



**ORDINANCE NO. 2001-095**

**AN ORDINANCE APPROVING THE SCHEDULE OF FAIR MARKET VALUE OF ALL REAL PROPERTY INCLUDING OTHER STRUCTURES AND AGRICULTURAL PLANTS AS THE BASIS OF THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS IN THE CITY OF NAGA IN ACCORDANCE WITH R.A. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991, AND TO TAKE EFFECT DURING THE FISCAL YEAR 2002:**

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Author: Hon. Simeon Adan

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

**SECTION 1. - TITLE. -** The title of this Ordinance shall be known as “An Ordinance Approving the Schedule of Fair Market Value of All Real Property Including Other Structures and Agricultural Plants as the Basis of the General Revision of Real Property Assessments in the City of Naga in accordance with R.A. 7160, otherwise known the Local Government Code of 1991, and to take effect during the Fiscal Year 2002”.

**SECTION 2. -** This Schedule of Fair Market Value of Real Property, Other Structures and Agricultural Plants shall be the basis of the general revision of all said properties within the territorial jurisdiction of the City of Naga for the Fiscal Year 2002 and thereafter.

**SECTION 3. -** Schedule of Base Unit Market Value for all Residential, Commercial and Industrial Lands by Classification and by Barangays:

**SCHEDULE OF BASE UNIT MARKET VALUE  
FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS**

| <b>STREET NAME /<br/>SUBDIVISION NAME</b> | <b>VICINITY</b>                   | <b>2001<br/>MKT. VALUE</b> | <b>SUB-CLAS-<br/>SIFICATION</b> |
|---|-----------------------------------|----------------------------|---------------------------------|
| <b>3.1. ABELLLA</b>                       |                                   |                            |                                 |
| Abella Street                             | Gen. Luna St. J-Hernandez Ave.    | 12,900                     | C-1                             |
|   | J. Hernandez Ave.-Jade Theatre    | 9,700                      | C-2                             |
|   | Jade Theatre-F. Plazo Street      | 2,500                      | C-5                             |
|   | F. Plazo St.-Naga/Camaligan Bdry. | 1,200                      | R-1                             |
| Bayawas Street                            | Abella Street-Looban 8            | 1,200                      | R-1                             |
| Felix Plazo Street                        | Abella St.-Sabang Bdry.           | 1,200                      | R-1                             |
| J. Hernandez Ave.                         | Prieto St.-P. Burgos St.          | 12,900                     | C-1                             |
| General Luna St.                          | Prieto St.-P. Burgos St.          | 12,900                     | C-1                             |
| P. Burgos Street                          | Gen. Luna St.-J. Hernandez        | 12,900                     | C-1                             |
| Prieto Street                             | J. Hernandez St.-Gen. Luna St.    | 12,900                     | C-1                             |
| <b>3.2. BAGUMBAYAN NORTE</b>              |                                   |                            |                                 |
| Abcede Street                             | Queborac Road-Bagumbayan Road     | 1,200                      | R-1                             |
| Bagumbayan Street                         | Calauag Street-Naga/Canaman Bdry. | 1,200                      | R-1                             |
|   | all commercial lots               | 2,500                      | C-5                             |

|                            |  |       |     |
|----------------------------|--|-------|-----|
| Queborac Road              | Naga/Camaligan Brdy-Camia Street       | 720   | R-3 |
|                            | all commercial lots                    | 2,500 | C-5 |
| Manubay Subd.              |  | 1,200 | R-1 |
| Justo De Leon Subd         |  | 960   | R-2 |
| <b>3.3. BAGUMBAYAN SUR</b> |  |       |     |
| Ateneo Avenue              | P. Santos Ave.-Bagumbayan Street       | 1,200 | R-1 |
| Bagumbayan Street          | Ateneo Ave.-Liboton St.                | 1,200 | R-1 |
|                            | Liboton St.-Calauag St.                | 1,200 | R-1 |
|                            | all commercial lots                    | 2,500 | C-5 |
| Jacob Street               | E. Angeles St.-Liboton St.             | 1,200 | R-1 |
|                            | all commercial lots                    | 2,500 | C-5 |
| Liboton Street             | Camia St.-Bagumbayan Street            | 1,200 | R-1 |
|                            | all commercial lots                    | 2,500 | C-5 |
|                            | Bagumbayan St.-Jacob Street            | 2,500 | C-5 |
| Queborac Road              | Naga/Camaligan Bdry.- Camia St.        | 720   | R-3 |
| Ocampo Street              | Bagumbayan St.-Jacob St.               | 1,200 | R-1 |
| P. Santos Ave.             | Ateneo Ave.-Abcede St.                 | 1,200 | R-1 |
| Abcede Subd.               |  | 1,200 | R-1 |
| Naga Modern Subd.          |  | 1,200 | R-1 |
| Diaz Subd.                 |  | 1,200 | R-1 |
| Vicente Abella Subd        |  | 960   | R-2 |
| Sulpicio Roco Subd         |  | 960   | R-2 |
| <b>3.4. BALATAS</b>        |  |       |     |
| Balatas Road               | Magsaysay Ave.-Basilica Landing Site   | 1,200 | R-1 |
|                            | Basilica Landing Site-Sn Rafael Br.    | 720   | R-3 |
|                            | all memorial parks                     | 2,500 | C-5 |
|                            | Sn Rafael Br.-Balatas/Cararayan Br.    | 480   | R-4 |
|                            | area                                   | 1,400 | I   |
| Within industrial          |  | 1,200 | R-1 |
| Dayangdang Street          |  | 1,200 | R-1 |
| Magsaysay Avenue           | Magsaysay Ave. – Creek                 | 2,500 | C-5 |
|                            | Magsaysay Bridge-Taal Ave.             | 1,200 | R-1 |
|                            | along Catmon Street                    | 1,200 | R-1 |
| Taal Avenue                | M. Abella Subd.                        | 2,500 | C-5 |
| Mariano Village            | Magsaysay Ave.-City Hall Ave.          | 1,200 | R-1 |
| Tapas Compound             | Subd.                                  | 960   | R-2 |
| <b>3.5. CALAUAG</b>        |  |       |     |
| Calauag Street             | Bagumbayan St.-Vilmar Subd.            | 1,200 | R-1 |
| Capilihan Road             | Bagumbayan St.-Calauag St.             | 1,200 | R-1 |
| Filoville Subd.            | all streets                            | 1,200 | R-1 |
| Ilang Ilang St.            | Calauag St.-Mangga St.                 | 960   | R-2 |
| Azucena Urban Poor         |  | 960   | R-2 |
| Vilmar Subd.               |  | 720   | R-3 |
| <b>3.6. CARARAYAN</b>      |  |       |     |
| Cararayan Road             | Balatas/Cararayan Bdry – Cararayan/San |       |     |
|                            | Isidro Boundary                        | 200   | R-5 |
|                            | all agro-industrial lots               | 200   | AI  |
|                            | all remaining inner lots               | 200   | R-5 |
| Cararayan Road             | -Del Rosario Road                      | 200   | R-5 |
| Bliss Site                 |  | 480   | R-4 |
| San Rafael                 |  |       |     |
| Resettlement Site          |  | 200   | R-5 |
| <b>3.7. CAROLINA</b>       |  |       |     |
| Carolina Road              | All Residential areas                  | 200   | R-5 |
|                            | Within the Trading Center              | 480   | R-4 |

|                                |  |       |     |
|--------------------------------|--|-------|-----|
|                                | All Resorts  | 480   | R-4 |
|                                | all remaining inner lots                               | 200   | R-5 |
| Buena Vida Subd.               |  | 200   | R-5 |
| <b>3.8. CONCEPCION GRANDE</b>  |  |       |     |
| Along National Road            | BBM 32-BBM 19  | 4,100 | C-4 |
|                                | All remaining inner lots                               | 960   | R-2 |
| Almeda Subdivision             |  | 1,200 | R-1 |
| Enrile Subd.                   |  | 1,200 | R-1 |
| Jardin Real Subd.              |  | 1,200 | R-1 |
| Monte Cielo                    |  | 1,200 | R-1 |
| Villa Sorabella                | Subd.  | 1,200 | R-1 |
| Villa Grande Homes             | (NHA) Phase III & IV                                   | 1,200 | R-1 |
|                                | Phase I & II   | 960   | R-2 |
| Ramaida Subd.                  |  | 960   | R-2 |
| Urban Poor                     |  | 720   | R-3 |
| Within Industrial              | Zone   | 1,400 | I   |
| <b>3.9. CONCEPCION PEQUEÑA</b> |  |       |     |
| City Hall Avenue               | Panganiban St.-Taal Avenue                             | 1,200 | R-1 |
| Diversion Road                 | Panganiban St.-Con.Peq. Bdry/<br>Mother Seton Hospital | 2,500 | C-5 |
| Magsaysay Avenue               | Panganiban St.-Taal Avenue                             | 2,500 | C-5 |
| Mayon Avenue                   | Panganiban St.-Mayon Ext.                              | 2,500 | C-5 |
| Taal Avenue                    | Mayon Ave.-Magsaysay Ave.                              | 2,500 | C-5 |
| Panganiban Street              | Mayon Ave.-Magsaysay Avenue                            | 7,700 | C-3 |
| Along National Road            |  |       |     |
| Railroad Track                 | Magsaysay Ave.-BBM 32                                  | 4,100 | C-4 |
| Heavenly Peace                 | Diversion Road-MBM 13                                  | 720   | R-3 |
| Memorial Park                  |  |       |     |
| City Heights Subd.             |  | 2,500 | C-5 |
| Gimenez Park Subd.             |  | 1,200 | R-1 |
| Monterey Village               |  | 1,200 | R-1 |
| Villa Concepcion               | Subd.  | 1,200 | R-1 |
| Naga City Subd.                | Subd.  | 1,200 | R-1 |
| Feliperez Subd.                |  | 1,200 | R-1 |
| Villa Virginia                 |  | 1,200 | R-1 |
| St. Therese Subd.              | Subd.  | 1,200 | R-1 |
| Doña Clara Subd.               |  | 960   | R-2 |
| Within Industrial              |  | 720   | R-3 |
|                                | Zone   | 1,400 | I   |
| <b>3.10. DAYANGDANG</b>        |  |       |     |
| Solid Street                   |  | 1,200 | R-1 |
| Corregidor Street              |  | 1,200 | R-1 |
| Bulusan Street                 |  | 1,200 | R-1 |
| Bataan Street                  |  | 1,200 | R-1 |
| Caimito Street                 |  | 1,200 | R-1 |
| Colgante Street                |  | 1,200 | R-1 |
| Dayangdang Street              |  | 1,200 | R-1 |
| Del Pilar Street               |  | 1,200 | R-1 |
| De Luna Street                 |  | 1,200 | R-1 |
| Jazmin Street                  |  | 1,200 | R-1 |
| Dons Street                    |  | 1,200 | R-1 |
| Mangga Street                  |  | 1,200 | R-1 |
| All streets not                | Herein specified                                       | 1,200 | R-1 |
| Mayon Avenue                   | M. Castro St.-Mayon Ext.                               | 2,500 | C-5 |

|  |                                      |        |     |
|--|--------------------------------------|--------|-----|
| Taal Avenue  | Mayon Ext.-City Hall Ave.            | 2,500  | C-5 |
| <b>3.11. DEL ROSARIO</b>                             |                                      |        |     |
| Along National Road                                  | BBM 12A – MBM II                     | 2,500  | C-5 |
|  | all remaining inner lots             | 1,200  | R-1 |
| Jardin Real Subd.                                    |                                      | 1,200  | R-1 |
| Monte Cielo Verde                                    |                                      |        |     |
| Subdivision  |                                      | 1,200  | R-1 |
| Villa Conchita                                       |                                      |        |     |
| Subdivision  |                                      | 960    | R-2 |
| Villa Corazon  |                                      |        |     |
| Subdivision  |                                      | 960    | R-2 |
| Within the Agro-                                     |                                      |        |     |
| Industrial Zone                                      |                                      | 200    | AI  |
| Cararayan-Del  |                                      |        |     |
| Rosario Road   |                                      | 200    | R-5 |
|  | Razon Resort                         | 480    | R-4 |
|  | all remaining inner residential lots | 200    | R-5 |
|  | herein specified                     | 200    | R-5 |
| All lots not   |                                      |        |     |
| Within Industrial                                    | Zone                                 | 1,400  | I   |
| <b>3.12. DINAGA</b>                                  |                                      |        |     |
| Dinaga Street  | E. Angeles St.-Panganiban Ave.       | 9,700  | C-2 |
| Elias Angeles St.                                    | Padian-Kinastilyohan Sts.            | 12,900 | C-1 |
| Evangelista St.                                      | Gen. Luna St.-E. Angeles St.         | 12,900 | C-1 |
| General Luna St.                                     | Naga River-Kinastillohan St.         | 12,900 | C-1 |
| Panganiban Street                                    | E. Angeles St.-D. Rosales Br.        | 12,900 | C-1 |
| Padian Street  | Gen. Luna St.-E. Angeles St.         | 12,900 | C-1 |
| Prieto Street  | Gen. Luna St.-E. Angeles St.         | 12,900 | C-1 |
| Ojeda IV Street                                      | E. Angeles St.-Dinaga St.            | 2,500  | C-5 |
| Riverside Road                                       | Tabuco Br.-D. Rosales Br.            | 2,500  | C-5 |
| <b>3.13. IGUALDAD INTERIOR</b>                       |                                      |        |     |
| Felix Plazo Street                                   | Abella St.-Sabang Elem. School       | 1,200  | R-1 |
|  | All Interior lots                    | 960    | R-2 |
| J. Hernandez Ave.                                    | Prieto St.-Zamora Street             | 12,900 | C-1 |
| All lots not   | herein specified                     | 1,200  | R-1 |
| <b>3.14. LERMA</b>                                   |                                      |        |     |
| Balintawak Street                                    | Panganiban St.-Triangulo Bdry (NFA)  |        |     |
|  | Balintawak St.-Lerma St.             | 2,500  | C-5 |
| Lakandula Street                                     | Panganiban St.-Triangulo Bdry.       | 2,500  | C-5 |
| Lerma Street   |                                      | 2,500  | C-5 |
| Lerma Street Ext.                                    | Balintawak St.-Triangulo Bdry.       | 1,200  | R-1 |
| Panganiban St.                                       |                                      | 7,700  | C-2 |
| Blighted Area(Lerma Urban Poor Site-Abella Property) |                                      | 1,200  | R-1 |
| Railroad Track                                       | Lerma Street-Triangulo Bdry.         | 720    | R-3 |
| Urban Poor   | Projects                             | 720    | R-3 |
| <b>3.15. LIBOTON</b>                                 |                                      |        |     |
| Jacob Street Ext.                                    | Liboton St.-Filoville Subd.          | 1,200  | R-1 |
| Magsaysay Avenue                                     | BBM 12-Liboton/Peñafrancia Bdry      | 2,500  | C-5 |
| Molave Street  | Jacob Street-Sn. Andres Subd.        | 1,200  | R-1 |
| All lots not   | herein specified                     | 1,200  | R-1 |
| San Andres Subd.                                     |                                      | 960    | R-2 |
| Villa Francia Subd                                   |                                      | 1,200  | R-1 |
| All educational                                      | lots                                 | 2,500  | C-5 |
| <b>3.16. MABULO</b>                                  |                                      |        |     |

|                           |   |       |     |
|---------------------------|---|-------|-----|
| Mabulo Drive              | Mun.Milaor-Bicol River (100m.depth)       |       |     |
|                           | All commercial lots                       | 1,400 | I   |
|                           | All residential land (beyond 100m. depth) | 2,500 | C-5 |
|                           | Mabulo Drive-Recato Ricemill              |       |     |
|                           | Recato Ricemill-Pt. X                     | 960   | R-2 |
| Pagdaicon Street          | Pt. X – Milaor Boundary                   | 960   | R-2 |
|                           | Bicol River-PNR Track                     | 480   | R-4 |
|                           | Mun. Gainza-PNR Track                     | 200   | R-5 |
| Pagdaicon Street          | Along PNR Track                           | 480   | R-4 |
| San Miguel Street         | herein specified                          | 960   | R-2 |
| Railroad Track            |   | 480   | R-4 |
| All lots not              |   | 960   | R-2 |
| <b>3.17. PACOL</b>        |   |       |     |
| Pacol Road                | BBM 20 – BBM 30                           | 480   | R-4 |
| All Resort/drive-in motel |   | 720   | R-3 |
| San Francisco Village     |   | 1,200 | R-1 |
| Grand View Subd.          |   | 960   | R-2 |
| Caceres Heights Subd.     |   | 960   | R-2 |
| Pacol Resettlement Site   |   | 480   | R-4 |
| Lahom Subd.               |   | 480   | R-4 |
| <b>3.18. PANICUASON</b>   |   |       |     |
| Panicuason Road           |   | 200   | R-5 |
|                           | All inner lots                            | 50    | R-6 |
| <b>3.19. PEÑAFRANCIA</b>  |   |       |     |
| Jacob Street              | Santonja St.-Liboton St.                  | 1,200 | R-1 |
| Liboton Street            | Jacob Street-Magsaysay Ave.               | 2,500 | C-5 |
| Sto. Niño Street          |   | 960   | R-2 |
| Ocampo Street             | Jacob Street-Peñafrancia Ave.             | 1,200 | R-1 |
| Peñafrancia Ave.          | Santonja St.-Liboton St.                  | 2,500 | C-5 |
|                           | Liboton St. – BBM 15                      | 2,500 | C-5 |
|                           | All inner lots                            | 1,200 | R-1 |
| Santonja Street           | Jacob St.-Colgante St.                    | 2,500 | C-5 |
| Isla Sison                |   | 720   | R-3 |
| All educational lots      |   | 2,500 | C-5 |
| <b>3.20. SABANG</b>       |   |       |     |
| Felix Plazo St.           | Sabang Elem. School-Wakat St.             | 1,200 | R-1 |
|                           | LCC                                       | 2,500 | C-5 |
| Garcia Street             | Gomez Street-Valentin Street              | 1,200 | R-1 |
| Gomez Street              | Zamora Street-Garcia Street               | 1,200 | R-1 |
| Rizal Street              | Valentin St.-Wakat St.                    | 720   | R-3 |
| San Jose Street           | Valentin St.-Wakat Street                 | 960   | R-2 |
| Wakat Street              | MBM 19 – F. Plazo Street                  | 720   | R-3 |
| Zamora Street             | J. Hernandez Ave.-Peñafrancia             |       |     |
|                           | Estate Devt. Corp.                        | 9,700 | C-2 |
|                           | The Rest of the Street                    | 2,500 | C-5 |
| BISALA                    |   | 720   | R-3 |
| Villa Fulgentes           |   | 480   | R-4 |
| Bagong Sirang             |   | 720   | R-3 |
| SPUKO1                    |   |       | R-4 |
|                           |   | .0480 |     |
| <b>3.21. STA CRUZ</b>     |   |       |     |
| Arana Street              | Sta. Cruz Poro - J.Hernandez Ave.         | 1,200 | R-1 |
|                           | J. Hernandez Ave.-E. Angeles St.          | 9,700 | C-2 |

|                            |                                    |        |     |
|----------------------------|------------------------------------|--------|-----|
| Bayawas Street             | Looban 8 – Sta. Cruz Poro St.      | 1,200  | R-1 |
| Barlin Street              | P. Burgos St.-Arana Street         | 9,700  | C-2 |
|                            | Arana Street-Iglesia Street        | 7,700  | C-3 |
| Dimasalang St.             | Sta. Cruz Poro-J. Hernandez St.    | 1,200  | R-1 |
|                            | Barlin Street-E. Angeles St.       | 9,700  | C-2 |
| Gen. Luna Ext.             | P. Burgos St.-Arana Street         | 9,700  | C-2 |
| Iglesia Street             | Elias Angeles St.-Barlin St.       | 4,100  | C-4 |
| Elias Angeles St.          | Kinastilyohan St.-Arana St.        | 12,900 | C-1 |
|                            | Arana St.-Iglesia Street           | 9,700  | C-2 |
| J. Hernandez Ave.          | P. Burgos St.-Arana St.            | 9,700  | C-2 |
|                            | Arana St.-Sta. Cruz Proper St.     | 2,500  | C-5 |
| P. Burgos Street           | J. Hernandez Ave.-E. Angeles St.   | 12,900 | C-1 |
| P. Diaz Street             | Bagong Lipunan-J. Hernandez Ave.   | 1,200  | R-1 |
|                            | J. Hernandez Ave.-Barlin St.       | 2,500  | C-5 |
|                            | Barlin St.-E. Angeles St.          | 9,700  | C-2 |
| Sta. Cruz Poro St.         | Arana St.-Sta. Cruz Proper         | 1,200  | R-1 |
| Sta. Cruz Proper           | Sta. Cruz Poro-Barlin Street       | 1,200  | R-1 |
| Bagong Lipunan St.         |                                    | 1,200  | R-1 |
| Talisay Street             |                                    | 1,200  | R-1 |
| V. Hernandez Subdivision   |                                    | 1,200  | R-1 |
| Naga Modern Subd.          |                                    | 1,200  | R-1 |
| Prieto Subd.               |                                    | 1,200  | R-1 |
| Fernandez Compound         |                                    | 960    | R-2 |
| Bernardo's Compound        |                                    | 960    | R-2 |
| Sitio Paraiso              |                                    | 960    | R-2 |
| <b>3.22. SAN FELIPE</b>    |                                    |        |     |
| San Felipe-Pacol Road      | Peñafrancia-Lomeda Subd. Entrance  | 1,200  | R-1 |
|                            | Lomeda entrance-Wellville entrance | 900    | R-2 |
|                            | Wellville ent-Sn Felipe/Pacol bdry | 720    | R-3 |
| Peñafrancia Subd           |                                    | 1,200  | R-1 |
| Lomeda Subd.               |                                    | 1,200  | R-1 |
| Maryville Subd.            |                                    | 1,200  | R-1 |
| Filloville Subd.           |                                    | 1,200  | R-1 |
| Maleniza Subd.             |                                    | 960    | R-2 |
| Rifareal Subd.             |                                    | 960    | R-2 |
| Wellville Subd.            |                                    | 720    | R-3 |
| Metro Homes Subd           |                                    | 720    | R-3 |
| Karangahan Subd.           |                                    | 720    | R-3 |
| Cokeville Subd.            |                                    | 720    | R-3 |
| Loreville Subd.            |                                    | 720    | R-3 |
| Lahom Subd.                |                                    | 720    | R-3 |
| <b>3.23. SAN FRANCISCO</b> |                                    |        |     |
| Arana Street               | E. Angeles St.-Peñafrancia Ave.    | 12,900 | C-1 |
| Dimasalang St.             | E. Angeles St.-Peñafrancia Ave.    | 9,700  | C-2 |
|                            | Peñafrancia Ave.-Riverside         | 2,500  | C-5 |
|                            | Inner Lots                         | 1,200  | R-1 |
| Elias Angeles St           | Santonja St.-Arana Street          | 9,700  | C-2 |
|                            | Arana Street-Panganiban St.        | 12,900 | C-1 |
| Panganiban St.             | E. Angeles St.-Rosales Bridge      | 12,900 | C-1 |
| Paz Street                 | E. Angeles St.-Peñafrancia St.     | 4,100  | C-4 |
|                            | Peñafrancia Ave.-Riverside         | 2,500  | C-5 |
|                            | Inner Lots                         | 1,200  | R-1 |
| P. Burgos Street           | E. Angeles St.-Peñafrancia St.     | 12,900 | C-1 |

|                                     |                                    |        |     |
|-------------------------------------|------------------------------------|--------|-----|
| P Burgos St. Ext                    | Peñafrancia St.-Riverside          | 2,500  | C-5 |
| P. Diaz Street                      | E. Angeles St.-Peñafrancia St.     | 9,700  | C-2 |
| Peñafrancia Ave.                    | Panganiban St.-Arana St.           | 12,900 | C-1 |
|                                     | Arana Street-Paz Street            | 9,700  | C-2 |
|                                     | Paz Street-Santonja Street         | 2,500  | C-5 |
| Riverside                           | Panganiban St.-P. Burgos Ext. St.  | 2,500  | C-5 |
|                                     | P. Burgos Ext.-Colgante St.        | 1,200  | R-1 |
| Santonja Street                     | E. Angeles St.-Colgante            | 2,500  | C-5 |
| <b>3.24. SAN ISIDRO</b>             |                                    |        |     |
| San Isidro Road                     | All Residential Areas              | 200    | R-5 |
| <b>3.25. TABUCO</b>                 |                                    |        |     |
| Balintawak St.                      | Railroad St-Lerma Bdry. (NFA)      | 2,500  | C-5 |
| Biaknabato St.                      | Tabuco Bridge-Union Street         | 7,700  | C-3 |
|                                     | Union Street-Fraternidad St.       | 4,100  | C-4 |
|                                     | Fraternidad St.-Obrero St.         | 2,500  | C-5 |
| Diversion Road                      | Rotonda-Triangulo Bdry.            | 2,500  | C-5 |
|                                     | Within Industrial Zone             | 1,400  | I   |
| Fraternidad St.                     | Renacimiento St.-PNR Track         | 2,500  | C-5 |
|                                     | Inner Lots                         | 1,200  | R-1 |
| Lalaguna Street                     | Railroad St-PNR Track              | 1,200  | R-1 |
| Obreros Street                      | Renacimineto St.-Biaknabato St.    | 1,200  | R-1 |
|                                     | Inner Lots                         | 960    | R-2 |
| Plaridel Street                     | Renacimiento St.-Lalaguna St.      | 2,500  | C-5 |
| Railroad Street                     | Biaknabato Street-PNR Road         | 7,700  | C-3 |
| Renacimiento St.                    | Plaridel St.-Melgarejo St.         | 2,500  | C-5 |
|                                     | Melgarejo St.-Obreros St.          | 1,200  | R-1 |
| Railroad Track                      | Triangulo-PNR Bridge               | 720    | R-3 |
| Union Street                        | Renacimiento St.-Lalaguna St.      | 1,200  | R-1 |
| Melgarejo Street                    | Renacimiento St.-Biaknabato St.    | 2,500  | C-5 |
| <b>3.26. TINAGO</b>                 |                                    |        |     |
| Blumentritt St.                     | Panganiban St.-Colgante St.        | 2,500  | C-5 |
|                                     | Inner Lots                         | 1,200  | R-1 |
|                                     | Colgante Rd. to Solid St.          | 1,200  | R-1 |
| Corregidor St.                      | Dayangdang St.-Jazmin St.          | 1,200  | R-1 |
| Isarog Avenue                       | Panganiban St.-M. Castro St.       | 1,200  | R-1 |
| Mayon Avenue                        | Panganiban St.-M. Castro St.       | 2,500  | C-5 |
| M. Castro St.                       | Blumentritt St.-Mayon Ave.         | 1,200  | R-1 |
| Misericordia St.                    | Panganiban St.-M. Castro St.       | 1,200  | R-1 |
| Panganiban St.                      | D. Rosales Bridge-Mayon Ave.       | 9,700  | C-2 |
| City Heights Subdivision            |                                    | 1,200  | R-1 |
| Naga Central Subdivision            |                                    | 1,200  | R-1 |
| Sotero Ante's Subd.                 |                                    | 1,200  | R-1 |
| <b>3.27. TRIANGULO</b>              |                                    |        |     |
| Diversion Road                      | Rotonda-Panganiban Street          | 2,500  | C-5 |
|                                     | Within industrial zone             | 1,400  | I   |
| Panganiban St.                      | Lerma Bdry-Naga City Subd.entrance | 9,700  | C-3 |
| Railroad Track                      | All residential areas              | 720    | R-3 |
| Arago Development Subd.             |                                    | 960    | R-2 |
| Naga City Subdivision               |                                    | 1,200  | R-1 |
| CBD II/Ruby Shelter Devt.Corp.Subd. |                                    | 2,500  | C-5 |
| Urban Poor Projects                 |                                    | 720    | R-3 |

**SECTION 4. - SCHEDULE OF BASE UNIT MARKET VALUE FOR URBAN LANDS. -**

|                           | <b>SUB-<br/>CLASSIFICATION</b> | <b>U B M V</b> |
|---------------------------|--------------------------------|----------------|
| <b>A. RESIDENTIAL</b>     |                                |                |
| First Class               | R-1                            | P1,200         |
| Second Class              | R-2                            | 960            |
| Third Class               | R-3                            | 720            |
| Fourth Class              | R-4                            | 480            |
| Fifth Class               | R-5                            | 200            |
| Sixth Class               | R-6                            | 50             |
| <b>B. COMMERCIAL</b>      |                                |                |
| First Class               | C-1                            | 12,900         |
| Second Class              | C-2                            | 9,700          |
| Third Class               | C-3                            | 7,700          |
| Fourth Class              | C-4                            | 4,100          |
| Fifth Class               | C-5                            | 2,500          |
| <b>C. INDUSTRIAL</b>      |                                |                |
| Uniform rate              | I                              | 1,400          |
| <b>D. AGRO-INDUSTRIAL</b> |                                |                |
| Uniform rate              | AI                             | 200            |

**SECTION 5. - Schedule of Base Unit Market Values for Agricultural Lands, Perennial Plants and Fruit Bearing Trees**

5.1. Agricultural Land (Per Hectare)

Class and Unit Base Market Value

|                       | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> |
|-----------------------|----------|----------|----------|----------|
| Riceland Irrigated    | 148,000  | 130,000  | 90,000   | 76,000   |
| Riceland Un-irrigated | 57,000   | 49,000   | 41,000   | -        |
| Riceland Upland       | 39,000   | 33,000   | 26,000   | -        |
| Abaca Land            | 79,000   | 59,000   | 40,000   | -        |
| Banana Land           | 79,000   | 59,000   | 40,000   | -        |
| Cacao Land            | 112,000  | 83,000   | 42,000   | 28,000   |
| Coconut Land          | 90,000   | 77,000   | 39,000   | -        |
| Coffee Land           | 113,000  | 85,000   | 43,000   | 28,000   |
| Corn Land             | 79,000   | 59,000   | 40,000   | -        |
| Fishpond              | 70,000   | 56,000   | 35,000   | 28,200   |
| Orchard Land          | 192,000  | 171,000  | 134,000  | 115,000  |
| Root crops Land       | 121,000  | 73,000   | 26,000   | -        |
| Sugar land            | 128,000  | 120,000  | 93,000   | 52,000   |

5.2. Other Kinds of Agricultural Land  
(w/o Productivity Classification)

|   |                      |
|---|----------------------|
| Cogon Land . . . . .                    | P 12,000 per hectare |
| Grazing or Pasture Lands . . . . .      | 12,000 per hectare   |
| Swampy Land . . . . .                   | 12,000 per hectare   |
| Second Growth Forest (Caraan) . . . . . | 12,000 per hectare   |



## 5.3. Perennial Plants

## Class and Unit Base Market Value

## 5.4. Fruit Bearing Trees

## Class and Unit Base Market Value

|                      | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> |
|----------------------|----------|----------|----------|----------|
| Atis                 | 140.     | 110.     | 70.      | 60.      |
| Avocado              | 150.     | 120.     | 80.      | 60.      |
| Breadfruit (Rimas)   | 200.     | 140.     | 90.      | 80.      |
| Cacao                | 390.     | 270.     | 120.     | 90.      |
| Caimito (Starapple)  | 150.     | 120.     | 80.      | 60.      |
| Camias (Iba)         | 150.     | 120.     | 80.      | 60.      |
| Casoy (Cashew)       | 150.     | 120.     | 80.      | 60.      |
| Citrus: a. Lemon     | 240.     | 180.     | 120.     | 90.      |
| b. Sampaloc          | 150.     | 120.     | 80.      | 60.      |
| Chico                | 300.     | 240.     | 150.     | 120.     |
| Coconut              | 400.     | 330.     | 240.     | 180.     |
| Coffee               | 270.     | 210.     | 90.      | 60.      |
| Duhat                | 150.     | 120.     | 80.      | 60.      |
| Guyabano             | 150.     | 120.     | 80.      | 60.      |
| Guava (Bayabas)      | 150.     | 120.     | 80.      | 60.      |
| Gumian               | 300.     | 240.     | 150.     | 120.     |
| Lansones             | 300.     | 240.     | 150.     | 120.     |
| Macopa               | 150.     | 120.     | 80.      | 60.      |
| Mango a. Pajo        | 150.     | 120.     | 80.      | 60.      |
| b. Carabao           | 300.     | 240.     | 150.     | 120.     |
| Mangosteen           | 150.     | 120.     | 80.      | 60.      |
| Nangka (Jackfruit)   | 200.     | 140.     | 90.      | 80.      |
| Pepper, Black        | 150.     | 120.     | 80.      | 60.      |
| Pili                 | 300.     | 240.     | 150.     | 120.     |
| Pomelo (Suha/Lukban) | 200.     | 140.     | 90.      | 80.      |
| Santol               | 200.     | 140.     | 90.      | 80.      |
| Sineguelas           | 200.     | 140.     | 90.      | 80.      |
| Tambis               | 150.     | 120.     | 80.      | 60.      |
| Tiesa (Cheesa)       | 150.     | 120.     | 80.      | 60.      |

**SECTION 6. - SCHEDULE OF BUILDING COST FOR 2002. -**

| Types<br>Of<br>Buildings | (1)<br>One Family<br>Dwelling<br>Nipa Hut | (2) Duplex<br>Dwelling<br>(3) Multiple<br>Dwelling<br>(Townhouse) | (4) Accessoria<br>or<br>Row House | (5) Apartment<br>(6) Boarding<br>House<br>(7) Lodging Hse.<br>Motel | (8) Accessoria<br>Garage Quarters<br>Laundry Hse.<br>Guard House |
|--------------------------|---|---|-----------------------------------|---|--|
| I-A                      | 5,910-6,110                               | 5,660-5,860   | 5,660-5,860                       | 5,660-5,860   | 5,380-5,580  |
| I-B                      | 5,330-5,530                               | 5,170-5,370   | 5,170-5,370                       | 5,170-5,370   | 5,100-5,300  |
| I-C                      | 4,850-5,050                               | 4,730-4,910   | 4,730-4,910                       | 4,730-4,910   | 4,520-4,720  |
| II-A                     | 4,550-4,750                               | 4,530-4,730   | 4,530-4,730                       | 4,530-4,730   | 3,840-4,040  |
| II-B                     | 4,330-4,480                               | 4,160-4,360   | 4,160-4,360                       | 4,160-4,360   | 3,560-3,740  |
| II-C                     | 4,130-4,330                               | 3,800-4,000   | 3,800-4,000                       | 3,800-4,000   | 3,360-2,560  |
| II-D                     | 3,470-3,670                               | 3,140-3,340   | 3,140-3,340                       | 3,140-3,340   | 3,100-3,300  |

|       |             |             |             |             |             |
|-------|-------------|-------------|-------------|-------------|-------------|
| III-A | 3,140-3,340 | 2,800-2,990 | 2,800-2,990 | 2,800-2,990 | 2,760-2,880 |
| III-B | 2,790-2,990 | 2,600-2,800 | 2,600-2,800 | 2,600-2,800 | 2,560-2,760 |
| III-C | 2,520-2,670 | 2,360-2,560 | 2,360-2,560 | 2,360-2,560 | 2,360-2,560 |
| III-D | 2,290-2,440 | 2,130-2,330 | 2,130-2,330 | 2,130-2,330 | 2,060-2,260 |
| III-E | 2,090-2,240 | -           | 1,840-2,040 | -           | 1,800-2,000 |
| IV    | 1,380-1,480 | -           | -           | -           | -           |

| Types Of Buildings | (9) School Buildings            | (10) Hotel Hospital Banks Condominium Commercial & Office Bldg | (11) Theatre Church Assembly House | (12) Factory Warehouse Bodega Storage Bakery Industrial Bldg. | (13) Market Shopping Centers Restaurants      |
|--------------------|---------------------------------|--|------------------------------------|---|---|
| I-A                | 3,690-3,840                     | 7,340-7,590  | 8,200-8,350                        | 4,460-4,660   | 4,460-4,660                                   |
| I-B                | 3,570-3,670                     | 6,970-7,220  | 8,000-8,200                        | 4,280-4,400   | 4,280-4,400p                                  |
| I-C                | 3,420-3,570                     | 6,830-6,940  | 7,620-7,820                        | 4,120-4,280   | 4,120-4,280                                   |
| II-A               | 3,350-3,400                     | 6,580-6,830  | 7,510-7,640                        | 3,920-4,120   | 3,290-4,120                                   |
| II-B               | 3,200-3,350                     | 6,080-6,330  | 7,330-7,510                        | 3,690-3,890   | 3,690-3,890                                   |
| II-C               | 3,000-3,130                     | 5,750-6,000  | 7,220-7,330                        | 3,460-3,660   | 3,460-3,660                                   |
| II-D               | 2,960-3,000                     | 5,500-5,750  | 7,110-7,220                        | 3,100-3,300   | 3,100-3,300                                   |
| III-A              | 2,880-2,960                     | -  | -                                  | -   | -   |
| III-B              | 2,810-2,880                     | -  | -                                  | -   | -   |
| III-C              | 2,740-2,810                     | -  | -                                  | -   | -   |
| III-D              | -                               | -  | -                                  | -   | -   |
| III-E              | -                               | -  | -                                  | -   | -   |
| IV                 | -                               | -  | -                                  | -   | -   |
| Types Of Buildings | (14) Gymnasium Coliseum Cockpit | (15) Recreation Bowling Lanes Club House Pelota Court          | (16) Terminal                      | (17) Gasoline Station Gas Refilling Plant                     | (18) Swimming Pool (per cu.m.) and Bath House |
| I-A                | -                               | 6,550-6,750  | 3,050-3,140                        | 6,630-6,780   | 3,510-3,710                                   |
| I-B                | -                               | 6,400-6,530  | 2,900-3,050                        | 6,530-6,590   | 2,920-3,070                                   |
| I-C                | 2,930-3,310                     | 6,270-6,400  | 2,800-2,900                        | 6,380-6,530   | -   |
| II-A               | -                               | -  | 2,690-2,790                        | -   | -   |
| II-B               | -                               | -  | 2,540-2,640                        | -   | -   |
| II-C               | -                               | -  | 2,360-2,460                        | -   | -   |
| II-D               | -                               | -  | 2,250-2,350                        | -   | -   |
| III-A              | -                               | -  | 2,150-2,200                        | -   | -   |
| III-B              | -                               | -  | 2,050-2,150                        | -   | -   |
| III-C              | -                               | -  | 1,950-2,000                        | -   | -   |
| III-D              | -                               | -  | -                                  | -   | -   |
| III-E              | -                               | -  | -                                  | -   | -   |
| IV                 | -                               | -  | -                                  | -   | -   |

**SECTION 7. - SCHEDULE OF SAWMILLS AND LUMBER SHEDS. -**

| <b>SPECIFICATIONS</b>  | <b>COST / SQ.M</b> |
|--|--------------------|
| 1. Concrete foundation<br>Concrete flooring<br>Concrete post<br>Concrete roofing | P 1,630            |
| 1. Concrete foundation<br>Concrete flooring<br>Concrete post<br>GI Sheet Roofing | P 1,180            |
| 2. Concrete foundation<br>Concrete flooring<br>Wooden post<br>GI Sheet Roofing   | P 1,000            |
| 3. Concrete foundation<br>No flooring<br>Wooden post<br>GI Sheet Roofing         | P 810              |
| 4. Concrete foundation<br>Concrete flooring<br>Wooden post<br>Concrete roofing   | P 670              |
| 5. No foundation<br>No flooring<br>Wooden post<br>GI Sheet Roofing               | P 600              |
| 6. Concrete foundation<br>No flooring<br>Wooden post<br>Nipa roofing             | P 480              |
| 7. No foundation<br>No flooring<br>Wooden post<br>Nipa roofing                   | P 330              |

**7.1. Stalls**

|                 |   |
|-----------------|---|
| Specifications: | Wooden post<br>Wooden flooring<br>Store cut sidings<br>GI roofing |
|-----------------|---|

- A. For Stalls built inside the market building = P 1,180/sq.m.
- B. For Stalls built outside the market building = 2,820/sq.m.

**SECTION 8. - ADDITION AND DEDUCTION FACTORS. -**

|                |                        |
|----------------|------------------------|
| 8.1. CARPORT   | 30% of base unit value |
| 8.2. MEZZANINE | 60% of base unit value |
| 8.3. PORCH     | 40% of base unit value |
| 8.4. BALCONY   | 45% of base unit value |
| 8.5. GARAGE    | 45% of base unit value |
| 8.6. TERRACE   |                        |

|   |                                 |
|---|---------------------------------|
| Covered   | 35%-40% of base unit value      |
| Open  | 20%-40% of base unit value      |
| 8.7. DECK ROOF  |                                 |
| Covered   | 60% of base unit value          |
| Open  | 30% of base unit value          |
| 8.8. BASEMENT   |                                 |
| Residential   | 70% of base unit value          |
| High Rise Bldg  | plus 20% of base unit value     |
| 8.9. PAVEMENT   |                                 |
| Tennis Court  | 300-360 per sq.m.               |
| <b>CONCRETE</b>   |                                 |
| 10 cm. thick  | 150 per sq.m.                   |
| 15 cm. thick  | 210 per sq.m.                   |
| 20 cm. thick  | 270 per sq.m.                   |
| <b>ASPHALT</b>  |                                 |
| 1 course  | 140 per sq.m.                   |
| 2 course  | 180 per sq.m.                   |
| 3 course  | 240 per sq.m.                   |
| 8.10. FLOOR FINISHES  |                                 |
| a. Marble Slab  | P400-P500 per sq.m.             |
| b. Marble tiles   | 280 - 320 per sq.m.             |
| c. Granolithic  | 370 per sq.m.                   |
| d. Wood Tiles   | 240 per sq.m.                   |
| e. Vinyl Tiles  | 220 per sq.m.                   |
| Unglazed Tiles  | 220 per sq.m.                   |
| Washout Pebbles   | 200 per sq.m.                   |
| 8.11. WALLING   |                                 |
| a. Use the same rates for floor finishing in a, b, c, e as indicated above. |                                 |
| b. Double Walling   |                                 |
| Ordinary/Danarra  | 220                             |
| c. Glazed Tiles   | 250                             |
| d. Bricks   | 230                             |
| 8.12. CEILING (Below Concrete Floor)  |                                 |
| a. Ordinary plywood   | 180 per sq.m.                   |
| b. Luminous ceiling   | 400 per sq.m.                   |
| c. Special Finish   | 400 per sq.m.                   |
| d. Acoustics  | P350 per sq.m.                  |
| 8.13. FENCE   |                                 |
| a. Wood   | P150 per sq.m.                  |
| b. Concrete   |                                 |
| 10 cm. thick  | 180 per sq.m.                   |
| 15 cm. thick  | 210 per sq.m.                   |
| 20 cm. thick  | 270 per sq.m.                   |
| c. Reinforced Concrete  | 420 per sq.m.                   |
| d. Steel Grills   | 300 per sq.m.                   |
| e. Interlink Wire   | 80 per sq.m.                    |
| 8.14. SPECIAL PANEL   |                                 |
| a. Glass w/ wooden frame  | 400 per sq.m.                   |
| b. Glass w/ aluminum frame  | 500 per sq.m.                   |
| 8.15. HEIGHT  |                                 |
| a. EXCESS IN HEIGHT   |                                 |
| Residential & Commercial  | Add 40% of Base Value for every |

|                                   |   |
|-----------------------------------|---|
|                                   | meter in excess of three (3) meters   |
| Bodega & Factory                  | Add 15% of Base Value for every meter in excess of 4.50 meters                |
| b. DEFICIENCY IN HEIGHT           |   |
| Residential & Commercial          | Deduct 20% of Base Value for every meter deficiency of 3 meters height        |
| Bodega & Factory                  | Deduct 15% of Base Value for every meter deficiency of 4.5 meter height       |
| 8.16. CONCRETE GUTTERS            | 500 per sq.m.   |
| 8.17. ROOF TILES                  | 15% of base unit value  |
| 8.18. EXTRA T & B ORDINARY FINISH | 10,000 per unit   |
| 8.19. FOUNDATION                  | 250 x total floor area less floor area of 1st and 2nd floor                   |
| 8.20. PILES                       | P500 per linear meters of piles driven  |
| 8.21. PAINTING                    | if the building is not painted, deduct 10% of the basic rate                  |
| 8.22. SECOND HAND MATERIALS       | if the building has used second hand materials, deduct 5%-10% from basic rate |

**SECTION 9. - ASSESSMENT LEVEL AND TAX RATE.** - For purposes of this General Revision of Real Property, the Assessment Level and Tax Rate prescribed under City Ordinance No. 93-042, as amended, shall be applied without further increase nor decrease.

**SECTION 10. - SCHEME OF APPLYING TAX DUE IN RELATION TO INCREASE IN MARKET VALUE IN THIS GENERAL REVISION.** - The tax due and collectible as a result of the above Schedule of Fair Market Value shall be applied in the following manner:

- 10.1. For commercial lands described and classified hereinabove whatever tax due and demandable during the Taxable Year 2001, only Thirty Percent (30%) of whatever increase if any shall be added thereat and made collectible, unless otherwise amended;
- 10.2. For all residential lands described and likewise classified hereinabove, whatever tax due and demandable during the Taxable Year 2001, only Twenty Percent (20%) of such increase if any shall be added thereat and made collectible, unless otherwise amended;
- 10.3. For all industrial lands described and likewise classified hereinabove, whatever tax due and demandable during the Taxable Year 2001, only Thirty-Five Percent (35%) of such increase if any shall be added thereat and made collectible, unless otherwise amended;
- 10.4. For all agricultural and special class of lands described and likewise classified hereinabove, whatever tax due and demandable during the Taxable Year 2001, only Twenty-Five Percent (25%) of such increase if any shall be added thereat and made collectible unless otherwise amended;

10.5. For buildings and other structures whatever tax due arising from the herein Schedule shall be collected in full or at One Hundred Percent (100%) thereof.

The scheme above was adopted to cushion the impact of upward adjustments of Fair Market Value and in keeping with the present conditions of the national and local economy.

**SECTION 11.** - All transactions conveying real property situated in the City of Naga upon the effectivity of this Ordinance shall be assessed and taxed according to the full values of the herein Schedule of Fair Market Values.

**SECTION 12.** - REPEALING CLAUSE. - All ordinances, rules and regulations or any part thereof contrary to or inconsistent with the provisions of this ordinance are hereby repealed, amended and/or modified accordingly.

**SECTION 13.** - SEPARABILITY CLAUSE. - If for any reason or reasons, any part or provision of this ordinance is held invalid or unconstitutional, other parts or portions hereof which are not declared so or affected thereof shall continue to be in full force and effect.

**SECTION 14.** - EFFECTIVITY. - This ordinance shall take effect upon its approval and publication in a newspaper of local circulation.

**ENACTED:** December 21, 2001.

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

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

**ESTEBAN R. ABONAL**  
Vice Mayor & Presiding Officer

APPROVED:

**JESSE M. ROBREDO**  
City Mayor