



Republic of the Philippines
Province of Ilocos Sur
City of Vigan



OFFICE OF THE SANGGUNIANG PANLUNGSOD

**THIRD CITY COUNCIL
ORDINANCE NO. 02
SERIES OF 2008**

AN ORDINANCE ADOPTING, APPROVING AND PRESCRIBING THE NEW SCHEDULE OF MARKET VALUES FOR LANDS, BUILDINGS AND MACHINERIES FOR THE REVISION OF REAL PROPERTY ASSESSMENTS IN THE CITY OF VIGAN.

WHEREAS, the real property tax is the most stable source of revenue of a local government unit necessitating the revision and update of valuation of fair market values every three years as mandated by the Local Government Code of 1991;

WHEREAS, the last revision was in 1997 but the conversion of the Municipality of Vigan to a city prevented the city government in revising and updating the fair market values;

WHEREAS, the City of Vigan has to find ways and means to generate funds in order to meet the logistical requirements and needs to implement its projects and programs to accelerate its development;

WHEREAS, pursuant to Section 212 of the Local Government Code of 1991 and Article 310 of its Implementing Rules and Regulations, the City Assessor has prepared a schedule of fair market values of real properties within the territorial jurisdiction of the City; A certified copy of which is hereto attached and marked as appendices 1 and series and is made an integral part of this ordinance;

WHEREAS, The Sangguniang Panlungsod's Committee on Revenue, in cooperation with the City Assessor has made consultations and public hearings to determine the equitability and uniformity of values to be imposed and based it on the practicability and the ability of owners to shoulder the proposed revised schedule of land valuation;

WHEREAS, the new schedule would be the basis in the computation of real property taxes;

WHEREAS, after thorough deliberation on the subject matter, it is the consensus of this body to adopt, approve and prescribe a new schedule of market values for lands, buildings and machineries for the revision of real property assessment to take effect on 2009 up to 2011;

Now therefore, be it ordained by the Sangguniang Panlungsod of the City of Vigan in session duly assembled, hereby mandate as follows:

SECTION I TITLE. An Ordinance Adopting, Approving, and Prescribing the New Schedule of Values for Lands and Buildings for the Revision of Real Property Assessments in the City of Vigan

SECTION II. DEFINITION OF TERMS

1. **Acquisition Cost** – for newly acquired machinery not yet depreciated and appraised within the year of its purchase; refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site;
2. **Actual Use** – refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
3. **Agricultural Land** – is a land devoted principally for planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aquacultural activities, and other agricultural activities, and is neither classified as mineral, timber, residential, commercial or industrial land;
4. **Appraisal** – is the act or process of determining the value of a property as of a specific date for a specific purpose;
5. **Assessment** – is the act or process of determining the value of a property, or proportion thereof subject of taxation, including the discovery, listing, classification, and appraisal of properties;
6. **Assessment Level** – is the percentage applied to the fair market value for determination of the taxable value of the property;
7. **Assessed Value** – is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;
8. **Adjustment Factor** – refers to the percentage adjustment for the type of road where the property is located or accessible and the location of property such as distance from the public road, and from the poblacion or trading center;
9. **All weather road** – includes national, provincial, municipal and all other public roads whether concrete, asphalt, gravel, or crushed rock which may be traversed without difficulty by motor vehicles under any kind of weather;
10. **Commercial Land** – is a land devoted principally for the profit and is neither classified as agricultural, industrial, mineral, timber, or residential land;
11. **Depreciated Value** – is the remaining value after deducting depreciation cost from the acquisition cost of property;
12. **Economic Life** – is the estimated period within which it is anticipated that a machinery or equipment may be profitably utilized;
13. **Fair Market Value** – is the price which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
14. **Improvement** – is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it to a new or further purpose;
15. **Industrial Land** – is a land devoted principally to industrial activity as capital investment and is neither classified as agricultural, commercial, timber, mineral or residential land;

16. **Machinery** – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily to a real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those which are not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;
17. **Mineral Lands** – are lands in where minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures in extracting and utilizing such materials;
18. **Reassessment** – is the assigning of new assessed values of property, particularly real estate, as a result of a general, partial, or individual reappraisal of the same property;
19. **Remaining Economic Life** – is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
20. **Remaining Value** – is the value corresponding to the remaining useful life of the machinery;
21. **Replacement or Reproduction Cost** – is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material;
22. **Residential Land** – is land principally devoted for habitation;
23. **Stripping Method** – is the method used in reducing the unit value of a residential land based on the specified standard depth;
24. **One family dwelling** – a detached building designed or occupied exclusively by one family;
25. **Duplex/Two family dwelling** – a detailed building designed or occupied exclusively by two families living independently of each other in their respective dwelling unit;
26. **Accessoria or Row house** – a house of not more than two storey composed of a row dwelling units entirely separated from one another by partly wall or walls and with an independent entrance for each dwelling unit;
27. **Apartment house** – a residential house for five or more families living independently of one another and/or doing their cooking on the premises, but with one or more entrance common to the apartment.
28. **Apartment** – a room or suite of two or more rooms designed and intended or occupied by one family for living, sleeping and cooking purposes;
29. **Hotel/Motel/Inn** – a building with more than 15 sleeping rooms, usually occupied singly, where transients are provided with temporary lodging with or without meals and no cooking facilities are provided in any individual suite;

30. **Boarding house** – a house containing not more than 15 sleeping rooms where boarders are provided with lodgings and meals for a fixed sum paid by the month or week in accordance with previous arrangement;
31. **Lodging house** – a building containing not more than 15 sleeping rooms where lodging is provided for a fixed fee;
32. **Ancillary building** – a building subordinate to the main building on the same lot and used for purposes customarily or incidental to those of the main building, such as servant's quarter, garage, pump house, laundry, etc.;
33. **Assembly building or hall** – A building used for gathering together of fifty or more persons for purposes such as deliberation, workshop, entertainment, amusement, or awaiting transportation of a hundred or more persons in drinking and dining establishments;
34. **Ancestral houses** – refers to structures which have been existent for more than fifty (50) years, the architecture of which is of Hispanic and Chinese influence;
35. **Administrative/Office building** – a building mainly used for offices
36. **Theater/Cinema** – a building especially designed for the presentation of plays, opera, motion pictures, etc.
37. **Warehouse/Bodega, & Cold Storage** – a building mainly used for deposit and storage of goods;
38. **Supermarkets, Shopping Centers, Malls** – a building used as a market or store especially a food store, operated in part of self-serve, or in cash-carry basis;
39. **Factory building** – a building utilized for manufacturing goods or finished products; manufacturing plant;
40. **Recreational Building** – a building used for recreational purposes like bowling and billiard hall, club house, etc.;
41. **Agricultural Building** – a building designed and constructed to house farm implements, hay, grain, poultry, livestock, and other horticultural products;
42. **Sawmill and Lumber sheds** – a building where wood is piled, sawn into planks or boards by machine;
43. **Gasoline Service Stations** – a place where petrol, oil, and other requirements for motor vehicles can be bought, and which usually also provides other facilities for motorists such as toilets and a shop.

SECTION III. Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and Other Structures as found on Appendix 1-8 hereof is hereby prescribed as the basis for the classification, appraisal and assessment of residential, commercial and industrial lands in the City of Vigan, in connection with the 2008 General Revision of Real Property Assessment and Classification mandated under Section 219 of the Local Government Code of 1991.

SECTION IV. The Schedule of Base Unit Market Value for Agricultural Lands as found on pages Appendix 9-11 hereof is hereby prescribed as the basis for the classification, appraisal and assessment of agricultural lands found in the City of Vigan.

SECTION V. The Assessment Levels found Appendix 12-13 hereof shall be the assessment levels to be used in determining the taxable value of real properties in the City of Vigan.

SECTION VI. MISCELLANEOUS PROVISIONS

1. As far as a property is applicable, this Schedule of Market Values shall be controlling but where the property to be valued is of a kind not classified in this schedule or of a kind which is a value not herein fixed, it shall be appraised at its full current fair market value independently of this schedule and assessed for taxation purposes in accordance with Section 20 and 220 of RA 7160.
2. Fruit bearing trees and perennial plants are exempted from taxation except when the land is planted principally to such growth
3. The values herein provided for agricultural lands shall apply not only to lands actually used for cultivation or being used for agricultural purposes but also to lands which by their location or fertility or physical features and others should be considered as agricultural land regardless of whether or not they are under cultivation and in other words, actually used or best used should determine whether lands are agricultural or otherwise. As a rule however, idle agricultural lands shall be valued at the minimum rate provided in this schedule for a particular land to be assessed. Similarly, urban lands shall include not only lands actually used for urban purposes but also those by which reason of their location should properly be considered as urban lands. The fact that such lands may be actually used for agricultural purposes does not necessarily make agricultural lands rather than urban lands.
4. Agricultural lands along rivers which productivity is known to be frequently adversely affected by flood waters may be valued at 60% only of what it should be in this schedule under normal conditions. Similarly, market values for agricultural lands which is due to its physical features therein and soil quality are known to be unproductive may be reduced to as low as 50% only with the value fixed in this schedule for the corresponding land classification.
5. For low or sunken areas of land, a reduction from the base unit value per square meter may be allowed due to the cost of filling to bring the same at par with the adjoining developed lot, provided, however, that such a reduction will in no case exceed 10% of the base value thereof.
6. Land to be used for more than one crop yearly as for example: rice and corn, rice and vegetable or any other combination of multiple cropping shall be valued with one productivity grade higher than what it would otherwise be assessed with one property only.
7. No parcel of low level land shall be considered as pastureland for purposes of the schedule herein if it is less than one hectare or when it is not principally devoted for the feeding and/or raising of large cattle, sheep or goat. Small low land areas not otherwise classified and declared shall be considered uncultivated land suitable for cultivation.
8. Adjustment value for frontage shall be added to the valuation of all commercial lots fronting streets or roads. The same is derived by multiplying the length of frontage in linear meters by 50% of the unit base value thereof.

9. Vacant or idle lands located in a purely residential or commercial area or mixed residential or commercial area shall be classified as to the predominant classification of the lot in the immediate vicinity.
10. For purposes of reclassification, the minimum area for residential lots shall be 200 square meters and the maximum shall be independent to the kind of building constructed.

SECTION VII. REGULARITY OF REVISION. To comply with Section 212 of the Local Government Code of 1991, the City Assessor is empowered to make a revision every three years hereafter.

SECTION VIII. REPEALING CLAUSE. All local executive orders, local ordinances and policies found inconsistent with the provision of this ordinance are hereby repealed, amended and modified accordingly.

SECTION IX. SEPARABILITY CLAUSE. Any part or provision of this ordinance that may be found illegal or unconstitutional by competent authority shall not affect the other parts and provisions thereof, which shall remain in full force and effect.

SECTION X. EFFECTIVITY. This ordinance shall be published for in a newspaper of general circulation or in public places and shall take effect on January 1, 2009.

APPROVED on April 8, 2008.

(Sgd.)
FRANCISCO P. RANCHES, JR.
City Vice Mayor & Presiding Officer

LOURDES DG BAQUIRAN.
Sangguniang Panlungsod Member

(Sgd.) AUDIE Q. AGDAMAG
Sangguniang Panlungsod Member

(Sgd.) GEORGE J. VILLANUEVA
Sangguniang Panlungsod Member

(Sgd.) HENRY A. FORMOSO
Sangguniang Panlungsod Member

(Absent) EVERIN F. MOLINA
Sangguniang Panlungsod Member

(Sgd.) ANDRES A. ADRIATICO
Sangguniang Panlungsod Member

(Sgd.) HERMENIGILDO A. APELIN
Sangguniang Panlungsod Member

(Sgd.) LORETO A. QUIBILAN
Sangguniang Panlungsod Member

(Sgd.) MAXIMO M. ALVES
Sangguniang Panlungsod Member

(Sgd.) BENEDICTO JOSE P. VERZOSA
Sangguniang Panlungsod Member

(Sgd.) JOHN PATRICK A. SINGSON
Sangguniang Panlungsod Member

(Sgd.) EDREEN JEREMIAH F. PAJARO
Sangguniang Panlungsod Member

Attested:

(Sgd.) JAYSON P. AVILA
Secretary to the Sangguniang Panlungsod

Approved:

(Sgd) EVA MARIE S. MEDINA
City Mayor

APPENDIX 1

I. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS

A. Commercial Lands

| COMMERCIAL | 1997 MARKET VALUE PER SQ. MTRS | 2008 MARKET VALUE PER SQ. MTRS |
|-------------------|---|---|
| C-1 | 180.00 | 240.00 |
| C-2 | 160.00 | 220.00 |
| C-3 | 140.00 | 200.00 |
| C-4 | - | 180.00 |

- Corner Lot, Add 35% of Base Unit Value
- Commercial lots fronting streets & roads, Add value by multiplying in linear meters by 50% of Base Unit Value

B. Industrial Lands

| INDUSTRIAL | 1997 MARKET VALUE PER SQ. MTRS. | 2008 MARKET VALUE PER SQ. MTRS. |
|-------------------|--|--|
| I-1 | 180.00 | 230.00 |
| I-2 | 160.00 | 210.00 |
| I-3 | 140.00 | 190.00 |

- Corner Lot, Add 30% of Base Unit Value

C. Residential Lands

| RESIDENTIAL | 1997 MARKET VALUE PER SQ. MTRS. | 2008 MARKET VALUE PER SQ. MTRS. |
|--------------------|--|--|
| R-1 | 90.00 | 120.00 |
| R-2 | 80.00 | 110.00 |
| R-3 | 70.00 | 100.00 |
| Interior Lots | - | 90.00 |

Corner Lot, Add 25% of Base Unit Value

Standard Depth for Stripping -- 25 meters

- Stripping: R-1, R-2, & R-3
 - 1st strip -- 100%
 - 2nd strip -- 80%
 - 3rd strip -- 60%

SUB-CLASSIFICATION CRITERIA
(Urban Lands)

A. RESIDENTIAL LANDS

- I. FIRST CLASS RESIDENTIAL LANDS (R - 1)**
- a. Along concrete road;
 - b. Where high grade apartment or residential buildings are predominantly situated;
 - c. Where public utility transportation facilities are exceptionally regular towards major trading centers;
 - d. Located next to a commercially classified lands;
 - e. Where water, electric, and telephone facilities are available;
 - f. Commands the highest residential land value in the city/municipality;
 - g. Free from squatters
- II. SECOND CLASS RESIDENTIAL LANDS (R – 2)**
- a. Along concrete or asphalted road;
 - b. Where semi-high grade apartments or residential buildings are predominantly situated.
 - c. Where public utility transportation facilities are fairly regular towards major trading centers;
 - d. Located next to First Class Residential Lands
 - e. Commands lesser value than the First Class Residential Lands
 - f. Free from squatters
- III. THIRD CLASS RESIDENTIAL LANDS (R – 3)**
- a. Along all-weather road;
 - b. Where average grade residential buildings are predominantly situated;
 - c. Where public utility transportation facilities are regular towards major trading centers;
 - d. Located next to Second Class Residential Lands
 - e. Where water and electric facilities are available
 - f. Commands lesser value than Second Class Residential Lands
- IV. FOURTH CLASS RESIDENTIAL LANDS (R – 4)**
- a. Along all-weather road
 - b. Where low-grade residential buildings are predominantly situated;
 - c. Located next to Third Class Residential Lands
 - d. Where public utility transportation facilities are irregular
 - e. Where water facilities are commonly pump wells
 - f. Commands lesser value than Third Class Residential Lands

B. RESIDENTIAL LAND SUBDIVISIONS

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

C. COMMERCIAL LANDS

- I. FIRST CLASS COMMERCIAL LANDS (C – 1)**
- a. Located along concrete road
 - b. Where the highest trading, social (or educational activities of the City / Municipality take place)
 - c. Where concrete or high grade commercial or business buildings are situated;
 - d. Where vehicular and pedestrian traffic flow are exceptionally busy;
 - e. Apparently commands the highest commercial land value in the city or municipality
- II. SECOND CLASS COMMERCIAL LANDS (C – 2)**
- a. Along concrete or asphalted road;
 - b. Where trading, social (or educational) activities are considerably high, but fall short from that of the First Class Commercial Lands;
 - c. Where semi-concrete commercial or business buildings are situated;

- d. Where vehicular and pedestrian traffic flow are considerably busy, but fall short from that of First Class Commercial Lands;
- e. Commands lesser value than the First Class Commercial Lands.

III. THIRD CLASS COMMERCIAL LANDS (C – 3)

- a. Along concrete or asphalted road
- b. Where trading, social, (or educational) activities are significantly less than the Second Class Commercial Lands;
- c. Where average grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are fairly busy;
- e. Commands lesser value than the Second Class Commercial Lands.

IV. FOURTH CLASS COMMERCIAL LANDS (C – 4)

- a. Along all weather road
- b. Where trading, social, (or educational) activities are significantly low but predominant;
- c. Where mixed commercial and residential buildings are situated;
- d. Where vehicular and pedestrian traffic flow are regularly less busy;
- e. Commands lesser value than the Third Class Commercial Lands.

INDUSTRIAL LANDS

I. FIRST CLASS INDUSTRIAL LANDS (I – 1)

- a. Along concrete or asphalted roads
- b. Located within a distance of not more than 10,000 meters to the major trading centers of the city / municipality;
- c. Where the vicinity is extensively used for industrial purposes;
- d. Commands the highest industrial land value in the city / municipality

II. SECOND CLASS INDUSTRIAL LANDS (I – 2)

- a. Along concrete or asphalted public road, pier, seacoast, or navigable river;
- b. Located within a distance of more than 10,000 meters but not beyond 50,000 meters to the major trading centers of the city / municipality;
- c. Where the vicinity is extensively used for industrial purposes;
- d. Commands lesser land value than first class Industrial Lands.

III. THIRD CLASS INDUSTRIAL LANDS (I – 3)

- a. Located more than 50,000 meters to the major trading centers of the city or municipality;
- b. Where the vicinity is extremely used for industrial purposes;
- c. Commands lesser land value than the Second Class Industrial Lands

SCHEDULE OF FAIR MARKET VALUES FOR BUILDINGS AND OTHER STRUCTURES

| Type of Bldg. | (1) Single –detached Nipa Hut | (2) Duplex, Apartment or Row House, Town House | (3) Boarding House, Lodging House, Hotel/Motel/Inn Hospital | (4) Ancestral house, Historical and Vintage Bldgs. | (5) Ancillary Bldgs: a) Guard house b) Laundry c) Quarters, etc | (6) Market, malls, Shopping Centers, Restaurants | (7) Administrative & Office Bldgs. Banks | (8) School Bldg |
|---------------|-------------------------------------|--|---|---|---|---|---|--------------------|
| I | 730.00 | | | | | | | |
| II-A | 1,180.00 | 1,300.00 | 1,430.00 | | 700.00 | | 1,540.00 | 1,430.00 |
| II-B | 940.00 | 1,040.00 | 1,140.00 | | 560.00 | | 1,230.00 | 1,140.00 |
| III-A | 2,860.00 | 3,150.00 | 3,450.00 | 2,860.00 | 1,720.00 | 3,730.00 | 3,730.00 | 3,450.00 |
| III-B | 2,500.00 | 2,750.00 | 3,020.00 | 2,500.00 | 1,500.00 | 3,260.00 | 3,260.00 | 3,020.00 |
| III-C | 2,120.00 | 2,330.00 | 2,570.00 | 2,120.00 | 1,270.00 | 2,770.00 | 2,770.00 | 2,570.00 |
| III-D | 1,800.00 | 1,980.00 | 2,180.00 | 1,800.00 | 1,080.00 | 2,350.00 | 2,350.00 | 2,180.00 |
| III-E | 1,480.00 | 1,620.00 | 1,790.00 | 1,480.00 | 880.00 | 1,930.00 | 1,930.00 | 1,790.00 |
| IV-A | 4,500.00 | 4,950.00 | 5,400.00 | 4,500.00 | 2,700.00 | 5,850.00 | 5,850.00 | 5,400.00 |
| IV-B | 4,050.00 | 4,450.00 | 4,860.00 | 4,050.00 | 2,430.00 | 5,260.00 | 5,260.00 | 4,860.00 |
| IV-C | 3,640.00 | 4,010.00 | 4,370.00 | 3,640.00 | 2,190.00 | 4,740.00 | 4,740.00 | 4,370.00 |
| IV-D | 3,270.00 | 3,600.00 | 3,940.00 | 3,270.00 | 1,970.00 | 4,260.00 | 4,260.00 | 3,940.00 |
| V-A | 5,000.00 | 5,500.00 | 6,000.00 | 5,000.00 | 3,000.00 | 6,500.00 | 6,500.00 | 6,000.00 |

| Type of Bldg. | (9) Churches, Assembly House (10) Theater, cinema | (11) Gymnasium/ Coliseum/Cockpit Sports Stadia | (12) Gas Refilling and Service Stations | (13) Swimming Pool and Bath House | (14) Factory, Warehouse, Bodega, Storage, Industrial Bldgs. | (15) Saw mills and Lumber sheds | (16) Barns, Granary, Stable, Poultry, Piggery, Livestock |
|---------------|---|---|--|---|--|---------------------------------------|---|
| I | | | | | | 630.00 | 500.00 |
| II-A | 1,180.00 | 950.00 | | | 940.00 | 1,020.00 | 780.00 |
| II-B | 940.00 | 760.00 | | | 750.00 | 810.00 | 620.00 |
| III-A | 2,860.00 | 2,300.00 | 2,300.00 | 3,450.00 | 2,290.00 | 2,500.00 | 1,900.00 |
| III-B | 2,500.00 | 2,010.00 | 2,010.00 | 3,020.00 | 2,000.00 | 2,180.00 | 1,660.00 |
| III-C | 2,120.00 | 1,710.00 | 1,710.00 | 2,570.00 | 1,700.00 | 1,850.00 | 1,410.00 |
| III-D | 1,800.00 | 1,450.00 | 1,450.00 | 2,180.00 | 1,440.00 | 1,570.00 | 1,200.00 |
| III-E | 1,480.00 | 1,190.00 | 1,190.00 | 1,790.00 | 1,180.00 | 1,280.00 | 980.00 |
| IV-A | 4,500.00 | 3,600.00 | 3,600.00 | 5,400.00 | 3,600.00 | | 3,000.00 |
| IV-B | 4,050.00 | 3,240.00 | 3,240.00 | 4,860.00 | 3,240.00 | | 2,700.00 |
| IV-C | 3,640.00 | 2,920.00 | 2,920.00 | 4,370.00 | 2,910.00 | | 2,430.00 |
| IV-D | 3,270.00 | 2,630.00 | 2,630.00 | 3,940.00 | 2,620.00 | | 2,180.00 |
| V-A | 5,000.00 | 4,000.00 | 4,000.00 | 6,000.00 | 4,000.00 | | |

TYPES OF CONSTRUCTION

All buildings shall be classified or identified according to the following types:

- Type I** Buildings shall be of wood construction. The structural elements may be any of the materials permitted as follows: Nipa houses and similar structures falling under this type.
- TYPE II** Buildings shall be of wood construction with protective fire-resistant materials and one (1) hour fire-resistive throughout, except that permanent non-bearing partitions may use fire-retardant treated wood with framing assembly.
- A. Third group wooden structural framings, floorings, and sidings and G.I. roofing.
 - B. Third group wooden structural framing, floorings and sidings, and G.I. roofing but structural members are substandard.
- TYPE III** Buildings shall be of masonry and wood construction. Structural elements may be any of the materials permitted by the National Building Code. Provided, that the building shall be one (1) hour fire-resistive throughout. Exterior walls shall be of incombustible fire-resistive construction
- A. First group structural framings, walls and G.I. roofing
 - B. First group wooden structural framings, floorings, and walls on the first floor and tanguile walls on the second floor and G.I. roofing.
 - C. First group wooden post, girders, girts, windowsills and head, apitong floor joist and roof framing, tanguile floorings and sidings, and G.I. roofing.
 - D. Third group wooden structural framings, floorings and sidings and G.I roofing.
 - E. Third group wooden structural framings, floorings and sidings and G.I. roofing, but structural members are substandard.
- TYPE IV** 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 (1) hour fire-resistive construction may use fire-retardant treated wood within the framing assembly.
- A. Columns, beams, walls, floors and roof are all reinforced concrete
 - B. Concrete columns and beams, walls are hollow blocks, reinforced concrete or tile roofing.
 - C. Concrete columns and beams – but hollow block walls and G.I. roofings
 - D. 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 in reinforced concrete slabs.
- TYPE V** Buildings shall be four (4) hour fire-resistive throughout. The structural elements shall be of steel, iron, concrete or masonry construction. Walls, ceilings and permanent partitions shall be of incombustible fire-resistive construction.
- A. Structural steel and reinforced concrete columns, beams and trusses.

B. SCHEDULE OF DEPRECIATION

| P.A | 1 st 5 Years | 2 nd 5 years | 3 rd 5 years | 4 th 5 years | AFTER 20 YEARS | RESIDUAL VALUE |
|------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|----------------|
| V | 1.0% | 1.3% | 1.5% | 1.8% | 2.0% | 40.0% |
| IV-A | 1.2% | 1.5% | 1.7% | 2.0% | 2.3% | 37.0% |
| IV-B | 1.3% | 1.6% | 1.8% | 2.0% | 2.5% | 35.0% |
| IV- C,D | 1.5% | 1.8% | 2.2% | 2.5% | 2.8% | 33.0% |
| III – A,B | 2.0% | 2.2% | 2.5% | 2.8% | 3.0% | 30.0% |
| III – C, D | 2.3% | 2.5% | 2.8% | 3.0% | 3.2% | 25.0% |
| III – E | 2.5% | 2.7% | 3.0% | 3.3% | 3.5% | 20.0% |
| II – A | 3.0% | 3.2% | 3.5% | 3.8% | 4.0% | 15.0% |
| II – B | 3.2% | 3.5% | 3.8% | 4.2% | 4.5% | 12.0% |
| I | 3.5% | 3.8% | 4.0% | 4.5% | 5.0% | 10.0% |

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

11. Damage due to catastrophe (earthquake, fire, deluge)
12. Heavily damaged due to pest (termite, anay or pest)
13. Established defects of construction
14. Obsolescence

**C. SCHEDULE OF UNIT COST FOR EXTRA ITEMS
(Component Parts of Buildings)**

| | | |
|-----|---|--|
| 1. | Carport | -- <u>20%</u> of Base Unit Construction Cost (BUCC) |
| 2. | Mezzanine | -- <u>30%</u> of BUCC plus additional cost for finishing |
| 3. | Porch | -- <u>15%</u> of BUCC plus additional cost for finishing |
| 4. | Balcony | -- <u>10%</u> of BUCC plus additional cost for finishing |
| 5. | Terrace: | |
| | Covered | -- <u>25%</u> of BUCC plus additional cost for finishing |
| | Open | -- <u>15%</u> of BUCC plus additional cost for finishing |
| 6. | Roof Deck: | |
| | Penthouse | -- <u>40%</u> of BUCC plus additional cost for finishing |
| | Covered | -- <u>45%</u> of BUCC plus additional cost for finishing |
| | Open | -- <u>30%</u> of BUCC plus additional cost for finishing |
| 7. | Basement: | |
| | Residential | -- <u>110%</u> of BUCC plus additional cost for finishing |
| | High-Rise Bldg. | -- <u>130%</u> of BUCC plus additional cost for finishing |
| 8. | Pavement: | |
| | Tennis Court | -- <u>2,000.00</u> per square meter |
| | Concrete: | |
| | 10cm thick | -- <u>520.00</u> per square meter |
| | 15cm thick | -- <u>620.00</u> per square meter |
| | 20cm thick | -- <u>720.00</u> per square meter |
| 9. | Floor Finishing: | |
| | Granite | -- <u>2,000.00</u> per square meter |
| | Marble Slabs | -- <u>1,500.00</u> per square meter |
| | Marble Tiles/Crazy cut | -- <u>1,200.00</u> per square meter |
| | Narra/Fancy Wood Tiles | -- <u>700.00</u> per square meter |
| | Ordinary wood tiles | -- <u>400.00</u> per square meter |
| | Vinyl tiles | -- <u>80.00</u> per square meter |
| | Washout Pebbles | -- <u>100.00</u> per square meter |
| | Unglazed Tiles | -- <u>500.00</u> per square meter |
| | Granolithic | -- <u>150.00</u> per square meter |
| 10. | Special Glass Panels/sidings | -- <u>1,800.00</u> per square meter |
| 11. | CHB Fence: | -- <u>1,200.00</u> per square meter |
| | With steel gate | -- <u>2,500.00</u> per square meter |
| | With iron grills | -- <u>3,000.00</u> per square meter |
| 12. | Wallings: (use the same rate of the floor finishing as indicated above) | |
| | a. Double walling (ordinary plywood) | -- <u>400.00</u> per square meter |
| | b. Double walling (narra paneling) | -- <u>600.00</u> per square meter |
| | c. Glazed White Tiles | -- <u>600.00</u> per square meter |
| | d. Glazed Color Tiles | -- <u>600.00</u> per square meter |
| | e. Fancy Tiles | -- <u>550.00</u> per square meter |
| | f. Synthetic Rubble | -- <u>350.00</u> per square meter |
| | g. Bricks | -- <u>350.00</u> per square meter |
| 13. | Ceiling: (below concrete floor) | |
| | a. ordinary plywood | -- <u>500.00</u> per square meter |
| | b. Luminous ceiling | -- <u>550.00</u> per square meter |
| | c. Acoustic | -- <u>650.00</u> per square meter |
| | d. Special Finish | -- <u>700.00</u> per square meter |
| 14. | Extra Toilet and Bath – ordinary finish | -- <u>500.00</u> per square meter |
| 15. | Painting | -- <u>150.00</u> per square meter |

II. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

| KINDS OF LAND | CLASS AND BASE UNIT MARKET VALUE (PER HECTARE) | | |
|-------------------------|--|---------|---------|
| | 1 | 2 | 3 |
| RICELAND (IRRIGATED) | 88,000 | 77,000 | 66,000 |
| RICELAND (UNIRRIGATED) | 66,000 | 55,000 | 50,000 |
| CORN LAND | 32,000 | 28,000 | 24,000 |
| VEGETABLE LAND | 100,000 | 95,000 | 85,000 |
| FISHPOND | 130,000 | 116,000 | 100,000 |
| MANGOLAND | 150,000 | 135,000 | 120,000 |
| ORCHARD LAND | 26,000 | 22,000 | 18,000 |
| SANDY/STONY/SWAMPY LAND | 20,000 | 17,000 | 14,000 |
| PASTURE/COGON LAND | 20,000 | 17,000 | 14,000 |

ADJUSTMENT FACTORS

The following guides are recommended for percentage adjustment on values of agricultural lands:

Type of Road (accessibility factor)

| <u>TYPE OF ROAD</u> | <u>% ADJUSTMENT</u> |
|---------------------------------|---|
| A) Provincial or National Roads | No deduction from base market value of 100% |
| b) For all Weather Roads | 3% deduction from base market value of 100% |
| c) Along Dirt Road | 6% deduction from base market value of 100% |
| d) For No Road outlet | 9% deduction from base market value of 100% |

Location:

| <u>Distance in Kilometers</u> | <u>a. All-weather Road</u> | <u>b. Local Trading Center</u> |
|-------------------------------|----------------------------|--------------------------------|
| 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% |

PRODUCTIVITY CLASSIFICATION**(1) RICELAND (IRRIGATED) (at P11.00/kilo, 50 kilos/cavan)**

1st CLASS – Lands capable of producing 160 or more *cavans of palay* per hectare annually

Computation: $11 \times 50 \times 160 = 88,000$

2nd CLASS – Lands capable of producing 140 – 159 *cavans of palay* per hectare annually

Computation: $11 \times 50 \times 140 = 77,000$

3rd CLASS – Lands capable of producing 120 – 139 *cavans of palay* per hectare annually

Computation: $11 \times 50 \times 120 = 66,000$

(2) RICELAND (UNIRRIGATED) (at P11.00/kilo, 50 kilos/cavan)

1st CLASS – Lands capable of producing 120 or more *cavans of palay* per hectare annually.

Computation: $11 \times 50 \times 120 = 66,000$

2nd CLASS – Lands capable of producing 100 to 119 *cavans of palay* per hectare annually.

Computation: $11 \times 50 \times 100 = 55,000$

3rd CLASS – Lands capable of producing 91-109 *cavans of palay* per hectare annually.

Computation: $11 \times 50 \times 91 = 50,000$

(3) CORNLAND (at P8.00/kilo, 50 kilos/cavan)

1st CLASS – Lands capable of producing 80 or more *cavans of corn* per hectare annually

Computation: $8 \times 50 \times 80 = 32,000$

2nd CLASS – Lands capable of producing 70 to 80 *cavans of corn* per hectare annually

Computation: $8 \times 50 \times 70 = 28,000$

3rd CLASS – Lands capable of producing 60 to 70 *cavans of corn* per hectare annually

Computation: $8 \times 50 \times 60 = 24,000$

(4) VEGETABLELAND: (at P10.00/kilo)

1st CLASS – Lands capable of producing 10,000 kilos of vegetables or more per hectare annually.

Computation: $10,000 \times 10 = 100,000$

2nd CLASS – Lands capable of producing 9,500 kilos to 10,000 kilos of vegetables per hectare annually.

Computation: $9,500 \times 10 = 95,000$

3rd CLASS – Lands capable of producing 8,500 kilos to 9,500 kilos of vegetables per hectare annually.

Computation: $8,500 \times 10 = 85,000$

17

(5) FISHPOND: (at P80.00/kilo)

1st CLASS – Lands capable of producing 1625 kilos or more of fish products per hectare annually.

Computations: $1625 \times 80 = 130,000$

2nd CLASS – Lands capable of producing 1450 kilos to 1625 kilos of fish products per hectare annually.

Computations: $1450 \times 80 = 116,000$

3rd CLASS – Lands capable of producing 1250 kilos to 1450 kilos of fish products per hectare annually.

Computations: $1250 \times 80 = 100,000$

(6) MANGOLAND: (at P15.00/kilo with an average of 50 kilos/tree)

1st CLASS – Lands capable of producing 10,000 kilos or more of fruit products per hectare annually.

Computation: $15 \times 10,000 = 150,000$

2nd CLASS – Lands capable of producing 9,000 kilos to 10,000 kilos of fruit products per hectare annually

Computation: $15 \times 9,000 = 135,000$

3rd CLASS – Lands capable of producing 8,000 kilos to 9,000 kilos of fruit product per hectare annually.

Computation: $15 \times 8,000 = 120,000$

(7) **ORCHARDLAND**

1ST CLASS – Lands capable of producing an average of 26,000 worth of fruit products per hectare annually.

2ND CLASS – Lands capable of producing more than 22,000 but less than 26,000 worth of fruit products per hectare annually.

3RD CLASS – Lands capable of producing more than 18,000 but less than 22,000 worth of fruit products per hectare annually.

(8) **STONY, SANDY, SWAMPY, PASTURE, COGONLAND**

1ST CLASS – Lands capable of producing an average of 20,000 worth of land products per hectare annually.

2ND CLASS – Lands capable of producing an average of 17,000 worth of land products per hectare annually

3RD CLASS – Lands capable of producing an average of 14,000 worth of land products per hectare annually

1. ON LANDS

| CLASS | ASSESSMENT LEVEL |
|--------------|------------------|
| Residential | 20% |
| Agricultural | 40% |
| Commercial | 50% |
| Industrial | 50% |
| Mineral | 50% |
| Timberland | 20% |

2. ON BUILDING AND OTHER STRUCTURES

A) RESIDENTIAL

| Over | Not Over | Assessment Levels |
|---------------|---------------|-------------------|
| 0 | 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% |

B) COMMERCIAL / INDUSTRIAL

| Over | Not Over | Assessment Levels |
|---------------|---------------|-------------------|
| 0 | 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% |

C) AGRICULTURAL

| Over | Not Over | Assessment Levels |
|--------------|--------------|-------------------|
| 0 | 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% |

D. TIMBERLAND

APPENDIX 13

| FAIR MARKET VALUE | | |
|--------------------------|---------------------|--------------------------|
| Over | Not Over | Assessment Levels |
| 0 | 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% |

E. MACHINERIES

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

F. ON SPECIAL CLASSES: The Assessment Levels for all lands, buildings, machineries and other improvements

| ACTUAL USE | ASSESSMENT LEVEL |
|---|-------------------------|
| Cultural | 15% |
| Scientific | 15% |
| Hospital | 15% |
| Local Water Districts | 10% |
| Government-owned and controlled corporations engaged in the supply /distribution of water and/or generation and transmission of electric power | 10% |

Republic of the Philippines
Province of Ilocos Sur
CITY OF VIGAN

OFFICE OF THE CITY ASSESSOR

CERTIFICATION

This is to certify that the following Appendices attached to Ordinance No. 02, Series 2008 otherwise known as “An ordinance adopting, approving and prescribing the new schedule of market values for lands, buildings and machineries for the revision of real property assessments in the City of Vigan” are the true and correct schedule of base units for real properties prescribed as the *NEW* basis for the classification, appraisal and assessment of real properties located in the City of Vigan, in connection with the General Revision of Real Property Assessment and Classification mandated under Section 219 of the Local Government Code of 1991.

April 22, 2008, Vigan City, Ilocos Sur.

BERNARDO ALCANTARA
City Assessor