



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 96-050**

**AN ORDINANCE AMENDING ORDINANCE NO. 93-042, S. 1993, OTHERWISE KNOWN AS "THE TAX ORDINANCE OF 1993 AND SHALL GOVERN THE ADMINISTRATION, ASSESSMENT, LEVY AND COLLECTION OF REAL PROPERTY TAX", SPECIFICALLY SECTION 21 & SECTION 35 THEREOF:-**

Author: Hon. Esteban Abonal

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

**SECTION 1.** - This ordinance shall be known as the Real Property Tax Ordinance of 1996 and shall govern the administration, assessment, levy and collection of Real Property Tax.

**SECTION 2.** - Section 21 of Ordinance No. 93-042, s. 1993 is hereby amended now to read as follows:

"SECTION 21. - ASSESSMENT LEVELS. - The assessment levels to be applied to the Fair Market Value of real property to determine the assessed value shall be as follows:

A. On Lands:

<b>Class</b>	<b>Assessment Levels</b>
Residential	20%
Agricultural	30%
Commercial	30%
Industrial	40%
Mineral	30%
Timberland	20%

**SECTION 3.** - SECTION 22 of Ordinance No. 93-042, s. 1993 is hereby amended by adding sub-paragraph thereto, now to read as follows:

"SECTION 22. - The City Assessor shall undertake a general revision of real property assessment in the year 1993 and every three (3) years thereafter;

- a. The basis of the 1996 general revision of real property assessment shall be the 1993 Schedule of Fair Market Value, as approved.

**SECTION 4.** - Section 35 of Ordinance No. 93-042, s. 1993 is hereby amended, by amending letter (g) and by deleting letter (f) thereof, now to read as follows:

"SECTION 35. - EXEMPTION FROM REAL PROPERTY TAX. - The following are exempted from payment of real property tax:

- a. Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- b. Charitable institutions, churches, personages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually, directly and exclusively used for religious, charitable or educational purposes;
- c. All machineries and equipments that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d. All real property owned by duly registered cooperatives as provided for under R.A. No. 6938;
- e. Machinery and equipment used for pollution control and environmental protection;
- f. Newly constructed buildings, whether commercial or industrial, the value of which is more than P6, 000,000.00 shall be exempt from the payment of basic property tax and SEF for a period of two (2) years from the time of its completion or occupancy”.

**SECTION 5.** - This Ordinance shall take effect upon its approval and after publication in a newspaper of local circulation.

**ENACTED:** September 4, 1996.

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

**J. ANTONIO A. AMPARADO**  
City Secretary

**LOURDES V. ASENCE, M.D.**  
City Vice Mayor & Presiding Officer

APPROVED:

**JESSE M. ROBREDO**  
City Mayor