

**PROPOSED SCHEDULE OF BASE VALUE OF LANDS**  
**for the**  
**2007 GENERAL REVISION OF ASSESSMENTS**

**CLASSIFICATION**

**I - RESIDENTIAL**

	<b>1992 (Present)</b>	<b>2007 (Proposed)</b>	<b><u>% Increase</u></b>
1st Class Residential	170.00	204.00	20%
2nd Class Residential	120.00	144.00	20%
3rd Class Residential	100.00	120.00	20%
4th Class Residential	55.00	66.00	20%
5th Class Residential	40.00	48.00	20%

**II - COMMERCIAL/INDUSTRIAL**

1st Class Commercial/Industrial	1,050.00	1,260.00	20%
2nd Class Commercial/Industrial	760.00	912.00	20%
3rd Class Commercial/Industrial	630.00	756.00	20%
4th Class Commercial/Industrial	480.00	576.00	20%
5th Class Commercial/Industrial	320.00	384.00	20%
6th Class Commercial/Industrial	180.00	216.00	20%

**III - AGRICULTURAL**

1st Class Irrigated Land	5.70	6.80	20%
2nd Class Irrigated Land	4.00	4.80	20%
1st Class Unirrigated Land	3.30	4.00	20%
2nd Class Unirrigated Land	3.10	3.70	20%
Tobacco Land	3.00	3.60	20%
Coconut Land	2.52	3.00	20%
Bamboo/Maguey Land	0.96	1.20	20%
Firewood/Forest Land	0.96	1.20	20%
Uncultivated Land	0.72	0.90	20%
Sandy Land	0.72	0.90	20%
Orchard	4.00	4.80	20%
1st Class Fishpond	4.00	4.80	20%
2nd Class Fishpond	3.70	4.40	20%

**SCHEDULE OF BASE VALUE OF LANDS  
for the  
2007 GENERAL REVISION OF ASSESSMENTS**

**CLASSIFICATION**

**I - RESIDENTIAL**

	<b>1992 (Present)</b>	<b>2007 20% increase)</b>	(
1st Class Residential	170.00	204.00	
2nd Class Residential	120.00	144.00	
3rd Class Residential	100.00	120.00	
4th Class Residential	55.00	66.00	
5th Class Residential	40.00	48.00	

**II - COMMERCIAL/INDUSTRIAL**

1st Class Commercial/Industrial	1,050.00	1,260.00
2nd Class Commercial/Industrial	760.00	912.00
3rd Class Commercial/Industrial	630.00	756.00
4th Class Commercial/Industrial	480.00	576.00
5th Class Commercial/Industrial	320.00	384.00
6th Class Commercial/Industrial	180.00	216.00

**III - AGRICULTURAL**

1st Class Irrigated Land	5.70	6.84
2nd Class Irrigated Land	4.00	4.80
1st Class Unirrigated Land	3.30	3.96
2nd Class Unirrigated Land	3.10	3.72
1st Class Corn Land	3.00	3.60
2nd Class Corn Land	2.76	3.31
1st Class Sugar Land	3.00	3.60
2nd Class Sugar Land	2.76	3.31
Tobacco Land	3.00	3.60
Coconut Land	2.52	3.02
Bamboo/Maguey Land	0.96	1.15
Firewood/Forest Land	0.96	1.15
Uncultivated Land	0.72	0.86
Sandy Land	0.72	0.86
Orchard	4.00	4.80
1st Class Fishpond	4.00	4.80
2nd Class Fishpond	3.70	4.44

**ASSESSMENT LEVEL**

**A. LANDS**

<b>CLASSIFICATION</b>	<b>ASSESSMENT LEVEL</b>
RESIDENTIAL	18%
AGRICULTURAL	25%
COMMERCIAL	40%
INDUSTRIAL	40%
MINERAL	50%
TIMBERLAND	20%

**B. BUILDINGS AND OTHER STRUCTURES**

**1. RESIDENTIAL**

<b>FAIR MARKET VALUE</b>		<b>ASSESSMENT LEVELS</b>
<b>OVER</b>	<b>NOT OVER</b>	
0.00	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00	Above	60%

**2. COMMERCIAL/INDUSTRIAL; AGRICULTURAL; TIMBERLAND**

<b>FAIR MARKET VALUE</b>		<b>ASSESSMENT LEVEL</b>		
<b>OVER</b>	<b>NOT OVER</b>	<b>COMM/IND</b>	<b>AGRICULTURAL</b>	<b>TIMBERLAND</b>
0.00	300,000.00	30%	25%	45%
300,000.00	500,000.00	35%	30%	50%
500,010.00	750,000.00	40%	35%	55%
750,010.00	1,000,000.00	50%	40%	60%
1,000,010.00	2,000,000.00	60%	45%	65%
2,000,010.00	5,000,000.00	70%	50%	70%
5,000,010.00	10,000,000.00	75%	50%	70%
10,000,010.00	Above	80%	50%	70%

**C. MACHINERIES**

<b>CLASSIFICATION</b>	<b>ASSESSMENT LEVEL</b>
AGRICULTURAL	40%
RESIDENTIAL	50%
COMMERCIAL	80%
INDUSTRIAL	80%

**D. SPECIAL CLASSES - LANDS, BUILDINGS, MACHINERIES AND OTHER IMPROVEMENTS**

<b>ACTUAL USE</b>	<b>ASSESSMENT LEVEL</b>
CULTURAL (EDUCATIONAL)	15%
SCIENTIFIC	15%
HOSPITAL	15%
LOCAL WATER DISTRICT	10%
GOVERNMENT OWNED OR CONTROLLED	10%
COOPERATIVES	EXEMPTED

**SCHEDULE C**

TYPE OF BUILDING	(1)		(2)		(4)	(5)		
	ONE FAMILY RESIDENCE		TWO FAMILY DWELLING		ACCESSORIA OR ROW HOUSE	APARTMENT		
			(3)			(6)		
			MULTIPLE DWELLING			BOARDING HOUSE		
					(7)			
					LODGING HOUSE			
I - A	4550	- 6200	4400	- 6000	-	4140	- 5660	
I - B	4340	- 5920	4190	- 5720	3680	- 5040	3930	- 5380
II - A	4130	- 5640	3980	- 5440	3470	- 4760	3720	- 5100
II - B	3920	- 5360	3770	- 5160	3260	- 4480	3510	- 4820
II - C	3710	- 5080	3560	- 4880	3050	- 4200	3300	- 4540
II - D	3500	- 4800	3350	- 4600	2840	- 3920	-	
III - A	3290	- 4520	3140	- 4320	2630	- 3640	-	
III - B	3080	- 4240	2930	- 4040	2420	- 3360	-	
III - C	2870	- 3960	-		-		-	
III - D	2660	- 3680	-		-		-	
IV - A	1040	- 1440	-		-		-	

TYPE OF BUILDING	(13)		(14)		(15)		(16)	
	MARKET SHOPPING CENTER RESTAURANT		GYMNASIUM / COLISEUM		RECREATION CENTER BOWLING LANES CLUB HOUSE PELOTA COURTS		SAW MILL LUMBER SHED	
I - A	4380	- 5980	-		-		-	
I - B	4170	- 5700	3420	- 4700	4350	- 5940	-	
II - A	3960	- 5420	3210	- 4420	-		-	
II - B	3750	- 5140	-		4140	- 5660	-	
II - C	3540	- 4860	-		3930	- 5380	2370	- 3300
II - D	3330	- 4580	-		-		2160	- 3020

- NOTE:
1. In order to determine the appropriate rate to be applied in this schedule, consideration must be given to the materials used, the workmanship, design used, adaptability of the building and other factors in the appraisal. Building depreciation must be applied as the case may arise. Buildings and other structures not classified or specified herein shall be valued and assessed at their current and fair market value as shown in this schedule.
  2. Unfinished Building - 50% increase on Unit Value
  3. Fully Furnished Building - 100% increase on Unit Value

**OF BUILDING COST**

(8)	(9)	(10)	(11)	(12)
GARAGE/ QUARTERS LAUNDRY / GUARD HOUSE	SCHOOL BUILDING	HOTEL / HOSPITAL / OFFICE / BANK	THEATER / CHURCH / ASSEMBLY HOUSE	FACTO WAREHO BODEGA / S' HANG/ INDUST BUILDI
-	4400 - 6000	5150 - 7000	5700 - 7740	3350 -
3600 - 4940	4190 - 5720	4940 - 6720	5490 - 7460	3140 -
-	3980 - 5440	4730 - 6440	5280 - 7180	
-	3770 - 5160	4520 - 6160	-	2930 -
3390 - 4660	3560 - 4880	4310 - 5880	-	2720 -
3180 - 4380	3350 - 4600	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

(17)	(18)
GASOLINE STATION GAS REFILLING PLANT	SWIMMING POOL BATH HOUSE
-	4400 - 6000
3350 - 4600	-
-	-
-	-
3140 - 4320	-
2930 - 4040	-

it be taken as to the kind and quality of  
which influence the building cost and  
improvements or structures not otherwise  
use independently from the above



**BUILDING DEPRECIATION TABLE**

TYPE-I - REINFORCED CONCRETE 2%

<u>Age</u>	<u>Dep.</u>	<u>A</u> <u>(Net)</u>	<u>B</u> <u>(Net)</u>
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1	2	98	96
2	4	96	94
3	6	94	92
4	8	92	90
5	10	90	88
6	12	88	86
7	14	86	84
8	16	84	82
9	18	82	80
10	20	80	78
11	22	78	76
12	24	76	74
13	26	74	72
14	28	72	70
15	30	70	68
16	32	68	66
17	34	66	64
18	36	64	62
19	38	62	60
20	40	60	58
21	42	58	56
22	44	56	54
23	46	54	52
24	48	52	50
25	50	50	48
26	52	48	46
27	54	46	44
28	56	44	42
29	58	42	40
30	60	40	38
31	62	38	36
32	64	36	34
33	66	34	32
34	68	32	30**
35	70	30**	

TYPE-II - SEMI- CONCRETE 3%

<u>Age</u>	<u>Dep.</u>	<u>A</u> <u>(Net)</u>	<u>B</u> <u>(Net)</u>	<u>C</u> <u>(Net)</u>	<u>D</u> <u>(Net)</u>
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1	3	97	94	91	88
2	6	94	91	88	85
3	9	91	88	85	82
4	12	88	85	82	79
5	15	85	82	79	76
6	18	82	79	76	73
7	21	79	76	73	70
8	24	76	73	70	67
9	27	73	70	67	64
10	30	70	67	64	61
11	33	67	64	61	58
12	36	64	61	58	55
13	39	61	58	55	52
14	42	58	55	52	49
15	45	55	52	49	46
16	48	52	49	46	43
17	51	49	46	43	40
18	54	46	43	40	37
19	57	43	40	37	34
20	60	40	37	34	31
21	63	37	34	31	28
22	66	34	31	28	25**
23	69	31	28	25**	
24	72	28	25**		
25	75	25**			

TYPE-III - STRONG MATERIALS 4%

<u>Age</u>	<u>Dep.</u>	<u>A</u> <u>(Net)</u>	<u>B</u> <u>(Net)</u>	<u>C</u> <u>(Net)</u>	<u>D</u> <u>(Net)</u>
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1	4	96	92	88	84
2	8	92	88	84	80
3	12	88	84	80	76
4	16	84	80	76	72
5	20	80	76	72	68
6	24	76	72	68	64
7	28	72	68	64	60

TYPE-IV

<u>Age</u>	<u>Dep.</u>	<u>A</u> <u>(Net)</u>
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1	8	92
2	16	84
3	24	76
4	32	68
5	40	60
6	48	52
7	56	44

8	32	68	64	60	56
9	36	64	60	56	52
10	40	60	56	52	48
11	44	56	52	48	44
12	48	52	48	44	40
13	52	48	44	40	36
14	56	44	40	36	32
15	60	40	36	32	28
16	64	36	32	28	24
17	68	32	28	24	20**
18	72	28	24	20**	
19	76	24	20**		
20	80	20**			

8	64	36
9	72	28
10	80	20**

\*\* - Calculated minimum residual value.