

**SCHEDULE OF FAIR MARKET VALUES
2015 GENERAL REVISION
OF REAL PROPERTY ASSESSMENT
AND CLASSIFICATION**

PROVINCE OF ISABELA

QUILLERMO B. BARRETO
Provincial Assessor



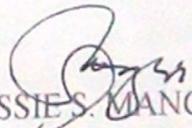
Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
Regional Office No. 02
No. 12 Dalan Na Pavvurulun, Regional Government Center
Carig Sur, Tuguegarao City, Cagayan



CERTIFICATION

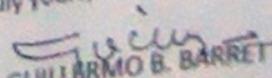
This is to certify that the Proposed Schedule of Market Values (SMV) submitted by *Mr. GUILLERMO B. BARRETTO*, Provincial Assessor of Isabela, complied with Local Assessment Regulations No. 1-04, dated October 1, 2004, otherwise known as Manual on Real Property Appraisal and Assessment Operations and other pertinent law, rules and regulations governing appraisal and assessment of real properties.

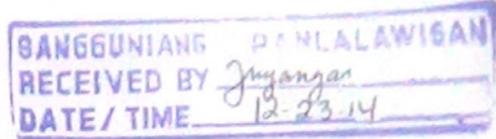
Issued this 26th day of November, 2014, at Tuguegarao City, Cagayan, in pursuant to Local Assessment Regulations No. 1-2007, dated November 5, 2007.


TESSIE S. MANGACCAT
ICO-Regional Director

For your information and appropriate action.

Very truly yours,


GUILLERMO B. BARRETTO
Provincial Assessor



Republic of the Philippines
PROVINCE OF ISABELA
Ilagan, Isabela

OFFICE OF THE PROVINCIAL ASSESSOR

December 15, 2014

Hon. Antonio T. Albano
Provincial Vice Governor & Presiding Officer
Office of the Sangguniang Panlalawigan
City of Ilagan, Isabela

Sir:

Pursuant to Section 212 of Republic Act 7160 otherwise known as the Local Government Code of 1991, we are submitting herewith, the proposed 2015 Schedule of Market Values (SMV) of the thirty four (34) municipalities and the city of Cauayan, all of this province, in connection with the conduct of General Revision of Real Property Assessment and Classification next calendar year 2015, as mandated under section 219 of the same code, and DILG, DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

The **Urban Lands** in most of the thirty four (34) municipalities and the city of Cauayan have a minimal increase in their proposed SMV, but on some municipalities, an abrupt increase and no increase at all on some sub classification were made, considering the classification of the municipality and the level of tax burden sharing that the Local Government Unit would like to impose to their constituents.

The Technical Working Group (TWG) together with the City/Municipal Assessor's of the province, have arrived to proposed only one (1) SMV for **Agricultural Lands** deriving from the proposals submitted by the latter, by collating with proper analysis of their proposals and on the data gathered by the TWG, and by considering the Market Data Approach, asking an offer price, Sales/Direct Comparison Approach and the principle of High and Best Use (HABU).

Likewise, the TWG and Municipal Assessor's of the province, have proposed only one (1) SMV for **Buildings and other Improvements** to be applied province-wide, they have considered the prevailing price of construction materials and the high cost of labor/wages of construction workers now a days, and have arrived to an increase of Php-1000.00 per Base Unit Value, in all the types of Residential, Commercial and Industrial buildings of the approved 2012 SMV. Unit Cost of additional items was also increased, based from the cost of construction materials, gathered from different lumbers and hardware.

Assessment levels will be the same as those adopted in our approved 2012 SMV, pursuant to Section 218 of R. A. 7160 of the same code.

For your information and appropriate action.

Very truly yours,

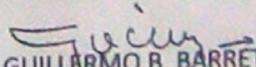

GUILLERMO B. BARRETTO
Provincial Assessor

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OBJECTIVES /PURPOSE OF GENERAL REVISION

The primary objective/purpose of General revision of Real Property as mandated under the provisions of R. A. 7160, otherwise known as the Local government code of 1991, is the equalizing and updating of valuation and not by merely increasing real property tax with the end in view of attaining fairness and equity in the distribution of tax burden to real property tax payers, we have to consider also the following as purposes on its implementation:

1. Discovery of real properties that have been lost from the assessment rolls and those undeclared buildings and other improvements that are already exist but not yet declared.
2. To enable the Municipal Assessors' to purge or clean out from the rolls of those double or duplicated assessment of real properties that have been accumulated through the years, and
3. To apply the right valuation of the property by identifying its actual use during field works, as basis of its assessment.

In the conduct of the General Revision, the normal impact is an increase in the overall assessment valuation of real properties within the province, which is the basis of real property tax collection. However, we should also take into consideration the expenses to be incurred in the said project.

ASSESSMENT LEVELS

1. ON LANDS:

| CLASSESS | ASSESSMENT LEVELS |
|-----------------------|-------------------|
| a. Residential Lands | 6% |
| b. Agricultural Lands | 7% |
| c. Commercial Lands | 14% |
| d. Industrial Lands | 14% |
| e. Mineral Lands | 50% |
| f. Timber Lands | 20% |

2. ON BUILDINGS AND OTHER STRUCTURES:

a. RESIDENTIAL

| FAIR MARKET VALUE | | ASSESSMENT LEVELS | |
|-------------------|--|-------------------|-----|
| Over | | Not Over | |
| Php- 175,000.00 | | | 0% |
| 175,000.00 | | Php- 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. AGRICULTURAL

| FAIR MARKET VALUE | | ASSESSMENT LEVELS | |
|-------------------|--|-------------------|-----|
| Over | | Not Over | |
| | | Php - 300,000.00 | 25% |
| Php - 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% |

c. COMMERCIAL or INDUSTRIAL

| FAIR MARKET VALUE | | ASSESSMENT LEVELS | |
|-------------------|------------------|-------------------|--|
| Over | Not Over | | |
| | Php - 300,000.00 | 30% | |
| | 500,000.00 | 35% | |
| | 750,000.00 | 40% | |
| | 1,000,000.00 | 50% | |
| | 2,000,000.00 | 60% | |
| | 5,000,000.00 | 70% | |
| | 10,000,000.00 | 75% | |
| | | 80% | |

d. TIMBER LAND

| FAIR MARKET VALUE | | ASSESSMENT LEVELS | |
|-------------------|------------------|-------------------|--|
| Over | Not Over | | |
| | Php - 300,000.00 | 45% | |
| | 500,000.00 | 50% | |
| | 750,000.00 | 55% | |
| | 1,000,000.00 | 60% | |
| | 2,000,000.00 | 70% | |
| | | 80% | |

3. ON MACHINERIES :

| CLASS | ASSESSMENT LEVELS |
|-----------------|-------------------|
| a. Agricultural | 40% |
| b. Residential | 50% |
| c. Commercial | 80% |
| d. Industrial | 80% |

4. SPECIAL CLASSES :

Assessment Levels for Lands, Buildings, Machineries and other improvements:

| ACTUAL USE | ASSESSMENT LEVELS |
|---|-------------------|
| a. Cultural | 15% |
| b. Scientific | 15% |
| c. Hospital | 15% |
| d. Local Water District | 10% |
| e. Government Owned or Controlled Corporations engaged in the supply and/or generation and transmission of electric power | 10% |

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela
City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **ALICIA** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys within the Poblacion (Magsaysay, Antonino, Calaocan and San Antonio) | 550.00 | 620.00 | R-1 |
| All lots along National/Prov'l. Roads of brgys. Aurora, Callao, Linglingay, Sta. Cruz, Apanay, Victoria, San Fernando, Paddad, Mabini, Zamora, Burgos, Rizaluna, M. H. del Pilar & Rizal | 410.00 | 470.00 | R-2 |
| All lots along brgy road of Dagupan, Sta. Maria, Salvacion San Pablo, Sto Tomas & Bagnos | 380.00 | 410.00 | R-3 |
| All lots along road of San Francisco San Juan, Amistad, Sto. Domingo, Mataas na Kahoy, San Pedro, Bagong Sikat, Bonifacio, Bantug Petines & Inanama | 350.00 | 380.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along National/Provincial roads of brgys. Aurora, Callao, Linglingay, | 820.00 | 940.00 | C-1/I-1 |

Sta. Cruz, Apanay, Victoria. San
Fernando, Paddad, Mabini, Zamora,
Burgos, Rizaluna, M. H. del Pilar
& Rizal

| | | | |
|--|---------------|---------------|----------------|
| Along brgy prime roads within the poblacion | 710.00 | 820.00 | C-2/I-2 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

GR FORM NO. 1

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Province of Isabela
City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **ANGADANAN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF, Joint Memorandum Circular No. 2010-01, dated October 20,2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All prime lots located within the Poblacion(C-1, C-2,C-3) | 360.00 | 400.00 | R-1 |
| Interior lots located at C-1, C-2,C-3) and lots located along Provincial Road of brgys., Baniket, Lomboy, Minanga Proper and Calabayan Minanga | 280.00 | 320.00 | R-2 |
| All lots located at Minanga Region Fugaru region, Pisbakal region, Viga region and Cadalorian region | 180.00 | 180.00 | R-3 |
| All lots located at Masabunto Region and La Suerte Region | 130.00 | 130.00 | R-4 |
| All residential lots located at Forest Region | 100.00 | 100.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial/ Industrial at Poblacion and along Provincial Road | 500.00 | 550.00 | C-1/I-1 |

| | | | |
|--|---------------|---------------|----------------|
| All other lots located at other barangays except Poblacion | 450.00 | 500.00 | C-2/I-2 |
| All other commercial/industrial located at far flung barangays | 320.00 | 350.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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City of Ilagan

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All prime lots of barangays within Poblacion and along National and Prov'l. Road of brgys Sta. Rosa, San Juan, San Jose, San Pedro/Pablo and Sta. Rita | 360.00 | 590.00 | R-1 |
| All lots along National and Prov'l. Road of brgys. Bagong Tanza, Ballesteros, Bolinao, Camarunggayan, Diamantina, Kalabaza, Sili & Villa Nueva | 250.00 | 320.00 | R-2 |
| All lots along road of brgys. Bagnos Esperanza East/West, Malasain, Rizaluna, Saranay, Victoria & all other interior lots | 210.00 | 260.00 | R-3 |
| All lots of brgys. Apiat, Bannagao, Bannawag, Sto. Nino, Dalig Kalinga, Divisoria, Macatal, Nampicuan, Panicien, San Andres, San Rafael, San Ramon, & Villa Fugu, Interior lots under sub – class R-3 | 110.00 | 160.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All prime lots along National & Prov'l. Road within Poblacion and within the perimeter of Public Market, brgys. Sta. Rosa, San Juan, San Jose, San Pedro-San Pablo & Sta. Rita | 650.00 | 720.00 | C-1/I-1 |

| | | | |
|--|---------------|---------------|----------------|
| All lots along National & Prov'l. Road of all other brgys. except brgys. of Sta. Rosa, San Juan, San Jose, San Pedro- San Pablo & Sta. Rita | 540.00 | 620.00 | C-2/I-2 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela
City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **BENITO SOLIVEN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All prime lots of brgys. District 1 & 2 and San Carlos which are classified as residential | 300.00 | 330.00 | R-1 |
| All inner lots of brgys District 1 & 2 and San Carlos which are classified as residential | 250.00 | 280.00 | R-2 |
| All lots of brgys Binogtungan Dagupan, Gomez, Lucban, Maluno Norte/Sur, Punit, Sta. Cruz, Santiago, Yeban Norte/Sur which are classified as residential | 210.00 | 230.00 | R-3 |
| All lots brgys Andabuen, Ara, Balliao, Capuseran, Danipa, Guilingan, La Salette, Makindol, Nacalma, New Magsaysay, Placer, San Francisc, Sevillana, Sinipit and Villaluz, classified as residential | 110.00 | 120.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along Provincial Road of San Carlos, and prime lots District I and Dist. 2 which are classified as commercial | 710.00 | 780.00 | C-1/I-1 |

| | | | |
|---|---------------|---------------|----------------|
| Inner lots of of brgys Dist. 1 & 2, and San Carlos which are classified as commercial | 590.00 | 650.00 | C-2/I-2 |
| Lots classified as commercial of the brgys under sub-class R-3 of Residential Lands | 470.00 | 520.00 | C-3/I-3 |
| Lots classified as commercial of the brgys under sub-class R-4 of Residential Lands. | 420.00 | 460.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All inner lots of brgys San Antonino & Caliguian not along national/provincial road | 320.00 | 370.00 | R-1 |
| All lots within Cullalabo del Norte & Sur | 280.00 | 330.00 | R-2 |
| All other lots on inner brgys. | 220.00 | 280.00 | R-3 |
| All other lots on remote brgys. | 180.00 | 230.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots along National/Prov'l. Road within San Antonino & Caliguian | 420.00 | 500.00 | C-1/I-1 |
| All lots classified as commercial of barangays Cullalabo del Norte and Sur | 380.00 | 450.00 | C-2/I-2 |
| All lots classified as commercial on Inner barangays | 320.00 | 380.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Province of Isabela
City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **CABAGAN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| From Quezon Ave. to J. P. Rizal to brgy Anao and along the National Road West and East; To Don Francisco Albano Sr., St. To brgy Ugad and along National Road West to East and from North South; to JP Laurel JP Rizal Ave. Don Francisco Albano Sr., St., Quirino St. and Almazan Street, North to South and West to East | 620.00 | 730.00 | R-1 |
| From Quezon Ave to all lots along National Highway of brgys. Luquilu, Casibarag Norte, Casibarag Sur & Catabayungan | 500.00 | 570.00 | R-2 |
| All riverside and remote brgys. and interior lots | 400.00 | 460.00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial/ industrial from Quezon Ave. to J. P. Rizal to brgy Anao and along the | 930.00 | 1,070.00 | C-1/I -1 |

National Road West and East;
to Don Francisco Albano Sr., St.
to brgy Ugad and along National
Road west to east and from North
South; to JP Laurel JP Rizal Ave.
Don Francisco Albano Sr., St.,
Quirino St. and Almazan Street,
North to South and West to East

| | | | |
|---|---------------|---------------|----------------|
| All lots classified as commercial/ Industrial from Quezon Ave to all lots along National Highway of brgys. Luquilu, Casibarag Norte, Casibarag Sur & Catabayungan | 760.00 | 890.00 | C-2/I-2 |
|---|---------------|---------------|----------------|

| | | | |
|---|---------------|---------------|----------------|
| All lot classified as commercial/ Industrial along Riverside, remote brgys. and interior lots | 600.00 | 690.00 | C-3/I-3 |
|---|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **CABATUAN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of all brgys. within Poblacion and along National & Prov'l. Road of brgys. Centro, Sampaloc, Saranay, Magdalena, del Pilar and San Andres | 450.00 | 520.00 | R-1 |
| All lots along National and Prov'l Road of brgy. Macalaoat, Diamantina, Luzon, Calaoacan, Magsaysay and Nueva era and Interior lots under Sub-Class R-1 | 350.00 | 400.00 | R-2 |
| All lots along road of brgys. La Paz, Culing East, Culing West, Culing Centro & interior lots of Paraiso, Magsaysay and under Sub-Class R-2 | 300.00 | 350.00 | R-3 |
| All lots of brgys. Canan, Namnama, Tandul and interior lots of Nueva Era, Magsaysay, Macalaoat and under Sub-Class R-3 | 250.00 | 300.00 | R-4 |
| All lots of brgys. Rang-ay, Del Corpuz and all interior lots of Tandul, Culing Centro, Culing East, Culing West, Namnama, Canan and under Sub-Class R-4 | 150.00 | 250.00 | R-5 |

COMMERCIAL/INDUSTRIAL

| | | | |
|--|---------------|---------------|----------------|
| Along National/Provincial Road and within Poblacion | 700.00 | 830.00 | C-1/I-1 |
| All lots along National/Provincial Road of brgys. Macalaoat, Diamantina, Luzon, Calaocan, Magsaysay and Nueva Era. | 570.00 | 570.00 | C-2/I-2 |
| Other lots along road of brgys. La Paz, Culing Centro/East/West and interior lots of Paraiso and Magsaysay | 500.00 | 500.00 | C-3/I-3 |
| All other lots on interior barangays | 400.00 | 400.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10%
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **CORDON** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All prime lots classified as residential of brgys Magsaysay Quirino, Roxas, Laurel, Osmena Capirpiriwan, Turod Norte, Taringsing and Malapat | 300.00 | 350.00 | R-1 |
| All lots of brgys. Sagat, Turod. Sur, Caquilingan, Tanggal and Calimatuod(classified as res'l.) | 260.00 | 290.00 | R-2 |
| All lots of brgys. Wigan, Villa Marzo, Ambatali, Nagbacalan, San Juan, Aguinaldo, & Rizaluna, | 220.00 | 250.00 | R-3 |
| All lots of brgys Villamiemban,. Camarao, Taliktik, Dallao, and Anonang | 200.00 | 220.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial of brgys. Magsaysay, Roxas, and Laurel, | 770.00 | 880.00 | C-1/I-1 |

| | | | |
|--|---------------|---------------|----------------|
| All lots classified as commercial of brgys. Osmena, Quezon and Turod Norte | 660.00 | 760.00 | C-2/I-2 |
| All lots classified as commercial of brgys. Capirpiriwan, Quirino, and Turod Sur | 570.00 | 650.00 | C-3/I-3 |
| All lots classified as commercial of brgys. Malapat and Taringsing | 480.00 | 550.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **DELFIN ALBANO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys. along National/ Prov'l. Road of brgys. Ragan Sur, San Antonio, Rizal, San Juan & Villaluz | 300.00 | 340.00 | R-1 |
| All lots along national/provl. road of brgy. Aga, Carmencita, San Jose & Calinaoan Sur. | 240.00 | 260.00 | R-2 |
| All lots along brgy road of San Patricio Quibal, Sn Andres, Visitacion & San Nicolas | 170.00 | 200.00 | R-3 |
| All lots classified as residential of , Ragan Almacen, Ragan Norte, San Roque, Andarayan,Aneg, San Isidro And Maui | 115.00 | 150.00 | R-4 |
| All lots classified as residential to inner, Barangays Bayabo, villa Pereda, Concepcion, capitol Calaocan, sto. Rosario, San Macario and Santor | 70.00 | 100.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots along National/Prov'l. Road within Poblacion perimeter of public market, San Antonio & Ragan Sur | 700.00 | 800.00 | C-1/I-1 |

| | | | | |
|----------|--|----------------|---------------|----------------|
| | Lots classified as commercial of Rizal, Villaluz, San Jose, & San Juan | 550.00 | 600.00 | C-2/I-2 |
| 3 | Other lots classified as commercial & Industrial on other barangays | 350.00 | 450.00 | C-3/I- |
| 4 | Lots classified as commercial on inner barangays | 250.00- | 270.00 | C-4/I- |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **DINAPIGUE** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as residential of barangay Digumased | 150.00 | 160.00 | R-1 |
| All lots classified as residential on inner part of brgy. Digumased | 125.00 | 140.00 | R-2 |
| All lots classified as residential Of brgys. Dibulo, Ayod, Bucal Sur & Norte and Dimaluadi | 90.00 | 100.00 | R-3 |
| All lots classified as residential On inner part of brgys. Dibulo Ayod, Bucal Sur & Norte and Dimaluade | 70.00 | 80.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial/ Industrial of brgy. Digumased | 470.00 | 500.00 | C-1/I-1 |
| All lots classified as commercial/ industrial on inner lots of brgy. Digumased | 250.00 | 280.00 | C-2/I-2 |
| All lots classified as commercial/ Industrial on inner lots of brgys. Dibulo, Bucal Sur, Bucal Norte Ayud and Dimaluade | 210.00 | 230.00 | C-3/I-3 |

STANDARD DEPTH:

- (1) For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as residential of brgy. Dimapula | 150.00 | 180.00 | R-1 |
| All lots classified as residential brgy., inner of Dimapula and prime lots of Bicobian, Dicambangan, Dicaruyan, Dicitian, Dilakit, Dimapnat, Ditarum and Dimasalansan | 125.00 | 150.00 | R-2 |
| all lots classified as residential of brgy inner of Bicobian, Dicambangan, Dicaruyan Dicitian, Dilakit, Dimapnat, Ditarum and Dimasalansan | 90.00 | 110.00 | R-3 |
| All lots classified as residential to Remote or far flung brgys. | 70.00 | 85.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial/ industrial along poblacion | 370.00 | 440.00 | C-1/I-1 |
| All lots classified as commercial/ industrial along inner portion of Poblacion | 250.00 | 300.00 | C-2/I-2 |

| | | | |
|---|---------------|---------------|----------------|
| All lots classified as commercial/ industrial in other barangays | 210.00 | 250.00 | C-3/I-3 |
|---|---------------|---------------|----------------|

STANDARD DEPTH:

(1) For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots along provincial road From ISU junction to brgy Soyung Junction and along Maharlika high-way | 500.00 | 600.00 | R-1 |
| 3.5 kilometers to 5 kilometers distance from market to brgy. and along provincial road from brgy Ipil going to barangay Pangal | 400.00 | 480.00 | R-2 |
| All lots along riverside of Cagayan River | 300.00 | 360.00 | R-3 |
| All lots within the forest zone area | 200.00 | 280.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along national/provincial road | 1,000.00 | 1,200.00 | C-1/I-1 |
| All lots classified as commercial along national/provincial road of Ipil to Pangal | 900.00 | 1,080.00 | C-2/I-2 |

| | | | |
|--|---------------|---------------|----------------|
| All lots classified as commercial of brgys. along the riverside | 800.00 | 960.00 | C-3/I-3 |
| All lots classified as commercial of brgys. on Forest Region | 600.00 | 720.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Res. lots of brgys. Dist. I, Guibang and Upi | 240.00 | 264.00 | R-1 |
| Res. lot of brgys., Dist. II & III Linglingay and inner lots of Upi | 150.00 | 165.00 | R-2 |
| Res. Lots of brgys., Lenzon, Pintor Barcolan, Buenavista, Dammao, Furao Mabini, Rizal, songsong and Union | 90.00 | 99 .00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Com'l lots of Dist. I & II, Along National Road of Guibang, Upi, Lenzon, Songsong | 410.00 | 451 .00 | C-1/I-1 |
| Com'l. lots of Dist III, Barcolan, Dammao, Guibang, Linglingay, Mabini, Pintor, Rizal & Upi | 370.00 | 407.00 | C-2/I-2 |
| Com'l. lots in inner brgys. | 270.00 | 297.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.
R-2 for 2nd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **JONES** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots along the streets of Pintang, Agpaoa, Ovas, Pascaran, F. Agustin, M. Binag & Tiburcio Of Brgy. I; Cabannungan, Bonilla, Padre Sales, Ilocos Norte, Paguyo & Tiburcio of Brgy. II | 350.00 | 390.00 | R-1 |
| All lots within Central Region Brgys. Palagao, Disimpit, San Jose, Fugo, Lacab, San Isidro, Payac, Dalibubon, Dipangit, & San Vicente also brgys Abulan, Daligan Usol & Dibuluan | 300.00 | 330.00 | R-2 |
| All lots within Addalam Region, brgys. Arubub, Addalam, San Antonio, Tupax, San Roque, Barangcuag, Linamanan, Divinan, Pungpongan & Malannit; other brgys. of Dibuluan Region, brgy Diarao, Bantay Papan Weste, Napaliong, Minuri, & San Sebastian; Forest Region of brgys. Papan Este, Sto. Domingo, Dicamay I, II, Dumawing, Bannawag, Namnama, Linomot, Sta. Isabel & Villa Bello | 220.00 | 240.00 | R-3 |

COMMERCIAL/INDUSTRIAL

| | | | |
|--|---------------|---------------|----------------|
| All lots along National/Prov'l. Road, along brgy roads of Vallejo V. Torio, Paguirigan, Manaligod & Tiburcio | 520.00 | 580.00 | C-1/I-1 |
| All lots classified as commercial on brgys. under sub-class R-1 | 470.00 | 520.00 | C-2/I-2 |
| All lots classified as commercial on barangays under sub-class R-2 | 390.00 | 430.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column "sub-Classification" the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **LUNA** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots along roads of brgys. Bustamante, Centro 1, Centro 2, and Centro 3 | 287.00 | 500 .00 | R-1 |
| All lots classified as residential of brgys. Concepcion, Harana, Lalog 1, Lalog 2, Luyao, Macanao, Mambabanga, Pulay, Puroc, San Isidro, San Miguel, Sto. Domingo, and Union Kalinga | 241.00 | 350 .00 | R-2 |
| All lots classified as residential on inner brgys. | 195.00 | 300.00 | R-3 |
| All lots classified as residential within the forest zone area | 126.00 | 144.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial of brgys. Bustamante, Centro 1, Centro 2, & Centro 3 | 517.00 | 1,000.00 | C-1/I-1 |
| All lots classified as commercial on brgys. near Poblacion | 471.00 | 600.00 | C-2/I-2 |

| | | | |
|--|---------------|---------------|----------------|
| All lots classified as commercial on other brgys. | 414.00 | 500.00 | C-3/I-3 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **MACONACON** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01 dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Prime lots along Donya Luz Road corner Sampaguita St. Orchid St. and lots along Bougainvilla road, Lita along Ebony road; corner Camia St. | 165.00 | 180.00 | R-1 |
| Lots along Calachuchi road, corner Gumamela st., Daisy, Rosal, Mariposa and Fortune st. Along Antipolo road, Mangga Avenue; Pomelo st., Tamarind Mandarin, Calamansi, Apitong, Red Lauan and Mayapis st. | 132.00 | 158.00 | R-2 |
| All lots classified as residential within the inner barangays | 100.00 | 120.00 | R-3 |
| All lots classified as residential within the forest zone area | 66.00 | 79.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along Donya Luz St., corner Sampaguita and Orchid Sts. | 352.00 | 420.00 | C-1/I-1 |

| | | | |
|--|---------------|---------------|----------------|
| All lots classified as commercial on brgys near Poblacion | 253.00 | 300.00 | C-2/I-2 |
| 3 All lots classified as commercial in other brgys. | 154.00 | 185.00 | C-3/I- |

STANDARD DEPTH:

- (1) For Residential Lands = 20 meter

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
(2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
R-2 for 2nd Class Residential based on the criteria for sub-classification.
R-3 for 3rd Class Residential based on the criteria for sub-classification.
C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **MALLIG** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| Along National Highway (San Pedro, Centro I, Centro 2, Casili, Victoria & Maligaya) | 360.00 | 410.00 | R-1 |
| Inner portion of brgy Manano, Olango, San Pedro, Centro 1, Centro 2, Casili, Victoria & Maligaya | 250.00 | 280.00 | R-2 |
| All lots within the brgys of Siempre Viva Norte & Sur San Jose Norte 1, & Norte 2, San Jose Sur, inner parts of Brgy. Manano. Olango, & Maligaya | 160.00 | 180.00 | R-3 |
| All lots within the brgys. of Bimonton, Holy Friday, Rang-ayan San Ramon, & Trinidad | 100.00 | 120.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along National/Prov'l road of brgys. San Pedro, Centro I, Centro 2 Casili, Victoria & Maligaya | 650.00 | 750.00 | C-1/I-1 |
| Com'l. lots of brgys. Manano Olango, inner lots of brgys San Pedro,, Centro 1, Centro 2, Casili, Victoria & Maligaya | 540.00 | 620.00 | C-2/I-2 |

| | | | |
|--|---------------|---------------|----------------|
| All commercial lots on inner barangays | 430.00 | 490.00 | C-3/I-3 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **NAGUILIAN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All res. lots along Prov'l./National Road of brgys. Magsaysay, Roxas, Quezon & Quirino | 345.00 | 380.00 | R-1 |
| All lots classified as residential from junction to boundary of the municipality of Benito Soliven and along prov'l. road of Magsaysay Roxas, Quezon & Quirino | 241.00 | 265.00 | R-2 |
| All lots classified as residential from brgy Minallo to Minanga. and from Flores to Cabaruan within the municipal road | 150.00 | 165.00 | R-3 |
| All lots classified as residential within the forest zone area | 127.00 | 140.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along Prov'l./National road of brgys. Magsaysay, Roxas, Quezon & Quirino | 519.00 | 580.00 | C-1/I-1 |

| | | | |
|---|---------------|---------------|----------------|
| All lots classified as commercial from junction San Manuel to boundary of Benito Soliven and along prov'l. road of Magsaysay, Roxas, Quezon and Quirino | 414.00 | 460.00 | C-2/I-2 |
| All lots classified as commercial from Minallo to Minanga | 368.00 | 400.00 | C-3/I-3 |
| All lots classified as commercial in other brgys. | 310.00 | 360.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column "sub-Classification" the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as res'l. within Poblacion (Centro East and West) prime lots along concrete/asphalt road | 360.00 | 360 .00 | R-1 |
| All lots classified as res'l. within Poblacion (Centro East & West) inner lots along gravelled/rough road | 230.00 | 280.00 | R-2 |
| All lots classified as residential Beyond Poblacion, along all weather Roads of Dimalicu-licu, Dialawyao, Culasi, Dimasari, and Dicabayo | 140.00 | 230 .00 | R-3 |
| All lots classified as residential of brgys. Marikit, Dimatican, Villa Roblesa, Bisag, Didian, Dicaduan Santa Jacinta and within forest zone, along dirt road | 100.00 | 140.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along main road, within Centro West | 410.00 | 450.00 | C-1/I-1 |

| | | | |
|---|---------------|----------------|----------------|
| All lots classified as commercial Within Centro East | 320.00 | 320 .00 | C-2/I-2 |
| All lots classified as commercial outside Poblacion | 230.00 | 230.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as residential along national road | 300.00 | 340.00 | R-1 |
| All lots classified as residential on frontage lots of all barangays along national road | 210.00 | 250.00 | R-2 |
| All lots classified as residential of inner lots on brgys. along national road | 150.00 | 210.00 | R-3 |
| All lots classified as residential on frontage lots of main streets of interior brgys. | 130.00 | 150.00 | R-4 |
| For inner lots of interior brgys. | 80.00 | 100.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along national road and classes for for inner blocks decreases (variable) depending on business activities | 500.00 | 600.00 | C-1/I-1 |
| Lots classified as commercial of inner lots on barangays along National road | 420.00 | 500.00 | C-2/I-2 |

Lots classified as commercial in interior barangays

320.00

370.00

C-3/I-3

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column sub-Classification the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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City of Ilagan

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of Poblacion from Luna (eastern portion) to Sta. Lucia (western portion) & brgy. San Juan | 300.00 | 350.00 | R-1 |
| From brgy Luna western portion to brgy. from Sta. Lucia (eastern portion), Villa Miguel to brgy. San Mateo, from brgy. Suerte Sinait to brgy. Cabaruan. | 250.00 | 270.00 | R-2 |
| From barangay Rizal, Camaal & Binarzang to brgy Villa Bulusan & Santiago | 200.00 | 230.00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| From M. Madamba to J. Mesa within Poblacion | 500.00 | 550.00 | C-1/I-1 |
| From Y. Madamba to T. Madamba | 400.00 | 480.00 | C-2/I-2 |
| From M. Madamba to V. Cariaga and E. Dizon | 200.00 | 370.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10%
- (2) For Commercial Lands = 10%

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All prime lots of brgys. within Bugallon Proper and along national/prov'l. Road of bgrys. Bugallon Norte, burgos, Oscariz and Raniag | 333.00 | 443.00 | R-1 |
| All lots along national/prov'l.. roads of brgys San Antonio San Miguel and San Sebastian | 266.00 | 354.00 | R-2 |
| All lots along road of brgy. Ambatali, Nagbacalan, Pabil, Purok ni Bulan and Villa Marcos | 213.00 | 283.00 | R-3 |
| All lots of brgy. Bantug, Gen. Aguinaldo, Pagrang-ayan and Villa Veltran | 173.00 | 230.00 | R-4 |
| All lots of brygs. Planas and & Villa Carmen | 106.00 | 141.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along National Road of Brgy. Bugallon Proper | 864.00 | 1,100.00 | C-1/I-1 |

Oscariz, Burgos, Bugallon
Norte, Raniag & General
Aguinaldo

| | | | |
|---|---------------|---------------|----------------|
| Along Provincial Road of Brgy. San Antonio San Miguel San Sebastian, Ambatali | 686.00 | 871.00 | C-2/I-2 |
|---|---------------|---------------|----------------|

| | | | |
|--|---------------|---------------|----------------|
| All commercial lotsof Brgys. Bantug, Nagbacalan, Pabil, Pagrang-ayan, Planas, Purok ni Bulan, Villa Beltran, Villa Carmen & Villa Marcos | 508.00 | 645.00 | C-3/I-3 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **REINA MERCEDES** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as residential of barangay Tallungan | 250.00 | 300 .00 | R-1 |
| All lots classified as residential of brgys. District 1, District 2, Labinab Pequeno, Labinab Grande, Sinippil, Nappaccu Grande, Turod Dangan, Cutog Grande, Cutog Pequeno, Santor, Villador, Mallalatang Grande, Nappaccu Pequeno | 210.00 | 250 .00 | R-2 |
| All lots classified as residential of brgys Banquero, Santiago, Sallucong and Binarsang | 170.00 | 200.00 | R-3 |
| All lots classified as residential within the forest zone area | 110.00 | 130 .00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial along national road of Tallungan to Nappaccu Pequeno | 360.00 | 500 .00 | C-1/I-1 |
| All lots classified as commercial along provincial road of Tallungan Labinab Pequeno, Labinab Grande, District 1 and District 2 | 320.00 | 420 .00 | C-2/I-2 |

| | | | |
|--|---------------|---------------|----------------|
| All lots classified as commercial on other brgys. | 270.00 | 320.00 | C-3/I-3 |
|--|---------------|---------------|----------------|

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys Rizal, Vira, Bantug and Luna except those zonified under Central Business District | 600.00 | 690.00 | R-1 |
| All lots of brgys. Rzal, Vira, Bantug and Luna which are zonified as interior lots | 460.00 | 530.00 | R-2 |
| All lots brgys Masigun, Lucban, San Jose, Lanting, San Luis, Rang- ayan, Matusalem, San Antonio, San Rafael, Siminmbaan, San Placido, Munoz West, Munoz East, Villa Concepcion, San Pedro, Dona Concha, Anao, Quiling and Nuesa | 350.00 | 400.00 | R-3 |
| All lots of brgys Imbiao, Sinamar and Marcos | 250.00 | 290 .00 | R-4 |
| All interior lots of brgys. Imbiao Sinamar and Marcos | 100.00 | 120.00 | R-5 |

COMMERCIAL/INDUSTRIAL

| | | | |
|---|-----------------|-----------------|----------------|
| All lots of brgys Rizal, Vira, and Bantug which arte zonified under Central Business District and lots along national highway of brgy. Bantug | 1,960.00 | 2,250.00 | C-1/I-1 |
| All lots along Prov'l. Road (20 m. Depth) of brgys. Lucban, San Jose, Lanting, San Luis, Rang - ayan, San Antonio and San Rafael | 920.00 | 1,060.00 | C-2/I-2 |
| All lots which are classified and used as commercial but zonified as such | 650.00 | 750.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Along National/Prov'l. road of bgrys. Masaya Centro, Masaya Norte & Masaya Sur | 250.00 | 300.00 | R-1 |
| Along National/Prov'l. road of brgys. Nemmatan, Santos, Dappig, Laoag, Panang; along brgy. roads of Masaya Norte, Masaya Centro, Masaya Sur | 200.00 | 240.00 | R-2 |
| Along brgy roads (interior) of brgys. Nemmatan, Santos, Dappig Laoag, Panang and other brgys. (interior) Quimalabasa Norte & Sur, Virgoneza, Sinaoangan Norte & Sur Sto. Nino, San Antonio, Mapalad, Rang-ay, Dabubu Pequeno, Dabubu Grande & Calaocan | 150.00 | 180.00 | R-3 |
| Lots on remote brgys. Salay Palacian & Bautista | 90.00 | 110.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along National/Provincial road of Masaya Centro and Masaya Sur | 510.00 | 600.00 | C-1/I-1 |

| | | | |
|--|---------------|---------------|----------------|
| Along brgy road of Masaya Centro & Masaya Sur; along National/ Provincial road of Masaya Norte, & Nemmatan | 410.00 | 500.00 | C-2/I-2 |
| Along brgy road (interior) of Masaya Centro, Masaya Norte, Masaya Sur & Nemmatan; and other interior brgys. of Santos, Dabubu & etc. | 360.00 | 400.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN GUILLERMO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| Res. lots of brgy Centro & Nakar | 390.00 | 410.00 | R-1 |
| Res. lots of other brgys., | 290.00 | 310.00 | R-2 |
| Res. lots of remote brgys/ forest areas | 190.00 | 200 .00 | R-3 |
| | 90.00 | 100.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Com'l. lots of brgy. Centro 1 and Centro 2 | 520.00 | 550.00 | C-1/I-1 |
| Lots classified as commercial of other barangays except Centro I and Centro 2 | 470.00 | 500.00 | C-2/I-2 |
| Lots classified as commercial along Provincial road | 410.00 | 430.00 | C-3/I-3 |
| Lots calssified as commercial of far flung/remote barangays | 310.00 | 330.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN ISIDRO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots classified as residential of brgys. Gomez Poblacion, Quezon Ramos East & Ramos West | 240.00 | 280.00 | R-1 |
| All lots classified as residential of brgys. Inner of Gomez, Poblacion, Quezon, Ramos East, Ramos West, and Cebu Nagbukel, Patanad, Rizal East, Rizal West, Victotria, Villaflor & Camarag | 200.00 | 230.00 | R-2 |
| All lots classified as residential of brgys. Inner of Cebu, Gud, Nagbukel, Patanad, Quezon, Ramos West, Camarag, Rizal West, Victoria and Villaflor | 150.00 | 1750.00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial/ industrial of brgys Quezon and Rizal East | 620.00 | 720.00 | C-1/I-1 |
| All lots classified as commercial/ Industrial of brgys. Ramos West and inner of Rizal East | 490.00 | 570.00 | C-2/I-2 |
| All lots classified as commercial/ industrial of brgys. Poblacion, Nagbukel and inner of Ramos West | 370.00 | 430.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN MANUEL** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys Dist. 1, Dist 2, Dist. 3, dist 4, Babanuang Villanueva and Nueva Era | 340.00 | 410.00 | R-1 |
| All lots of brgy. Sandiat West, Sandiat Centro, Sandiat East, Cabaritan and Eden, Malalinta, Mararigue, Sta. Cruz and Caraniogan | 250.00 | 300.00 | R-2 |
| All lots of brgys Pisang, Agliam, San Francisco and Cabaritan | 170.00 | 200.00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots along National/Prov'l. road and lots on Dist. 1 to 4 with actual use as commercial | 7100.00 | 850.00 | C-1/I-1 |
| Other lots on inner brgys. with commercial as actual use | 480.00 | 580.00 | C-2/I-2 |
| Lots on remote brgys. actually utilized as commercial/industrial | 360.00 | 450.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column 'sub-Classification' the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN MARIANO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2012-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Along Prov'l. Road of brgy. Sta. Filomena & Poblacion | 540.00 | 700.00 | R-1 |
| Brgy. Minanga & brgy. Palutan | 340.00 | 420.00 | R-2 |
| All barangays near Poblacion | 240.00 | 260.00 | R-3 |
| Forest region and far flung Poblacion | 140.00 | 150.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial of brgys. Poblacion, Sta Filomena and Minanga | 960.00 | 1,110.00 | C-1/I-1 |
| All lots classified as commercial of barangays under sub class (R-2) | 600.00 | 900.00 | C-2/I-2 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN MATEO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|---------------------------------------|---------------------------------------|------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys. within Poblacion and along national/ provincial road of brgys. Dagupan, Dar. Sur, Malasin and Bacarreña | 600.00 | 710.00 | R-1 |
| All lots along national/prov'l road of brgy Dar. Norte, San Andres, Mar. Pequeno, San Antonio, San Manuel, Villa Magat Sin. Norte, Sin. Sur, Sal West, Victoria, Old Centro Proper, and interior lots under sub - class R-1 | 450.00 | 530.00 | R-2 |
| All lots along road of brgy Mar. Grande, Bella Luz, Estrella, Old Centro I Mapuroc, San Roque, San Ignacio, Villa Fuerte, Sal. East, San Marcos, Gaddanan, Villa Cruz, Villa Gamiao and interior lots under sub- class R-2 | 350.00 | 425.00 | R-3 |
| All lots of brgy. Bagong Sikat Portion of Gaddanan, Villa Cruz, Villa Gamio, San Marcos, and all interior lots under sub-class R-3 | 270.00 | 320.00 | R-4 |

COMMERCIAL/INDUSTRIAL

| | | | |
|---|---------------|---------------|----------------|
| All lots along National/Prov'l. Road within poblacion and within the perimeter of public market | 700.00 | 850.00 | C-1/I-1 |
| All lots along national/provincial road of brgy. Dar. Sur, Malasin, Dagupan, Bacarrena, along all other street within the poblacion and all interior lots under sub-class C-1 | 580.00 | 700.00 | C-2/I-2 |
| All lots along national/provincial road of Dar. Norte, San Andres Marasat Pequeno, San Antonio, Villa Magat, San Manuel, Sinamar, Sur & Norte and all interior lots under sub-class C-2 | 460.00 | 550.00 | C-3/I-3 |
| All lots of other barangays and other interior lots under sub-class C-3 | 370.00 | 445.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SAN PABLO** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots within brgy. Centro, & lots along national road of Brgys. Calamagui, Binguang, San Jose, Caralucud and Ballacayu | 260.00 | 290.00 | R-1 |
| All inner lots classified as Residential of brgys. Calamagui, Binguang, Bungad, & San Jose | 200.00 | 210.00 | R-2 |
| All lots of brgys. Simanu Norte Simanu Sur, San Vicente, Dalena and Annanuman | 160.00 | 190.00 | R-3 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial within brgy Centro along national road of brgys. Calamagui, Binguang, San Jose, Caralucud and Ballacayu | 550.00 | 550.00 | C-1/I-1 |
| Inner lots, classified as commercial of brgys. Calamagui, Binguang, Bungad, & San Jose | 440.00 | 440.00 | C-2/I-2 |
| Lots classified as commercial of brgys. Simanu Norte and Sur, San Vicente, Dalena and Annanuman | 270.00 | 270.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

R-1 for 1st Class Residential based on the criteria for sub-classification.

R-2 for 2nd Class Residential based on the criteria for sub-classification.

R-3 for 3rd Class Residential based on the criteria for sub-classification.

C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.

C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification

C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SANTA MARIA** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Residential lots within Poblacion - 1, Poblacion - 2 and Poblacion - 3 | 210.00 | 250 .00 | R-1 |
| Residential lots within brgys. Lingaling, Mozzozin Norte and Sur, San Antonio and San Isidro East | 150.00 | 180.00 | R-2 |
| Residential lots of brgys., Bangad Calamagui East, West & Norte; Divisoria, Quinagabian; San Isidro West; San Rafael East & West | 100.00 | 150.00 | R-3 |
| Brgys. Buenavista, Villabueva, and Naganacan | 90.00 | 120.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Com'l. lots of brgy. Poblacion 3 | 470.00 | 560.00 | C-1/I-1 |
| Com'l. lots of brgy. Poblacion 2 | 350.00 | 420.00 | C-2/I-2 |
| Com'l. lots of brgy. Poblacion 1 | 290.00 | 350.00 | C-3/I-3 |
| Com'l. lots of brgy Naganacan | 175.00 | 260.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial Based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **SANTO TOMAS** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Prime lots classified as residential of brgys. Bagabag, Balelleng, Poblacion Barumbong, Calanigan Norte and Sur, Amugauan, Antagan, Bulinao, Calinaoan Norte, Calinaoan Centro, Calinaoan Alto, Calinaoan, Malasin, & San Rafael | 280.00 | 320.00 | R-1 |
| All inner lots classified as residential of brgys. Bagabag, Balelleng, Poblacion, Barumbong, Calanigan Norte and Sur, Amugauan, Antagan, Bulinao, Calinaoan Norte, Calinaoan Centro, Calinaoan Alto, Malasin & San Rafael | 250.00 | 270.00 | R-2 |
| Lots classified as residential on inner baranggays | 170.00 | 200.00 | R-3 |
| Lots classified as residential on far flung brgys. | 120.00 | 150.00 | R-4 |
| | 50.00 | 80.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots classified as commercial of brgy. Poblacion and along Provincial road | 500.00 | 600.00 | C-1/I-1 |

| | | | |
|---|---------------|---------------|----------------|
| Lots classified as commercial in other barangays, | 400.00 | 500.00 | C-2/I-2 |
| Lots classified as commercial in inner barangays | 350.00 | 400.00 | C-3/I-3 |

STANDARD DEPTH:

- (1) For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
(2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
R-2 for 2nd Class Residential based on the criteria for sub-classification.
R-3 for 3rd Class Residential based on the criteria for sub-classification.
C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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City of Ilagan

Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **TUMAUNI** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code, and DILG-DOF Joint Memorandum Circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|--|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| Along National Road within, the town proper | 490.00 | 860.00 | R-1 |
| Along provincial/municipal road of the poblacion | 390.00 | 640.00 | R-2 |
| All lots on other brgys except Poblacion | 290.00 | 510.00 | R-3 |
| Lots situated on brgys. Caligayan Camasi and Dy-Abra | 140.00 | 360.00 | R-4 |
| Lots situated at forest zone | 80.00 | 200.00 | R-5 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| All lots along National road from the boundary of Lapogan to Santa | 780.00 | 1,270 .00 | C-1/I-1 |
| Along Provincial/Municipal Road of Poblacion | 680.00 | 1,070.00 | C-2/I-2 |
| Commercial lots situated on other barangays except Poblacion | 310.00 | 850.00 | C-3/I-3 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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Pursuant to section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the **City of CAUAYAN** in connection with the 2015 General Revision of Real Property Assessment and Classification mandated under section 219 of the same code and DILG-DOF Joint Memorandum circular No. 2010-01, dated October 20, 2010.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL
COMMERCIAL AND INDUSTRIAL LANDS**

| Location, Avenue, Street, etc. | 2012 Market Value per sq. meter | 2015 Market Value per sq. meter | Sub- Classification |
|---|--|--|--------------------------------|
| <u>RESIDENTIAL</u> | | | |
| All lots of brgys. Dist. 1, 2, 3, Cabaruan, San Fermin, Alicaocao, And along National/Provincial Roads of brgys. Minante 1 & , Tagaran and Turayong | 730.00 | 870.00 | R-1 |
| All lots along National/Prov'l. Road of brgys. Sillawit, Nungnungan 1 & 2, Labinab & Buena Suerte | 610.00 | 730.00 | R-2 |
| All lots classified as residential to other barangays. | 370.00 | 455.00 | R-3 |
| All lots classified as residential to remote brgys., and forest area | 110.00 | 110.00 | R-4 |
| <u>COMMERCIAL/INDUSTRIAL</u> | | | |
| Along Maharlika Highway from brgys. Tagaran to Minante II | 2,085.00 | 2,500.00 | C-1/I-1 |
| Along Maharlika Highway from brgy Nungnungan II to Alinam | 1,570.00 | 1,880.00 | C-2/I-2 |

| | | | |
|--|-----------------|-----------------|----------------|
| Comm'l./Industrial lots from other brgys. | 1,040.00 | 1,250.00 | C-3/I-3 |
| Comm'l./Ind'l lots of remote brgys. and Forest Area | 450.00 | 540.00 | C-4/I-4 |

STANDARD DEPTH:

For Residential Lands = 20 meters

CORNER INFLUENCE:

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.
- C-4/I-4 for 4th Class Commercial/Industrial based on the criteria for sub-classification.

II. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

| LANDS: | Class & Base Market Value (Per Hectare) | | | |
|---|--|------------|------------|------------|
| | 1st | 2nd | 3rd | 4th |
| Rice Land, Irrigated | 500,000.00 | 450,000.00 | 400,00.00 | 350,000.00 |
| Rice Land, Unirrigated | 270,000.00 | 210,000.00 | 170,000.00 | 150,000.00 |
| Rice land, Upland | 220,000.00 | 160,000.00 | 120,000.00 | - |
| Corn, Peanut, Cassava, Tobacco, and Sugarcane Land | 330,000.00 | 260,000.00 | 200,000.00 | 160,000.00 |
| Horticulture and Vegetable Land | 300,000.00 | 275,000.00 | 250,000.00 | - |
| Fishpond - Commercial | 700,000.00 | 600,000.00 | 500,000.00 | 400,000.00 |
| Backyard | 400,000.00 | 350,000.00 | 300,000.00 | 250,000.00 |
| Agro Commercial: | | | | |
| a. Calamansi, Mango, Coffee, Rambutan, etc. | 350,000.00 | 300,000.00 | 250,000.00 | 210,000.00 |
| b. Banana, Pineapple, | 350,000.00 | 300,000.00 | 250,000.00 | 210,000.00 |
| c. Piggery/Poultry | 700,000.00 | 600,000.00 | 500,000.00 | 400,000.00 |
| Coconut Land | 300,000.00 | 260,000.00 | 220,000.00 | 200,000.00 |
| Agro Forest | 300,000.00 | 275,000.00 | 250,000.00 | 220,000.00 |
| Pasture/Grazing Land | 200,000.00 | 180,000.00 | 150,000.00 | 130,000.00 |
| Stony/Sandy Land | 200,000.00 | 180,000.00 | 150,000.00 | 130,000.00 |
| Orchard | 220,000.00 | 180,000.00 | 160,000.00 | 140,000.00 |
| Idle land | 180,000.00 | 160,000.00 | 140,000.00 | 120,000.00 |

PRODUCTIVITY CLASSIFICATION:

(1) RICE LAND, IRRIGATED:

- 1st Class - Lands capable of producing more than 240 cavans of palay annually per hectare. (two croppings)
- 2nd Class - Lands capable of producing 221 to 240 cavans of palay annually per hectare. (two croppings)
- 3rd Class - Lands capable of producing 200 to 220 cavans of palay annually per hectare. (two croppings)
- 4th Class - Lands capable of producing less than 200 toof palay annually per hectare. (two croppings)

(2) RICE LAND UNIRRIGATED:

- 1st Class - Lands capable of producing more than 120 cavans of palay annually per hectare.
- 2nd Class - Lands capable of producing 110 to 120 cavans of palay annually per hectare.
- 3rd Class - Lands capable of producing 100 to 109 cavans of palay annually per hectare.
- 4th Class - Lands capable of producing less than 100 cavans of palay annually per hectare.

(3) RICE LAND UPLAND:

- 1st Class - Lands capable of producing 80 cavans of palay annually per hectare.
- 2nd Class - Lands capable of producing 70 to 79 cavans of palay annually per hectare.
- 3rd Class - Lands capable of producing less than 70 cavans of palay annually per hectare.

(4) CORN LAND:

- 1st Class - Lands capable of producing more than 160 cavans of corn annually per hectare. (two croppings)
- 2nd Class - Lands capable of producing 149 to 159 cavans of corn annually per hectare (two croppings).
- 3rd Class - Lands capable of producing 135 to 148 cavans of corn annually per hectare. (two croppings)

4th Class - Lands capable of producing less than 135 cavans of corn annually per hectare. (two croppings)

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(5) PEANUT LAND:

1st Class - Lands capable of producing more than 100 cavans of peanut annually per hectare.

2nd Class - Lands capable of producing 80 to 99 cavans of peanut annually per hectare.

3rd Class - Lands capable of producing 60 to 79 cavans of peanut annually per hectare.

4th Class - Lands capable of producing less than 60 cavans of peanut annually per hectare.

(6) TOBACCO LAND

1st Class - with a production of more than 1,000 kgs. per hectare annually.

2nd Class - with a production of 900 kgs. to 1,000 kgs. per hectare annually.

3rd Class - with a production of 800 kgs. to 899 kgs. per hectare annually

4th Class - with a production of less than 800 kgs. per hectare annually.

NOTE: For tobacco weights, 125 kgs. of dried tobacco leaf equals to one (1) bale.

(7) SUGAR LAND

1st Class - Lands capable of producing more than 86 tons per hectare annually

2nd Class - Lands capable of producing 71 to 85 tons per hectare annually

3rd Class - Lands capable of producing 56 to 70 tons per hectare annually

4th Class - Lands capable of producing less than 56 tons per hectare annually

(8) MANGO LAND

1st Class - Lands capable of producing more than 38 tons per hectare annually

2nd Class - Lands capable of producing 30 to 37 tons per hectare annually

3rd Class - Lands capable of producing 23 to 29 tons per hectare annually

4th Class - Lands capable of producing less than 23 tons per hectare annually

(9) BANANA LAND

1st Class - Lands capable of producing more than 28 tons per hectare annually

2nd Class - Lands capable of producing 22 to 27 tons per hectare annually

3rd Class - Lands capable of producing 16 to 21 tons per hectare annually

4th Class - Lands capable of producing less than 16 tons per hectare annually

(10) FISHPOND - COMMERCIAL

1st Class - lands capable of producing more than 8,000 kgs., per hectare /cycle

2nd Class - Lands capable of producing 7,000 to 7,999 kgs., per hectare /cycle

3rd Class - lands capable of producing 6,000 to 6,999 kgs., per hectare/cycle

4th Class - Lands capable of producing less than 6,000 kgs., per hectare/cycle

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(11) VEGETABLE LANDS

a.) Ampalaya

1st Class - Lands capable of producing more than 15,000 kgs., per hectare annually

2nd Class - Lands capable of producing 12,000 to 14,999 kgs. per hectare annually

3rd class - Lands capable of producing 9,000 to 12,999 kgs., per hectare annually

4th Class - Lands capable of producing less than 9,000 kgs., per hectare annually

b.) Egg Plant / Okra / Upo / Hot Pepper

1st Class - Lands capable of producing more than 20,000 kgs., per hectare annually

2nd Class - Lands capable of producing 16,000 to 10,999 kgs., per hectare annually

3rd Class - Lands capable of producing 12,000 to 15,999 kgs., per hectare annually

4th Class - Lands capable of producing less than 12,000 kgs., per hectare annually

c.) Squash

1st Class - Lands capable of producing more than 30,000 kgs., per hectare annually

2nd Class - Lands capable of producing 24,000 to 29,999 kgs., per hectare annually

3rd Class - Lands capable of producing 18,000 to 23,999 kgs., per hectare annually

4th class - Lands capable of producing less than 18,000 kgs., per hectare annually

d.) Tomato

1st Class - Lands capable of producing more than 25,000 kgs., per hectare annually

2nd Class - Lands capable of producing 20,000 to 24,999 kgs., per hectare annually

3rd Class - Lands capable of producing 15,000 to 19,999 kgs., per hectare annually

4th class - lands capable of producing less than 15,000 kgs., per hectare annually

e.) Patola

1st Class - Lands capable of producing more than 10,000 kgs., per hectare annually

2nd Class - Lands capable of producing 8,000 to 9,999 kgs., per hectare annually

3rd Class - Lands capable of producing 6,000 to 7,999 kgs., per hectare annually

4th Class - Lands capable of producing less than 6,000 kgs., per hectare annually

NOTE: In cases that a portion of agricultural land was converted into residential, commercial/industrial lots, the same shall be valued like similar urban lots in the locality. Portions of the lots not yet developed and converted into such, shall remain to be classified and valued as agricultural.

III SCHEDULE OF BASE UNIT MARKET VALUE FOR MINERAL LAND

Mineral Lands shall be appraised yearly against the beneficial user or Concessioner on the basis of the value of mineral extracted.

IV SCHEDULE OF BASE UNIT MARKET VALUE FOR TIMBER LAND

Timber Lands shall be appraised yearly against the beneficial user at the market value of the marketable timber on the basis of the annual volume of timber "actually cut" from the operational area, during the preceeding year, regardless of the total "allowable cut" in the lease agreement.

STATEMENT OF SALES VALUES OF AGRICULTURAL LANDS

PROVINCE OF:

ISABELA

| TAX DECLARATION NO (1) | LOT NO. (2) | LOCATION (BARANGAY) | KIND (RICE, CORN, ETC.) (4) | SUB-CLASS (1 ST , ETC) (5) | SALES VALUE (6) | AREA (HA.) (7) | SALES VALUES PER HA, (8) | YEARS OF TRANSACTION (9) | DOCUMENT FILE NO. (10) |
|---------------------------|----------------|----------------------------|-----------------------------------|---|--------------------|----------------------|--------------------------------|--------------------------------|------------------------------|
| | | (3) | | | | | | | |
| 12-03-0025-00297 | 877-N | SN. ANDRES, AURORA, ISA. | RICE LAND IRRIG. | 1 ST | 1,300,000 | 2.5534 | 509,125 | 2013 | |
| 12-31-0012-01755 | 12 | GADDANAN, SN. MATEO, ISA. | RICE LAND IRRIG. | 1 ST | 612,000 | 1.2240 | 500,000 | 2013 | |
| 12-01-0016-00332 | 13 | INANAMA, AUCIA, ISA. | RICE LAND IRRIG. | 2 ND | 250,000 | 0.4961 | 503,930 | 2012 | |
| 12-17-0011-00674 | 1050-E | SN. PEDRO, MALLIG, ISA. | RICE LAND IRRIG. | 2 ND | 574,770 | 0.9996 | 575,000 | 2013 | |
| 12-04-0012-00130 | 5455 | BUGALLON, CYN, CITY | RICE LAND IRRIG. | 2 ND | 125,000 | 0.2870 | 418,118 | 2013 | 269 |
| 12-05-0014-00438 | 1 | SN. ROQUE, BURGOS ISA. | RICE LAND IRRIG. | 2 ND | 1,100,000 | 2.0835 | 527,957 | 2014 | |
| 12-03-0015-00059 | 2-A | DAIMANTINA, AURORA ISA. | RICE LAND IRRIG. | 1 ST | 300,000 | 0.5000 | 600,000 | 2011 | |
| 12-07-0015-00301 | 196 | LUZON, CABATUAN ISA. | RICE LAND IRRIG. | 1 ST | 469,090 | 1.0513 | 446,200 | 2013 | |
| 12-21-0011-00904 | 2539-B | SN. JUAN, QUIRINO, ISA. | RICE LAND IRRIG. | 2 ND | 647,570 | 2.7680 | 450,000 | 2013 | |
| 12-15-0010-00278 | 2007-B-2 | HARANA, LUNA, ISA. | RICE LAND IRRIG. | 2 ND | 175,000 | 0.5000 | 350,000 | 2013 | |
| 12-12-002-02881 | 13 | SN. FABIAN, ECHAGUE, ISA. | RICE LAND IRRIG. | 2 ND | 469,120 | 1.1728 | 400,000 | 2014 | |
| 12-09-0004-00359 | 2810 | MAJUI, DELFIN ALBANO, ISA. | RICE LAND IRRIG. | 2 ND | 508,860 | 0.9852 | 550,000 | 2013 | |
| 12-05-0014-00438 | 1 | SN. ROQUE, BURGOS, ISA. | RICE LAND IRRIG. | 2 ND | 1,100,000 | 2.0835 | 527,957 | 2014 | |
| 12-28-0001-01434 | 3028-D | SN. MANUEL, ISA. | RICE LAND IRRIG. | 1 ST | 605,590 | 1.5000 | 403,730 | 2013 | |
| 12-34-0008-00533 | | TUMAUNINI, ISA. | RICE LAND IRRIG. | 3 RD | 400,000 | 1.0503 | 380,000 | 2013 | |
| 12-34-0038-00452 | | TUMAUNINI, ISA. | RICE LAND IRRIG. | 1 ST | 250,000 | 0.5000 | 500,000 | 2013 | |
| 12-09-0005-00097 | | BAYABO, DELFIN ALB, ISA. | RICE LAND IRRIG. | 3 RD | 241,360 | 0.6034 | 400,000 | 2013 | |
| 12-17-0017-00375 | 1274-B | TRINIDAD, MALLIG, ISA. | RICE LAND IRRIG. | 3 RD | 542,932 | 1.3299 | 408,250 | 2013 | |
| 12-21-0002-00479 | 5614 pt | BINARSANG, QUIRINO, ISA. | RICE LAND IRRIG. | 3 RD | 350,000 | 1.0000 | 315,000 | 2013 | |
| 12-17-0009-00467 | 751-B | RANG-AYAN, MALLIG, ISA. | RICE LAND IRRIG. | 3 RD | 623,208 | 1.3548 | 460,000 | 2013 | 274 |
| 12-02-0011-00688 | 13-A | BUENA SUERTE, CYN, CITY | RICE LAND IRRIG. | 3 RD | 100,000 | 0.2648 | 377,643 | 2014 | |
| 12-03-0046-01012 | | PINOMA, CYN, CITY | RICE LAND IRRIG. | 4 TH | 700,000 | 2.0000 | 350,000 | 2013 | 61 |

STATEMENT OF SALES VALUES OF AGRICULTURAL LANDS

| TAX DECLARATION NO | LOT NO. | LOCATION (BARANGAY) | KIND (RICE, CORN, ETC.) | SUB-CLASS (1 ST , ETC) | SALES VALUE | AREA (HA.) | SALES VALUES PER HA. | YEARS OF TRANSACTION | DOCUMENT FILE NO. |
|--------------------|----------|-------------------------------|----------------------------|--------------------------------------|-------------|---------------|-------------------------|-------------------------|----------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 12-01-0005-00710 | 31 | ALINAM, CYN, CITY | RICE LAND IRRIG. | 5 TH | 50,000 | 0.1708 | 292,740 | 2013 | |
| 12-09-0005-00049 | | SANTOR, D. ALBANO, ISA. | RICE LAND IRRIG. | 4 TH | 445,000 | 1.1125 | 400,000 | 2013 | |
| 12-09-005-00052 | | SANTOR, D. ALBANO, ISA. | RICE LAND IRRIG. | 4 TH | 350,000 | 1.0000 | 350,000 | 2013 | |
| 12-09-0002-00367 | | AGA, D. ALBANO, ISA. | RICE LAND IRRIG. | 5 TH | 419,960 | 1.7406 | 250,000 | 2013 | |
| 12-01-0040-01321 | A-2-B-1 | MINANTE II, CYN., CITY | RICE LAND IRRIG. | 5 TH | 100,000 | 0.3580 | 279,329 | 2013 | 496 |
| 12-07-0015-00301 | 196 | LUZON, CABATJUAN, ISA. | RICE LAND IRRIG. | 1 ST | 469,090 | 1.0513 | 446,200 | 2013 | |
| 12-27-0013-00657 | 1 | VICTORIA, SN ISIDRO, ISA. | RICE LAND IRRIG. | 4 TH | 100,000 | 0.3249 | 307,787 | 2013 | |
| 12-08-0006-01319 | 5 | BABANNUANG, SN MNL. ISA. | RICE LAND IRRIG. | 1 ST | 300,000 | 0.5745 | 522,190 | 2014 | |
| 12-34-0038-00452 | | SN. VICENTE, TUMAUNINI ISA. | RICE LAND IRRIG. | 1 ST | 250,000 | 0.5000 | 500,000 | 2013 | |
| 12-12-0050-00399 | 4379-B-4 | SN. JUAN, ECHAGUE ISA. | RICE LAND UNIRRIG. | 3 RD | 250,000 | 1.5000 | 166,670 | 2013 | DEED OF SALE |
| 12-09-0026-00014 | H-12 | STO. ROSARIO, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 1 ST | 169,230 | 0.6769 | 250,000 | 2013 | |
| 12-07-0026-00006 | | STO. ROSARIO, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 1 ST | 449,890 | 1.2854 | 350,000 | 2013 | |
| 12-09-0008-00067 | 2 | CAPITOL, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 2 ND | 95,640 | 0.3188 | 300,000 | 2013 | |
| 12-09-0019-00308 | 223 | SN. JOSE, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 2 ND | 146,140 | 0.7307 | 200,000 | 2013 | |
| 12-09-0009-00464 | 4423-4 | CARMENCITA, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 3 RD | 179,180 | 0.8959 | 200,000 | 2013 | |
| 12-09-0019-00116 | | SN. JOSE, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 3 RD | 149,500 | 0.5000 | 150,000 | 2013 | |
| 12-09-0020-00667 | 1422 | SN. JUAN, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 3 RD | 200,900 | 1.0045 | 200,000 | 2013 | |
| 012-09-0026-00136 | 42 | STO. ROSARIO, D. ALBANO, ISA. | RICE LAND UNIRRIG. | 4 TH | 87,170 | 0.5838 | 150,000 | 2013 | |
| 12-06-0020-00820 | 1053 | SN. ANTONIO, CABAGAN ISA. | RICE LAND UNIRRIG. | 2 ND | 400,000 | 1.0511 | 380,553 | 2013 | |
| 12-06-0005-00472 | 4-D | BALASIG, CABAGAN ISA. | RICE LAND UNIRRIG. | 2 ND | 150,000 | 1.0000 | 150,000 | 2013 | |
| 12-33-0008-00053 | 2062 | BIGA OCC., STO. TOMAS ISA. | RICE LAND UNIRRIG. | 2 ND | 90,000 | 0.2932 | 306,960 | 2014 | |
| 12-33-0008-00009 | 2200 | BIGA OCC., STO. TOMAS ISA. | RICE LAND UNIRRIG. | 2 ND | 90,000 | 0.3932 | 228,890 | 2014 | |
| 12-01-0037-02646 | 4-B | MARABUIG I, CAUAYAN, CITY | RICE LAND UNIRRIG. | 1 ST | 320,000 | 1.0825 | 295,600 | 2013 | 411 |

STATEMENT OF SALES VALUES OF AGRICULTURAL LANDS

| TAX DECLARATION NO | LOT NO. | LOCATION (BARANGAY) | KIND (RICE, CORN, ETC.) | SUB-CLASS (1 ST , ETC) | SALES VALUE (6) | AREA (HA.) (7) | SALES VALUES PER HA, (8) | YEARS OF TRANSACTION (9) | DOCUMENT FILE NO. (10) |
|-------------------------|-----------|-----------------------------|----------------------------|--------------------------------------|--------------------|----------------------|--------------------------------|--------------------------------|------------------------------|
| (1) 08-03-0046-01151 | (2) 16 | (3) PINOMA, CAUAYAN CITY | (4) RICE LAND UNIRRIG. | (5) 2 ND | 800,000 | 3.2946 | 242,821 | 2012 | 16 |
| 08-08-0032-00771 | | LABINAB, CAUAYAN CITY | RICE LAND UNIRRIG. | 3 RD | 100,000 | 0.4828 | 207,125 | 2011 | 469 |
| 08-01-0050-06081 | B-3-A-1 | SN. FERMIN, CAUAYAN CITY | RICE LAND UNIRRIG. | 3 RD | 120,000 | 0.4000 | 300,000 | 2011 | 85 |
| 12-02-0056-00708 | 4291 | STA. LUCIANA, CAUAYAN CITY | RICE LAND UNIRRIG. | 4 TH | 750,000 | 4.9880 | 151,883 | 2014 | 406 |
| 12-08-0056-00689 | 8 | STA. LUCIANA, CAUAYAN CITY | RICE LAND UNIRRIG. | 4 TH | 200,000 | 1.1799 | 169,505 | 2014 | 219 |
| 12-06-0005-00472 | 4-D | BALASIG, CABAGAN, ISA. | RICE LAND UNIRRIG. | 2 ND | 150,000 | 1.0000 | 150,000 | 2013 | DEED OF SALE |
| 12-21-0021-00188 | M | CAMAAL, QUIRINO | RICE LAND UNIRRIG. | 1 ST | 660,000 | 3.0000 | 220,000 | 2014 | 55 |
| 12-17-0015-00035 | 1236 | SIEMPRE VIVA, MALLIG | RICE LAND UNIRRIG. | 1 ST | 253,000 | 1.0000 | 253,000 | 2014 | 55 |
| 12-17-0005-00742 | 507-A | HOLY FRIDAY, MALLIG | RICE LAND UNIRRIG. | 2 ND | 248,000 | 1.2000 | 207,000 | 2013 | |
| 12-21-0004-00376 | 9 | CAMAAL, QUIRINO | RICE LAND UNIRRIG. | 3 RD | 166,570 | 0.9254 | 180,000 | 2014 | |
| 12-21-0012-00610 | Mar-47 | SAN MATEO, QUIRINO | RICE LAND UNIRRIG. | 4 TH | 140,000 | 1.0000 | 140,000 | 2014 | |
| 12-01-0060-02108 | C | TAGARAN, CAUAYAN CITY | R.L. UPLAND | 3 RD | 500,000 | 4.0086 | 124,731 | 2013 | 317 |
| 12-02-0031-00469 | 4551-A | GUAYYABAL, CAUAYAN CITY | R.L. UPLAND | 1 ST | 150,000 | 0.7524 | 199,362 | 2013 | 396 |
| 08-01-0037-02874 | 4-E | MARABULIG, CAUAYAN CITY | R.L. UPLAND | 2 ND | 150,000 | 0.8788 | 170,687 | 2012 | 55 |
| 08-11-0051-00713 | 5721 | SAN MANUEL, ECHAGUE | R.L. UPLAND | 3 RD | 2,090,000 | 13.2710 | 157,490 | 2013 | |
| 12-09-0025-00287 | A | SANTOR, D. ALBANO | R.L. UPLAND | 3 RD | 265,110 | 1.7674 | 150,000 | 2013 | |
| 12-09-0008-00092 | 20-A | CAPITOL, D. ALBANO | R.L. UPLAND | 2 ND | 89,680 | 0.4484 | 200,000 | 2013 | |
| 12-09-0008-00066 | | CAPITOL, D. ALBANO | R.L. UPLAND | 1 ST | 51,160 | 0.2558 | 300,000 | 2013 | |
| 12-09-0002-00061 | | AGA, D. ALBANO | R.L. UPLAND | 1 ST | 215,920 | 1.0796 | 200,000 | 2013 | |
| 12-09-0028-00107 | 4192 | VILLA PEREDA, D. ALBANO | R.L. UPLAND | 3 RD | 32,130 | 0.2142 | 150,000 | 2013 | |
| 12-09-0010-00175 | 3860 | CONCEPCION, D. ALBANO | R.L. UPLAND | 2 ND | 150,000 | 1.0000 | 150,000 | 2013 | |
| 12-21-0006-00621 | 3-8 | LUNA, QUIRINO | R.L. UPLAND | 1 ST | 154,550 | 0.7720 | 220,000 | 2014 | 55 |
| 12-21-0021-00004 | 3 | VILLA MIGUEL, QUIRINO | R.L. UPLAND | 2 ND | 228,320 | 1.4283 | 180,000 | 2014 | 55 |
| 12-21-0012-00034 | | SAN MATEO, QUIRINO | R.L. UPLAND | 3 RD | 284,320 | 2.2317 | 140,000 | 2014 | 55 |
| 12-17-0003-00532 | 1161 | BIMONTON, MALLIG | R.L. UPLAND | 1 ST | 861,983 | 2.9982 | 287,500 | 2013 | |
| 12-17-0008-00106 | 651 | OLONGAPO, MALLIG | R.L. UPLAND | 1 ST | 384,794 | 1.9733 | 195,000 | 2013 | |
| 12-17-0017-00380 | 1276-F | TRINIDAD, MALLIG | R.L. UPLAND | 2 ND | 344,080 | 1.7600 | 19,500 | 2013 | |

STATEMENT OF SALES VALUES OF AGRICULTURAL LANDS

PROVINCE OF:

ISABELLA

| TAX DECLARATION NO (1) | LOT NO. (2) | LOCATION (BARANGAY) (3) | | KIND (RICE, CORN, ETC.) (4) | SUB-CLASS (1 ST , ETC) (5) | SALES VALUE (6) | AREA (HA.) (7) | SALES VALUES PER HA, (8) | YEARS OF TRANSACTION (9) | DOCUMENT FILE NO. (10) |
|---------------------------|----------------|-------------------------------|--|-----------------------------------|---|--------------------|----------------------|--------------------------------|--------------------------------|------------------------------|
| | | | | | | | | | | |
| 12-28-0009-00652 | 8110-55 | EDEN, SAN MANUEL | | CORN LAND | 1st | 350,000 | 1.0000 | 350,000 | 2013 | |
| 12-28-0010-00732 | 129 | MALALINTA, SAN MANUEL | | CORN LAND | 1st | 346,130 | 1.5601 | 346,130 | 2013 | |
| 12-31-0005-00871 | 609-B | BINGUAN, SAN PABLO | | CORN LAND | 2nd | 280,000 | 1.1570 | 242,000 | 2013 | |
| 12-31-0013-00757 | | MINANGA SUR, SAN PABLO | | CORN LAND | 2nd | 200,000 | 0.7000 | 285,714 | 2013 | |
| 12-33-0002-00407 | 86 | SAN RAFAEL, STO. TOMAS | | CORN LAND | 2nd | 181,440 | 0.6048 | 300,000 | 2014 | |
| 12-33-0022-00426 | 73 | SAN RAFAEL, STO. TOMAS | | CORN LAND | 2nd | 118,838 | 0.3961 | 300,000 | 2014 | |
| 12-34-0008-00482 | | ARCON, TUMAUNINI | | CORN LAND | 1st | 300,000 | 0.9500 | 315,790 | 2013 | |
| 12-34-0007-00534 | | ANTAGAN II, TUMAUNINI | | CORN LAND | 2nd | 400,000 | 1.0508 | 380,000 | 2012 | |
| 12-01-0032-02690 | | MARABULIG I, CYN. | | CORN LAND | 2nd | 700,000 | 2.5700 | 272,373 | 2013 | 108 |
| 12-01-0037-02675 | | MARABULIG I, CYN. | | CORN LAND | 3rd | 195,396 | 1.0000 | 195,396 | 2013 | 338 |
| 12-01-0041-00775 | 8 | NAGANACAN, CYN. | | CORN LAND | 1st | 50,000 | 0.1240 | 400,320 | 2013 | 884 |
| 08-01-0043-01816 | 11 | NAGRUMBUAN, CYN. | | CORN LAND | 4th | 300,000 | 1.6310 | 183,936 | 2012 | 394 |
| 12-12-0009-01531 | 8046-C | ARABIAT, ECHAGUE | | CORN LAND | 3rd | 360,000 | 2.0000 | 180,000 | 2014 | DEED OF SALE |
| 08-11-0023-00276 | 884-A | DUGAYONG, ECHAGUE | | CORN LAND | 3rd | 156,000 | 0.4780 | 313,810 | 2013 | |
| 08-11-0030-00970 | 3065-E | LIBERTAD, ECHAGUE | | CORN LAND | 3rd | 600,000 | 2.0000 | 300,000 | 2013 | DEED OF SALE |
| 12-09-0019-00609 | 617 | SAN JOSE, D. ALBANO | | CORN LAND | 1st | 278,800 | 1.1152 | 50,000 | 2013 | |
| 12-09-0001-00745 | | RAGAN SUR, D. ALBANO | | CORN LAND | 1st | 150,810 | 0.5022 | 300,000 | 2013 | |
| 12-09-0013-00002 | | RAGAN ALMACEN, D. ALBANO | | CORN LAND | 2nd | 184,800 | 0.5280 | 350,000 | 2013 | |
| 12-09-0006-00003 | | CALAOGAN, D. ALBANO | | CORN LAND | 2nd | 441,550 | 1.7662 | 250,000 | 2013 | |
| 12-09-0029-00053 | 30 | VISITACION, D. ALBANO | | CORN LAND | 3rd | 33,300 | 0.1665 | 200,000 | 2013 | |
| 12-09-0029-00073 | 31 | VISITACION, D. ALBANO | | CORN LAND | 3rd | 140,000 | 0.4000 | 300,000 | 2013 | |
| 12-09-0005-00013 | 2241 | BAYABO, D. ALBANO | | CORN LAND | 4th | 118,000 | 0.5900 | 200,000 | 2013 | |
| 12-09-0001-01083 | 200 | RAGAN SUR, D. ALBANO | | CORN LAND | 4th | 20,340 | 0.2034 | 100,000 | 2013 | |
| 12-28-0018-00431 | H | STA. CRUZ, SAN MANUEL | | CORN LAND | 1st | 430,000 | 1.2639 | 323,750 | 2013 | |

STATEMENT OF SALES VALUES OF AGRICULTURAL LANDS

PROVINCE OF: ISABELA

| TAX DECLARATION NO | LOT NO. | LOCATION (BARANGAY) | KIND (RICE, CORN, ETC.) | SUB-CLASS (1 ST , ETC) | SALES VALUE (6) | AREA (HA.) | SALES VALUES PER HA, (8) | YEARS OF TRANSACTION (9) | DOCUMENT FILE NO. (10) |
|--------------------|---------|-------------------------|----------------------------|--------------------------------------|--------------------|---------------|--------------------------------|--------------------------------|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 12-25-0010-01063 | 3843 | MAPALAD, SAN AGUSTIN | CORN LAND | 3rd | 122,450 | 0.6896 | 177,560 | 2014 | |
| 12-17-0010-00117 | 930 | SAN RAMON, MALLIG | CORN LAND | 1st | 2,384,235 | 6.4789 | 368,000 | 2013 | |
| 12-17-0013-00013 | 872-B | SAN JOSE NORTE, MALLIG | CORN LAND | 2nd | 261,936 | 1.0467 | 250,250 | 2013 | |
| 12-17-0014-00009 | 11005-B | SAN JOSE SUR, MALLIG | CORN LAND | 3rd | 204,000 | 1.0000 | 204,000 | 2013 | |
| 12-17-0009-00058 | 776-B | RANG-AYAN, MALLIG | CORN LAND | 4th | 200,000 | 1.0000 | 200,000 | 2013 | |
| 12-33-0024-00394 | 500 | SAN ROQUE, STO. TOMAS | TOBACCO LAND | 2nd | 184,475 | 0.7379 | 250,000 | 2014 | |
| 011-33-025-004-42 | 245 | SAN VICENTE, STO. TOMAS | TOBACCO LAND | 2nd | 55,000 | 0.2491 | 220,790 | 2014 | 55 |
| 12-21-0022-00058 | 98 | VINTAR, QUIRINO | CORN/TOB. LAND | 1st | 814,810 | 3.4380 | 300,000 | 2014 | 55 |
| 12-21-0017-00493 | C-12 | STO. DOMINGO, QUIRINO | CORN/TOB. LAND | 2nd | 250,000 | 1.0000 | 250,000 | 2014 | 55 |
| 12-21-0019-00122 | 2159 | SUERTE, QUIRINO | CORN/TOB. LAND | 3rd | 331,090 | 1.7994 | 200,000 | 2014 | 55 |
| 12-21-0016-00085 | 6-A | STA. LUCIA, QUIRINO | CORN/TOB. LAND | 4th | 150,000 | 1.0000 | 150,000 | 2013 | |
| 12-17-0009-00042 | 774-C | RANG-AYAN, MALLIG | TOBACCO LAND | 4th | 155,250 | 1.0000 | 155,250 | 2013 | |
| 12-17-0009-00041 | 773-A | RANG-AYAN, MALLIG | TOBACCO LAND | 2nd | 469,305 | 1.4319 | 327,750 | 2013 | |
| 12-17-0013-00012 | 872-A | SAN JOSE NORTE, MALLIG | TOBACCO LAND | 1st | 782,000 | 2.0000 | 391,000 | 2013 | |
| 08-01-0037-2872 | 4-C | MARABULIG, CAUAYAN | CASSAVA | 4th | 180,000 | 1.0825 | 166,281 | 2012 | 57 |
| 12-02-0056-00687 | B | STA. LUCIANA, CAUAYAN | CASSAVA | 2nd | 1,481,400 | 4.9380 | 300,000 | 2013 | 170 |
| 08-01-0037-02907 | 4-A | MARABULIG I, CAUAYAN | POULTRY | 1st | 900,000 | 0.9283 | 969,514 | 2012 | 325 |
| 08-01-0037-02923 | 7 | MARABULIG 1, CAUAYAN | PIGGERY | 2nd | 380,000 | 1.1300 | 336,283 | 2012 | 325 |
| 08-01-0037-02905 | 2-C-1 | MARABULIG 1, CAUAYAN | FISHPOND | 2nd | 370,000 | 0.4113 | 900,000 | 2012 | 251 |
| 08-02-0032-00791 | 3647 | LABINAB, CAUAYAN | FISHPOND | 1st | 250,000 | 0.5000 | 500,000 | 2012 | 429 |
| 08-05-0035-01342 | | MALIGAYA, CAUAYAN | FISHPOND | 1st | 80,000 | 0.1200 | 666,666 | 2012 | 456 |
| 08-03-0049-01179 | 4943 | SAN ANTONIO, CAUAYAN | POULTRY | 3rd | 216,166 | 0.2495 | 866,396 | 2012 | 105 |
| 08-03-0051-00859 | 2-A-1 | SAN FRANCISCO, CAUAYAN | FISHPOND | STD | 238,528 | 0.7454 | 320,000 | 2012 | 298 |
| 08-032-0012-00783 | | LABINAB, CAUAYAN | FISHPOND | 3rd | 200,000 | 0.3179 | 629,128 | 2012 | 13 |

**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: RICE LAND IRRIGATED

CLASS: 1ST

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|------------------|-----------|------------------|------------------|
| | | | | TYPE OF ROAD | ROAD DISTANCE TO | POBLACION | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 2013 | 12-03-0025-00297 | 899-N | 509,125.00 | -3 | 0 | -6 | 45,820.00 | 463,300.00 |
| 2013 | 12-30-0012-01155 | 12 | 500,000.00 | -3 | 0 | -4 | 35,000.00 | 465,000.00 |
| 2013 | 12-17-011-00674 | 1050-E | 575,000.00 | -3 | 0 | 0 | 17,250.00 | 557,750.00 |
| 2013 | 12-28-0006-01319 | 5 | 522,190.00 | -3 | 0 | 0 | 15,665.00 | 506,525.00 |
| 2013 | 12-04-0012-00130 | 5455 | 418,118.00 | -3 | 0 | -6 | 37,630.00 | 380,490.00 |
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PREPARED BY:

LOLITA P. RAMOS
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NOTED BY:

GUILLEMO B. BARRIETTO
Provincial Assessor

**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: RICE LAND IRRIGATED

CLASS: 3RD

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|---------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| (1) | (2) | (3) | (4) | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2013 | 12-17-0009-00462 | 751-8 | 460,000.00 | -9 | 0 | -4 | 59,800.00 | 400,200.00 |
| 2013 | 12-34-0008-00533 | | 380,000.00 | -3 | 0 | -2 | 19,000.00 | 361,000.00 |
| 2013 | 12-17-0017-00375 | 1274-B | 408,250.00 | -6 | 0 | -6 | 48,990.00 | 359,260.00 |
| 2013 | 12-09-0005-00092 | | 400,000.00 | -9 | 0 | -2 | 44,000.00 | 356,000.00 |
| 2014 | 12-02-0011-00688 | 13-A | 377,643.00 | -9 | 0 | -2 | 41,540.00 | 336,100.00 |
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**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: RICE LAND UNIRRIGATED

CLASS: 2nd

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|---------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| (1) | (2) | (3) | (4) | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2014 | 12-33-0008-00053 | 2062 | 228,890.00 | -9 | -4 | -4 | 38,910.00 | 189,980.00 |
| 2013 | 12-17-0005-00742 | 507-A | 207,000.00 | -3 | 0 | -4 | 14,490.00 | 192,510.00 |
| 2012 | 08-03-0046-00115 | 16 | 242,821.00 | -3 | 0 | -4 | 17,000.00 | 225,823.00 |
| 2013 | 12-09-0009-00464 | 4423-4 | 200,000.00 | -9 | 0 | -2 | 22,000.00 | 178,000.00 |
| 2013 | 12-06-0005-00742 | 4-D | 150,000.00 | -3 | 0 | -6 | 13,500.00 | 136,500.00 |
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**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: RICE LAND UPLAND

CLASS: 2nd

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|-----------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| | | | | | ROAD | POBLACION | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 2013 | 12-17-0017-00152 | 140 | 138,000 | -3 | 0 | -6 | 12,420 | 125,580 |
| 2014 | 12-21-0021-00004 | 3 | 180,000 | -9 | 0 | -2 | 19,800 | 160,200 |
| 2013 | 12-09-0010-00175 | 3860 | 150,000 | -3 | 0 | -4 | 10,500 | 139,500 |
| 2012 | 08-01-0037-02874 | 4-E | 170,687 | -3 | 0 | -4 | 11,950 | 158,740 |
| 2013 | 12-17-0017-00382 | 1276-F | 135,000 | -6 | 0 | -6 | 16,200 | 118,800 |
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TABLETION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND

TAKEN FROM GR FORM NO. 7

CLASS: 3RD

CLASS: 3RD

| TAXPAYER'S NAME | TAXPAYER'S ADDRESS | SQ. MET. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|-----------------|--------------------|----------|------------------|-----------------------------|------------------|-----------|------------------|------------------|
| | | | | TYPE OF ROAD | ROAD DISTANCE TO | POBLACION | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| ... | ... | ... | ... | -3 | 0 | -6 | 10.350 | 104,650 |
| ... | ... | ... | ... | -3 | 0 | 0 | 3.740 | 120,990 |
| ... | ... | ... | ... | -6 | 0 | 0 | 8.400 | 131,600 |

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**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: POULTRY/PIGGERY/FISHPOND

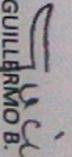
CLASS: 1ST

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|---------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| (1) | (2) | (3) | (4) | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2012 | 08-01-0037-02907 | 4-A | 969,514.00 | -3 | -0 | -2 | 48,475.00 | 921,040.00 |
| 2012 | 08-01-0035-01342 | | 666,666.00 | -6 | -0 | -9 | 99,999.00 | 566,670.00 |
| 2012 | 12-02-0032-00800 | 3647 | 600,000.00 | -3 | -0 | -2 | 30,000.00 | 570,000.00 |
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TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND

TAKEN FROM GR FORM NO. 7

LAND: POULTRY/PIGGERY/FISHPOND

CLASS: 2ND

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|---------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| | | | | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2011 | 08-03-0046-01135 | E | 526,592.00 | -3 | 0 | -4 | 36,860.00 | 489,730.00 |
| 2012 | 08-01-0037-02905 | 2-C-1 | 900,000.00 | -3 | 0 | -2 | 45,000.00 | 855,000.00 |
| 2013 | 12-04-0012-00131 | 5455 | 435,540.00 | -3 | 0 | -6 | 39,200.00 | 396,340.00 |
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TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND TAKEN FROM GR FORM NO. 7

LAND: POULTRY/PIGGERY/FISHPOND

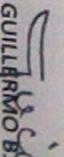
CLASS: 3RD

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|---------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| (1) | (2) | (3) | (4) | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2012 | 08-02-0032-00783 | | 629,000.00 | -3 | 0 | -2 | 31,450.00 | 597,550.00 |
| 2014 | 12-02-0032-00794 | 3759 | 436,173.00 | -3 | 0 | -2 | 21,810.00 | 414,360.00 |
| 2014 | 12-02-0022-00449 | 20542-8 | 375,000.00 | -3 | 0 | -2 | 18,750.00 | 356,250.00 |
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**TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND
TAKEN FROM GR FORM NO. 7**

LAND: POULTRY/PIGGERY/FISHPOND

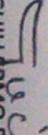
CLASS: 4TH

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE | |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|----------|------------------|------------------|------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | | |
| (1) | (2) | (3) | (4) | | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2013 | 12-01-0058-01002 | B-1 | 380,565.00 | -3 | 0 | 0 | -2 | 19,030.00 | 361,540.00 |
| 2014 | 12-03-0043-01718 | A | 316,192.00 | -3 | 0 | 0 | -4 | 22,130.00 | 294,060.00 |
| 2013 | 12-01-0060-02118 | 5 | 498,387.00 | -3 | 0 | 0 | -2 | 24,920.00 | 473,370.00 |
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TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND TAKEN FROM GR FORM NO. 7

LAND: CORN/TOBACCO/CASSAVA, PEANUT & SUGARCANE

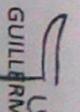
CLASS: 1st

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|------------------|-----------|------------------|------------------|
| | | | | TYPE OF ROAD | ROAD DISTANCE TO | POBLACION | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 2013 | 12-28-0009-00652 | 8110-55 | 350,000 | -6 | 0 | -4 | 35,000 | 315,000 |
| 2013 | 12-34-0008-00482 | | 315,790 | -3 | 0 | -4 | 22,110 | 293,680 |
| 2013 | 12-28-0018-00431 | H | 343,750 | -6 | 0 | -4 | 34,380 | 30,9370 |
| 2013 | 12-09-0001-00745 | | 300,000 | -3 | 0 | +5 | 6,000 | 294,000 |
| 2013 | 12-28-0010-00732 | 129 | 346,130 | -6 | 0 | -4 | 34,610 | 311,520 |
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TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND

TAKEN FROM GR FORM NO. 7

LAND: CORN/TOBACCO/CASSAVA, PEANUT & SUGARCANE

CLASS: 3rd

| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|-------------|------------------|------------------|------------------|
| | | | | TYPE OF ROAD | DISTANCE TO | | | |
| (1) | (2) | (3) | (4) | (5) | ROAD (6) | POBLACION (7) | (8) | (9) |
| 2013 | 12-17-0014-00009 | 11005-B | 204,000 | -3 | 0 | -2 | 10,200 | 193,800 |
| 2014 | 12-25-0010-01063 | 3843 | 177,560 | -3 | 0 | -4 | 12,430 | 165,130 |
| 2014 | 12-12-0009-01531 | 8046-C | 180,000 | -3 | 0 | -4 | 12,600 | 167,400 |
| 2013 | 12-09-0029-00059 | 30 | 200,000 | -9 | 0 | 0 | 18,000 | 182,000 |
| 2013 | 12-01-0037-02675 | | 195,396 | -3 | 0 | -4 | 13,680 | 181,720 |
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PREPARED BY:


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NOTED BY:


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 Provincial Assessor

TABULATION OF SALES VALUES FOR EACH CLASS OF AGRICULTURAL LAND

TAKEN FROM GR FORM NO. 7

LAND: CORN/TOBACCO/PEANUT,CASSAVA & SUGARCANE

CLASS: 4th

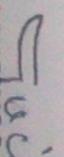
| YEAR OF TRANSACTION | TAX DECLARATION NO. | LOT NO. | UNIT SALES VALUE | LOCATION/ADJUSTMENT FACTORS | | | PERCENTAGE VALUE | ADJUSTMENT VALUE |
|---------------------|---------------------|---------|------------------|-----------------------------|------------------|-----------|------------------|------------------|
| | | | | TYPE OF ROAD | ROAD DISTANCE TO | POBLACION | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 2013 | 12-09-0005-000013 | 2241 | 200,000 | -3 | 0 | -2 | 10,000 | 190,000 |
| 2013 | 12-17-0009-000042 | 774-C | 155,250 | -3 | 0 | -4 | 10,870 | 144,380 |
| 2013 | 12-09-0001-01083 | 200 | 100,000 | -3 | 0 | +5 | 2,000 | 98,000 |
| 2012 | 08-12-0043-01816 | 11 | 183,936 | -3 | 0 | -4 | 12,880 | 171,060 |
| 2014 | 12-21-0019-00122 | 2159 | 150,000 | -6 | -2 | 0 | 12,000 | 138,000 |

PREPARED BY:



LOUISA RAMOS
Asst. Provincial Assessor

NOTED BY:



GUILLEMO B. BARRETTO
Provincial Assessor

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND IRRIGATED

1ST CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> | <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|------------|-------------------------|
| 1. | 481,188.00 | | |
| 2. | 500,000.00 | | |
| 3. | 509,125.00 | | |
| 4. | 522,190.00 | | |
| 5. | 575,000.00 | | |

TOTAL: 2,524,433.00/5

1. AVERAGE : 504,886.00

2. MEDIAN : 509,125.00

TOTAL: 1,014,011.00/2

507,005.00 or 500,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND IRRIGATED

2ND CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 350,000.00 |
| 2. | 400,000.00 |
| 3. | 450,000.00 |
| 4. | 553,710.00 |
| 5. | 527,957.00 |

TOTAL: 2,281,667.00/5

- 1. AVERAGE : 456,333.00
- 2. MEDIAN : 450,000.00

TOTAL: 906,333.00/2

453,166.00 or 450,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS**RICE LAND IRRIGATED****3RD CLASS**

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 377,643.00 |
| 2. | 380,000.00 |
| 3. | 400,000.00 |
| 4. | 408,250.00 |
| 5. | 460,000.00 |

NO.UNIT SALES VALUETOTAL: **2,025,893.00/5**

1. AVERAGE : 405,178.00

2. MEDIAN : 400,000.00

TOTAL: 805,178.00/2

402,590.00 or 400,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND IRRIGATED

4TH CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 307,787.00 |
| 2. | 350,000.00 |
| 3. | 400,000.00 |

TOTAL: 1,057,787.00/3

- 1. AVERAGE : 352,595.00
- 2. MEDIAN : 350,000.00

TOTAL: 702,595.00/2

351,300.00 or 350,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

1ST CLASS

RICE LAND UNIRRIGATED

| NO. | UNIT SALES VALUE | NO. | UNIT SALES VALUE |
|-----|------------------|-----|------------------|
| 1. | 220,000.00 | | |
| 2. | 250,000.00 | | |
| 3. | 253,000.00 | | |
| 4. | 295,000.00 | | |
| 5. | 300,000.00 | | |

TOTAL: 1,318,000.00/5

1. AVERAGE : 263,600.00
2. MEDIAN : 253,000.00

TOTAL: 516,600.00/2

258,300.00 or 270,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UNIRRIGATED

2ND CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 150,000.00 |
| 2. | 200,000.00 |
| 3. | 207,000.00 |
| 4. | 228,890.00 |
| 5. | 242,821.00 |

TOTAL: 1,028,711.00/5

1. AVERAGE : 205,742.00

2. MEDIAN : 207,000.00

TOTAL: 412,742.00/2

206,371.00 or 210,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UNIRRIGATED

3RD CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 150,000.00 |
| 2. | 166,670.00 |
| 3. | 180,000.00 |
| 4. | 200,000.00 |
| 5. | 207,125.00 |

NO.

UNIT SALES VALUE

TOTAL: 903,795.00/5

1. AVERAGE : 180,759.00

2. MEDIAN : 180,000.00

TOTAL: 360734.00/2

180,379.00 or 180,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UNIRRIGATED

4TH CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> | <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|------------|-------------------------|
| 1. | 140,000.00 | | |
| 2. | 150,000.00 | | |
| 3. | 169,000.00 | | |

TOTAL: 459,000.00/3

- 1. AVERAGE : 153,000.00
- 2. MEDIAN : 150,000.00

TOTAL: 303,000.00/2

151,500.00 or 150,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UPLAND

1ST CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 195,000.00 |
| 2. | 199,362.00 |
| 3. | 200,000.00 |
| 4. | 220,000.00 |
| 5. | 287,500.00 |

NO.

UNIT SALES VALUE

TOTAL: 1,101,862.00/5

- 1. AVERAGE : 220,372.00
- 2. MEDIAN : 200,000.00

TOTAL: 420,372.00/2

210,186.00 or 220,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UPLAND

2ND CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 135,000.00 |
| 2. | 138,000.00 |
| 3. | 150,000.00 |
| 4. | 170,687.00 |
| 5. | 180,000.00 |

NO.

UNIT SALES VALUE

TOTAL: 773,687.00/5

- 1. AVERAGE : 154,737.00
- 2. MEDIAN : 150,000.00

TOTAL: 304,737.00/2

152,368.00 or 160,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

RICE LAND UPLAND

3RD CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 115,000.00 |
| 2. | 124,731.00 |
| 3. | 140,000.00 |

NO.

UNIT SALES VALUE

TOTAL: 379,731.00/3

1. AVERAGE : 126,577.00

2. MEDIAN : 124,731.00

TOTAL: 251,308.00/2

125,654.00 or 120,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

CORN, TOBACCO, CASSAVA, PEANUT & SUGARCANE

1ST CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 300,000.00 |
| 2. | 315,790.00 |
| 3. | 343,750.00 |
| 4. | 346,130.00 |
| 5. | 350,000.00 |

TOTAL: 1,655,670.00/5

- 1. AVERAGE : 331,134.00
- 2. MEDIAN : 343,750.00

TOTAL: 674,884.00/2

337,442.00 or 340,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

CORN, TOBACCO, CASSAVA, PEANUT & SUGARCANE

2ND CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|
| 1. | 242,000.00 |
| 2. | 250,000.00 |
| 3. | 250,250.00 |
| 4. | 272,373.00 |
| 5. | 285,714.00 |

TOTAL: 1,300,337.00/5

- 1. AVERAGE : 260,067.00
- 2. MEDIAN : 250,250.00

TOTAL: 510,317.00/2

255,158.00 or 260,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

CORN, TOBACCO, CASSAVA, PEANUT & SUGARCANE3RD CLASS

| NO. | UNIT SALES VALUE | NO. | UNIT SALES VALUE |
|-----|------------------|-----|------------------|
| 1. | 177,560.00 | | |
| 2. | 180,000.00 | | |
| 3. | 195,396.00 | | |
| 4. | 200,000.00 | | |
| 5. | 204,000.00 | | |

TOTAL: 956,956.00/5

1. AVERAGE : 191,391.00

2. MEDIAN : 195,396.00

TOTAL: 386,787.00/2

193,393.00 or 200,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

CORN, TOBACCO, CASSAVA, PEANUT & SUGARCANE

4TH CLASS

| <u>NO.</u> | <u>UNIT SALES VALUE</u> | <u>NO.</u> | <u>UNIT SALES VALUE</u> |
|------------|-------------------------|------------|-------------------------|
| 1. | 100,000.00 | | |
| 2. | 150,000.00 | | |
| 3. | 155,000.00 | | |
| 4. | 183,936.00 | | |
| 5. | 200,000.00 | | |

TOTAL: 788,936.00/5

- 1. AVERAGE : 157,787.00
- 2. MEDIAN : 155,000.00

TOTAL: 312,787.00/2

156,393.00 or 160,000.00/HA.

NOTE: The same process shall be followed in determining the unit base market values of the agricultural lands.

**COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS**

LAND: AGRO FORESTCLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 280,000.00 |
| 2 | 288,000.00 |
| 3 | 300,000.00 |
| 4 | 310,000.00 |
| 5 | 343,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 1,521,000.00/5

1. AVERAGE = 304,200.00

2. MEDIAN = 300,000.00

TOTAL = 604,200.00/2 = 302,100.00 or 300,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: AGRO FOREST

CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 247,000.00 |
| 2 | 253,000.00 |
| 3 | 260,000.00 |
| 4 | 280,000.00 |
| 5 | 299,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 1,339,000.00/5

1. AVERAGE = 267,800.00

2. MEDIAN = 260,000.00

TOTAL = 527,800.00/2 = 263,900.00 or 275,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: AGRO FORESTCLASS: 3rd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 150,000.00 |
| 2 | 220,000.00 |
| 3 | 260,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 630,000.00/3

1. AVERAGE = 210,000.00

2. MEDIAN = 220,000.00

TOTAL = 430,000.00/2 = 215,000.00 or 250,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural land

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: BANANA, PINEAPPLE, CALAMANSI, MANGO, COFFEE, RAMBUTAN ETC.

CLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 302,000.00 |
| 2 | 330,000.00 |
| 3 | 345,000.00 |
| 4 | 351,000.00 |
| 5 | 396,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 1,724,000.00/5

1. AVERAGE = 344,800.00

2. MEDIAN = 345,000.00

TOTAL = 689,800.00/2 = 344,900.00 or 350,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: BANANA, PINEAPPLE, CALAMANSI, MANGO, COFFEE, RAMBUTAN ETC.

CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value | No. | Unit Sales Value |
|-----|------------------|-----|------------------|
| 1 | 260,000.00 | | |
| 2 | 273,000.00 | | |
| 3 | 299,000.00 | | |
| 4 | 320,000.00 | | |
| 5 | 330,000.00 | | |

TOTAL1,482,000.00/5

1. AVERAGE = 296,400.00

2. MEDIAN = 299,000.00

TOTAL = 595,400.00/2 = 297,700.00 or 300,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: BANANA, PINEAPPLE, CALAMANSI, MANGO, COFFEE, RAMBUTAN ETC.

CLASS: 3rd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 231,000.00 |
| 2 | 240,000.00 |
| 3 | 253,000.00 |
| 4 | 260,000.00 |
| 5 | 270,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
| | |

TOTAL1,254,000.00/5

1. AVERAGE = 250,800.00

2. MEDIAN = 253,000.00

TOTAL = 503,800.00/2 = 251,900.00 or 250,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: BANANA, PINEAPPLE, CALAMANSI, MANGO, COFFEE, RAMBUTAN ETC.

CLASS: 4th

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 189,000.00 |
| 2 | 200,000.00 |
| 3 | 207,000.00 |
| 4 | 210,000.00 |
| 5 | 220,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL1,026,000.00/5

1. AVERAGE = 205,200.00

2. MEDIAN = 207,000.00

TOTAL = $412,200.00/2 = 206,100.00$ or 210,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

**COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS**

LAND: COCONUT LANDCLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 288,000.00 |
| 2 | 310,000.00 |
| 3 | 320,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL **918,000.00/3**

1. AVERAGE = **306,000.00**

2. MEDIAN = **310,000.00**

TOTAL = **616,000.00/2 = 308,000.00 or 300,000.00/ha**

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: COCONUT LAND

CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 260,000.00 |
| 2 | 264,500.00 |
| 3 | 265,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 769,500.00/3

- 1. AVERAGE = 256,500.00
- 2. MEDIAN = 264,000.00

TOTAL = $521,000.00/2 = 260,500.00$ or 260,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: COCONUT LANDCLASS: 3rd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 210,000.00 |
| 2 | 220,000.00 |
| 3 | 230,000.00 |

| No | Unit Sales Value |
|----|------------------|
|----|------------------|

TOTAL 660,000.00/3

1. AVERAGE = 220,000.00

2. MEDIAN = 220,000.00

TOTAL = 440,000.00/2 = 220,000.00/ha.

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: COCONUT LAND

CLASS: 4th

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 180,000.00 |
| 2 | 190,000.00 |
| 3 | 200,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 570,000.00/3

1. AVERAGE = 190,000.00

2. MEDIAN = 190,000.00

TOTAL = 380,000.00/2 = 190,000.00 or 200,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: **POULTRY/PIGGERY & FISHPOND**

CLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 600,000.00 |
| 2 | 666,666.00 |
| 3 | 969,514.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL ---- **2,236,180.00/3**

1. AVERAGE = **745,390.00**

2. MEDIAN = **666,666.00**

TOTAL = **1,142,060.00/2 = 706,030.00 or 700,000.00/ha**

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: POULTRY/PIGGERY & FISHPOND

CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 435,540.00 |
| 2 | 526,592.00 |
| 3 | 900,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
| | |
| | |
| | |

TOTAL 1,862,132.00/3

- 1. AVERAGE = 620,710.00
- 2. MEDIAN = 526,592.00

TOTAL = 1,147,302.00/2 = 573,651.00 or 600,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: POULTRY/PIGGERY & FISHPONDCLASS: 3rd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 375,000.00 |
| 2 | 436,000.00 |
| 3 | 629,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL ----- $1,440,173.00/3$

1. AVERAGE = 480,057.00

2. MEDIAN = 436,173.00

TOTAL = $916,230.00/2 = 458,115.00$ or 500,000.00 /ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

**COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS**

LAND: POULTRY/PIGGERY & FISHPOND

CLASS: _____ 4th _____

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 316,192.00 |
| 2 | 380,565.00 |
| 3 | 498,387.00 |

No.

Unit Sales Value

TOTAL **1,195,144.00/3**

1. AVERAGE = **398,381.00**

2. MEDIAN = **380,565.00**

TOTAL = **778,946.00/2 = 389,473.00 or 400,000.00/ha**

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: **PASTURE/GRAZING/STONY & SANDY**CLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 180,000.00 |
| 2 | 198,000.00 |
| 3 | 200,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 578,000.00/3

1. AVERAGE = 192,666.00

2. MEDIAN = 198,000.00

TOTAL = 390,666.00/2 = 195,333.00 or 200,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: **PASTURE/GRAZING/STONY & SANDY**CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 165,000.00 |
| 2 | 175,000.00 |
| 3 | 180,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL $520,000.00/3$ 1. AVERAGE = $173,333.00$ 2. MEDIAN = $175,000.00$ TOTAL = $348,333.00/2 = 174,170.00$ or $180,000.00/ha$

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: PASTURE/GRAZING/STONY & SANDY

CLASS: 3rd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 110,000.00 |
| 2 | 150,000.00 |
| 3 | 173,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL = 433,000.00/3

3. AVERAGE = 144,333.00

4. MEDIAN = 150,000.00

TOTAL = $294,333.00/2 = 147,170.00$ or 150,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: **PASTURE/FEEDING/TIMBER & SANDY**

CLASS: 4th

Arrange the unit sales value under column 3 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 100,000.00 |
| 2 | 105,800.00 |
| 3 | 157,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL **362,800.00/3**

1. AVERAGE = **120,933.00**

2. MEDIAN = **105,800.00**

TOTAL = **226,733.00/2 = 113,366.00 or 130,000.00/ha**

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: IDLE

CLASS: 1st

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 172,000.00 |
| 2 | 175,000.00 |
| 3 | 180,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 527,000.00/3

- 1. AVERAGE = 175,666.00
- 2. MEDIAN = 175,000.00

TOTAL = 350,670.00/2 = 175,330.00 or 180,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES

AGRICULTURAL LANDS

LAND: IDLE

CLASS: 2nd

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 110,000.00 |
| 2 | 165,000.00 |
| 3 | 175,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 450,000.00/3

- 1. AVERAGE = 150,000.00
- 2. MEDIAN = 165,000.00

TOTAL = 315,000.00/2 = 157,500.00 or 160,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS

LAND: 001

CLASS: 3/d

Arrange the unit sales value under column 9 of GN FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 110,000.00 |
| 2 | 150,000.00 |
| 3 | 173,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
|-----|------------------|

TOTAL 433,000.00/3

1. AVERAGE = 144,333.00

2. MEDIAN = 150,000.00

TOTAL = $294,333.00/2 = 147,170.00$ or 140,000.00/ha

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

**COMPUTATION FOR THE UNIT BASE MARKET VALUES
AGRICULTURAL LANDS**

LAND: **IDLE** CLASS: **4th**

Arrange the unit sales value under column 9 of GR FORM NO. 8 from the lowest to the highest

| No. | Unit Sales Value |
|-----|------------------|
| 1 | 100,000.00 |
| 2 | 105,000.00 |
| 3 | 157,000.00 |

| No. | Unit Sales Value |
|-----|------------------|
| | |
| | |
| | |

TOTAL **362,000.00/3**

1. AVERAGE = **120,666.00**

2. MEDIAN = **105,000.00**

TOTAL = **225,666.00/2 = 112,830.00 or 120,000.00/ha**

Note: The same process shall be followed in determining the unit base market values of the agricultural lands.

**SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS
(2015 G. R.)
A. BASE UNIT VALUE**

| Type of Building | 1 ONE FAMILY TWO FAMILY MULTIPLE DWELLING | 2 HOTEL/MOTEL BANKS/OFFICE CONDO/RESTAURANT MARTKET/SHOPPING CENTER SUPERMARKET/HOSPITAL | 3 Apartment | 4 FACTORY/IND.BLDG. BODEGA/SARI SARI STORE/WAREHOUSE STORAGE SCHOOL BUILDING HOG/POULTRY/BARN STABLES/GREEN HOUSES | 5 THEATER/CHURCH AUDITORIUM CONVENTION CENTER | 6 GYM. BLDG. CLUB HOUSE RECREATIONAL BLDG. | 7 SWIMMING POOL | 8 BUS TERMINAL AIRPORT TERMINAL HANGAR/GASOLINE STATION |
|------------------|--|---|----------------|---|--|---|-----------------------|---|
| V | 6,000.00 | 7,500.00 | 6,500.00 | 5,500.00 | 6,500.00 | 6,500.00 | 5,000.00 | 6,000.00 |
| IV | 5,500.00 | 7,000.00 | 6,000.00 | 5,000.00 | 6,000.00 | 6,000.00 | 4,500.00 | 5,500.00 |
| III | 4,500.00 | 6,000.00 | 5,000.00 | 4,000.00 | 5,000.00 | 5,000.00 | 3,500.00 | 4,500.00 |
| II | 3,500.00 | 5,000.00 | 4,000.00 | 3,000.00 | 4,000.00 | 4,000.00 | | 3,500.00 |
| I | 2,500.00 | 4,000.00 | 3,000.00 | 2,500.00 | 3,000.00 | 3,000.00 | | 2,500.00 |

Cold Storage: Php- 12,500.00 per cubic meter

DEPRECIATION TABLE FOR HIGH COST TO FAIR COST GRADE RESIDENTIAL/COMMERCIAL/INDUSTRIAL BUILDINGS
FOR 2015 SCHEDULE OF FAIR MARKET VALUE

| DEGREE OF MAINTENANCE BUILDING AGE | TYPE V | | TYPE IV | | TYPE III | | TYPE II | | TYPE I | |
|---------------------------------------|---------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| | PERCENT DEPRECIATED | PERCENT GOOD | PERCENT DEPRECIATION | PERCENT GOOD | PERCENT DEPRECIATION | PERCENT GOOD | PERCENT DEPRECIATION | PERCENT GOOD | PERCENT DEPRECIATION | PERCENT GOOD |
| 1-3 | 3% | 97% | 4% | 96% | 7% | 93% | 10% | 90% | 15% | 85% |
| 3-6 | 6% | 94% | 8% | 92% | 14% | 86% | 20% | 80% | 35% | 65% |
| 6-9 | 9% | 91% | 12% | 88% | 21% | 79% | 31% | 69% | 60% | 40% |
| 9-12 | 12% | 88% | 16% | 84% | 28% | 72% | 43% | 57% | 90% | 10% |
| 12-15 | 15% | 85% | 20% | 80% | 35% | 65% | 55% | 45% | | |
| 15-18 | 18% | 82% | 24% | 76% | 42% | 58% | 67% | 33% | | |
| 18-21 | 21% | 79% | 28% | 72% | 49% | 51% | 80% | 20% | | |
| 21-24 | 24% | 76% | 32% | 68% | 56% | 44% | | | | |
| 24-27 | 27% | 73% | 36% | 64% | 63% | 37% | | | | |
| 27-30 | 30% | 70% | 40% | 60% | 70% | 30% | | | | |
| 30-33 | 33% | 67% | 45% | 55% | | | | | | |
| 33-36 | 36% | 64% | 50% | 50% | | | | | | |
| 36-39 | 39% | 61% | 55% | 45% | | | | | | |
| 40 | 42% | 58% | 60% | 40% | | | | | | |

Note: Annual depreciation will be distributed by dividing the total depreciated percentage by the building age (discretion of the appraiser) and for an excess in the above rates of annual depreciation, bigger rate may be applied in extra ordinary cases, that is, if properly presented and described, as in the following instances:

- 1.) Damage due to catastrophe (earthquake, fire, deluge)
- 2.) Heavily damaged due to pest (e.g. termite)
- 3.) Establish defects in construction
- 4.) Obsolescence

GR FORM NO. 12

C. EXTRA ITEMS AS COMPONENT PARTS OF BUILDINGS:

1. Carport 30% of Base Unit Construction Cost (BUCC)
2. Mezzanine 60% BUCC plus additional cost for finishing.
3. Porch 40% BUCC plus additional cost for finishing.
4. Balcony 45% of BUCC plus additional cost for finishing.
5. Garage 45% of Base Unit Value (BUV)
6. Terrace:
 - Covered 40% of BUCC plus additional cost for finishing.
 - Open 20% of BUCC plus additional cost for finishing.
7. Roof Deck:
 - Penthouse 40% of BUCC plus additional cost for finishing.
 - Covered 20% of BUCC plus additional cost for finishing.
8. Roofing:
 - Clay Tiles/Asbestos Add 10% of BUV
9. Basement:
 - Residential 70% of BUCC plus additional cost for finishing.
 - High Rise-Bldg. . . . plus 20% of BUCC plus additional cost for finishing
10. Pavement:
 - Tennis Court 550.00 per sq.m.
 - Concrete:
 - 10 cm. thick 550.00 per sq. m.
 - 15 cm. thick 680.00 per sq. m.
 - 20 cm. thick 860.00 per sq. m.
11. Floor Finishings:
 - a. Marble Slabs 1,110.00 per sq. m. (affected area)
 - b. Marble Tiles 1,110.00. per sq. m.
 - c. Crazy cut marble..... 560.00 per sq. m.
 - d. Granolithic Tiles 360.00 per sq. m.
 - e. Wood Tiles:
 - Narra /Fancy 1,740.00 per sq. m.
 - Ordinary Wood..... 920.00 per sq. m.
 - f. Glazed Tiles 370.00 per sq. m.
 - g. Unglazed tiles 360.00 per sq. m.
 - h. Vinyl Tiles 190.00 per sq. m.
 - i. Washout Pebbled... 150.00 per sq. m.
 - J. Granites 1,500.00 per sq. m.
 - k. Semi - Granites 940.00 per sq. m.

12. Special glass panels/sidings:

| | |
|--------------------------------------|---------------------|
| a. Glass with wooden panels | 1,200.00 per sq. m. |
| b. Glass with aluminium Frames | 3,020.00 per sq. m. |
| c. Tinted Glass | 3,100.00 per sq. m. |

13. Fence:

| | |
|-------------------------|---------------------|
| Wood | 140.00 per sq. m. |
| CHB 10 cm. thick. | 350.00 per sq. m. |
| 15 cm. thick | 510.00 per sq. m. |
| 20 cm. thick | 605.00 per sq. m. |
| Reinforced concrete.... | 2,130.00 per sq. m. |
| Steel Grille | 1,800.00 per sq. m. |
| Interlink Wire | 95.00 per sq. m. |

14. Wallings:

| | |
|--|---------------------|
| a) Use the same rate of the floor finishing in a, b, c, and i as indicated above | |
| b) Double Walling (Ordinary Plywood) - - - - | 350.00 per sq. m |
| c) Double Walling (Narra Panelling) | 1,750.00 per sq. m |
| d) Glazed White Tiles | 60.00 per sq. m |
| e) Glazed Color Tiles | 360.00 per sq. m |
| f) Fancy Tiles..... | 180.00 per sq. m |
| g) Synthetic Rubble..... | 180.00 per sq. m |
| h) Bricks | 750.00 per sq. m |
| i) Deco-stone | 1,500.00 per sq. m. |

15. Ceiling: (below concrete floor)

| | |
|---------------------------|-------------------|
| a) Ordinary plywood | 350.00 per sq. m. |
| b) Luminous Ceiling | 280.00 per sq. m. |
| c) Acoustic | 280.00 per sq. m. |
| d) Special finish | 280.00 per sq. m. |
| e) Hardiflex | 270.00 per sq. m. |

16. Excess Heights:

| | |
|---|--|
| a) Residential and Commercial - Add 20% of Base Value for every meter in excess of three (3) meters | |
| b) Bodega and Factory - Add 15% of Base Value every meter in excess of 4.50 meters | |
| c) Deficiency in Height - Deduct 10% of BUMV for every deficiency | |

17. Extra T&B - Ordinary Finish - Add P7,500.00 per unit

18. Foundation - building in excess of 3 story add:

Type I - Foundation area x P 150.00 x no. of excess floor

Type II - Foundation area x P 100.00 x no. of excess floor

19. Piles - 750.00 cu. m.

20. Painting - if the building is not painted, deduct 10% of the Base Market Value

21. Second-Hand Materials - if the building used second hand materials, deduct 5-10% of Base Unit Market Value

22. Gates/Steel

| | | |
|----------------------------------|-------|---------------------|
| a) Plain w/ round bars | ..... | 1,600.00 per sq. m. |
| b) Round bars | ..... | 1,200.00 per sq. m. |
| c) Interlinks wire w/ round bars | ... | 840.00 per sq. m. |

23. Doors:

| | | |
|---|-------|---------------------|
| a) Panel door std. w/ curving (two face) | ..... | 9,000.00 per set |
| b) Panel door std. w/ curving (single face) | ..... | 7,500.00 per set |
| c) Panel door std. w/out curving | ..... | 5,000.00 per set |
| d) Fiber/bronze glass | ..... | 8,000.00 per panel |
| e) Metal/bronze screen std. | ..... | 3,000.00 per set |
| f.) Roll up door | ----- | 3,800.00 per sq. m. |
| g.) Flush door (plywood) | ----- | 3,000.00 per set |
| h.) Metal door | ----- | 7,500.00 per set |

24. Windows:

| | | |
|--|-------|-----------------------|
| a) Steel window with grille | ..... | P 2,300.00 per sq. m. |
| b) Steel window w/out grille | ..... | 1,100.00 per sq. m. |
| c) Glass jalousie with wood frame & grille | .. | 2,600.00 per sq. m. |
| d) Glass jalousie w/out iron grille | ..... | 1,500.00 per sq. m. |
| e) Glass w/ wood frame (Fixed Glass) | ..... | 1,200.00 per sq. m. |
| f) Fiber/bronze glass | ..... | 8,000.00 per sq. m. |
| g) Analog (Aluminum with grille) | ..... | 4,220.00 per sq. m. |
| h.) Analog (Aluminum without grille) | ..... | 3,020.00 per sq. m. |

25. Commercial/Farm building without flooring and without walling shall be assessed at one-half (1/2) of the unit value applicable. Those with only flooring or only the walling shall be assessed at three-fourth (3/4) of the unit value applicable.

