAL, COMMERCIAL & INDUSTRIAL-Revision 13**

ABUYOG

2nd class

203,166,190.00

KIND	1st	2nd	3rd	4th	5th
Commercial	292.82	248.90	219.62	190.33	146.41
Residential	248.90	217.14	190.33	161.05	124.45
Industrial	263.54	237.18	210.83	184.48	158.13

ALANGALANG

4th class

152,374,000.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

ALBUERA

4th class

88,887,360.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

BABATNGON

5th class

125,351,970.00

KIND	1st	2nd	3rd	4th	5th
Commercial	249.24	213.63	185.14	163.79	128.17
Residential	213.63	185.14	163.79	142.42	106.82
Industrial	227.87	205.08	182.30	159.50	136.72

BARUGO

5th class

103,694,170.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	247.24	222.51	197.78	173.06	148.34

BATO

4th class

73,781,760.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	228.49	198.03	175.18	152.34	114.25
Industrial	246.51	221.86	197.21	172.55	147.90

BAYBAY

1st class

169,089,560.00

KIND	1st	2nd	3rd	4th	5th
Commercial	362.37	306.00	273.79	233.53	185.22
Residential	289.89	249.63	217.43	185.48	143.75
Industrial	322.10	289.89	257.69	225.47	193.26

BURAUEN3rd class

245,181,380.00

KIND	1st	2nd	3rd	4th	5th
Commercial	319.18	271.29	239.38	207.47	159.59
Residential	271.29	231.40	207.47	175.55	135.65
Industrial	287.25	258.53	229.80	201.08	172.35

CALUBIAN5th class

84,497,400.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.45	150.39

CAPOOCAN4th class

103,147,320.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	253.70	228.33	202.96	177.60	152.22

CARIGARA4th class

198,868,990.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	253.70	228.33	202.96	177.60	152.22

DAGAMI5th class

127,872,610.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

DULAG4th class

200,547,140.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

HILONGOS2nd class

214,352,870.00

KIND	1st	2nd	3rd	4th	5th
Commercial	319.18	298.42	263.32	207.47	159.59
Residential	271.29	254.54	207.47	175.55	135.65
Industrial	287.25	258.53	229.80	201.08	172.35

HINDANG**5th class****73,427,880.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.69	173.11	135.48
Residential	227.72	197.35	174.58	151.82	113.86
Industrial	227.87	205.08	182.30	159.50	136.72

INOPACAN**5th class****48,640,720.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.69	173.11	135.48
Residential	227.72	197.35	174.58	151.82	113.86
Industrial	227.87	205.08	182.30	159.50	136.72

ISABEL**1st class****4,605,766,090.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	402.63	346.27	306.00	265.74	201.32
Residential	322.10	273.79	241.58	209.36	161.05
Industrial	370.41	333.38	296.33	259.29	222.26

JARO**4th class****186,324,170.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	253.89	217.62	188.61	166.85	130.57
Residential	217.62	188.61	166.85	145.08	108.81
Industrial	232.12	208.92	185.70	162.49	139.27

JAVIER**5th class****84,496,050.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.45	150.39

JULITA**5th class****44,459,400.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	193.62	146.69	161.36	117.35	88.01
Residential	164.51	127.09	139.80	97.19	74.77
Industrial	170.75	153.67	169.04	119.53	102.45

KANANGA**2nd class****924,762,420.00**

KIND	1st	2nd	3rd	4th	5th
Commercial	269.02	230.60	199.86	176.78	138.37
Residential	219.62	190.33	168.38	146.41	109.81
Industrial	257.69	231.91	206.15	180.38	154.62

LA PAZ5th class

115,839,350.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

LEYTE4th class

123,247,450.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	162.49	139.27

MACARTHUR5th class

183,468,780.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MAHAPLAG5th class

111,656,230.00

KIND	1st	2nd	3rd	4th	5th
Commercial	251.71	215.77	186.99	165.41	129.34
Residential	215.77	186.99	165.41	143.85	107.88
Industrial	230.14	207.13	184.11	161.10	138.08

MATAG-OB5th class

71,878,500.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MATALOM4th class

78,128,340.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	163.27	139.27

MAYORGA5th class

42,761,110.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.15	154.96	137.73	120.52	103.29

MERIDA5th class

112,953,050.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	128.17
Residential	234.99	203.65	180.16	156.66	106.81
Industrial	250.66	225.59	200.52	175.46	136.72

PALO3rd class

321,393,740.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	162.49	139.27

PALOMPON4th class

157,048,420.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

PASTRANA5th class

58,897,810.00

KIND	1st	2nd	3rd	4th	5th
Commercial	185.09	154.24	138.80	123.39	92.53
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	169.65	152.69	135.73	118.75	101.77

SAN ISIDRO5th class

167,688,200.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	258.49	224.02	198.18	155.09
Residential	234.99	224.02	198.18	172.21	129.24
Industrial	250.66	248.15	220.57	193.01	165.43

SAN MIGUEL5th class

85,803,220.00

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.58	173.11	135.48
Residential	226.44	196.25	173.61	150.96	113.22
Industrial	240.63	216.56	192.49	168.43	144.36

STA. FE5th class

81,572,630.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.33	155.10	137.85	120.63	103.40

TABANGO4th class

107,618,430.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

TABONTABON6th class

27,200,260.00

KIND	1st	2nd	3rd	4th	5th
Commercial	185.09	154.24	138.80	123.39	92.53
Residential	149.55	127.09	112.15	97.19	74.77
Industrial	156.66	140.99	125.33	109.66	94.00

TANAUAN4th class

130,323,970.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	183.52	183.52	143.63
Residential	239.38	207.47	159.59	159.59	119.69
Industrial	255.33	229.80	178.74	178.74	153.20

TOLOSA5th class

94,247,400.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

TUNGA6th class

26,818,810.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.33	155.10	137.85	120.63	103.40

VILLABA4th class

115,547,620.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

APPRAISAL OF FISHPOND 10% increase-Revision 13 (1st & 2nd class municipalities)

In order to make proper appraisal and assessment of fishpond the following

1. DETERMINE THE FOLLOWING :

1.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3. Map from the Bureau of Fisheries/DENR

1.B. NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

1.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main
 - (4 x 6 x height during tide)
- 1.c.2. Secondary
 - (2 x 4 x height during tide)
- 1.c.3. Tertiary
 - (1 x 2 x height during tide)

2. PREVAILING CURRENT MARKET VALUE

1. Value per hectares of a functional fishpond

	Rev 12	Rev 13
	58,031.60	63,834.76

2. Value of standard gates :

	CONCRETE			WOODEN	
	Rev 12	Rev 13		Rev 12	Rev 13
Main	58,709.20	64,580.12	(double door)	8,008.80	8,809.68
	36,699.30	40,369.23	(single door)		
Secondary	11,749.10	12,924.01		2,202.20	2,422.42
Tertiary	3,678.40	4,046.24		883.30	971.63

3. Value of Dikes :

	Rev 11	Rev 12	
Main	18.15	19.97	per cubic meter
Secondary	14.52	15.97	per cubic meter
Tertiary	12.10	13.31	per cubic meter

**APPRAISAL OF FISHPOND 10% increase -Revision 13
(3rd & 4th class municipalities)**

In order to make proper appraisal and assessment of fishpond the following guideline is hereby

1. DETERMINE THE FOLLOWING :

1.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3 Map from the Bureau of Fisheries/DENR

1.B NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

1.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main - (4 x 6 x height during tide)
- 1.c.2. Secondary - (2 x 4 x height during tide)
- 1.c.3. Tertiary - (1 x 2 x height during tide)

PREVAILING CURRENT MARKET VALUE

1. Value per hectares of a functional fishpond

Rev. 12	Rev. 13
57,504.04	63,254.44

2. Value of standard gates :

	CONCRETE			WOODEN	
	Rev. 12	Rev. 13		Rev. 12	Rev. 13
Main	58,175.48	63,993.03	(double door)	8,728.72	9,601.59
	36,365.67	40,002.24	(single door)		-
Secondary	11,642.29	12,806.52		2,182.18	2,400.40
Tertiary	3,644.96	4,009.46		875.27	962.80

3. Value of Dikes :

	Rev. 12	Rev. 13	
Main	17.82	19.60	per cubic meter
Secondary	14.26	15.69	per cubic meter
Tertiary	11.88	13.07	per cubic meter

**APPRAISAL OF FISHPOND 10% increase - Revision 13
(5th & 6th class municipalities)**

In order to make proper appraisal and assessment of fishpond the following guideline is

1. DETERMINE THE FOLLOWING :

1.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3 Map from the Bureau of Fisheries/DENR

1.B NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

1.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main - (4 x 6 x height during tide)
- 1.c.2. Secondary - (2 x 4 x height during tide)
- 1.c.3. Tertiary - (1 x 2 x height during tide)

PREVAILING CURRENT MARKET VALUE

1. Value per hectares of a functional fishpond

Rev. 12	Rev. 13
56,448.92	62,093.81

2. Value of standard gates :

	CONCRETE			WOODEN	
	Rev. 12	Rev. 13		Rev. 12	Rev. 13
Main	57,108.04	62,818.84	(double door)	8,568.56	9,425.42
	35,698.41	39,268.25	(single door)		
Secondary	11,428.67	12,571.54		2,142.14	2,356.35
Tertiary	3,578.08	3,935.89		859.21	945.13

3. Value of Dikes :

	Rev. 12	Rev. 13	
Main	17.66	19.43	per cubic meter
Secondary	14.12	15.53	per cubic meter
Tertiary	11.77	12.95	per cubic meter

MISCELLANEOUS PROVISIONS

Section 1 - Adopted Provisions. All Department of Finance (DOF-BLGF) Assessment regulations, Memoranda, Issuances, and Circulars and the manual on real property assessments are hereby adopted and made integral part of this ordinance on schedule of values.

Section 2 - As far as property is applicable, this Schedule shall be controlling. However, in case where the property to be assessed is of a kind not classified in the schedule or if any kind for which a value is not herein fixed it shall be appraised at the current and fair market value, independent of this schedule.

Section 3 - This ordinance shall take effect immediately upon and after publication of newspaper of general circulation in the locality.

for IV

for V

10/10/04
R + W
1/2/05
Out 11-04

7-4 copy

IMPROVEMENTS : PLANTS & TREES - Revision 13
 (Productive and fruit bearing)
 COMMERCIAL / PLANTATION

KIND	1st & 2nd class municipalities		3rd & 4th class municipalities		5th & 6th class municipalities	
	10% Rev. 12	10% Rev. 13	10% Rev. 12	10% Rev. 13	10% Rev. 12	10% Rev. 13
1. Abaca (per hectare)	88.33	97.16	87.53	96.28	85.02	94.51
2. Atis	73.81	81.19	73.14	80.45	71.80	78.98
3. Avocado	176.66	194.33	175.06	192.56	171.84	189.02
4. Bamboo (Lansana) Palay (per hectare)	117.37	129.11	116.30	127.93	114.17	125.59
Bagoong, Cavali (per hectare)	102.35	113.14	101.92	112.11	100.80	110.06
6. Banana (per hectare)	117.37	129.11	116.30	127.93	114.17	125.59
7. Cacao	146.41	161.05	145.08	159.59	142.42	156.66
8. Calmito	146.41	161.05	145.08	159.59	142.42	156.66
9. Cahit (Orange)	117.37	129.11	116.30	127.93	114.17	125.59
10. Calamansi (Lemon)	146.41	161.05	145.08	159.59	142.42	156.66
11. Camachile	73.81	81.19	73.14	80.45	71.80	78.98
12. Camote (per hectare)	7.36	7.99	7.16	7.91	7.05	7.77
13. Cassava (per hectare)	4.84	5.32	4.69	5.26	4.71	5.18
14. Chico	88.33	97.16	87.53	96.28	85.02	94.51
15. Citrus (Saba)	117.37	129.11	116.30	127.93	114.17	125.59
16. Coconut tree (Leaving or productive)	220.22	242.24	219.27	240.94	214.21	235.63
17. Coffee	146.41	161.05	145.08	159.59	142.42	156.66
18. Guyabano	73.81	81.19	73.14	80.45	71.80	78.98
19. Gani	8.47	9.32	8.39	9.23	8.24	9.06
20. Igot or Mabinayang	59.29	65.22	58.75	64.63	57.87	63.44
21. Jackfruit (Langka)	131.89	145.05	130.89	143.76	128.78	141.12
22. Lansanes	176.66	194.33	175.06	192.56	171.84	189.02
23. Maholo	88.33	97.16	87.53	96.28	85.02	94.51
24. Macopa	88.33	97.16	87.53	96.28	85.02	94.51
25. Mango	440.44	484.45	436.44	480.08	426.45	471.27
26. Nipa (per hectare)	59.29	65.22	58.75	64.63	57.87	63.44
27. Palawan (per hectare)	8.47	9.32	8.39	9.23	8.24	9.06
28. Pili	176.66	194.33	175.06	192.56	171.84	189.02
29. Pineapple (per hectare)	12.10	13.31	11.58	13.19	11.77	12.95
30. Santol	191.18	210.30	189.44	208.39	185.97	204.57
31. Tambis	88.33	97.16	87.53	96.28	85.02	94.51
32. Tamarind	43.36	47.92	43.16	47.48	42.57	46.61
33. Malabo, Narra, Mahogany Gemelina, Acacia, Balite (10 inches diameter)	1,835.00	1,986.00	1,798.00	1,978.35	1,765.00	1,942.05
34. Other Trees (Ornamental)	121.00	133.10	119.30	131.89	117.78	129.47

APPRAISAL OF FISHPOND 10% increase-Revision 13 (1st & 2nd class municipalities)

In order to make proper appraisal and assessment of fishpond the following

1. DETERMINE THE FOLLOWING :

1.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3. Map from the Bureau of Fisheries/DENR

1.B NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

1.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main - (4 x 6 x height during tide)
- 1.c.2. Secondary - (2 x 4 x height during tide)
- 1.c.5. Tertiary - (1 x 2 x height during tide)

2. PREVAILING CURRENT MARKET VALUE

1. Value per hectares of a functional fishpond

	Rev 12	Rev 13
	58,031.60	63,834.76

2. Value of standard gates :

	<u>CONCRETE</u>			<u>WOODEN</u>	
	Rev 12	Rev 13		Rev 12	Rev 13
Main	58,709.20	64,580.12	(double door)	8,008.80	8,509.68
	36,699.30	40,369.23	(single door)		
Secondary	11,749.10	12,924.01		2,202.20	2,422.42
Tertiary	3,678.40	4,046.24		883.30	971.63

3. Value of Dikes :

	Rev 11	Rev 12	
Main	18.15	19.97	per cubic meter
Secondary	14.52	15.97	per cubic meter
Tertiary	12.10	13.31	per cubic meter

**APPRAISAL OF FISHPOND 10% increase -Revision 13
(3rd & 4th class municipalities)**

In order to make proper appraisal and assessment of fishpond the following guideline is hereby

I. DETERMINE THE FOLLOWING :

I.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3 Map from the Bureau of Fisheries/DENR

I.B NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

I.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main - (4 x 6 x height during tide)
- 1.c.2. Secondary - (2 x 4 x height during tide)
- 1.c.3. Tertiary - (1 x 2 x height during tide)

PREVAILING CURRENT MARKET VALUE

1. Value per hectares of a functional fishpond

Rev. 12	Rev. 13
57,504.04	63,254.44

2. Value of standard gates :

	CONCRETE			WOODEN	
	Rev. 12	Rev. 13		Rev. 12	Rev. 13
Main	58,175.48	63,993.03	(double door)	8,728.72	9,601.59
	36,365.67	40,002.24	(single door)		-
Secondary	11,642.29	12,806.52		2,182.18	2,400.40
Tertiary	3,644.96	4,009.46		875.27	962.80

3. Value of Dikes :

	Rev. 12	Rev. 13	
Main	17.82	19.60	per cubic meter
Secondary	14.26	15.69	per cubic meter
Tertiary	11.88	13.07	per cubic meter

**APPRAISAL OF FISHPOND 10% increase - Revision 13
(5th & 6th class municipalities)**

In order to make proper appraisal and assessment of fishpond the following guideline is

1. DETERMINE THE FOLLOWING :

1.A. NUMBER OF HECTARE (AREA)

- 1.a.1. Actual measurement of the area
- 1.a.2. Sketch plan by private surveyor
- 1.a.3. Map from the Bureau of Fisheries/DENR

1.B NUMBER OF GATES :

- 1.b.1. Main
 - Concrete (single or double door)
 - Wood (single or double door)
- 1.b.2. Secondary
 - Concrete (single door)
 - Wood (single door)
- 1.b.3. Tertiary
 - Concrete (single door)
 - Wood (single door)

1.C. TOTAL NUMBER OF DIKES IN CUBIC METERS :

- 1.c.1. Main - (4 x 6 x height during tide)
- 1.c.2. Secondary - (2 x 4 x height during tide)
- 1.c.3. Tertiary - (1 x 2 x height during tide)

PREVAILING CURRENT MARKET VALUE

	Rev. 12	Rev. 13
1. Value per hectares of a functional fishpond	56,448.92	62,093.81

2. Value of standard gates :

	<u>CONCRETE</u>			<u>WOODEN</u>	
	Rev. 12	Rev. 13		Rev. 12	Rev. 13
Main	57,108.04	62,818.84	(double door)	8,568.56	9,425.42
	35,698.41	39,268.25	(single door)		-
Secondary	11,428.67	12,571.54		2,142.14	2,356.35
Tertiary	3,578.08	3,935.89		859.21	945.13

3. Value of Dikes :

	Rev. 12	Rev. 13	
Main	17.66	19.43	per cubic meter
Secondary	14.12	15.53	per cubic meter
Tertiary	11.77	12.95	per cubic meter

**SCHEDULE OF UNIT MARKET VALUES FOR
RESIDENTIAL, COMMERCIAL & INDUSTRIAL-Revision 13**

ABUYOG

2nd class

203,166,190.00

KIND	1st	2nd	3rd	4th	5th
Commercial	292.82	248.90	219.62	190.33	146.41
Residential	248.90	217.14	190.33	161.05	124.45
Industrial	263.54	237.18	210.83	184.48	158.13

ALANGALANG

4th class

152,374,000.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

ALBUERA

4th class

88,887,360.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

BABATNGON

5th class

125,351,970.00

KIND	1st	2nd	3rd	4th	5th
Commercial	249.24	213.63	185.14	163.79	128.17
Residential	213.63	185.14	163.79	142.42	106.82
Industrial	227.87	205.08	182.30	159.50	136.72

BARUGO

5th class

103,694,170.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	247.24	222.51	197.78	173.06	148.34

BATO

4th class

73,781,760.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	228.49	198.03	175.18	152.34	114.25
Industrial	246.51	221.86	197.21	172.55	147.90

BAYBAY

1st class

169,089,560.00

KIND	1st	2nd	3rd	4th	5th
Commercial	362.37	306.00	273.79	233.53	185.22
Residential	289.89	249.63	217.43	185.48	143.75
Industrial	322.10	289.89	257.69	225.47	193.26

BURAUEN3rd class

245,181,380.00

KIND	1st	2nd	3rd	4th	5th
Commercial	319.18	271.29	239.38	207.47	159.59
Residential	271.29	231.40	207.47	175.55	135.65
Industrial	287.25	258.53	229.80	201.08	172.35

CALUBIAN5th class

84,497,400.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.45	150.39

CAPOOCAN4th class

103,147,320.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	253.70	228.33	202.96	177.60	152.22

CARIGARA4th class

198,868,990.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	253.70	228.33	202.96	177.60	152.22

DAGAMI5th class

127,872,610.00

KIND	1st	2nd	3rd	4th	5th
Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

DULAG4th class

200,547,140.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.27	178.74	153.20

HILONGOS3rd class

214,352,870.00

KIND	1st	2nd	3rd	4th	5th
Commercial	319.18	298.42	263.32	207.47	159.59
Residential	271.29	254.54	207.47	175.55	135.65
Industrial	287.25	258.53	229.80	201.08	172.35

HINDANG5th class

73,427,880.00

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.69	173.11	135.48
Residential	227.72	197.35	174.58	151.82	113.86
Industrial	227.87	205.08	182.30	159.50	136.72

INOPACAN

5th class

48,640,720.00

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.69	173.11	135.48
Residential	227.72	197.35	174.58	151.82	113.86
Industrial	227.87	205.08	182.30	159.50	136.72

ISABEL

1st class

4,605,766,090.00

KIND	1st	2nd	3rd	4th	5th
Commercial	402.63	346.27	306.00	265.74	201.32
Residential	322.10	273.79	241.58	209.36	161.05
Industrial	370.41	333.38	296.33	259.29	222.26

JARO

4th class

186,324,170.00

KIND	1st	2nd	3rd	4th	5th
Commercial	253.89	217.62	188.61	166.85	130.57
Residential	217.62	188.61	166.85	145.08	108.81
Industrial	232.12	208.92	185.70	162.49	139.27

JAVIER

5th class

84,496,050.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.45	150.39

JULITA

5th class

44,459,400.00

KIND	1st	2nd	3rd	4th	5th
Commercial	176.02	146.69	132.02	117.35	88.01
Residential	149.55	127.09	112.15	97.19	74.77
Industrial	170.75	153.67	169.04	119.53	102.45

KANANGA

2nd class

924,762,420.00

KIND	1st	2nd	3rd	4th	5th
Commercial	269.02	230.60	199.86	176.78	138.37
Residential	219.62	190.33	168.38	146.41	109.81
Industrial	257.69	231.91	206.15	180.38	154.62

LA PAZ

5th class

115,839,350.00

KIND	1st	2nd	3rd	4th	5th
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Commercial	270.40	231.78	200.87	177.69	139.06
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

LEYTE

4th class

123,247,450.00

KIND	1st	2nd	3rd	4th	5th
Commercial	275.46	236.10	204.62	181.01	141.67
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	162.49	139.27

MACARTHUR

5th class

183,468,780.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MAHAPLAG

5th class

111,656,230.00

KIND	1st	2nd	3rd	4th	5th
Commercial	251.71	215.77	186.99	165.41	129.34
Residential	215.77	186.99	165.41	143.85	107.88
Industrial	230.14	207.13	184.11	161.10	138.08

MATAG-OB

5th class

71,878,500.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

MATALOM

4th class

78,128,340.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	163.27	139.27

MAYORGA

5th class

42,761,110.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.15	154.96	137.73	120.52	103.29

MERIDA

5th class

112,953,050.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	128.17
Residential	234.99	203.65	180.16	156.66	106.81

Industrial	250.66	225.59	200.52	175.46	136.72
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PALO

3rd class

321,393,740.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	232.12	208.92	185.70	162.49	139.27

PALOMPON

(4th class) 2ND

157,048,420.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

PASTRANA

5th class

58,897,810.00

KIND	1st	2nd	3rd	4th	5th
Commercial	185.09	154.24	138.80	123.39	92.53
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	169.65	152.69	135.73	118.75	101.77

SAN ISIDRO

5th class

167,688,200.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	258.49	224.02	198.18	155.09
Residential	234.99	224.02	198.18	172.21	129.24
Industrial	250.66	248.15	220.57	193.01	165.43

SAN MIGUEL

5th class

85,803,220.00

KIND	1st	2nd	3rd	4th	5th
Commercial	263.42	225.80	195.58	173.11	135.48
Residential	226.44	196.25	173.61	150.96	113.22
Industrial	240.63	216.56	192.49	168.43	144.36

STA. FE

5th class

81,572,630.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.33	155.10	137.85	120.63	103.40

TABANGO

4th class

107,618,430.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

TABONTABON

6th class

27,200,260.00

KIND	1st	2nd	3rd	4th	5th
Commercial	185.09	154.24	138.80	123.39	92.53
Residential	149.55	127.09	112.15	97.19	74.77
Industrial	156.66	140.99	125.33	109.66	94.00

TANAUAN

3rd class

130,323,970.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	183.52	183.52	143.63
Residential	239.38	207.47	159.59	159.59	119.69
Industrial	255.33	229.80	178.74	178.74	153.20

TOLOSA

5th class

94,247,400.00

KIND	1st	2nd	3rd	4th	5th
Commercial	274.15	234.99	203.65	180.16	140.99
Residential	234.99	203.65	180.16	156.66	117.49
Industrial	250.66	225.59	200.52	175.46	150.39

TUNGA

6th class

26,818,810.00

KIND	1st	2nd	3rd	4th	5th
Commercial	187.99	156.66	140.99	125.33	94.00
Residential	156.66	133.17	117.49	101.84	78.33
Industrial	172.33	155.10	137.85	120.63	103.40

VILLABA

4th class

115,547,620.00

KIND	1st	2nd	3rd	4th	5th
Commercial	279.28	239.38	207.47	183.52	143.63
Residential	239.38	207.47	183.52	159.59	119.69
Industrial	255.33	229.80	204.26	178.74	153.20

RM/ldg/chrc