

ORDINANCE NO. 2008-080

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

AN ORDINANCE APPROVING THE SCHEDULE OF FAIR MARKET VALUE OF ALL REAL PROPERTY INCLUDING OTHER STRUCTURES AND AGRICULTURAL LANDS 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 BEGINNING CALENDAR YEAR 2009.

Sponsor: Committee on Ways and Means

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 revising the Schedule of Fair Market Value of All Real Property Including other Structures and Agricultural Lands in the City of Naga .**"

SECTION 2. - This Schedule of Fair Market Value of Real Property including other Structures and Agricultural Lands shall be the basis of the general revision of assessments and property classification within the territorial jurisdiction of the City of Naga for the General Revision Year 2008 and thereafter unless amended or repealed.

Schedule of Base Unit Market Value for all Residential and Commercial Lands by Classification and by Barangays:

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

STREET/SUBDIVISION	VICINITY	2008 BASE VALUE	SUB- CLASS
ABELLLA 001			
Abella Street	Gen. Luna St. J. Hernandez Ave.	20,000	C-2
	J. Hernandez Ave. - 1st 100m.	15,000	C-3
	after 100m - Cnr Felix Plazo St. Cnr F. Plazo St.-Naga/Camaligan Boundary	12,500 3,500	C-4 R-1
Bayawas Street	Abella Street-Looban 8	3,500	R-1
Felix Plazo Street	Abella St.- Igualdad Boundary	3,500	R-1
	All inner lots	1,500	R-5
J. Hernandez Ave.	Prieto St.-P. Burgos St.	20,000	C-2
General Luna St.	Prieto St.-P. Burgos St.	25,000	C-1
P. Burgos Street	Gen. Luna St.-J. Hernandez	25,000	C-1
Prieto Street	J. Hernandez St.-Gen. Luna St.	20,000	C-2
BISALA		1,500	R-5
All Blighted Areas		300	R-8
BAGUMBAYAN NORTE 002			
Abcede Street	Queborac Road-Bagumbayan Road	2,500	R-3
Bagumbayan Street	Calauag Street-Naga/Canaman Bdy Interior Lots (Inner lots)	3,500 2,500	R-1 R-3
Capilihan Road	Bagumbayan Road - Calauag Street Inner lots	2,500 2,000	R-3 R-4
Manubay Subd.		3,000	R-2
Justo De Leon Subd		2,000	R-4
DECA Northville		2,000	R-4

Homes			
Sulpicio Roco Subd.		1,000	R-6
Tacolod Road	MBM 21 - Bagumbayan	3,000	R-2
All Blighted Areas		300	R-8
BAGUMBAYAN SUR 003			
Ateneo Avenue	P. Santos Ave.- Bagumbayan Junc.	7,500	C-6
Bagumbayan Street	Ateneo Ave.-Liboton St.	7,500	C-6
	Liboton St.-Calauag St.	5,000	C-7
	Inner lots	2,500	R-3
Jacob Street	E. Angeles St.-Liboton St.	7,500	C-6
Queborac Street	Camia St. - Naga/Camaligan Bdry.	2,000	R-4
	Secondary road	2,000	R-4
Liboton Street	Jacob St. - Bagumbayan St	5,000	C-7
	Bagumbayan Street- Camia St.	3,500	R-1
Ocampo Street	Bagumbayan St.- Jacob St.	3,500	R-1
	Inner lots	2,500	R-3
P. Santos Ave.	Ateneo Ave.-Abcede St.(Queborac Rd)	3,500	R-1
	Queborac Rd.- Bagumbayan St. (Olivan's)	3,000	R-2
Abcede Subd.		3,500	R-1
Naga Modern Subd.		3,500	R-1
Diaz Subd.		3,500	R-1
Vicente Abella Subd.		2,500	R-3
Sulpicio Roco Subd		1,500	R-5
ASKI Compound		2,000	R-4
Manubay Subd.		3,000	R-2
All Blighted Areas		300	R-8
BALATAS 004			
Balatas Road	Magsaysay Ave. - Basilica Landing	5,000	C-7
	Inner Lots	3,500	R-1
	Basilica Landing - Dump Site	2,000	R-4
	Dump site - San Rafael Bridge-	1,500	R-5
	Inner lots	1,000	R-6
Dayangdang Street	Magsaysay Ave. - Creek	5,000	C-7
Magsaysay Avenue	Magsaysay Bridge-Taal St.	15,000	C-3
Along Catmon St.	Catmon 1 & 2	3,500	R-1
Kayanga Street	Magsaysay Ave. - J. Miranda Ave.	7,500	C-6
Taal Avenue	Magsaysay Ave.-J. Miranda Ave.	10,000	C-5
J. Miranda Avenue	Kayanga St. - Taal Avenue	7,500	C-6
Mariano Village		3,000	R-2
Tapas compound		750.00	R-4
Gawad Kalinga		2,000	R-4
Mariano Relocation Site		1,500	R-5
Eternal Garden Mem Park		5,000	C-7
Sto. Nino Memorial park		5,000	C-7
Gawad Kalinga		2,000	R-4
Mariano Relocation Site		1,500	R-5

Eternal Garden Mem Park		5,000	C-7
Sto. Nino Memorial park		5,000	C-7
All Blighted Areas		300	R-8
CALAUAG 005			
Calauag Street	Bagumbayan St.-Vilmar Subd.	3,000	R-2
	Inner lots	1,500	R-5
Capilihan Road	Bagumbayan St.-Calauag St.	2,500	R-3
	Inner lots	2,000	R-4
Filoville Subd.	Main roads (Ruby Jade, Onyx)	3,500	R-1
	Secondary roads	3,000	R-2
Ilang Ilang St.	Calauag St.-Mangga St.	2,000	R-4
Vilmar Subd.	Main road	2,000	R-4
	Inner lots	1,500	R-5
Blacer Subd.		3,000	R-2
Capilihan Homeowners	Association (urban poor)	2,000	R-4
All Blighted Areas		300	R-8
CARARAYAN 006			
Centro Cararayan		1,000	R-6
Cararayan Road	San Rafael Br-Cararayan/SanIsidro Bdry	1,000	R-6
	All agro-industrial lots	300	R-8
Circumferential Road	Cararayan Rd-Cararayn/DelRosario Bdry.	300	R-8
Circumferential Road	Cararayan - Pacol	300	R-8
Bliss Site		1,000	R-6
San Rafael Resettlement		500	R-7
Villa Obiedo Subd.		1,500	R-5
CAROLINA 007			
Carolina Road	All Residential lots	1,000	R-6
	Within the Trading Center	1,500	R-5
	Inner lots	300	R-8
Nursery Road	Carolina - San Isidro Road	500	R-7
Haciendas de Naga Subd	developed	1,000	R-6
	underdevelop	500	R-7
	undevelop	300	R-8
Buena Vida Subd.		500	R-7
Isarog Hills	developed	500	R-7
CONCEPCION GRANDE 008			
Along National Road	Abella St. to Almeda Highway	7,500	C-6
	Almeda Highway to Bgy. Boundary	5,000	C-7
	Inner lots	2,000	R-4
St. Jude Subdivision		3,500	R-1
Almeda Subdivision		3,000	R-2
Enrile Subd.		3,000	R-2
Jardin Real II Subd.	Along Highway	3,500	R-1

Monte Cielo	Along Highway	3,500	R-1
	Inner lots	3,000	R-2
Villa Sorabella subd.	Soriano & Sol Sts.	3,500	R-1
	Secondary roads	3,000	R-2
Almeda Highway		1,000	R-6
Villa Grande Homes	Phase I, II, III & IV	3,000	R-2
Ramaida Subd.	Phase I & II	2,000	R-4
All Blighted Areas		300	R-8

CONCEPCION PEQUEÑA 009

J. Miranda Avenue	Panganiban St.- Princeton St.	10,000	C-5
	Princeton St. - Taal Avenue	7,500	C-6
Diversión Road	Panganiban junc.-Con.Peq. Bdry	12,500	C-4
Magsaysay Avenue	Panganiban St.-Park St.	10,000	C-5
	Park St. to Taal Avenue	12,500	C-4
Mayon Avenue	Panganiban - Sierra Madre St.	10,000	C-5
Taal Avenue	Sierra madre St.-J. Miranda Ave	7,500	C-6
	J. Miranda Ave. - Magsaysay Ave.	10,000	C-5
Panganiban Street	Mayon Ave.-Magsaysay Avenue	15,000	C-3
Railroad Track	Diversión Road-MBM 13	1,000	R-6
Greenland Avenue		1,500	R-5
Along National Road	Magsaysay Ave. - Abella Street	10,000	C-5
	Inner lots	2,000	R-4
City Heights Subd.		3,500	R-1
Gimenez Park Subd.		3,000	R-2
Monterey Village		3,500	R-1
Villa Concepcion		3,500	R-1
Naga City Subd.	Phase II	3,500	R-1
Villa Virginia Subd.		2,000	R-4
St. Therese Subd.		2,500	R-3
Doña Clara Subd.		1,500	R-5
Magtuto Compound		1,000	R-6
Canda Urban Poor		1,500	R-5
Blighted Areas		300	R-8
Public Cemetery		5,000	C-7
Heavenly Peace Memorial Park		5,000	C-7

DAYANGDANG 010

Colgante Street		3,500	R-1
Dayangdang Street	Colgante to Creek	3,500	R-1
Solid Street		3,000	R-2
Corregidor Street		3,000	R-2
Bulusan Street		3,000	R-2
Bataan Street		3,000	R-2
Caimito Street		3,000	R-2
Del Pilar Street		3,000	R-2
De Luna Street		3,000	R-2
Jazmin Street		3,000	R-2
Dons Street		3,000	R-2
Ojeda Street		2,000	R-4
Mayon Avenue	M. Castro St.-Mayon Ext.	10,000	C-5
Taal Avenue	Mayon Ext.- J. Miranda Ave.	7,500	C-6
All streets not herein specified		2,000	R-4

DEL ROSARIO 011

Along National Road		5,000	C-7
	Inner lots	2,000	R-4
Jardin Real Subd.	Phase I	3,000	R-2
Monte Cielo I subd.		3,000	R-2
Monte Cielo II subd		2,500	R-3
Doña Conchita Subd.		2,000	R-4
Villa Corazon Phase I & II		2,000	R-4
Cararayan-Del Rosario Rd	National Highway to Cararayan Bdry	500	R-7
	All inner lots	300	R-8
DRUPA Urban Poor Blighted Areas		300	R-8

DINAGA 012

General Luna St.	Naga River-P. Burgos St.	25,000	C-1
Elias Angeles St.	Padian-Kinastilyohan Sts.	25,000	C-1
Evangelista St.	Gen. Luna St.-E. Angeles St.	25,000	C-1
Dinaga Street	E. Angeles St.-Ojeda IV St.	20,000	C-2
	Ojeda IV St. - Panganiban Ave.	15,000	C-3
Panganiban Street	E. Angeles St.-D Rosales Bridge	25,000	C-1
Padian Street	Gen. Luna St.-E. Angeles St.	25,000	C-1
Prieto Street	Gen. Luna St.-E. Angeles St.	20,000	C-2
Ojeda IV Street	E. Angeles St.-Dinaga St.	10,000	C-5
Riverside Road	Tabuco Br.- E. Angeles St.	12,500	C-4
	E. Angeles St. - Panganiban St.	7,500	C-7

IGUALDAD INTERIOR 013

Felix Plazo Street	Abella Boundary-Sabang Elem. School	3,500	R-1
J. Hernandez Ave.	Prieto St.-Zamora Street	20,000	C-2
	All inner lots	1,500	R-5

LERMA 014

Balintawak Street	Lakandula St. - Tabuco Boundary	3,500	R-1
Lakandula Street	Balintawak St.-Lerma St.	3,500	R-1
Lerma Street Ext.	Lakandula St. - Lerma Chapel	3,500	R-1
Panganiban St.	Balintawak St.- Triangulo Bdry.	20,000	C-2
Railroad Track	Lerma Street-Triangulo Bdry.	1,000	R-6
Blighted Area		300	R-8

LIBOTON 015

Jacob Street Ext.	Liboton St.-Filoville Subd.	3,500	R-1
Magsaysay Avenue Ext.	BBM 12-Liboton/Peñafrancia Bdry	5,000	C-7
Molave Street	Jacob Street-Sn. Andres Subd.	3,000	R-2
Acacia Street	Magsaysay Extension	2,500	R-3
San Andres Subd.	Main Road	3,000	R-2
	Secondary road	2,500	R-3
	Inner lots (Sitio Matahimik)	2,000	R-4
Villa Francia Subd.		3,000	R-2
Triviño Compound		1,500	R-5

Filloville Subd.	Portion	3,000	R-2
MABULO 016			
Mabulo Drive	Mun.Milaor-Bicol River	5,000	C-7
	All residential (100m depth)	2,000	R-4
Pagdaicon Street	Recato Ricemill-Pt. X	1,500	R-5
	Pt. X - Milaor Boundary	500	R-7
San Miguel Street	PNR Track-Sabang-Mabulo Bridge	1,500	R-5
	Sabang-Mabulo Bridge-Camaligan Bdry.	1,000	R-6
Railroad Track		500	R-7
Calsada	PNR Track-Bicol River	1,000	R-6
Blighted		300	R-8
PACOL 017			
Pacol Road	BBM 20 - BBM 30	1,500	R-5
	Inner Lots	500	R-7
Grand View Subd.		2,000	R-4
Caceres Heights Subd.	Phase I	2,500	R-3
	Phase II	1,500	R-5
Pacol Urban poor Site		1,500	R-5
Lahom Subd.		1,500	R-5
San Vicente de Paul		1,500	R-5
Mercado Property		1,500	R-5
Avida Subdivision	San Francisco, San Alfonso, San Ignacio	3,500	R-1
LPHI			
PANICUASON 018			
Panicuason Road	Up to intersection	500	R-7
	All inner lots	300	R-8
Urban Poor Site		300	R-8
PEÑAFRANCIA 019			
Jacob Street	Santonja St.-Liboton St.	7,500	C-6
Liboton Street	Jacob Street-Magsaysay Bridge	5,000	C-7
Sto. Niño Street & interior lots		2,500	R-3
Peñafrancia Ave.	Santonja St.-Liboton St.	10,000	C-5
	Liboton St. - BBM 15	5,000	C-7
	All inner lots (including MITRA)	2,500	R-3
Santonja Street	Jacob St.-Colgante St.	10,000	C-5
Blighted Area		300	R-8
Peñafrancia Cemetery		5,000	C-7
SABANG 020			
Felix Plazo St.	Sabang Elem. Sch.-San Jose Ext.	12,500	C-4
Garcia Street	Gomez Street-Valentin Street	3,000	R-2
Gomez Street	Zamora Street-Garcia Street	3,000	R-2
Valentin Street	Garcia St. - Zamora St.	3,000	R-2
San Jose Street	Valentin St.- Felix Plazo St.	2,500	R-3
Wakat Street	MBM 19 - F. Plazo Street	1,500	R-5
Zamora Street	J. Hernandez -Peñafrancia Estate Dev.	20,000	C-2
	Peñafrancia Est.Dev't.Corp-Narimi Realty	5,000	C-7
	All inner Lots(all streets)	2,000	R-4

	Inner lots along Bicol River	500	R-7
	The Rest of the Street	3,500	R-1
Metroville		1,000	R-6
BISALA		1,000	R-6
Villa Fulgentes		1,000	R-6
Bagong Sirang		1,000	R-6
SPUKO1		1,000	R-6
All Blighted Areas		300	R-8
SANTA CRUZ 021			
Ateneo Avenue	Bagumbayan St. - P. Santos St.	7,500	C-6
	Sta. Cruz Proper - Naga Modern Subd.	2,000	R-4
P. Santos St.			
Arana Street	Sta. Cruz Poro - J.Hernandez Ave.	3,500	R-1
	J. Hernandez Ave.- Barlin St.	20,000	C-2
	Barlin St. - E. Angeles St.	20,000	C-2
Bayawas Street	Looban 8 - Sta. Cruz Poro St.	3,500	R-1
	Inner Lots	1,500	R-5
Barlin Street	P. Burgos St.-P. Diaz St.	20,000	C-2
	P. Diaz st. - Paz Street	15,000	C-3
Dimasalang St.	Sta. Cruz Poro- Barlin St.	3,500	R-1
	Barlin Street-E. Angeles St.	15,000	C-3
Gen. Luna Ext.	P. Burgos St.-Arana Street	20,000	C-2
Paz Street	E. Angeles St. - Barlin St.	12,500	C-4
Elias Angeles St.	Kinastilyohan St.-P. Diaz St.	25,000	C-1
	P. Diaz st. - Paz Street	20,000	C-2
J. Hernandez Ave.	P. Burgos St.-Arana St.	12,500	C-4
	Arana St.-Sta. Cruz Proper St.	3,500	R-1
P. Burgos Street	J.Hernandez Ave.-E. Angeles St	25,000	C-1
P. Diaz Street	Bagong Lipunan-Barlin St.	3,500	R-1
	Barlin St.-E. Angeles St.	20,000	C-2
Sta. Cruz Poro St.	Arana St.-Sta. Cruz Proper	3,500	R-1
Sta. Cruz Proper	Sta. Cruz Poro-Barlin Street	3,500	R-1
Bagong Lipunan St.		3,500	R-1
Talisay Street		3,500	R-1
J. Hernandez Subd.		3,500	R-1
Naga Modern Subd.		3,500	R-1
Prieto Subd.		3,500	R-1
Arco Investment Corp.		2,000	R-4
Sitio Paraiso		1,500	R-5
Jolly Neighbors		2,000	R-4
All inner lots		1,500	R-5
SAN FELIPE 022			
San Felipe-Pacol Road	Peñafrancia-Lomeda Subd. Entrance	3,500	R-1
	Lomeda entrance-Wellville entrance	3,000	R-2
	Wellville Ent-Sn Felipe/Pacol bdry	2,500	R-3
Peñafrancia Subd		3,000	R-2
Lomeda Subd.		3,000	R-2
Aeroville Subd.		2,000	R-4
Maryville Subd.		3,500	R-1
Filloville Subd.		3,000	R-2
Maleniza Subd.		2,500	R-3
Rifareal Subd.		2,500	R-3
Macaroy Subd.		2,500	R-3
Wellville Subd.		3,000	R-2
Metro Homes Subd		3,000	R-2
Karangahan Subd.		2,500	R-3
Cokeville Subd.		2,500	R-3
Loveville Subd.		2,500	R-3

Paz Village Subd.		2,500	R-3
CLUPA		1,000	R-6
NC Employees Village		1,500	R-5
Fausto subd.		2,000	R-4
Fausto Drive	San Felipe Rd.-Aeroville Entrance	2,500	R-3
Circumferential Road		2,000	R-4
Bagong Sirang		1,000	R-6
Parkview Subd.	Phase 1& 3	3,500	R-1
	Phase 2	3,000	R-2
Deca Homes		2,500	R-3
Blighted Area		300	R-8
SAN FRANCISCO 023			
Arana Street	E. Angeles St.-Peñafrancia Ave.	25,000	C-1
Dimasalang St.	E. Angeles St.-Peñafrancia Ave.	15,000	C-3
	Peñafrancia Ave.-Riverside	3,500	R-1
	Inner Lots	3,000	R-2
Elias Angeles St	Santonja St.-Paz St.	10,000	C-5
	Paz St. - P. Diaz St.	20,000	C-2
	P. Diaz St.-Panganiban St.	25,000	C-1
Panganiban St.	E. Angeles St.-Peñafrancia Ave.	25,000	C-1
	Peñafrancia Ave.-D. Rosales Brdg.	20,000	C-2
Paz Street	E. Angeles St.-Peñafrancia Ave.	12,500	C-4
	Peñafrancia Ave.-Riverside	3,500	R-1
	All Inner Lots	3,000	R-2
P. Burgos Street	E. Angeles St.-Peñafrancia Ave.	25,000	C-1
P Burgos St. Ext	Peñafrancia Ave. - Riverside	15,000	C-3
P. Diaz Street	E. Angeles St.-Peñafrancia Ave.	20,000	C-2
Peñafrancia Ave.	Panganiban St.-Dimasalang St.	25,000	C-1
	Dimasalang St. - Paz St.	12,500	C-4
	Paz St. - Santonja St.	10,000	C-5
Riverside	Panganiban St.-P. Burgos Ext. St.	15,000	C-3
	P. Burgos Ext.-Colgante St.	3,500	R-1
Santonja Street	E. Angeles St.-Colgante St.	10,000	C-5
SAN ISIDRO 024			
San Isidro Road	All Residential Areas	500	R-7
	Barangay Centro	1,000	R-6
	Inner Lots	300	R-8
TABUCO 025			
Balintawak St.	PNR Road - Lerma Bdry.	3,500	R-1
Biaknabato St.	Tabuco Bridge-Union St.	15,000	C-3
	Union St. - Fraternidad St.	10,000	C-5
	Fraternidad St. - Obreros St.	3,500	R-1
Diversion Road	Rotonda-Triangulo Bdry.	12,500	C-4
Fraternidad St.	Renacimiento St.-Biaknabato St.	3,500	R-1
	Biaknabato Street to Intersection	7,500	C-6
Lalaguna Street	Railroad St-PNR Track	3,500	R-1
Obreros Street	Renacimineto St.-Biaknabato St.	3,000	R-2
	Inner Lots	2,500	R-3
Plaridel Street	Renacimiento St.-Biaknabato St.	5,000	C-7
	Biaknabato Street-Lalaguna St.	3,500	R-1
Railroad Street	Tabuco Bridge- Balintawak St.	10,000	C-5
	Balintawak - PNR Station	5,000	C-7
Renacimiento St.	Plaridel St.-Melgarejo St.	5,000	C-7

	Melgarejo St.-Obreros St.	3,500	R-1
Railroad Track	Triangulo Bdry. - PNR Bridge	1,500	R-5
Union Street	Renacimiento St.-Lalaguna St.	3,500	R-1
	Inner Lots	3,000	R-2
Melgarejo Street	Renacimiento St.-Biaknabato St.	5,000	C-7
Borebor Property		1,500	R-5

TINAGO 026

Blumentritt St.	Panganiban St.-Solid St.	3,500	R-1
Corregidor St.	Dayangdang St.-Jazmin St.	3,500	R-1
Isarog Avenue	Panganiban St.-M. Castro St.	3,500	R-1
Mayon Avenue	Panganiban St.-M. Castro St.	10,000	C-5
M. Castro St.	Blumentritt St.-Mayon Ave.	3,500	R-1
Misericordia St.	Panganiban St.-M. Castro St.	3,500	R-1
Panganiban St.	D. Rosales Bridge-Mayon Ave.	20,000	C-2
Bonifacio Drive		3,500	R-1
Peninsula St.		3,500	R-1
Naga Central Subd.		3,500	R-1
Sotero Ante's Subd.		2,500	R-3
All inner lots		2,000	R-4
Mariners			
Polytechnic		3,500	R-1

TRIANGULO 027

Diversion Road	Tabuco Bdry. - Con. Pequeña Bdry.	10,000	C-5
Panganiban St.	Lerma Bdry-Naga City Subd.entrance	20,000	C-2
Railroad Track	All residential areas	1,500	R-5
Arago Development Subd.		2,000	R-4
Naga City Subdivision		3,500	R-1
CBD II		12,500	C-4
Urban Poor Projects		2,000	R-4
ALDP subd.	Inner lots	1,500	R-5
Blighted Areas		300	R-8

SECTION 3 - Schedule of Base Unit Market Value for Urban Lands

	SUB-CLASSIFICATION	B U M V
A. RESIDENTIAL		
1 st Class	R-1	3,500.00
2 nd Class	R-2	3,000.00
3 rd Class	R-3	2,500.00
4 th Class	R-4	2,000.00
5 th Class	R-5	1,500.00
6 th Class	R-6	1,000.00
7 th Class	R-7	500.00
8 th Class	R-8	300.00
9 th Class	R-9	200.00
10 th Class	R-10	100.00
B. COMMERCIAL		
1 st Class	C-1	25,000.00
2 nd Class	C-2	20,000.00
3 rd Class	C-3	15,000.00
4 th Class	C-4	12,500.00
5 th Class	C-5	10,000.00
6 th Class	C-6	7,500.00

SECTION 4. - Schedule of Base Unit Market Values for Agricultural Lands, Perennial Plants and Fruit Bearing Trees

4.1. Agricultural Land (per Hectare)

K I N D	CLASS & BASE UNIT MARKET VALUE			
	1	2	3	4
Riceland Irrigated	256,000	225,000	164,000	131,000
Riceland	99,000	85,000	71,000	-
Unirrigated	68,000	57,000	45,000	-
Riceland Upland	244,000	183,000	122,000	-
Banana Land	159,000	119,000	60,000	40,000
Cacao Land	236,000	203,000	101,000	-
Coconut Land	218,000	163,000	82,000	54,000
Coffee Land	244,000	183,000	122,000	-
Corn Land	434,000	391,000	304,000	260,000
Orchard Land	360,000	218,000	76,000	-
Rootcrops Land	330,000	298,000	221,000	132,000
Sugarland				

4.2 Other Kinds of Agricultural Land (Without productivity classification)

Cogon Land	20,000/ha.
Grazing or Pasture Lands	20,000/ha.
Swampy Land	20,000/ha.
Second Growth Forest (Caraan)	20,000/ha.

4.3 Perennial Plants

KIND	CLASS AND BASE UNIT MARKET VALUE			
	1 st	2 nd	3 rd	4 th
A. PERENNIAL PLANTS				
Banana, per hill	70	50	30	-
Pineapple, per hill	60	40	30	
B. FRUIT BEARING TREES				
Citrus a) Lemon	270	210	130	100
b) Sampaloc	610	500	300	240
Coconut	440	370	270	210
Coffee	300	240	100	60
Cacao	400	300	130	100
Atis	210	160	100	90
Avocado	160	130	90	60
Breadfruit (Rimas/Calamansi)	210	160	100	90
Caimito	160	130	90	60
Camias (iba)	160	130	90	60
Chico	340	270	160	130
Duhat	160	130	90	60
Guyabano	160	130	90	60
Guavas (bayabas)	160	130	100	60
Gumian	340	270	160	130
Lanzones	340	270	160	130
Macopa	160	130	90	60
Mango a) Payo	160	130	90	60
b) Carabao	340	270	160	130
Mangosteen	160	130	90	60
Nangka (Jackfruit)	210	160	100	90
Pepper, Black	160	130	90	60
Pili	340	270	160	130
Pomelo (Suha/Lukban)	210	160	100	90

Sampaloc	160	130	90	60
Santol	210	160	100	90
Sineguelas	210	160	100	90
Tambis	160	130	90	60
Tiesa (Chiesa)	160	130	90	60
Casoy (Cashew)	160	130	90	60

SECTION 5. - Schedule of Building Cost (in Peso)

TYPES OF BUILDING	(1) One Family Dwelling Temporary/ Makeshift	(2) Boarding House Lodging House Convent Funeral Parlor Dormitory	(3) ACCESSORY BUILDING Garage Quarters Laundry House Annex Guardhouse	(4) Two Family Dwelling Multiple Dwelling Rowhouse Townhouse Duplex, Apartel, Apartment Bldg.
TYPE V				
A	11,000	8,100	8,300	7,700
B	10,000	7,200	7,300	7,000
C	9,200	6,900	7,100	6,800
TYPE IV				
A	8,800	6,700	6,900	6,600
B	8,300	6,300	6,700	6,200
TYPE III				
A	6,200	6,000	6,000	5,500
B	5,400	5,800	5,800	5,300
C	5,200	5,100	5,500	4,800
D	4,500	-	4,700	4,300
TYPE II	2,000	-	-	-
TYPE I	1,500	-	-	-

TYPES OF BUILDING	(5) BUILDINGS (Below 5 storey) Market, Shopping Cntr Restaurant, Bank Club House Office Bldg. Condominium	(6) ASSEMBLY HOUSE Theatre Church, Chapel Gymnasium Coliseum Convention Hall Pavillion	(7) Hotel Hospital Motel	(8) SCHOOL BUILDING Multi-purpose building
TYPE V				
A	11,600	10,700	10,700	7,700
B	10,500	10,100	10,100	6,900
C	10,000	9,400	9,400	6,700
TYPE IV				
A	9,300	9,000	9,000	-
B	9,000	8,500	8,500	5,700
TYPE III				
A	-	-	-	5,200
B	-	-	-	4,600
C	-	-	-	-
D	-	-	-	-

TYPE II	-	-	-	-
TYPE I	-	-	-	-

TYPES OF BUILDING	(9) INDUSTRIAL BUILDING Factory Warehouse Storage, Bakery Ricemill, Shop	(10) RECREATION Bowling Lanes Pelota Court (covered) Cockpit Area Basketball Crt. (covered)	(11) SHED Terminal bay Area Carpark	(12) GAS REFILLING STATION (Refilling Area)
TYPE V				
A	5,200	6,400	4,600	5,400
B	4,600	-	3,400	4,600
C	4,300	5,600	3,000	-
TYPE IV				
A	4,200	6,000	2,800	-
B	3,900	4,700	-	-
TYPE III				
A	-	-	2,600	-
B	-	-	-	-
C	-	-	2,300	-
D	-	-	-	-
TYPE II	-	-	-	-
TYPE I	-	-	-	-

TYPES OF BUILDING	(13) Swimming Pool Bathhouse			
TYPE V				
A	2,200			
B	-			
C	-			
TYPE IV				
A	-			
B	-			
TYPE III				
A	-			
B	-			
C	-			
D	-			
TYPE II	-			
TYPE I	-			

SECTION 6. - Schedule of Ordinary Shed other than type (11) & (12)

	SPECIFICATION	COST PER SQ.M.
1	Concrete Foundation Concrete Flooring Wooden Post GI Roofing	1,300.00
2	Concrete Foundation Gravel Fill Floor Surface Wooden Post GI Roofing	1,050.00
3	Earth Fill Sub-base	

	Gravel Fill Floor Surface Wooden Post Nipa Roofing	800.00
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STALL

Add 10% of BUCC of sheds (Type (11) & (12)) and ordinary type that correspond to the classification of the stall to be assessed.

SCHEDULE OF PAVEMENT, FLOOR, SLAB

	SPECIFICATION	COST PER SQ.M.
<u>1</u>	4" thk. Concrete w/12mm↓ Temp. bars @ 0.4m	500.00
2	b.w.	600.00
3	6" thk. Concrete w/12mm↓ Temp. bars @ 0.4m	900.00
4	b.w.	900.00
5	Tennis Court 6" thk. Heavy Conc. w/12mm↓ Temp. bars @ 0.4b.w. Asphalt	
	5/8" thick	210.00
	1/2" thick	260.00
	2 ½" thick	380.00

FENCE

	SPECIFICATION	COST PER SQ.M.
1	½"x2"x2" ∠bar steel grilles w/ RC Columns &	3,200.0
2	Beams	0
3	¼"x1½"x1½" ∠bar steel grills w/ RC Columns &	2,500.0
	Beams	0
	4" thk. CHB FENCE per sq.m. w/RC Columns &	1,800.0
	Beams	0

SECTION 7. - Addition and Deduction Factor: Extra Items as component part of Buildings:

1.	MEZZANINE	-	50% BUCC+Finishing
2.	PORCH		Cost
3.	BALCONY	-	40% -do-
4.	GARAGE	-	45% -do-
5.	TERRACE	-	45% BUCC
	a. Covered		
	b. Open	-	40% BUCC+Finishing
6.	DECK ROOF		Cost
	a. Penthouse	-	25% -do-
	b. Covered		
	c. Open	-	70% -do-
7.	BASEMENT	-	60% -do-
	a. Residential	-	30% -do-
	b. High Rise Bldg.		
8.	PAVEMENT	-	100% -do-
	a. 4" thk. Concrete	-	Plus 120%-do-
	b. 6" thk. Concrete		
	c. 6" thk. Heavy Conc.	-	500.00 per square
	Asphalt		meter
	a. 5/8" thick	-	600.00 -do-
	b. 1/2" thick	-	900.00 -do-
	c. 2 ½" thick		

	- 210.00	-do-
	- 260.00	-do-
	- 380.00	-do-
9. FLOOR FINISHES		
a. Marbles	- 700.00 per sq.m.	
b. Granulithic	- 720.00	-do-
c. Wood Tiles	- 300.00	-do-
d. Vinyl Tiles	- 320.00	-do-
e. Unglazed Tiles	- 290.00	-do-
f. Washout Pebbles	- 250.00	-do-
10. WALLS FINISHES (Use a, b, c, of floor finishing as indicated above)		
a. Double Walling, ordinary/Danarra	- 360.00	-do-
b. Glazed Tiles	- 520.00 per sq.m.	
c. Bricks	- 305.00	-do-
	- 280.00 per sq.m.	
11. CEILING	- 350.00	-do-
a. Ordinary Plywood		
b. Wooden Board	- 80.00	-do-
c. Foam Insulator	- 120.00	-do-
1. ¼" thick	- 580.00	-do-
2. ½" thick		
d. Acoustic	- 280.00	-do-
12. FENCE	-1,800.00	-do-
a. Wood	-2,500.00	-do-
b. 4" thick Concrete	-3,200.00	-do-
c. ¼"x1½"x 1½" Steel Grilles		
d. ½"x2"x2" Steel Grilles	- 975.00 per sq.m.	
13. SPECIAL PANEL	-2,000.00	-do-
a. Glass w/ Wooden Frame		
b. Glass w/ Aluminum Frame	-2,800.00	-do-
c. Accordion Door Cover	-1,700.00	-do-
1) metal		
2) stainless		
14. HEIGHT		
a. Excess in Height	-Add 20% of BUCC for every meter in excess of three (3) meters.	
1. Commercial		
2. Bodega & Factory	-Add 20% of BUCC for every meter in excess of three (3) meters.	
b. Deficiency in Height	-Deduct 20% of BUCC for every meter deficiency of 3 meters height.	
1. Residential & Commercial		
2. Bodega & Factory	-Deduct 15% of BUCC for every meter deficiency of 4.5 meters height.	
15. CONCRETE GUTTER	- 600.00 per sq.m.	
16. EXTRA T&B ORDINARY FINISH	-10,000.00 per unit	
17. PAINTING	- Add 10% of Bldg. Cost if painted	
18. SECOND HAND MATERIALS	- Deduct 10% from Bldg. Cost if 2 nd hand materials has been used.	
19. FOUNDATION	- Plus 1,300 per sq.m. basic BUCC	
20. PILES	- 500 per linear meter RC piles driven	

SECTION 8. - Depreciation Allowance - A depreciation table developed below is hereby prescribed to rationalize the degree of maintenance, eg. Poor, Average or Excellent.

No. Of Years	Type V	V-B	V-C	IV-A	IV-B	III - A&B	III - C&D	III -E	II-A*	II-B*	I*
Each of 1st 5 years	2.7	2.7									
Progressive Depreciation	5	5	3	3.5	4	4.5	4.5	4.5	5	6	7.5
Each of 2nd 5 years	13.	13.		17.		22.	22.	22.			37.
Progressive Depreciation	75	75	15	5	20	5	5	5	25	30	5
Each of 3rd 5 years	2.7	2.7	2.7								
Progressive Depreciation	5	5	5	3.5	3.5	4	4	4.5	4.5	5	7
Each of 4th 5 years	27.	27.	28.		37.	42.	42.		47.		72.
Progressive Depreciation	5	5	75	35	5	5	5	45	5	55	5
Each year after 20 Years	2.5	2.5	2.5	3	3.5	3.5	4	4	4	4	5
Residual			41.				62.		67.		
Years to get to Residual	40	40	25	50	55	60	5	65	5	75	95
Residual	2	2.5	5	2	3	3	3.5	3.5	3.5	3.5	
Years to get to Residual		52.	52.					82.			
Residual	50	5	5	60	70	75	80	5	85	85	95
Years to get to Residual	1	1.2									
Residual	25%	25%	25%	20%	20%	15%	15%	15%	15%	15%	5%
Years to get to Residual	45	38	35	34	27	25	23	21	20	18	15

*- Indicates that building may have 'fully depreciated' and reached residual value prior to conclusion of 20 year period

For an excess in the above rate of annual depreciation, bigger rate may be applied in extra ordinary cases, that is, if properly presented and described as in the following instance: (1) Damage due to catastrophe (earthquake, fire, deluge); (2) Heavily damage due to pest (e.g. termite); (3) Established defects in construction, (4) Obsolescence.

SECTION 9. - Miscellaneous Provisions:

- 9.1- As a general rule, 100% base value per square meter on residential and commercial lands shall be applied to within the first strip fronting roads or streets, land beyond the standard depth, that is, 20 meters for residential and 30 meters for commercial, shall be valued 80% for the 2nd strip, 60% for the 3rd strip, 40% for the 4th strip, and 20% for the 5th strip of the base value fixed for the road or street thereof for the remaining area, provided that the value per square meter for the last strip shall not be lower than the value per square meter of lots in the other street or of the interior lots as reflected in the Schedule of Base Market Value.
- 9.2 - An abnormally low urban lands, a reduction from the base unit value may be allowed in the amount to the cost of filling up of such land, provided that such deduction shall not exceed 30% of the value of the lot subject to appraisal if it were normally filled or leveled.
- 9.3 - Corner influence of 10% of the base unit value shall be added to residential and commercial lots situated at the corner of the streets or roads. Provided, that if the streets or roads have different base unit value, the

higher value shall be used in the computation thereof. An alley or callejon shall not be considered for the adjustment thereof.

- 9.4 - To arrive at a final value of agricultural land, the total base market value shall be multiplied by the percentage of adjustments as follows:

A. Type of Roads

1. Provincial or National Roads - No deduction
2. For all weather Roads - 3% deduction
3. Along dirt Road - 6% deduction
4. For no road outlet - 9% deduction

B. Type of Location

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

- 9.5 - Value adjustment based on factors not specified in this Schedule of Fair Market Value (SFMV), such as but not limited to shape, topography, and blighted status of the lands that affect the value of the property being assessed, shall be applied.
- 9.6 - Building shall be generally classified and valued in accordance with the structural designs for which they were intended regardless of their actual use. Individual property adjustment pursuant to this approved SFMV shall be consistently enforced.
- 9.7 - In case of buildings, machinery and other structures already covered by existing assessment, the Reproduction/Replacement Cost New Less Depreciation (RCNLD) approach shall be applied.
- 9.8 - The appraisal of machinery for tax purposes shall be based on its actual cost to the owner when it was acquired which shall include the acquisition cost plus the cost of freight, insurance, bank and other charges, brokerage arrastre and handling, duties and taxes (if imported). Plus the cost of inland transportation, handling, and installation charges at the present site.
- 9.9- For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five (5%) percent of its original cost or its replacement or reproduction cost, as the case maybe, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty (20%) percent of such original, replacement, or reproduction cost for as long as the machinery is useful and in operation.
- 9.10 -As a general rule, the classification, appraisal, and assessment of real property for taxation purposes, shall be governed by the provisions of R.A. 7160 and its implementing rules and regulations and other existing laws and rules issued by the Department of Finance thru the

Bureau of Local Government Finance (DOF-BLGF) and this Sangguniang Panlungsod.

SECTION 10. - Applicability of the Schedule - Real property shall be valued for taxation purposes on the basis of this Schedule of Fair market Values prepared for the City. As far as properly applicable, such schedule shall be controlling, except where the property to be assessed is not of the same kind as classified in this schedule, or where the value is not fixed. The same shall be valued at its market value independent of said schedule.

SECTION 11. - Assessment Level - For purposes of this General Revision of Real Property Assessment and Classification, the Assessment Level to be applied to the Fair Market Value of Lands to determine the Assessed Value in the City of Naga, shall be as follows:

Residential Lands	-	Fifteen Percent (15%)
Commercial Lands	-	Thirty Percent (30%)
Agricultural Lands	-	Twenty Five Percent (25%)
Industrial Lands	-	Thirty Five Percent (35%)
Mineral Lands	-	Thirty Percent (30%)
Timberland	-	Twenty Percent (20%)

SECTION 12. - Scheme in Applying the Tax Due in relation to Increase in Market Value as a result of the General Revision of Assessment and Property Classification. - To cushion the impact of the upward adjustment of the market value of the real property, and in consideration of the present condition of the national and local economy, the maximum increases in the tax based from the CY 2008 real property tax due & collectible from real property owners shall be as follows:

- a) For CY 2009, the equivalent of Ten percent (10%) increase on the tax due and demandable;
- b) For CY 2010, the equivalent of Twenty Five percent (25%) increase on the tax due and demandable;
- c) For CY 2011, the equivalent of Fifty percent (50%) increase on the tax due and demandable;
- d) For CY 2012, the equivalent of Seventy Five percent (75%) increase on the tax due and demandable;
- e) For CY 2013, the equivalent of One Hundred percent (100%) increase on the tax due and demandable;

SECTION 13. -Increase in Tax Due for Real Properties with Less than One Hundred Percent (100%) Increase in Fair Market Value - In cases where the increase in market value resulting from the general revision is less than One Hundred Percent (100%), the tax due and collectible for real property tax shall be collected in the same manner as that provided under Section 12 hereof, provided, that the increase thereof shall not be more than the new assessment under the 2008 general revision.

SECTION 14. - Real Properties with a Decrease in Fair Market Value - In cases where there is a decrease in market value resulting from the general revision of assessment, the tax due and collectible for real property tax shall be based on the revised assessment under the 2008 general revision.

SECTION 15. - 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 16. - 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 in effect.

SECTION 17- Effectivity - This ordinance shall take effect beginning Calendar Year 2009 and publication in three (3) separate newspapers of local circulation.

ENACTED. October 21, 2008

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WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

(SGD)GIL A DE LA TORRE
Secretary to the
Sangguniang Panlungsod

(SGD)GABRIEL H. BORDADO JR.
City Vice Mayor &
Presiding Officer

APPROVED:
(SGD) JESSE M. ROBREDO
City Mayor