



**Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
Tel. No. 707-8075 (Admin) * 435-7698 (Board Member) * 709-0121 (Legislative Division)
OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 27TH DAY OF SEPTEMBER 2022.

Present:

Hon. Jeffrey P. Ferrer	Vice Governor / Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Juvy A. Pepello	Member - ABC
Hon. Pocholo C. Yuvienco	Member - SK
Hon. Julius Martin D. Asistio	Member - PCL

On Official Business:

Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District

**PROVINCIAL TAX ORDINANCE NO. 2022-001
Series of 2022**

ORDINANCE UPDATING THE SCHEDULE OF MARKET VALUES OF REAL PROPERTIES FOR THE MUNICIPALITIES OF THE PROVINCE OF NEGROS OCCIDENTAL AND OTHER PROVISIONS RELATIVE TO REAL PROPERTY TAX ADMINISTRATION

Be it enacted by the Sangguniang Panlalawigan of the Province of Negros Occidental in its regular session duly assembled that:

CHAPTER I – GENERAL PROVISIONS

ARTICLE A. Title and Scope

SECTION 1. This ordinance shall be known as “An ordinance updating the Schedule of Fair Market Value of Real Properties for the Municipalities of the Province of Negros Occidental and Other Provisions Relative to Real Property Tax Administration.”

SECTION 2. This ordinance shall enact the Schedule of Market Value of real properties for the municipalities of the Province of Negros Occidental to be used in the General Revision of real property assessment in CY 2022 taxes to take effect in CY 2023 as mandated under Sec. 219 of R.A. 7160 otherwise known as the Local Government Code of 1991 and other provisions relative to real property tax administration.

SECTION 3. Definition of Terms. - When used in this code:

Blighted areas - are urban lands which have inadequate or improper facilities and / or unsafe structures.



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Fishpond - refers to aquaculture activity conducted to extract bangus or tilapia in inland fresh water e.g. ponds, lakes, rivers, etc.

Inland fisheries - refers to aquaculture activity conducted to extract fish aside from bangus and tilapia in inland fresh water e.g. ponds, lakes, rivers, etc.

Others - are privately owned lands devoted principally to the planting of crops and / or trees not herein specifically enumerated.

Timberland - is land identified as forest or reserved area by the government which may or may not be granted to a concessionaire, licensee, leasee or permittee for the purpose of producing timber for commercial purposes.

- a land owned by a private person devoted to planting of forest trees for commercial purposes shall be classified for assessment purposes as timberland.

Informal settlements - areas where group of housing units have been constructed and the occupants have no legal claim over the land.

Rawland - undeveloped or underdeveloped area which has potential for development into residential land or commercial land.

Homelot - refers to a parcel of agricultural land used by Agrarian Reform Beneficiary (ARB) as the site of his permanent dwelling place.

SECTION 4. CLASSES OF REAL PROPERTY FOR ASSESSMENT PURPOSES

For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland and special.

Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it. Actual Use refers to the purpose for which the property is principally or predominantly utilized by the person in possession of the property.

SECTION 5. SPECIAL CLASSES OF REAL PROPERTY. – All lands, buildings, and other improvements actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned and controlled corporations rendering essential public services in the supply and distribution of water and generation and transmission of electric power shall be classified as special.

SECTION 6. ASSESSMENT LEVELS. – There is hereby fixed rates of the assessment levels to be applied to the fair market value of real property to determine its assessed value:

Sec. 6.01. On lands

CLASS	ASSESSMENT LEVEL
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%



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Sec. 6.02. On Buildings and Other Structures:

1) Residential

**Fair Market Value
ASSESSMENT**

<u>OVER</u>	<u>NOT OVER</u>	LEVELS
P 175,000.00		0%
P175,000.00	300,000.00	2%
300,000.00	500,000.00	5%
500,000.00	750,000.00	6%
750,000.00	1,000,000.00	7%
1,000,000.00	2,000,000.00	8%
2,000,000.00	5,000,000.00	10%
5,000,000.00	10,000,000.00	20%
10,000,000.00		30%

2) Agricultural

**Fair Market Value
ASSESSMENT**

OVER	NOT OVER	LEVELS
	P 300,000.00	25%
P300,000.00	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%

3) Commercial/Industrial

**Fair Market Value
ASSESSMENT**

OVER	NOT OVER	LEVELS
	P 300,000.00	30%
P300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

4) Timberland

**Fair Market Value
ASSESSMENT**

OVER	NOT OVER	LEVELS
	P300,000.00	45%
P300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%



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Sec. 6.03. ON MACHINERIES

CLASS	ASSESSMENT LEVELS
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

Sec. 6.04. ON SPECIAL CLASSES. The Assessment levels for all lands, buildings, machineries and other improvements:

ACTUAL USE	ASSESSMENT LEVELS
Cultural	15%
Scientific	15%
Hospital	15%
Local Water Districts	10%
Government owned and controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

ARTICLE B. Declaration of Principles

SECTION 7. Before the conduct of the General Revision of Real Property Assessment in year 2004 pursuant to Sec. 219, R.A. 7160 otherwise known as the Local Government Code of 1991, there is hereby enacted a Schedule of Market Value of real properties for the municipalities of the Province of Negros Occidental prepared by the Office of the Provincial Assessor assisted by the Municipal Assessors of the municipalities of Negros Occidental for the different classes of real properties situated in the municipalities of the province.

This Schedule of Market Value prepared pursuant to Sec. 212, R.A. 7160 and in accordance with the guidelines of Local Assessment Regulation I – 04 as supplemented by the Mass Appraisal Guidebook (MAG) GN # 13 entitled Mass Appraisal for Real Property Taxation of the Philippine Valuation Standard (PVS) under Department Order No. 37-09 of the Department of Finance.

CHAPTER II – SCHEDULE OF VALUES

SECTION 8. There is hereby enacted the following Schedule of Unit Base Market Values of Agricultural Lands and Urban Lands, Quarries and Memorial Parks, and Schedule of Base Unit Construction Cost of Buildings and Manmade Structures for assessment purposes for all municipalities of the Province of Negros Occidental.

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**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL,
COMMERCIAL (*including Resorts & Memorial Parks*) AND INDUSTRIAL LANDS**

<i>Location, Avenue, Street, etc.</i>		<i>Sub-Class</i>	<i>GR 2017 Market Value / sq.m.</i>	<i>GR 2022 Market Value / sq.m.</i>
A.1	MUNICIPALITY OF BINALBAGAN			
	Lots located along National Road, Carmen St., San Isidro St., Llamas St., Dumas St., Magallanes St. and Yulo St.	C-1	P 2,200.00	P 2,400.00
	Lots located along Locsin St., Road Lots 1 & 2	C-2	1,850.00	2,100.00
	Lots located adjacent to trading center at Brgys. San Jose and Enclaro;	C-3	1,650.00	1,900.00
	Lots along Granada St., at Brgy. Payao			1,900.00
	Lots used as Commercial at Brgys. Biao, Marina and Santol	C-4	1,450.00	1,600.00
	All lots used as Commercial not mentioned above	C-5	1,250.00	1,300.00
	Lots located along Magallanes St., Blumentritt St., Rosario St., Carmen St., San Gregorio St., Sam Isidro St., from 1st to 6th St. of Brgy. Progreso; Lots along Road Lots 2, 3, 4 & 6 of Brgy. San Teodoro	R-1	1,800.00	1,900.00
	Lots located along Road Lots 1,2,3,4 of Jesusa Yulo Subd., Road Lots 1 to 11 (Blks. 1 to 12) of Jose Yulo Agr'l. Corp., Road Lots 1 to 18 of Bengoy Agr'l. Dev't. Corp.; Road Lots 1 to 12 of Brgy. Paglaum Village 2; Lots Rolando Da-anoy and JLL Agr'l. Development Corp.	R-2	1,600.00	1,700.00
	Lots located along National and Road Lots 1 to 5 of Brgy. San Jose; Lots of Adolfo Yulo and Providencia Villaruz, Lots located at St. Isidore Village and A.Y. Locsin Realty Corp., Lots along road 1-12 of Sitio Caingin.	R-3	1,350.00	1,500.00
	Lots located at Brgy. Payao and Bagroy	R-4	1,100.00	1,200.00
	Lots located at Brgy. Bi-ao Proper	R-5	950.00	1,100.00
	Lots actually used as residential purposes located at Brgys. Santol Proper and Amontay Proper	R-6	800.00	900.00
	All lots actually used as residential not mentioned above	R-7	500.00	600.00
	All lots actually used for industrial purposes located along National Highway at Brgy. San Vicente	I-1	1,900.00	1,950.00
	Lots located more than 200 meters from the National Highway at Brgy. San Vicente actually used for industrial purposes.	I-2	1,720.00	1,750.00



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	All lots actually used for industrial purposes not mentioned above	I-3	1,600.00	1,650.00
MOUNT CARMEL SUBDIVISION				
	Lots located along Blks. 3 & 4 of Mahogany St., Mimosa St., Acacia St., Mulberry St. & Molave St.	SR-1	1,950.00	2,000.00
	Lots located along Blks. 1 & 2 of Mahogany St., Mimosa St., Acacia St., Mulberry St. & Molave St.	SR-2	1,700.00	1,700.00
	Lots located along Ambrocio St., Demegillo St., Mimosa St., Palmera St. & Camella St.	SR-3	1,450.00	1,500.00
	Lots located along Carmen St., National Road, Narra St., Mimosa St. & Molave St.; Lots located along Road Lot 2	SC-1	2,200.00	2,400.00
RESIDENCIA REMEDIOS (MORNING GLOW SUBDIVISION)				
	Lots located at Blks. 2 & 3; Lots 4 to 15, Blk. 31; Lots 1 to 16, Blk. 30; Blks. 4,5 & 6.	SR-1	1,700.00	1,900.00
	Lots located at Blks. 7, 8,9,10,11,12,13 & 14; Lots 16 to 23, Blk. 31; Lots 17 to 28, Blk. 30; Lots 1 to 22, Blk. 29; Lots 1 to 13, Blk. 28	SR-2	1,450.00	1,700.00
	Lots 23 to 27, Blk. 29; Lots 14 to 29, Blk. 28; Lots 1 to 25, Blk. 27; Lots 1 to 22, Blk. 26	SR-2		
	All interior lots	SR-3	1,250.00	1,400.00
	Lots along National Highway; (Lots 1 to 24 of Block 1; Lots 1 to 4 of Block 31 of the Subd.)	SC-1	1,800.00	2,000.00
VILLA MONTECILLO SUBDIVISION				
	Lots located along blks 13 & 14; Lots 2-9, 17-22 blk.20; Lots 1-5 blk 25; Lots 6-A to 6-J; Lots 8-A to 8-J; Lots 1-7 pt..	SR-1	1,950.00	2,000.00
	Lots located at Blks 15-19	SR-2	1,700.00	1,900.00
	Lots located at Block 32	SR-2	1,450.00	1,900.00
	Lots located at Blks. 17,18,21, & 22	SR-3	1,450.00	1,500.00
	Lots located at Block 16	SR-3		1,500.00
	All lots actually used for residential not mentioned above	SR-4	1,250.00	1,350.00
VILLA STA. MARIA SUBDIVISION				
	Lots 1 to 15, Blk. 3; Lots 1 to 15, Blk. 4; Lots 1 to 26, blk. 5; Lots 1 to 22, Blk. 6; Lots 1-12, Blk.3 & Lots 1-9, Blk. 9 of Phase 2	SR-1	1,950.00	2,000.00
	Lots located at Blks. 7, 9 & 11	SR-2	1,700.00	1,700.00
	Lots located at Blks. 8, 10, 12, 13, 15, 17 to 28; Lots 17-27, Blk. 4; Lots 1,2 & 3 pt.; Lots 4-8, 10-12, 14-20 of Phase 2	SR-3	1,450.00	1,500.00

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	Lots located along National Road, Blks. 1 & 2; Lots along Road Lots 1 & 5; Blocks 16, 29 & 30; Lots located at Blks. 1 & 2 of Phase 2	SC-1	2,200.00	2,400.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.2	MUNICIPALITY OF CALATRAVA			
	All land areas covered by General Commercial Zone (GCZ)7; a portion of GCZ 8 along the national road up to the corner of Minglanilla St., and National Road; portion of GCZ 9 along Minglanilla St. fronting the Calatrava Public Market up to the junction of the national road; GCZ 10; GCZ 11; GCZ 12; GCZ 13; all land areas covered by infrastructure (lnf) 2 & 3	C-1	P 2,000.00	
	All land areas covered by General Commercial Zone (GCZ) 2; GCZ 3; GCZ 6; GCZ 7; GCZ 10; GCZ 11; lands covered by Institutional (Ins.) 1			P2 ,300.00
	All land areas covered by General Commercial Zone (GCZ)2; a portion of GCZ 3 which is rectangular shape along the national road up to the corner Calatrava-DSBenedicto Road and the National Road; remaining portion of GCZ 8 and GCZ 9; GCZ 14,	C-2	1,600.00	
	All land areas covered by GCZ 1, a 30 meter commercial strip along the national road to Bacolod City; GCZ 4; GCZ 5; GCZ 12; GCZ 13; GCZ 14; GCZ 15 & GCZ 16; land covered by Institutional (Ins.) 2			1,900.00

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	All land areas covered by General Commercial Zone (GCZ) 1; GCZ 4; GCZ 5; remaining portion of GCZ 3 and GCZ 6; commercial lots of Brgy. Patun-an proper within the vicinity of its Brgy. Market Site	C-3	1,200.00	1,500.00
	All land areas covered by GCZ 8; GCZ 19; GCZ 20, a 30-meter commercial strip along the sides of national road to Bacolod City; lands covered by GCZ 17 & GCZ 18; lands covered within the 20-meter commercial strip along the national road at proper Brgy. Patun-an and the commercial area within the vicinity of barangay market site; lands actually used as commercial within the sides of the national road at barangays of Bantayanon and Calampisawan			1,500.00
	<i>Commercial lots within the Brgy. Center/Sites of Brgy. Castellano, Brgy. Minapasuk and Brgy. Maaslub.</i>	C-4	800.00	
	All lands covered by GCZ 9, a 30-meter commercial strip along the secondary national road to Tigbon; lands covered within the 20-meter commercial strip along the sides of national road and lands actually used as commercial areas at Brgy. Minapasuk and Brgy. Marcelo; commercial areas in Brgy. San Isidro			1,150.00
	<i>Commercial lots within the Brgy. Centers/Sites not mentioned above.</i>	C-5	600.00	
	Lands actually used as commercial areas within the 205-meter radial distance within the barangay sites / centers not specifically mentioned above			850.00
	<i>All land areas covered by General Residential Zone (GRZ) 24, 25, 26, 27, 28 & 29 Southwestern portion of GRZ 30 with a depth of 90 m. along Carbajosa St.; GRZ 32, 33, 34; GRZ 37 & 38; Land covered by Institutional 2, 15-19; 1 10; 1 11; 1 14 and the Northwestern portion of 1 15 drawn by the imaginary line of San Pedro St. and San Pedro Extension; Land covered by Infrastructure (Inf) 4. Residential areas within block 7, 12, 18, 23, 19, 20; all land areas covering block nos. 13, 16, 17, 24 and 28.</i>	R-1		1,400.00
	All land areas covered by the General Residential Zones (GRZ) 6; GRZ 7; GRZ 8; GRZ 9; GRZ 12; GRZ 13; GRZ 14; GRZ 16; lands covered by the Institutional (Ins.) 3; Ins. 4; and Ins. 5 drawn by an imaginary line connecting San Pedro St. and San Pedro Extension at Brgy. Look			1,600.00

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	<p>All land areas covered by General Residential Zone (GRZ) 5,9,10, a portion of GRZ 14 with a depth of 90 m. along the national road; a portion of GRZ 21 with a depth of 90 m from the National Road; GRZ 22 & 23; Southwestern portion of GRZ 31 with the depth of 90 m. along Carbajosa St., GRZ 35, 36, 39, 40, 41 & 42; a portion of GRZ 1 from junction of the proposed road and the National road with a depth of 60 m.; Lands covered by the Institutional 1; 13; 14; 12; 13; the remaining portion 1 15 the area covered by Aqua Village/RVE Residents Associations Inc.; Lands covered by Parks and Playground (PP) 2. Residential areas within Block nos. 2 and 29, Block Nos. 3, 14, 25 and 27, residential areas along Carbajosa St. within Block no. 4 except lands covered by Accretion Public Land (API); Block No.6 except lands covered by Accretion Public Land (API).</p>	R-2	1,200.00	
	<p>All lands areas covered by the General Residential Zones (GRZ) 1; GRZ 2; GRZ 3; except the areas coverd within the Accretion Public Land (APL) at Sitio Ruyo; GRZ 4 except the areas coverd withn the APL at Sitio Ruyo; GRZ 15; GRZ 17; GRZ 18; portion of GRZ 10 drawn by an imaginary line covering a depth of 30 meters going westward from the first 30 meter commercial strip along the national road to Bacolod City; lands covered by the RVE Residents Ass'n. Inc. or Aqua Village; lands covered Institutional (Ins.)6; lands covered by the residential area drawn by an imaginary line from the 30-meter commercial strip along both sides of the national road to Bacolod City at Brgy. Patun-an Proper</p>	R-2	1,400.00	
	<p>All land areas covered by General Residential Zone (GRZ) 2, 3, 4, 6, 7, 8, 11, 12, 13; remaining portion of GRZ 10 14, 15, 16, 17, 18, 19, & 20; remaining portion of GRZ 1 & 21 actually used as residential; the area covered by Socialized Housing Project (SHP) 1 to 10; Infrastructure (inf) 1 & 6, Residential lots of Brgy. Patun-an proper and other Poblacion but within a distance of 1 km. radius except for the site of the Care Shelter Project of the Government. Block no.15; yhe 30m. depth along SEC National road on block no.21; RVE Residents Association; Encarnacion III HAD; Residential lots at Brgy. Patun-an.</p>	R-3	1,050.00	

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	All land areas covered by the General Residential Zones (GRZ) 5; GRZ 11; GRZ 19 at Brgy. Bantayanon across the Core Shelter site; a portion of GRZ 10 drawn by an imaginary line covering a depth of 30 meters going westward from the first 30-meter residential strip; lands covered by the residential area drawn by an imaginary line from the 30 meter commercial strip along both sides of the provincial road to Agpangi at Brgy. Patun-an; lands covered by the Encarnacion III HOA & Encarnacion HOA, both at Brgy. Bantayanon; lands actually used as residential areas along the sides of the national road at Sitio Tunga, Bantayanon & Sitio Punong in Calampisawan			1,150.00
	<i>Remaining area of GRZ 30 and 31 (Accretion Public Land); Core Shelter Project Site; Lands that area actually used as residential along both sides of the National Road, within a depth of 30m. and has a distance of more than 1 km radius from the Pobalcion, such as Sitio Tunga at Brgy. Bantayanon; Brgy. Calampisawan; Lipat-on; Lemery; Castellano; Pinucutan and Tigbao; Residential areas of Brgys. Buenavista; San Isidro; and Minapasok but within a distance of 1 km radius from its Brgy. Center/Sites. Block no. 5 (Accretion Public land) at Sitio Puyo in Brgy. Suba; the residential area within Block 1; the Bliss Site at Brgy. Suba; Encarnacion HOA at Brgy. Bantayanon; Interior residential at Brgy. Patun-an; Relocation Sites 1 & 2, both at Brgy. Bantayanon; Urban Poor Village; Lands actually used for residential purpose 200m. depth on both sides of the National having a distance of 1km. or more from the poblacion including Sitio Tunga in Bantayanon, Calampisawan, Lipat-on, Lemery, Castellano, Pinocutan, Tigbao and Mahilum.</i>	R-4		700.00
	Remaining area of General Residential Zone (GRZ) 10 to include the former BLISS site; lands covered by the Accretion Public Land (APL) at Sitio Ruyo at Brgy. Suba; Core Shelter (Urban); Relocation sites 1 & 2, all of Brgy. Bantayanon; lands actually used as residential along both sides of the national road in Brgy. Bantayanon & Brgy. Calampisawan except when specifically specified; residential areas of Brgys. Lipat-on, Lemery, Castellano, Pinocutan, Tigbao, & Mahilum (W Jones) going northward; lands actually used as residential at Brgys. Patun-an, San-Isidro Proper, Buenavista & Refugio going south; lands actually used as residential at Camp Proper, Commercial Zone, Passing Track, all at Brgy. Minapasuk; lands actually used as residential areas along the sides of the national road going to Sagay City in Brgys. Minapasuk and Marcelo except when the area is covered by the DAR acquisition as homelot	R-4		900.00



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	Residential areas within Brgy. Centers/Sites of other barangays not being mentioned above; residential areas of barangays identified above but is/are not covered by the zone boundaries; areas classified as homelots; Lands actually used as residential sites within the 500m radial distance from Brgy. Centers/Sites not specifically mentioned.	R-5	450.00		
	Residential areas within the 500-meter radial distance from the barangay sites on other barangays not mentioned above; residential areas covered by St. John HOA at Sitio Paraiso, Brgy. Refugio			600.00	
	Lands actually used for industrial purposes of activity/ties as capital investments including lots that are used as depot or stockyards of extracted minerals (whether metallic or non-metallic), coal, etc... and transloading stations of Cane Milling Companies located within a distance of 3 km. radius from the Poblacion, except for the area covered by the San Miguel Aquaculture Center/ San Miguel Foods Inc., at Brgy. Refugio.	I-1	350.00	800.00	
	Lands actually used for industrial purposes of activity/ties as capital investments including lots that are used as depot or stockyards of extracted minerals (whether metallic or non-metallic), coal, etc... and transloading stations of Cane Milling Companies located within a distance of 3 km. radius but not more than 7 km from the Poblacion.	I-2	300.00	500.00	
ALFREDO HOMES SUBDIVISION					
All residential lots at Block 1, 2, 3, 4, 5, 6 & 7		SR-1	1,100.00	1,500.00	
All residential lots at Block 8, 9, 10, 11, 12 & 13		SR-2	800.00	1,300.00	
All residential lots not specifically mentioned above		SR-3	700.00	950.00	
Lands used for residential sited within the vicinity of the subdivision covered by the conversion order from DAR				950.00	
MENCHACA HEIGHTS SUBDIVISION					
All Residential land units within the area of the subdivision except specifically mentioned		SR-1	1,700.00	1,900.00	
Residential land units covered by Block Nos. 12; 13 & 14 and the area covered by the reserved area as described in the approved subd. dev't. plan		SR-2	1,350.00	1,500.00	
Commercial lands comprising the commercial area within the subdivision		SC-1	2,000.00	2,300.00	
Memorial Parks:					
1st Class			7,500.00	7,500.00	
2nd Class (garden)			4,750.00	4,750.00	
3rd Class (lawn)			3,800.00	3,800.00	
Resorts:					
Beach Resorts:			500.00	500.00	



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	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.3	MUNICIPALITY OF CANDONI			
	Lots along corners of R. de Los Santos St.; S. Pajarillo St.; L. Monserate St.; and L. Gentugao St.	C-1	P 800.00	P 900.00
	Lots 328 & 329 along Rizal St.; west side of Jose Rizal St. going to Bacolod City from A. Estoperez St. to SH Diego st.; corner lot of M. Lambot St., S. Pajarillo St.; R. de los Santos St. & SH Diego St.; lots along corner of Manzano St.			900.00
	Lots along Rufino de los Santos St.; L. Monserate St., & Q. Manzano St.	C-2	700.00	800.00
	Lots along S. Pajarillo St.; left side of J. Rizal St. going to Bacolod City from Lorenzo Gentugao St. to Jerez Subd.			800.00
	Lots actually used as commercial in Brgy. East and West not mentioned above; and commercial lots in Brgys. Caningay, Haba & Banga.	C-3	450.00	450.00
	Lots actually used as commercial in barangays Cabia-an, Payauan, Gatuslao & Agboy.	C-4	400.00	400.00
	<i>Along north of Magdalino Lambot St. from I. Monserate St. to Lorenzo Gentugao Sts.; lots along J. Rizal St. from I. Monserate St. to L. Gentugao St.; Lots along L. Pabera St. from M. Lambot St. to R. De Los Santos St.; lots along Teodora Ramirez St. from S. Diego St. to Lazaro Pabera St.</i>	R-1	750.00	
	Lots along corners of J. Rizal St., I. Monserate St., M. Lambot St., & SH Diego St; lots along corners of J. Rizal St., S. Pajarillo St., M. Lambot St., L. Pabera Sts.; lots along east of L. Pabera St. namely 11, 12, 14, 15 and lot along north of J. Rizal St. (lot 10); lots along corner of J. Rizal St.; L. Pabera St., L. Gentugao St., & T. Claudio St.; lots along corners of J. Rizal St., S. Pajarillo St., Q. Manzano St. & R. de los Santos St.; lots along corners of T. Claudio St., Q. Manzano St., R. de los Santos St., & L. Pabera St.; lots along corners of R. de los Santos St., F. Murillo St., L. Monserate St., & SH Diego St.	R-1		850.00
	<i>Lots fronting south of M. Lambot St. from Antero Estoperez St. to Lazaro Pabera St., along A. Bonifacio St. from L. Pabera St. to L. Gentugao St.; lots L. Gentugao St. from T. Claudio St. to R. Del Los Santos St.; along L. Monserate St. from A. Estoperez St. to L. Gentugao St.</i>	R-2	600.00	

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	Lots along corners of A. Bonifacio St., A. Estoperez St., M. Lambot St., & L. Pabera St.including lots 6,7,8 & 9; lots along corners of M. Lambot St., A. Estoperez St.,R. de los Santos St., & I. Monserate St.; lots along corners of T. Claudio St., L. Pabera St., R. de los Santos St. & L. Gentugao St.; lots along corners of L. monserate St., A. Estoperez St., E. Javellana St., & L. Gentugao St.			700.00
	Along E. Javellana St. from A. Estoperez St.; along National Road outside of Poblacion going Bacolod City; lots in Jerez Subd. along national highway going to Bacolod City;	R-3	500.00	600.00
	Lots along corner corners of E. Javellana St., A. Estoperez St., del Pilar St., end to Tabla River; lots along corner of del Pilar St., Q. Manzano St., end to Tabla River			600.00
	<i>Lots outside Brgy. Proper of Brgys. East & West</i>	R-4	250.00	
	Lots actually used as residential in Brgys. Caningay, Haba, Banga, Pauayan, Agboy, Cabia-an and Gatuslao		250.00	500.00
	<i>An area (40,312 sq.m.) bounded on the Northwest by a national road; on the SW., by Agricultural Lot No. 4464-B, Pls 69; on the East, by Agricultural Lot No. 4463, pls 69 located along National Highway going to Sipalay City.</i>	I-1	500.00	
	Along national road at Sitio Lawagon bounded by Lot 4463 & Lot 4464-B			500.00
Memorial Parks:				
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
Resorts:				
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.4	MUNICIPALITY OF CAUAYAN			
	Lots within the blocks of Sto. Niño St.; & Bonifacio St.; and lots along Magsaysay St. from Cor. Sto. Niño St.; to Cor. Rizal St. to Higino St	C-1	P 2,000.00	P2,400.00
	Lots along national road in Brgys.of Mambugsay, Guiljungan, Tiling, Man-uling, Isio, Tuyom, Masaling, Caliling, Linaon, Inayawan & Bulata; Lots within the blocks of Sto. Niño St.; Rizal St.; and San Nicolas St.; and lots along Calle San Nicolas from Cor. Mabini St. to Lot 1107	C-2	1,490.00	1,850.00

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	Lots inside the Brgys. of Mambugsay, Guiljungan, Tiling, Man-uling, Isio, Tuyom, Masaling, Caliling, Linaon, Inayawan & Bulata; Lots along San Rafael St. and San Pablo St.	C-3	1,150.00	1,320.00
	Lots located along San Pablo St., M.H. del Pilar St., San Nicolas St., Sto. Nino Street, and Higino St.	R-1	1,050.00	1,460.00
	Lots along San Rafael St.,; lots for residential purposes located along nat'l. highway from Brgy. Mambugsay to Brgy. Bulata.	R-2	930.00	1,140.00
	Lots used for residential purposes within the brgy. proper from Brgys. of Mambugsay to Bulata. Lots used for residential purposes located outside the brgy. proper of Poblacion.	R-3	800.00	900.00
	Lots used for residential purposes outside brgy. proper from Brgys. of Mambugsay to Bulata	R-4	660.00	670.00
	Lots used for residential purposes within Brgys. of Baclao, Elihan, Suba, Talacdang, Camindangan, Molobolo, Camalanda -an, Yaoyao, Basak, Tambad, Tomina, Abaca, and Lumbia.	R-5	480.00	520.00
	Lots located in Barangay Bulata actually used for industrial purposes	I-1	570.00	570.00
	Lots surrounding pier site actually used for industrial purposes	I-2	490.00	490.00
	All lots actually used for industrial purposes not mentioned above	I-3	370.00	370.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.5	MUNICIPALITY OF D.S. BENEDICTO			
	Lots along National Highway from Brgy. Pandanon Bridge fronting Pandanon Elementary School to Bunga Bridge (Bago Bridge) actually used for commercial purposes.	C-1	P 1,300.00	P1,300.00
	Along Brgy. Road located at Brgy. Bunga; Brgy. Pandanon; Brgy. Igmay-a-an actually used for commercial purposes.	C-2	800.00	800.00
	Lots along Brgy. Road at Brgys. of Kumaliskis, Bago, Bagong Silang and Pinowayan actually used for commercial purposes	C-3	600.00	600.00
	Sub-lots of lots 3298, 3297, and 1045 all at Brgy. Igmay-a-an	R-1	2,000.00	2,000.00
	Lots along the national road (highway) from Bangga Pidong to town proper			2,000.00



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	Sub-lots of lots 4278; 4280; 4279; 4277 & all other lots located at Brgy. Igmaya-an intended for the same purpose of the aforementioned lots	R-2	1,750.00	1,750.00
	Sub-lots of Lot 4, pls 675; Lots 6-A; 6-I; 6-J; 6-K; and Lot 7-B pt. all of Pls-675 (Rudy's Ridge)	R-2		1,750.00
	Lots along national road (highway) from Crossing Igmaya-an to Crossing Kumaliskis and other than the mentioned sublots classified as first and second class;		1,350.00	1,350.00
	Sub-lots of lots 3302; 3231; 4443-B (3226-A) and 3306	R-3	1,350.00	1,350.00
	Inside lots along brgy. roads in Brgy. Igmaya-an;		1,350.00	1,350.00
	Sublots of Lot 119, Pls-675 in Brgy. Bunga proper.			1,350.00
	Lots in Brgy. Bunga (along national highway) from Spur 16 to Bago Bridge, 500 meters from main trading center	R3	1,000.00	1,350.00
	Lots along national roads (highway) from Cro. Super L (Pandanon) to Sitio Tuburan and to Talos Bridge;		720.00	1,000.00
	Lots along national road (highway) from Talos Bridge to Cro. Igmayaan;	R-4		1,000.00
	Lots along national road from Cro. Igmayaan to Prk. Logdeck.			1,000.00
	Inside lots along Brgy. Bunga;		720.00	720.00
	Inside lots along Brgy. Pandanon;	R-5		720.00
	Inside lots along Brgy. Kumaliskis.		500.00	720.00
	Lots in Brgy. Proper of Brgy. Bago and Brgy. Bagong Silang		500.00	500.00
	Lots along Brgy. Road at Brgy. Pinowayan, 100 meters to school and trading center	R-6	500.00	500.00
	Located within a distance of not more than 10,000 meters to the major trading center of the municipality.	I-1	400.00	400.00
	Located within a distance of 10,000 meters but not beyond 50,000 meters to the trading center of the municipality	I-2	350.00	350.00
	Located within a distance of more than 50,000 meters to the trading center of the area.	I-3	300.00	300.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00



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A.6	MUNICIPALITY OF E.B. MAGALONA			
	Hope Village Lots along the SE side of the Provincial Road – Hope Villoage From corner A. Alfaro and S. Reyes St. to F. Montinola St. Along F. Montinola St. Corner F. MOntinola and J. Reyes St. to S. Reyes St. Corner F. Montinola and V. Magalona to S. Reyes St. Corner F. Montinola and Luis Cuaycong St. to S. Reyes St. Along Pedro Maravilla St. From corner F. Maravilla and Barrera to P. Maravilla St. From corner F. Maravilla and L. Cuaycong to P. Maravilla St. Form Corner F. Maravilla and B. Mahinay to P. Maravilla St.	R-1	P 1,700.00	P 2,100.00
	Interior lots in the NE portion of P. Maravilla and SE portion of B. Mahinay St. up to Brgy. Tabigue Interior lots on the SE portion of Provincial road fronting Hope village Lots outside Poblacion used as residential with a distance of 200 meters from the National Highway Residential lots located at Brgy. Alicante, Tabigue, Damgo and Tanza.	R-2	1,400.00	1,800.00
	Residential lots located at Brgy. Batea, Cudngdang, Gahit, Latasan, Madalag, Manta-angan, Nanca, Pasil, San Jose, Sto. Niño, Tuburan and Tomongtong	R-3	1,200.00	1,500.00
	Lots actually used for residential purposes not mentioned above.	R-4	900.00	900.00
	Blocks/Lots along and circled by Alfaro St., S. Reyes St., F. Maravilla St. to National Highway	C-1	1,800.00	2,300.00
	Lots actually ised form Commercial purposes in the Poblacion not mentioned above; lots fronting National Highway; lots along Provincial Road to Tanza	C-2	1,600.00	2,100.00
	Lots actually used for commercial purposes located at Brgy. Alicante, Damgo, Tabigue and Tanza	C-3	1,400.00	1,900.00
	Lots actually used for commercial purposes located at Brgy. Alacaygan, Batea, Consing, Cudangdang, Gahit, Latasan, madalag, manta-angan, Nanca, Pasil, San Jose, Sto. Niño, Tuburan, and Tomongtong	C-4	1,300.00	1,700.00

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	Along concrete road or asphalted road; Located within a distance of not more than 10,000 meters to the major trading centers of the municipality; where the vicinity is extensively used for industrial purposes (Lots along Tuburan, bounded on the East by Tuburan port, along Mantaangan Provincial Road bounded on the South by Mantaangan Fishport; Area bounded on the north by Mambag-id River, on the south by Guimaras Strait at Brgy. Latasan; Area on the East by Mologo River; bounded on the South by Victorias Milling Company at Brgy. Nanca;	I-1	1,400.00	1,400.00
EMI HOMES				
	Lots along road lots 3, 4, 12 , 13, and 20	SR-1	1,300.00	1,800.00
	Lots along road lots 5, 6, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18 and 19;	SR-2	1,100.00	1,400.00
	Lots on the south side of road lots 11 and 19			
ST. MICHAEL SUBDIVISION				
	Along road lot 3 (Mahogany); along road lot 14 (Yakal St., Phase II); (Lots facing plaza & playground (Phase II); along road lot 4; 1; 7; 3; road lot 3-A; Phase 1.	SR-1	1,200.00	1,800.00
	Along road lots 1, 4, 5, 6, 8, 9, 10, and 11 (Phase II); Interior lots on alley 16; alley 25; road lot 5; road lot 6, (Phase 1)	SR-2	1,000.00	1,400.00
STA. MONICA SUBDIVISION				
	Lots adjacent to commercial area along road lots 2, 3, 4, and 6, Phase I; and lots along road lots 3, 4, and 5, Phase II.	SR-1	1,500.00	1,800.00
	Interior lots (along road lots 2, 3, 5, 15, 16, 17, 18, 19, 20, 21 and 22).	SR-2	1,300.00	1,400.00
ST. THERESE SUBDIVISION				
	All lots in Phase I except those belonging in commercial area	SR-1	1,400.00	1,800.00
	All of Phase III, lots along road lot 2, lots along alleys 1, 2, 3, 4, 5 6, 7, 8, 9, 10, 11, 12,13,14 and Phase II	SR-2	1,200.00	1,400.00
	Along road lots 3 and 4 (Phase II)			
Memorial Parks:				
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
Resorts:				
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00



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A.7 MUNICIPALITY OF HINIGARAN				
Along Rizal St. (National Road) from corner Osmeña St. to Hinigaran Bridge; Along Luna St. from corner Quezon to Lopez Jaena Sts.; Along Aguilar St. from Quezon to Lopez Jaena Sts.; Along Burgos St. from R.C. Lagtapon to Lopez Jaena Sts.; Along Lopez Jaena St., from Burgos to Rizal Sts.; Along R.C. Lagtapon St. from Rizal to Burgos Sts.; Along Quezon St. from Rizal to Aguilar Sts.	C-1	P 2,270.00	P 2,590.00	
Along Rizal St. (National Road) from corner Aguinaldo St. extending 200 meters Southward, along National Road from Hinigaran Bridge to corner of Brgy. Road;	C-2	1,870.00	2,120.00	
Lots next to municipal cemetery along Hinigaran-Isabela road extending 100 meters westward	C-3	1,610.00	1,830.00	
Lots along main road of sitio Dinandan, along Hinigaran-Isabela road on Brgy. Paticui Proper	C-4	1,460.00	1,580.00	
Lots principally used as commercial in Brgy. Proper of Aranda	C-5	1,100.00	1,190.00	
Lots along Lopez Jaena St. from Estero Alo-1 to Estero Alo-II; Lots along Jacinto St., Zamora St., Del Pilar St., from Estero Alo-I to corner Gatuslao St.; along Osmeña St. from Estero Alo-I to Gatuslao St.; Along R.C. Lagtapon St. from Jacinto to Gatuslao Sts.; Along Quezon St., from Jacinto to Gatuslao Sts.; Along Aguinaldo St.; Lots along Gatuslao St.; Along Del Pilar St. from Luna to Canongcao Creek; Along Aguilar St. from corners Aguinaldo to Del Pilar Sts.; Along Luna St. from Quezon to Osmeña Sts.; Along Luna St. from Aguinaldo to Del Pilar Sts.; Along Burgos St. from R.C. Lagtapon to Del Pilar Sts.; Along Taft St.; Lots along M.G. Yulo St.; Lots along Zamora St. from Lopez Jaena St. Northward; Lots along R.C. Lagtapon Extension.	R-1	1,800.00	2,100.00	
Lots along Lopez Jaena St. from Estero Alo-I Westward; along Osmeña Extension Street from Estero Alo-I Westward; along Del Pilar Extension St. from Estero Alo-I Westward.	R-2	1,530.00	1,800.00	
Lots along Del Pilar St. Extension from Estero Alo - I westward; lots along main road in Sitio Tugbungan.	R-3	1,390.00	1,640.00	
Lots along Barangay Road in Barangay Tagda; lots at brgy. Pilar except those on subdivision(s); along National Highway from A.C. Yulo subdivision to PNP Headquarters	R-4	1,260.00	1,420.00	
Lots at Malig-on Subdivision (San Agustin Subdivision); Interior Quincihan; along Estero Alo-I; Near Hinigaran River; Sitio Ubay; Sitio San Manuel; along Canongcao Creek; along National Highway to Sitio Cadulunan; lots at Sitio Kulo and Sitio Anii of Brgy. Tagda	R-5	1,030.00	1,170.00	

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	Along National Highway from Brgy. Nanunga to Brgy. Paticui; Pahilanga Proper, crossing Bulubitung, and crossing Anahaw	R-6	840.00	970.00
	Brgy. Nanunga proper, Nanunga Dalan, Narauis proper, Paticui proper,; along provincial road in Aranda proper, Narauis Sipak	R-7	730.00	830.00
	MMY Village, Sitio Blue Hawaii, Sitio Canonoy, Gargato Proper, Sitio Makikiling, Sitio Ambakan, Barangay Quiwi Proper, Barangay Himaya Proper, and Sitio Morancil	R-8	630.00	720.00
	Camba-og Proper, Anahaw Proper, Cambugsa Proper, Palayog Proper, Bato Proper	R-9	570.00	620.00
	Lots at Tuguis Proper, Baga-as Proper, Camalobalo Proper, Calapi Proper, Candumarao Proper	R-10	430.00	470.00
	Lots located at Brgy. Tagda known as Lot 316-B and portion of Lot 375	I-1	1,900.00	1,900.00
	Lots located along Hinigaran-Isabela Road, portion of Lot 581	I-2	1,600.00	1,600.00
	Portion of Lot 531 located at Brgy. Pilar	I-3	1,100.00	1,100.00
FONTANA WOODS				
	Lots in Blocks 1 & 2; along Road Lots 3 & 4; Blocks 3, 4, 5 and 6.	SR-1	1,800.00	2,120.00
	Blocks 7,8,9 and 10	SR-2	1,530.00	1,800.00
	Blocks 11,12,13,14,15,16,17,18,19 & 20	SR-3	1,350.00	1,420.00
	Blocks 21, 22, 24 and 26	SC-2	1,870.00	2,120.00
PUEBLO SAN ROQUE PHASE I and II				
	Blocks 2 and 5; Lots 1 to 20, Block 3; Lots 2,3 and 4, Block 1; Lots 4,6,8,10,12,14,16 and 18, Block 6 (All of 660-B-7-D pt.); Lots along Road Lots 3 and 24; Blocks 6 and 8; (All of 660-B-6-A & B pt.); Blocks 1 & 2 (All of Phase II, Area I)	SR-1	1,800.00	2,120.00
	All lots along Road Lot 13 & 17 (All of Phase II, Area I)		1,800.00	
	Blocks 3, 13 & 14 (all of Phase II, Area 1)			2,120.00
	Blocks 3,4,5,9,10,11,16,17,18,19,20 and 22; Lots 2 to 14, Block 12 (All of 660-B-6-A & 660-B-6-B pt.); Blocks 4,5,6,15,16 and 18; Lots in Blocks 3,4,13 and 14 not mentioned in R-1 (All of Phase II, Area I)	SR-2	1,530.00	1,800.00
	Blocks 13,14,15 and 24; Lots 15 to 35, Block 12 (All of 660-B-6-A & B pt.); Blocks 7,8,9,10,11,12,17 & 19 (All of Phase II, Area I)		1,530.00	1,800.00
	Lots in Blocks 3,4,13 and 14 not mentioned in R-1; and Block 20 (All of Phase II, Area I)		1,530.00	
	All lots and Blocks in Phase II, Area II	SR-3	1,350.00	1,640.00
	Lots along National Road in Pueblo San Roque Phase 1; Blocks 2 and 23	SC-2	1,870.00	2,120.00



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STO. ROSARIO SUBDIVISION				
Lots 4, 6 and 2-B, lots 4, 6 and 2-A and 8-B, Blk 2 lots 1-B, 3, 5, 7, 9, 11, 13 and 15, Blk. 3, lots 1, 2-A, 2-B, 3 and 4, Blk. 19, Lot 1, Blk 4, along Hinigaran-Isabela Road.	SR-1	1,390.00	1,640.00	
All lots in Sto. Rosario Subdivision not mentioned above.	SR-2	1,260.00	1,420.00	
Sto. Rosario Subdivision-B; Sto Rosario Subdivision Extension; lots along Canongcao Creek.	SR-3	840.00	970.00	
SAN VICENTE SUBDIVISION				
Lots along Barangay Road	SR-1	1,390.00	1,640.00	
All lots not mentioned above	SR-2	1,260.00	1,420.00	
Lots along Pag-uligan Creek; lots along Canongcao Creek.	SR-3	840.00	970.00	
KAHILWAYAN AND KAISAHAN VILLAGES				
Lots along main road	SR-1	630.00	720.00	
All inside lots	SR-2	430.00	470.00	
REMEDIOS VILLE				
Lots along main road.	SR-1	840.00	970.00	
All inside lots along undeveloped road.	SR-2	570.00	620.00	
Lots along National Road of the subdivision.	SC-1	1,460.00	1,580.00	
ACACIA VILLAGE				
Lots along main road.	SR-1	840.00	970.00	
All inside lots along undeveloped road	SR-2	630.00	720.00	
PAJANCONI SUBDIVISION				
Lots Along main / graveled road	SR-1	840.00	970.00	
All inside lots along undeveloped road.	SR-2	630.00	720.00	
SUNRISE AND MOONRISE VILLAGES				
Lots along Road Lot 1 and Alley 4 in Sunrise Village; lots along main road in Moonrise Village.	SR-1	1,390.00	1,640.00	
Lots along Alley 1,2,3 and 5; Lots 6,7,8,9,10 and 11, Blk. 3 in Sunrise Village; lots along Road Lot 12 and Road Lot 8-B, Lots 7-C, 7-B, 7-D, 7-A and 6, all in Moonrise Village.	SR-2	1,260.00	1,420.00	
Lots along Canongcao Creek in Sunrise Village.	SR-3	840.00	970.00	
CARMENVILLE SUBDIVISION PHASE 1, 2 AND 3				
Lots along National Highway in Phase I and 2	SR-1	1,390.00	1,640.00	
All lots In Phase 1 and 2 not mentioned above	SR-2	1,260.00	1,420.00	
All lots in undeveloped Phase 3	SR-3	840.00	970.00	
PANDAN VILLE SUBDIVISION				
Lots along Road Lot 7	SR-1	1,000.00	1,170.00	

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	All lots not mentioned above	SR-2	850.00	970.00
	CORA VILLE			
	Lots along National Highway	SR-1	840.00	970.00
	All lots not mentioned above	SR-2	730.00	830.00
	VILLA ANGELA			
	Lots along Road Lot 2 within 140 meters from the National Highway	SR-1	840.00	970.00
	Blocks 2, 4, 5, 6, 8, 14, 16 and 17	SR-2	730.00	830.00
	Blocks 9, 10, 11, 12, and 13	SR-3	570.00	620.00
	CENTER VILLE			
	Lots along National Highway; Lots 417-B-1, 2, 3 and 4; Lot 417-B-2-B-5	SR-1	1,260.00	1,420.00
	All inside lots	SR-2	840.00	970.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.8	MUNICIPALITY OF HINOBA-AN			
	Lots within the block of Gatuslao St., Evangelista St. to Vasquez St. to Tupas St.	C-1	1,800.00	P2,500.00
	Lots within 30 meters depth both sides of the national highway of Brgy. Bacuyangan from Nauhang Bridge to Hospital boundary.			
	Lots within 30meters depth both sides of the National Highway of Brgy. Bacuyangan & Brgy. Talacagay from Hospital Boundary to Bacuyangan-Talacagay Bridge;			
	Lots within 30 meters depth both sides of the National Highway from Nauhang Bridge to Brgy. Pook barangay hall;	C-2	1,400.00	1,800.00
	Lots within 30 meters depth both sides of the National Highway of Brgy. Culipapa from Culipapa River bridge to Camandagan Creek bridge;			
	Lots within 30 meters depth both sides of the National Highway of Brgy. Asia;			
	Lots within 30 meters depth both sides of the National Highway of Brgy. Culipapa not mentioned in C-2 sub-class;	C-3	1,200.00	1,500.00
	Lots outside 30 meters and within 200 meters depth both sides of the National Highway of Brgy. Culipapa;			

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	<p>Lots within 30 meters depth both sides of the National Highway of Brgy. Asia from Labugon Creek to Bungat Creek that are not mentioned in C-2 sub class;</p> <p>Lots within 30 meters depth both sides of the National Highway of Brgy. Alim from Manalimsim Creek to Alim Creek;</p> <p>Lots within 30 meters depth both sides of the National Highway of Brgy. Talacagay other than the lots mentioned in C - 2 sub class;</p> <p>Lots within 50 meters depth both sides of the existing road of Brgy. Talacagay & Brgy. Bacuyangan from crossing southbend to Salvacion Port;</p> <p>Lots within 50 meters depth both sides of the existing road of Brgy. Bacuyangan from crossing Nauhang to Our Lady of Sorrows Academy;</p> <p>Lots within 30 meters depth both sides of the existing road of Brgy. Pook from Batilo Bridge to Manalimsim Creek;</p> <p>Lots outside 30 meters and within 300 meters depth both sides of the national highway of Brgy. Pook.</p>			
	<p>Lots outside 30 meters and within 200 meters depth both sides of the national highway of Brgy. Alim;</p> <p>Lots within 30 meters depth both sides of the national highway of Brgy. Alim not mentioned in C - 3 subclass;</p> <p>Lots within 30 meters depth both sides of the existing road of Brgy. Talacagay from Cro. Totong to Nabulao Bay Resort and going to Coastguard;</p> <p>Lots within 30 meters depth both sides of the existing road of Brgy. Bacuyangan from Cro. Nauhang to Zone 10 of Brgy. Bacuyangan;</p> <p>Lots within 30 meters depth both sides of the existing road of Brgy. 2 Poblacion from national highway to Pulang Araw Relocation Site;</p>	C-4	1,000.00	1,200.00
	<p>Lots within 30 meters depth both sides of the existing road of Brgy. San Rafael;</p> <p>Lots outside 30 meters and within 300 meters depth bothsides of the national highway of Poblacion 1 & 2.</p>	C-4	1,000.00	1,200.00
	<p>Lots within the market of Brgy. Bulwangan, Brgy. Daug and Brgy. Sangke actually used as Commercial.</p>	C-5	800.00	1,000.00

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	Lots within the blocks of both sides of Tomado St. to Evangelista St., to north side of Gatuslao St. to both sides of Tupas St., to east side of Tupas St. extension, to all subdivision lots adjoining the boundary of Brgy. Pook; All subd. lots within the block of Tenaja St. and both sides of Bilbao drive and Tupas St. extension to include the Salvage Zone Area actually used as Residential; All lots within the block of Evangelista St. to Vasquez St. to National Highway and to Gatuslao St; Lots within 30 meters depth North East of National Road of Brgy. 2 Poblacion.	R-1	1,200.00	1,500.00
	Lots within 30 meters depth northeast of national road of Brgy. Poblacion 2			1,500.00
	Lots within 30m depth north of A. Garlitos St.; Lots within the block of A. Garlitos St., D & F Tembrevilla St., L.C. Tembrevilla St. & Magsaysay St; Lots within 30m depth along both sides of the National highway outside the Poblacion Proper from Hinoba-an Bridge to Brgy. Boundary; Subdivision lots both sides of the National Highway of Brgy. Pook, undeveloped subdivision to include: Ma. Lourdes Subd., Pagbana-ag Village, Felicidad Joy Jimenez Subd;			
	Lots both sides of the National Hoad of Brgy. San Rafael actually used as Residential; Lots outside of the Commercial Area of Brgy. Bacuyangan and interior lots actually used as residential.	R-2	900.00	1,100.00
	All subdivision lots within 30 meters depth along National Highway of Brgy. Pook (3920-H-1 and 3920-H-2) and Brgy. Alim actually used as residential and subdivision lots of Brgy. Culipapa outside the commercial area.	R-3	800.00	900.00
	All lots along the National Highway of Brgy. Asia actually used as residential; All lots outside the 30 meters depth of Brgy. Pook (3920-H-1 & 2).	R-4	700.00	800.00
	All lots along the National Highway of Brgy. Daug and Brgy. Bulwangan actually used as residential; All lots along the National Highway of Brgy. Sangke actually used as residential and all relocation sites	R-5	600.00	700.00

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	Lots located at Barangay Bacuyangan for industrial purposes bounded on the north by Nabulao Bay; on the east by agricultural zone; on the west by Sulu Sea; on the south by agricultural lands for industrial purposes	I-1	650.00	
	Lands located within 500 meters perimeter radius of the municipal port in Brgy. Bacuyangan			650.00
	Lots located at Barangay Damutan and Talacagay and those not mentioned above (Alienable and Disposable Area, Lot 4089-L-30-D)	I-2	570.00	570.00

SCHEDULE OF BASE UNIT MARKET VALUES FOR SUBDIVISIONS IN HINOBAAN

	All subdivision lots within Blk. 1 and 2 of Ma. Blanca B. Beltran Subdivision; Northern part of Blk. 20 and Blk. 23; Western part of Blk. 22, excluding lot adjacent to commercial area; Eastern part of Blk. 21, excluding lot adjacent to commercial area of Golden Town Subdivision; Blk. 1 and 2, Blk. 6 and 9 of James Town Subdivision; 4089-L-1 to 29 of Rafael Ernesto Bilbao Subdivision.	SR-1	800.00	P1,000.00
	Subdivision lots within Blk. 3 and 4 of Ma. Blanca B. Beltran Subdivision; Blk. 24 of Golden Town Subdivision; Blk. 3, 7, and 10 of James Town Subdivision; Undeveloped subdivision of Barangay Talacagay to include Talacagay-Bacuyangan Home Owner's Association.	SR-2	600.00	800.00
	All subdivision lots within Blk. 1 to 19, Blk. 25 to 29 and Blk. 31 of Golden Town Subdivision; Blk. 5 to 8 of Ma. Blanca B. Beltran Subdivision; Blk. 4, Blk. 5, Blk. 8, Blk. 11 to 14 of James Town Subdivision.	SR-3	500.00	700.00

Memorial Parks:

1st Class		7,500.00	7,500.00
2nd Class (garden)		4,750.00	4,750.00
3rd Class (lawn)		3,800.00	3,800.00

Resorts:

Beach Resorts:		500.00	500.00
Inland Resorts		500.00	500.00
Island Resorts		1,000.00	1,000.00
Riverside / Lakeside Resorts		200.00	200.00
Mountain Resorts		1,000.00	1,000.00

A.9 MUNICIPALITY OF ILOG

	Brgy. Dancalan: Commercial lots from Bangga Catambu-an to De Leon St.; commercial lots from Welcome Rotonda to Bangga Labi-labi	C-1	P 1,250.00	P 1,500.00
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	Lots along Washington St., from corner Luzuriaga St. to Mabini St., along Gen. Luna St., from corner Burgos St. to Aguinaldo St., along national road corner Mabini St. to corner Lopez Jaena St., going to Kabankalan. Brgy. Dancalan: Lots along Rizal St.; from corner of national highway to San Juan St.; commercial lots along national road in Purok Facoma and Purok Manayanaya	C-2	1,190.00	1,350.00
	Commercial lots along National Road in Brgy. Galicia	C-3	1,030.00	1,150.00
	Commercial lots along National Road in Brgy. Tabu	C-4	810.00	850.00
	Commercial lots within barangays not mentioned above	C-5	630.00	650.00
	Poblacion 1 & 2; along Luzuriaga St., Burgos St., Lopez Jaena St.; Zamora St.; Smith St.; M.H. Del Pilar St.; Aguinaldo St.; Washington St.; Gen. Luna St.; Mabini St.; Brgy. Dancalan: along National Road to corner Mabini St.; De Leon St.; Del Pilar St.; Lopez Jaena St.; Rizal St.; Bonifacio St.; Gen. Luna St.; Jose Burgos St.; Juan Luna St. & Cordova St.	R-1	900.00	1,150.00
	Poblacion: along Luzuriaga St.; Burgos St.; Washington St.; Gen. Luna St.; Mabini St.; Lopez Jaena St.; Zamora St.; Smith St.; De Leon St.; M.H. Del Pilar St.; Residential lots in Brgy. Galicia Brgy. Dancalan: along Mabini St.; DeLeon St.; M.H. del Pilar St.; Lopez Jaena St.; Rizal st.; Bonifacio St.; Gen. Luna St.; Jose Burgos St.; Juan Luna St.; & Cordova St.; Residential Lots in Brgy. Galicia.	R-2	730.00	950.00
	Residential lots in Brgys. Anduluan, Bocana, Calubang, Consuelo, Delicioso, Manalad, and Vista Alegre	R-3	660.00	800.00
	Residential lots at Sitio Bucay, Ilaya, Labugon, and Doljo	R-4	600.00	700.00
	Residential lots in Brgy. Tabu	R-5	490.00	600.00
	Residential lots in Brgys. Canlamay, Balicotoc, and Pinggot	R-6	420.00	500.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00



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A.10 MUNICIPALITY OF ISABELA				
	All commercial lots located along Magallanes St.; from Montilla St. to Bagumbayan St.; 500 meters eastward; along Martirez St. to Rizal Ext.; South of Rizal Ext.; from Martirez St.; to Bagumbayan St.; from Rizal St.; to Bagumbayan St.; All commercial lots along junction of Rizal St.; and road going to Brgy. Rumirang within 200 meters distance from Isabela District Hospital.	C-1	P 2,000.00	P 2,200.00
	All commercial lots located at South of National Highway from BISCOM railroad to Binalbagan-Hinigaran junction; along Rizal St. from Binalbagan-Hinigaran junction to Burgos St.; All commercial lots along Smith St. and all lots utilized as commercial within the radius of 500 meters from Isabela District Hospital and all commercial lots of Brgy. 2 from corner of Calle Smith and Rizal St. within 500 meters going to Binalbagan.	C-2	1,650.00	1,950.00
	All lots actually used for commercial purposes within the poblacion not mentioned above.	C-3	1,450.00	1,750.00
	All commercial lots within the barangays outside the poblacion.	C-4	1,250.00	1,500.00
	All commercial lots within the barangays outside the poblacion but outside the Brgy. Proper	C-5	850.00	1,050.00
	Lots along Magallanes St.; Montilla St.; Regalado St.; Rizal St.; Martirez St.; Kenon St.; Bagumbayan St.; Burgos St.; Atkinson St.; Lopez Jaena St.; Calle Panganiban; along Gomez St.; Panganiban St.; from Smith St. to Burgos St.; south of Magallanes St.; from Atkinson St.; Montilla St.; Yulo St.;	R-1	1,500.00	1,750.00
	Lots from BISCOM railroad to Kenon St.; along Lopez Jaena St.; East of Atkinson St.; from Yulo St.; Gomez St.; West of Burgos St.; along Montilla St.; and along Rizal Extension from Regalado St.; to Martirez along Regalado St.; along national highway going to Binalbagan 2,000 meters along National Highway going to Hinigaran 3,000 meters westward; all residential lots along National Highway going to La Castellana.	R-2	1,250.00	1,550.00
	All Residential lots south of M.H. del Pilar; west of Atkinson St.; from Yulo St.; to Panganiban St.; Interior lots north of Rizal Extension along Bagumbayan St.; and along railroad parallel to Yulo St.; & Rizal Ext.; Purok Manakop along Burgos St.; Ext. from Del Pilar 1,000 meters southward; all lots at relocation site/housing project.	R-3	1,050.00	1,350.00
	All residential lots located at the Brgy. Proper of all Brgys. outside Poblacion	R-4	800.00	1,000.00
	The area of a perimeter of which is formed by; on the north, east and west by agricultural area Lot 379 and on the south by Proposed Agro-Industrial Zone with a total area of more or less five (5) hectares	I-1	1,100.00	1,100.00





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	An area bounded by north of Binalbagan River, east by Lot 58 & Lot 57, south by Lot 44, Lot 46 and Guintubhan River, west by Binalbagan River.	I-2	970.00	970.00
	ROSARIO SUBDIVISION			
	Lots along main subdivision roads; premium lots.	SR-1	1,050.00	1,050.00
	Lots along secondary roads of the subdivision; regular lots	SR-2	850.00	850.00
	CONSTANCIA SUBDIVISION			
	Lots along main concrete/subdivision roads; premium lots	SR-1	1,000.00	1,000.00
	Lots along secondary roads of the subdivision; regular lots	SR-2	820.00	820.00
	Lots along all weather roads, Irregular lots; commands lesser value than the second class residential subdivision lots; Lots not specifically mentioned above.	SR-3	570.00	570.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.11	MUNICIPALITY OF LA CASTELLANA			
	Lots from Rizal-Caduhada St. to Rizal-Bonifacio Sts.; along Quezon St. from Rizal to Feria St.; along Feria St. from Quezon to Bonifacio St.	C-1	P 2,520.00	P 2,900.00
	Lots along Feria St. from Bonifacio St. to road leading to Hda. Grande and road leading to La Castellana National High School	C-2	1,990.00	2,400.00
	Lots along Provincial Road from overflow bridge to FASTRACT; Lots along Jacinto Donasco St. (National Road) of Brgy. Cabacungan more than 20kms away from the poblacion	C-3	1,630.00	1,880.00
	Lots along Caduhada St. from Aglipayan Church to road leading to Baji-baji Falls of Brgy. Cabacungan.	C-4	1,170.00	1,350.00
	Lots along Nolido Street from Caduhada-Nolido Sts. to Nolido-Gomez St.; along Rizal St. from Rizal-Roxas St. to Roxas-Gomez Sts.; along Feria St. from Caduhada-Feria Sts. to south of Feria-Quezon Sts.; along Colmenares St. from Caduhada-Colmenares Sts. to Colmenares-Gomez Sts.; along Juan Luna Street from Caduhada St. to La Castellana Nat'l. HS	R-1	1,940.00	2,290.00



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	Lots located along Nolido Street from Caduhada-Nolido Sts. to Nolido-Gomez Sts.; along Rizal St. from Rizal-Roxas St. to Roxas-Gomez Sts.; along Feria St. from Caduhada-Feria Sts. to south of Feria-Quezon Sts.; along Colmenares St. from Caduhada-Colmenares Sts. to Colmenares-Gomez Sts., along Juan Luna St. from Giner St. to La Castellana National High School.	R-2	1,660.00	2,080.00
	Lots along corner Caduhada and Juan Luna Streets and lots along Antulan Street from Juan Luna St. to Patio Daan and Lots along Bungahin River.	R-3	1,370.00	1,890.00
	Lots along main street of Kasilingan Village more than 500 meters away from the poblacion and lots along all-weather road at Brgy. Cabacungan more than 20kms. from the poblacion	R-4	1,120.00	1,630.00
	Lots 1039-H, 1039-F, 1039-G & 1039-I-7 pt. located @ Purok 7, Brgy. Cabacungan more than 20 kms. from Poblacion.	R-5	850.00	1,230.00
	Lots 756-C-1 to C-5, 756-A; 2250-A and 2253-A, B, C, & D and all lots located at Sitio Alipion, Brgy. Lalagsan and located at Hda. Taborda actually used as Transloading Station, Lot 1 of Baryu Feeds Corporation.	I-1	1,000.00	1,000.00
VILLA ANGELA SUBDIVISION				
Blks. 4,5,6,7,8,9,11,12,15,16,17,18,19 & 20		SR-1	1,920.00	2,290.00
Blocks 8 & 9; 13 & 14; Lot 1-18 of Block 16; 1-13 of Blk. 15		SR-2	1,660.00	2,030.00
Blocks 1, 2 & 3		SC-1	2,410.00	2,900.00
Lots located along subdivision road (Blks. 1,2 & 3)		SC-2	1,900.00	2,500.00
BUENA PARK				
Blks. 4,5,6,7,8,9,10,12,13,14,15,16,17,18,19,20,21,22 & 23		SR-1	1,920.00	2,290.00
Blks. 10 & 11		SR-2	1,660.00	2,080.00
Blks. 1, 2 & 3		SC-1	2,410.00	2,900.00
EMPLOYEES' VILLAGE				
Lots for residential purposes located along main road of Employees Village at Villa Caña		SR-1	850.00	1,230.00
Interior lots; along all weather roads; and sunken lots; along main road (Lots at Employees' Village at Villa Caña);		SR-1	850.00	1,230.00
Sunken lots along interior roads of Employees Village at Villa Caña		SC-1	1,170.00	1,350.00



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Memorial Parks:				
1st Class		7,500.00	7,500.00	
2nd Class (garden)		4,750.00	4,750.00	
3rd Class (lawn)		3,800.00	3,800.00	
Resorts:				
Beach Resorts:		500.00	500.00	
Inland Resorts		500.00	500.00	
Island Resorts		1,000.00	1,000.00	
Riverside / Lakeside Resorts		200.00	200.00	
Mountain Resorts		1,000.00	1,000.00	
A.12 MUNICIPALITY OF MANAPLA				
Lots located within the blocks of R. Lacson St., J. Rizal St., Capt. E. Bidan St., and B. Gallo St.; lots along E. Lacson St. from B. Gallo St. to J. Rizal St.; along J. Rizal St. from E. Lacson St. to Duyungan St.; along B. Gallo St.; along R. Lacson St. from B. Gallo St. to D. Gustio St.; Lots along R. Lacson St. fronting the public market; Lots along Aguirre St. situated within the public market	C-1	P 1,900.00	P2,200.00	
Lots along B. Gallo St.; lots along national/provincial road and area designated as commercial zone within crossing Manapla.	C-2	1,600.00	1,800.00	
Lots located along national / provincial roads and barangay roads within the barangay outside poblacion and other areas designated as commercial zone.	C-3	1,300.00	1,400.00	
Lots along Provincial / National Road from Crossing Rotonda to Paet; Crossing Rotonda to BLISS Project; Lots fronting Northland Hotel; Lots along B. Gallo St., Mabini St., E. Lacson St., J. Rizal St., R. Lacson St., Capt. E. Bidan St., D. Gustilo St., Duyungan St., P. Hinlo St., Aglipay St., and Aguirre St.; Lots along concrete barangay roads of Barangays I and I-A; Lots located southeast of Teacher's Village adjacent to barangay road.	R-1	1,700.00	2,000.00	
Interior lots of B. Gallo St., Mabini St., E. Lacson St., J. Rizal St., R. Lacson St., P. Hinlo St. and Aglipay St.; Interior lots of Teacher's Village	R-2	1,400.00	1,700.00	
Lots located in the innermost and upper part of the barangay within the poblacion; Lots located in Suhaga, Kalye 11, Sitio Toong, Village People, Sitio Bangkiling, Beverly Hills, Villa Lunok and Kasantolan;	R-3	1,200.00	1,500.00	
Lots located along Provincial Road of Barangay Tortosa and within the Barangay Proper of Barangays Chambery, Punta Mesa, Pta. Salong, Purisima, San Pablo Sta. Teresa and Tortosa	R-4	1,000.00	1,200.00	
Lots along barangay roads of Barangays Chambery and San Pablo; Lots outside Brgy. Proper of Brgys Chambery, Punta Mesa, Pta. Salong, Purisima, San Pablo, Sta. Teresa and Tortosa with a distance of not more than 200 meters from Brgy. Proper				



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Lots located 200 meters from Barangay Proper of Barangays Chambery, Sta. Teresa, Purisima, Pta. Salong, Punta Mesa, Tortosa and San Pablo.	R-5	800.00	900.00
Lots located in Barangay Purisima and Sta. Teresa	I-1	1,000.00	1,300.00
Lots located along national road of Brgy. Pta. Mesa and Brgy. Tortosa	I-2	900.00	1,100.00
Lots located in Barangay Punta Mesa and Barangay Pta. Salong	I-3	800.00	900.00
VILLA ANGELA SUBDIVISION			
Blk. 1, Lots 8-15; Blk. 2, Lots 17-33; Blk. 7, Lots 1-18; Blk. 8, Lots 1-27; Blk. 9; Blk. 11; Blk. 16; Lot 1-5	SR-1	1,900.00	P2,400.00
Blk. 3, Lots 2-16; Blk. 7, Lots 19-38; Blks. 12,13,14,15; Blk. 16, Lots 6-20	SR-2	1,600.00	2,000.00
Blocks 4, 5 & 6	SR-3	1,300.00	1,600.00
Blk. 1; Lots 1-7; Blk. 2; Lots 1-16; Blk. 3, Lot 1	SC-1	1,900.00	2,400.00
VILLA VERDE			
Blk. 1, Lots 1-27; Blk. 3, Lots 1-17; Blk. 4; Blk. 5; Blk. 6; Blk. 7; Blk. 8; Blk 9, Lots 1-11.	SR-1	2,400.00	2,900.00
Blk. 1, Lots 28-44; Blk. 3, Lots 18-44; Blk. 7; Blk. 9, Lots 12-35; Blk. 10, Lots 1-25, Lots 26-35.	SR-2	1,900.00	2,200.00
MANAPLA ENTERPRISE VILLAGE			
Blk. 4, Lots 1-2; Blk. 5, Lots 1-2; Blk. 6, Lots 1-2; Blk. 7, Lots 1-2; Blk. 8, Lots 1-2.	SR-1	1,300.00	1,500.00
Blk. 2, Lots 1 - 12; Blk. 3, Lots 1 - 12			1,500.00
Blk. 4, Lots 3-16; Blk. 5, Lots 3-16; Blk. 6, Lots 3-16; Blk. 7, Lots 3-16; Blk. 8, Lots 3-35; Blk. 9; Blk. 10; Blk. 12.	SR-2	950.00	1,100.00
Blocks 2 & 3	SC-1	1,000.00	
Block 1		1,000.00	1,000.00
CANETOWN SUBDIVISION			
Blk. 1 to Blk. 41	SR-1	1,400.00	1,700.00
Memorial Parks:			
1st Class		7,500.00	7,500.00
2nd Class (garden)		4,750.00	4,750.00
3rd Class (lawn)		3,800.00	3,800.00
Resorts:			
Beach Resorts:		500.00	500.00
Inland Resorts		500.00	500.00
Island Resorts		1,000.00	1,000.00
Riverside / Lakeside Resorts		200.00	200.00
Mountain Resorts		1,000.00	1,000.00

A handwritten signature in black ink, appearing to read "P. Jel".



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A.13	MUNICIPALITY OF MOISES PADILLA			
	Commercial lots located at Barangay 1 along Quezon St. 15 meters depth from junction of Rizal St. to Gomez St. (Lots 795, 791-A, 775-B-2-A, 779-A, and 779-B); Lots located at Barangay 2 (Lots 785-B, 786-B, 787, 790-A, and 790-B); Along Quezon St. 15 meters depth from junction of Rizal St. to Roxas St. of Barangay 3 (Lots 778, 775-C, 777-A, and 777-B) and Barangay 5 (Lots 682-C and 682-D-2)	C-1	P 1,650.00	P 2,020.00
	Commercial lots located at Barangay 1 more than 15 meters depth along Quezon St. from junction of Gomez St. to Rizal St. (Lots 791-A, 791-B, 779-A, 779-B, 775-B-2-A and B) and Barangay 3 (Lots 780-B and 780-C)	C-2	1,550.00	1,800.00
	Commercial lots located at Barangays of Magallon Cadre, Crossing Magallon and Guinpana-an.	C-3	900.00	1,260.00
	Commercial lots located at Barangays of Odiong and Inolingen.	C-4	600.00	790.00
	Commercial lots located at Barangays of Montilla, Macagahay and Quintin Remo.		420.00	790.00
	All residential lots located along Lopez Jaena St. (but within Barangay 5) from junction of Quezon St. up to Burgos St; Along Gomez St. from junction of Lopez Jaena to Burgos St; Along Lopez Jaena St.; Along M.H. del Pilar St. from junction of Juan Luna St. to Roxas St.; Along Burgos St. from junction of Juan Luna St. to Roxas St. (but within Barangay 5 and 6); Along Roxas St. from junction of Quezon St. to junction of Burgos St.;	R-1	1,600.00	1,840.00
	All Residential lots located along Quezon St. from Brgy. 4 to Brgy. 1 going to the junction of the new stockyard;			
	All Residential lots located at the Municipal Subdivision Phase 1 and 2 and other adjacent lots; Lots located along Rizal St. from junction of Burgos St. up to Caburutan Creek and all other places not mentioned which are located within the poblacion	R-2	1,300.00	1,460.00
	All Residential lots located at Barangays of Magallon Cadre (within Lots 821-B-2-C-2-C, 823 and 821); Crossing Magallon (within Lots 610-L and 610-B) and Guinpana-an (within Lots 1060 and 1061); All along the Provincial/Municipal Road.	R-3	900.00	1,230.00
	All Residential lots located at Barangays of Odiong (within Lots 968 and 969) and Inolingen (within Lots 1467-C-1 to 10); All along Municipal/Barangay Road.	R-4	600.00	820.00
	Residential lots located at Barangays of Montilla (within Lots 1613 and 1097-B-32); Macagahay (within 100 m radius from Barangay Hall and Elementary School); and Quintin Remo (within Lot 1403-E-9); All along the Municipal/Barangay Road.		400.00	820.00



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	Portion of Cadastral Lot No. 7 with an area of 1.50 hectares located at Barangay 1, portion of Cadastral Lot No. 841-D and Lot 1 (Consolidation of Lots 774 and 340) with an area of 0.2874 and 0.50 hectare respectively and are all located at Barangay 4.	I-1	1,800.00	2,000.00
	Areas comprising of Lot Nos. 640-B-5, 640-B-4, and 639-A-1 with an area of 10.00 hectares, all of Barangay Crossing Magallon.	I-2	1,200.00	1,600.00
Memorial Parks:				
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
Resorts:				
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.14	MUNICIPALITY OF MURCIA			
	Lots along Dinsay St. from Cor. Miranda going to corner Arimas St.; all lots along Arimas St. from corner Dinsay St. to corner Rizal St. from corner Arimas St. to Miranda St.; all lots along Concepcion St., Gatuslao St., and Arimas St.		P 3,000.00	
	Lots along Dinsay St. from corner Miranda St. going to corner Arimas St.; from corner Dinsay St. to Rizal St.; from Cor. Arimas St. to Miranda St.; all lots within Miranda - de la Rama - Concepcion & Dinsay Sts.; all lots within Gatuslao - de la Rama - Arimas and Dinsay Sts.; lots along Arimas St. from corner Dinsay St. to de la Rama St.; all lots along de la Rama St. from Cor. Miranda St. to the alley along Lot 40-O at Brgy. Zone 5; all lots within Lavaro - Arimas - Rizal & Gatuslao Sts.; lots along Arimas St. from corner Lavaro St. to corner Rizal St. to corner Domingo St.; all lots along Arimas St. to corner Rizal St. to corner Domingo St.	C-1		P3,300.00
	All lots used as commercial within the Poblacion area not classified above.	C-2	2,200.00	2,700.00
	All commercial lots within the barangay proper of barangays outside the Poblacion area.	C-3	1,800.00	2,000.00
	All commercial lots outside Poblacion proper.	C-4	1,000.00	1,500.00

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	<i>All residential lots along Lavaro Sts. from Cor. Miranda down to De La Peña St.; along Rizal St. from Cor. Miranda to De La Peña St., and extension of Rizal St. with the distance of 200 m from Cor. De La Peña St.; along Dinsay St. from Cor. Miranda St. to Cor. De La Peña St.; lots along De La Rama St. from Cor. Miranda St. going to De La Peña St.; along Miranda St., from Lavaro St. to Cor. De La Rama St.; along Concepcion St. from Lavaro St. to De La Rama St.; along Arimas St. from Lavaro St. to De La Rama St.</i>	R-1	2,100.00	
	<i>All residential lots along Lavaro St. from Cor. Concepcion St. to de la Peña St., Brgy. Zone 1; along Lavaro St. to de la Peña St., Brgy. Zone 2, including interior lots; all lots along Domingo St. except those along Rizal St.; all lots along Dinsay St. to de la Peña St, Brgy. Zone 3 & Brgy. Zone 4 except lots along Arimas St.; all lots along de la Rama St., Brgy. Zone 4 including all interior lots, except lots along Armas St.</i>		2,600.00	
	<i>All lots located along De La Rama St. from Cor. Miranda St., down to Cor. De la Peña St. (going to Mambucal), ext. Rizal St., (going to Brgy. Alegria); lots along Lavaro St. from Cor. Miranda St. down to De La Peña St.</i>	R-2	1,700.00	
	<i>All interior residential lots of Lavaro St. and de la Peña St.; all lots along de la Rama St. from alley along lots 40-R and 40-Q to de la Peña St. including interior lots; all interior lots from national highway to Miranda St. going Lavaro St.; all lots along Concepcion St. to Binitin Bridge; all lots within barangay proper of Cansilayan & Alegria</i>		2,000.00	
	<i>All residential lots of all barangays except Zone 1 to Zone V and Brgys. Cansilayan and Alegria</i>	R-3	1,200.00	1,500.00
	<i>All lots actually used as residential not mentioned above.</i>	R-4	800.00	1,200.00
	<i>Lots along National/Provincial Road located at Barangay Blumentritt. (Lots within 200 meters from the National/Provincial Road of R.M. Carrier Corp. and Tanduay Distillery/Systemic Realty, Inc.)</i>	I-1	2,300.00	2,500.00
	<i>Lots along weather road located more than 1 km from the Poblacion (interior lots of Systemic Realty, Inc. located at Brgy. Blumentritt.)</i>	I-2	1,800.00	2,000.00
	CANLA-ON VIEW SUBDIVISION			
	<i>Lots at Blks. 4, 5-1, 5-2; Blks. 1, 19, 20, 24, 40, 41, 43, 71, and 72.</i>	SR-1	1,600.00	2,500.00
	<i>Lots along macadam and asphalted road.</i>	SR-2	1,500.00	2,000.00
	<i>Blks. 18, 31, 32, 33, 34, 51, 52, 68</i>	SR-3	1,300.00	1,600.00
	FARMVILLE SUBDIVISION			
	<i>All lots of Blks. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 & 18; Road lots 1, 2, 3, 4, 5 & 6; Road lots 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 & 18.</i>	SR-1	2,200.00	2,900.00



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Memorial Parks:				
1st Class		7,500.00	7,500.00	
2nd Class (garden)		4,750.00	4,750.00	
3rd Class (lawn)		3,800.00	3,800.00	
Resorts:				
Beach Resorts:		500.00	500.00	
Inland Resorts		500.00	500.00	
Island Resorts		1,000.00	1,000.00	
Riverside / Lakeside Resorts		200.00	200.00	
Mountain Resorts		1,000.00	1,000.00	
A.15 MUNICIPALITY OF PONTEVEDRA				
Along national road; Lots at Barangays 1, 2, and 3; along the east and west side of the national road from Marayo Bridge until reached the boundary line of Barangay Recreo, from corner Rizal-Cortez Sts. to old Marayo Bridge.)	C-1	P 1,600.00	P 2,170.00	
Along national road (Barangays 1, 2, and 3).	C-2	1,400.00	1,970.00	
Along national road (commercial lots situated at barangays of San Juan, Recreo, Antipolo, San Isidro, Canroma, Miranda, and Buenavista Gibong).	C-3	1,200.00	1,700.00	
Along barangay road (commercial lots of Barangays Gen. Malvar, M. H. del Pilar, Cambarus, DSB – Carmen, and Pandan).	C-4	1,100.00	1,340.00	
Along barangay road (commercial lots of Barangays Buenavista Rizal, Burgos, Gomez, Mabini, and Zamora).	C-5	1,000.00	1,100.00	
Along national, provincial, and municipal roads (Poblacion 1, 2, and 3: Lots along Cortez St. and Mabini St., from Rizal St. to Libertad St.; lots along national road, from Cortez St. to M. H. del Pilar St.; lots along Rizal St. from Justicia St. to Mabini St.; lots along Libertad St. from corner Justicia St. to Cortez St.; lots along Burgos St. from Lopez Jaena St. to Silverio St., from Justicia St. to Mabini St., from Mabini St. to San Miguel St.; lots along Libertad St. from M.H. del Pilar St. to Lopez Jaena St.; lots along Cortez St. from Libertad St. to shore; lots along Silverio St. from Libertad St. to Rizal St.).	R-1	1,200.00	1,470.00	
Along barangay road (Poblacion: along San Miguel St. from Zamora St. to Marayo river bank).	R-2			
Along all-weather roads (Interior lots of Poblacion 3 – Maravilla Village).	R-2	1,060.00	1,210.00	
Along main road (Residential lots of Barangays Antipolo, Recreo, San Juan, Canroma, Miranda, M. H. del Pilar and Buenavista Gibong).	R-3	900.00	990.00	
Along weather roads (Residential lots situated at Barangays San Isidro, Gen. Malvar, Cambarus, DSB – Carmen, and Pandan).	R-4	800.00	810.00	

Handwritten signatures in black ink, likely belonging to the provincial officials or notaries involved in the document.



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	Along weather roads (Residential lots situated at Barangays Buenavista Rizal, Burgos, Gomez, Mabini, Pandan, and Zamora).	R-5	600.00	700.00
	Lots exclusively used for Industrial purposes of Barangays 1, 2, and 3	I-1	800.00	800.00
	Lots used for Industrial purposes of Barangays Recreo, San Juan, San Isidro, Canroma, Miranda, M.H. del Pilar, Buenavista Gibong, Antipolo, Gen. Malvar, Cambarus and DSB – Carmen.	I-2	700.00	700.00
	Lots used for Industrial purposes of Barangays Buenavista Rizal, Burgos, Gomez, Mabini, Pandan and Zamora.	I-3	600.00	600.00
VILLA SAN MIGUEL SUBDIVISION				
	Lots along Road Lot 1, Blk. 1, Lots 2, 4, 6, 8, 10, 11, 12, and Blk. 9; Lots 1, 3, 5, 7, 9, and 11, all of Blk. 3.	SR-1	1,400.00	1,500.00
	Lots 1 to 22, all of Block 11; Lots 1 to 13, all of Block 10.	SR-2	1,300.00	1,400.00
	Commercial lots at Villa San Miguel Subdivision.	SC-1	2,200.00	2,700.00
Memorial Parks:				
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
Resorts:				
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.16 MUNICIPALITY OF PULUPANDAN				
	Lots in Ernesto Oppen St.; Montilla St. to Jarandin St., west side; Seminio St.; Yanson St.; to west side of Gomez St.; East side of Abad Santos St. to corner Seminio and West Side of Alvarez St.; Veraguth Ave.; west side of Seminio St.); land along the National Highway and Brgy. Palaka Sur Road.	C-1	P 1,200.00	P1,200.00
	Lots located along the National Road at Brgy. Crossing Pulupandan; Lots located along Brgy./main roads outside Poblacion actually used for commercial purposes	C-2	1,000.00	1,000.00
	Other lots used for commercial purposes.	C-3	800.00	800.00
	Ernesto Oppen St.; Esteban to Zarandin St.; Filomina St.; Esteban to Montilla St.; Veraguth St.; Zarandin to West of Coseta St.; Gomez St.; North Side Seminio St.; Yanson St. to eastside of Imutan St.; Abad Santos St. and west side of Esteban Subd.	R-1	1,000.00	1,000.00

A handwritten signature in black ink, appearing to read "P. J. G." followed by a stylized "JG".



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	Lots located along the Ernesto Oppen St.; Esteban Subd. to west side Conception (Interior lots); Riego St.; Esteban St. to east side of Yanson St.; lands along the road from Brgys. of Mabini, Patic, Crossing Pulupandan and Palaka Sur.	R-2	900.00	900.00
	All lots within the brgy. proper of Brgys. Canjusa, Ubay and Palaka Sur used as residential.	R-3	800.00	800.00
	All lots in Brgy. Proper of Brgy. Ubay used as residential.	R-4	600.00	600.00
	Lots at Veraguth Ave.; Zarandin St. to west Coseta St.; northwest side to Shoreline and Malecon Drive; west and east side of Seminio St. from Imutan St. to shoreline.	I-1	1,600.00	1,600.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.17	MUNICIPALITY OF SAN ENRIQUE			
	Lots along the National Highway from Montinola St., Rizal St. to Gallera de San Enrique, Bangga Patyo, Pescadora St. (Curvada Orig), Poblacion 50 meters from the edge of the Road Right of Way (RROW), both sides of the National Highway.	C-1	P 1,600.00	P2,300.00
	Lots along National Highway from boundary Valladolid-Tabao-Rizal, Tabao-Baybay to lots 636 and 643-A-3 of Poblacion 50 meters from the edge of the road both sides of the National Highway; from Trianggulo, Sibucao to Guintorilan proper and from Tibsoc Bridge to Pontevedra boundary, both sides 30 meters from the edge of the Road Right of Way (RROW) of the National Highway.	C-2	1,250.00	2,000.00
	From lots 478-B-1-A-1, 398-B-7-H to lot 383-A of Sibucao Daku; Purok Iceplant; Sibucao to Candaguit Bridge approach Baliwagan, all 50 meters from the edge of the Road Right of Way (RROW), both sides of the National Highway.	C-3	1,000.00	1,600.00
	Lots along Brgy. Roads in Barangays Nayon, Tabao-Baybay, Tabao-Rizal, Guintorilan, and Baliwagan and Bangga Nanas in Bagonawa.	C-4	800.00	1,200.00
	Lots along main roads of Montinola St., Garcia St., Danao St., Planta St., Dulaca St., Aguirre St., Espinosa St., Velmonte St., Pescadora St., Candelaria St., and Old National Road to Bangga Patyo.	R-1	1,200.00	1,500.00

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	Residential lots along concreted Municipal/Barangay Roads, Old Spanish Road at Sitio Bayanihan, Sitio Ambacan, and Sitio Utod and lots at Vagallon St.	R-2	950.00	1,300.00
	Lots in Sitio Cansonsing, Sitio Damdaman, and approaching creek easement in Sitio Pampang, Bayanihan of Poblacion; Residential lots after 50 meters of RROW used for Residential purposes from boundary Valladolid to Crossing Romanto Had. Victoria, Tabao-Rizal both sides of the Provincial Road and lots from Taytay Banawang to Bagonawa; and lots after 30 meters of RROW in Bangga Patyo to Tibsoc Bridge; lots in Barangays Tabao-Baybay from boundary Valladolid-Tabao-Baybay; lots 20 meters after Commercial Zone both sides of the Provincial Road, from Trianggulo, Sibucao, and westward of Brgy. Sibucao from Purok Esperanza to Purok Iceplant.	R-3	800.00	1,000.00
	Lots along Guintorilan Proper after 30 meters of Road Right of Way (RROW), Barangays Nayon and Batuan; Sitio Campo in Tabao-Rizal; Brgy. Baliwagan Proper; Sibucao Gamay to boundary of La Carlota City, and all lots used for residential purposes.	R-4	600.00	900.00
	An area located 20,000 meters from the Poblacion used for industrial purposes.	I-1	1,000.00	1,000.00
Memorial Parks:				
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
Resorts:				
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.18	MUNICIPALITY OF TOBOSO Along National Road to Calatrava, corner Del Pilar Street West & East side of Burgos Street; East and West side to National Road going to Escalante west side;	C-1	P 1,200.00	

[Signature]

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	All lots along national highway going to the city of Escalante adjacent to public market of the municipality of Toboso (where trading activities are high, traffic are low and with sufficient supply of water); all lots along national road from corner of lot 1917-B (Petron Gasoline Station), along the east and west side to corner of lot 1910, corner of lot 1883-A; along east and west of the national road going to city of Escalante to corner of Roxas Street both sides going to lot 1900-A (7/11) and Burgos Street to corner 1906-B east & west to San Jose Street corner lot 1912, east and west going to corner Roxas Street.	C-1	P 1,740.00
	<i>Along National Road to Escalante and Calatrava to Cemetery southeast side.</i>		1,000.00
	All lots within 30 meters depth going to city of Escalante (east & west) from corner San Jose Street to Cro. Salamanca (corner of Lot 1841); Barangay Bug-ang; all areas along national road going to Sagay City within a depth of 30 meters; east and west of national road from corner of Brgy. Bug-ang rotonda corner lot 133 (535 pt.) to lot 106 (535 pt.).	C-2	1,430.00
	<i>Lots outside Poblacion, located along the National Highway.</i>		850.00
	All lots actually used for commercial purposes going to Brgy. Salamanca(east and west sides along lots 1842, 1828 & 1933 pt.; and lots 1840-C, 1861 & 1838-A); along national road going to Escalante City; all lots actually used for commercial purposes in Brgy. Bug-ang (lots 535 pt. & 534 pt).	C-3	970.00
	Lots within the Barangay Proper of all Barangays other than the Poblacion. All lots actually used for commercial purposes located along national road going to Escalante City at a distance of 2 kms. From Poblacion Proper and all lots actually used for commercial purposes located along national highway going to San Carlos City at a distance of 2 kilometers away from Poblacion Proper; lots located actually used for commercial purposes along national highway going to Sagay City outside cons-subd. of lots 534 & 535 pt.of Brgy. Bug-ang and lots located along national highway at a distance of 2 kilometers going to Brgy. Minapasok; lots used by all barangays aside from Brgy. Bug-ang and Poblacion Proper used for commercial purposes.	C-4	400.00 660.00

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	<p><i>The area bounded by Quezon St. on the north, Roxas St. on the East, Burgos St. on the southwest and San Jose St. on the northwest, including Lots 1901, 1902, 1903 and 1904; The area bounded by Manlagtang Bay and Lot 1846-B-2 on the north; Rizal Ext. St. on the east, Quezon St. on the southwest and northwest, excluding institutional areas (GIZ2); The area bounded by San Jose St. on the northwest, a de la Cruz St. on the southwest and G. del Pilar St. on the east, excluding institutional areas (GIZ3); and the area bounded by San Jose St. on the northwest, Quezon St. on the northeast; Roxas St. on the southwest, and A. de la Cruz St. on the southwest excluding Institutional areas (GIZ4).</i></p>	R-1	760.00	
	<p>All lots used for residential purposes within 30 meters depth along east and west of national road to Calatrava (1924 pt. to lot 1939 pt. to Maaswa Bridge; lot 1936-C to lot 1943; all lots fronting Toboso Central School, beside and along East Negros Academy to lots alongside Saint Anthony de Padue Church; all lots of Posa Subdivision; frontage of lots 1886 pt., 1853, 1883, & 1896; and front lots of all subdivisions</p>		1,440.00	
	<p><i>Corner Mabini Street to National Road to Cemetery; and corner Burgos Street to National Road to Escalante north side; and National Road to Calatrava south side.</i></p>	R-2	660.00	
	<p>Interior lots of lots 31-B-3-F, 31-B-3-I, 31-B-3-A ; all lots covered by 3888 pt. and Elarcosa Subd. (lots 1857-C-1 to 12); Medequiso Subd.(1857-pt.); Punta Cruz along municipal road; lots 1852-B-4-A to 1552; lots 1849 pt., 1848 -B pt., 1944, & 1852-A; interior lots of subdivisions not mentioned above along national road going to municipality of Calatrava (lots 1924 pt., 1937 pt., 1939 & 1936 pt.)</p>			1,150.00
	<p><i>Along San Jose to National Road to Escalante south side and Bedonia Street east side and Del Pilar Street; east and west side and corner Burgos Street north side to National Road to Escalante west side.</i></p>	R-3	570.00	
	<p>Lots located from Cro. Salamanca along east and west of of national road going to the city of Escalante (lots 1861, 1840-C, 1838-A, 1816, & 2149 to 1830 pt.)</p>			820.00
	<p><i>All lots in all other barangays other than the Poblacion situated along both sides of the National Highway with a depth of 30 meters; along all weather and secondary roads.</i></p> <p>All lots located more than five (5) kms. outside Poblacion utilized for residential purpose.</p> <p><i>All lots located in all other barangays other than the Poblacion without road outlet; interior lots; sunken lots; and other lots not specifically mentioned above.</i></p>	R-4	450.00	
				550.00
		R-5	350.00	

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	Lots with a distance of not more than one (1) kilometer from the Poblacion; covering lots of Brgy. General Luna, Brgy. San Jose, the portion of Brgy. Salamanca, particularly a contiguous area of 71.0462 hectares which is bounded by Manlagtang Bay running along both sides of Quinalumsan Brgy. Road and Brgy. Salamanca Provincial Road; and Brgy. Tabun-ac which is adjacent to the Poblacion.	I-1	700.00	700.00
	Lots with a distance of more than one (1) kilometer, but not over five (5) kilometers from the Poblacion, covering lots of Brgy. San Isidro, Brgy. Bandila, the farther portion of Brgy. Salamanca, particularly a contiguous area of 52.7006 hectares which is bounded by Brgy. Salamanca on the north and the Sagahan River on the south adjacent to GRZ8; and Brgy. Tabun-ac.	I-2	600.00	600.00
	Memorial Parks:			
	1st Class		7,500.00	7,500.00
	2nd Class (garden)		4,750.00	4,750.00
	3rd Class (lawn)		3,800.00	3,800.00
	Resorts:			
	Beach Resorts:		500.00	500.00
	Inland Resorts		500.00	500.00
	Island Resorts		1,000.00	1,000.00
	Riverside / Lakeside Resorts		200.00	200.00
	Mountain Resorts		1,000.00	1,000.00
A.19	MUNICIPALITY OF VALLADOLID			
	Along Natioal Highway from Del Rosario St. to boundary of Sagwa Banwa from Himuang River to boundary of Palaka.	C-1	P 1,350.00	P 2,000.00
	Along National Highway from the boundary of Sagwa Banwa to Tabao-Bagumbayan, Sagwa Banwa, Tabao Proper, Tabao Bagumbayan, and Tabao Central; Crossing Palaka Bridge along National Road in Mabini.	C-2	1,150.00	1,600.00
	Commercial lots in barangays of Mabini, Palaka, Paloma, Alijis, and Pacol.	C-3	950.00	1,400.00
	Commercial lots in Barangays Bayabas, Lacaron, Doldol, Guintorilan, and Batuan.		800.00	1,400.00
	Lots along Calle Zarandin from Calle Esperanza to Himuang River; lots along west side of Calle Burgos from Calle Retiro to Calle Luna; lots along Calle Luna, Calle Esperanza, Calle La Solidaridad, and Calle del Retiro; lots along Guimaras Strait, extension road, east side of Calle Burgos, and Javellana Subd.	R-1	1,250.00	1,500.00
	Residential lots in Barangays of Mabini, Palaka, Sagwa Banwa, Tabao Central, Tabao Proper, and Tabao Bagumbayan.	R-2	1,000.00	1,400.00
	Residential lots at Barangays Pacol, Paloma, and Alijis.	R-3	900.00	1,200.00

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	Residential lots at Barangays Bayabas, Lacaron, Doldol, Ayungon, Batuan, and Guintorilan.	R-4	700.00	1,000.00
	Located at Brgys. Poblacion, Tabao Proper, Palaka and Sagua Banwa.	I-1	850.00	850.00
	Located at Brgys. Tabao Central and Tabao Bagumbayan	I-2	800.00	800.00
	Industrial lands in Brgys. Bayabas, Lacaron, Doldol, Ayungon, Batuan and Guintorilan	I-3	700.00	700.00
JAVELLANA SUBDIVISION				
Lots from lot 6 Blk. 5 to Lot 16 Blk. 5; from Blk. 10 to Blk. 13		SR-1	1,000.00	1,000.00
Lots from Blocks 14 to 19		SR-2	900.00	900.00
Lots from Blocks 20 to 24		SR-3	800.00	800.00
Memorial Parks:				
1st Class			7,500.00	7,500.00
2nd Class (garden)			4,750.00	4,750.00
3rd Class (lawn)			3,800.00	3,800.00
Resorts:				
Beach Resorts:			500.00	500.00
Inland Resorts			500.00	500.00
Island Resorts			1,000.00	1,000.00
Riverside / Lakeside Resorts			200.00	200.00
Mountain Resorts			1,000.00	1,000.00

B. SUB-CLASSIFICATION CRITERIA (Urban Lands)

B. 1 COMMERCIAL LANDS

I. FIRST CLASS COMMERCIAL LANDS –

- a) Located along concrete road;
- b) Where the highest trading, social (or education activities of the City/Municipality take place);
- c) Where concrete of high grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are exceptionally busy;
- e) Apparently commands the highest commercial land value in the city or municipality;

II. SECOND CLASS COMMERCIAL LANDS –

- a) Along concrete or asphalted road;
- b) Where trading, social (or educational) activities are considerably high, but fall short from that of the First Class Commercial Lands;
- c) Where semi-concrete commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are considerably busy, but fall short from that of the First Class Commercial Lands;
- e) Commands lesser value than the First Class Commercial Lands.

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III. THIRD CLASS COMMERCIAL LANDS –

- a) Along concrete or asphalted road;
- b) Where trading, social (or educational) activities are significantly less than the Second Class Commercial Lands;
- c) Where average grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are fairly busy;
- e) Commands lesser value than the Second Class Commercial Lands.

IV. FOURTH CLASS COMMERCIAL LANDS-

- a) Along all weather road;
- b) Where trading, social (or educational) activities are significantly low but predominant;
- c) Where mixed Commercial and Residential buildings are situated;
- d) Where vehicular and pedestrian traffic flow are regularly less busy;
- e) Commands lesser value than the Third Class Commercial Lands.

V. FIFTH CLASS COMMERCIAL LANDS-

- a) Along all weather road;
- b) Where trading, social (or educational) activities are significantly low but predominant;
- c) Where mixed Commercial and Residential buildings are situated;
- d) Where vehicular and pedestrian traffic flow are regularly less busy;
- e) Commands lesser value than the Fourth Class Commercial Lands.

B.2 RESIDENTIAL LANDS

I. FIRST CLASS RESIDENTIAL LANDS –

- a) Along concrete road;
- b) Where high grade apartment or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are exceptionally regular towards major trading centers;
- d) Located next to a commercial classified lands;
- e) Where water, electric and telephone facilities are available;
- f) Commands the highest residential land value in the city/municipality;

II. SECOND CLASS RESIDENTIAL LANDS –

- a) Along concrete or asphalted road;
- b) Where semi-high grade apartments or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are fairly regular towards major trading centers;
- d) Located next to First Class Residential Lands;
- e) Where public utility transportation facilities are fairly regular towards major trading centers;
- f) Commands lesser value than the First Class Residential Lands

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III. THIRD CLASS RESIDENTIAL LANDS –

- a) Along all weather road;
- b) Where average grade residential buildings are predominantly situated;
- c) Where public utility transportation facilities are regular towards major trading centers;
- d) Located next to Second Class Residential Lands;
- e) Where water and electric facilities are available;
- f) Commands lesser value than Second Class Residential Lands.

IV. FOURTH CLASS RESIDENTIAL LANDS –

- a) Along all weather road;
- b) Where low-grade residential buildings are predominantly situated;
- c) Located next to Third Class Residential Lands;
- d) Where public Utility transportation facilities are irregular;
- e) Where water facilities are commonly pump wells;
- f) Commands Lesser Value than Third Class Residential Lands.

V. FIFTH CLASS RESIDENTIAL LANDS –

- a) Along all-weather road;
- b) Where residential Buildings are still scarcely constructed;
- c) Where public water and electric facilities are readily available;
- d) Farthest residential lands from the trading centers;
- e) Transportation Facilities are exceptionally irregular;
- f) Predominantly undeveloped residential areas.

VI. SIXTH CLASS RESIDENTIAL LANDS –

- a) Along all-weather road;
- b) Water and Electric Facilities are readily available;
- c) Transportation Facilities are irregular;
- d) Commands Lesser Value than Fifth Class Residential Lands.

VII. SEVENTH CLASS RESIDENTIAL LANDS –

- a) Along all-weather road;
- b) Public Utility Transportation are irregular;
- c) Water Facilities are commonly pump wells;
- d) Commands Lesser Value than Sixth Class Residential Lands.

VIII. EIGHTH CLASS RESIDENTIAL LANDS –

- a) Inside lots;
- b) Macadam road access: A bit distant from major road;
- c) Water Facilities are commonly pump wells;
- d) Transportation Facilities are exceptionally irregular towards major trading center.

IX. NINTH CLASS RESIDENTIAL LANDS –

- a) Inside lots;
- b) Macadam road access: More than two (2) kilometers distance from major road;
- c) Water Facilities are commonly pump wells;
- d) Transportation Facilities are exceptionally irregular towards major trading center.



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X. TENTH CLASS RESIDENTIAL LANDS –

- a) Inside lots;
- b) Where residential buildings are still scarcely constructed;
- c) Macadam road access;
- d) Sources of water are commonly pump wells;
- e) Farthest Residential Lands from major trading center
- f) Transportation Facilities are exceptionally irregular towards major trading center.

B.3 SUBDIVISION LANDS

I. FIRST CLASS SUBDIVISION LANDS –

- a) Flat lot;
- b) Good view;
- c) With complete amenities;
- d) Nearest to Main Road and National Highway.

II. SECOND CLASS SUBDIVISION LANDS –

- a) Flat lot;
- b) Good view;
- c) With complete amenities;
- d) 30 meters distance from Main Road and National Highway.

III. THIRD CLASS SUBDIVISION LANDS-

- a) Flat lot;
- b) Limited view;
- c) With complete amenities;
- d) 50 meters distance from Main Road and National Highway

IV. FOURTH CLASS SUBDIVISION LANDS-

- a) Flat lot;
- b) Limited view;
- c) With complete amenities;
- d) Farthest distance from Main Road and National Highway

Residential Land Subdivisions are classified according to the degree of development and facilities, regardless of location from the trading center of the city/municipality. Therefore, their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstance, be less than adjoining lands classified in accordance with the above criteria for sub-classification.





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B.4 INDUSTRIAL LANDS

I. FIRST CLASS INDUSTRIAL LANDS –

- a) Along concrete or asphalted road;
- b) Located within a distance of not more than 10,000 meters to the major trading centers of the city/municipality;
- c) Where the vicinity is extensively used for industrial purposes;
- d) Commands the highest industrial land value in the city/municipality.

II. SECOND CLASS INDUSTRIAL LANDS –

- a) Along concrete or asphalted public road, pier, seacoast, or navigable river;
- b) Located within a distance of more than 10,000 meters but not beyond 50,000 meters to the major trading centers of the city/municipality;
- c) Where the vicinity is extensively used for industrial purposes;
- d) Commands lesser land value than first class Industrial Lands.

III. THIRD CLASS INDUSTRIAL LANDS -

- a) Located more than 50,000 meters to the major trading centers of the city or municipality;
- b) Where the vicinity is extremely used for industrial purposes;
- c) Commands lesser land value than Second Class Industrial Lands.

C. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

Lands	Class & Base Unit Market Value (per hectare)				
	1 st	2 nd	3 rd	4 th	5 th
Prawn	P230,000.00	P 180,000.00	P 110,000.00	-	-
Sugarland	400,000.00	350,000.00	280,000.00	P230,000.00	P210,000.00
Lowland Rice W/ Irrigation	420,000.00	360,000.00	250,000.00	200,000.00	150,000.00
Lowland Rice W/o Irrigation	360,000.00	290,000.00	200,000.00	160,000.00	140,000.00
Upland Rice	160,000.00	140,000.00	120,000.00	110,000.00	-
Cornland	210,000.00	170,000.00	130,000.00	80,000.00	-
Coconut Land	200,000.00	170,000.00	120,000.00	100,000.00	-
Fishpond (Bangus)	490,000.00	450,000.00	370,000.00	290,000.00	240,000.00
Fishpond (Tilapia)	310,000.00	255,000.00	200,000.00	170,000.00	140,000.00
Coffeeland	190,000.00	140,000.00	100,000.00	-	-
Nipaland	170,000.00	-	-	-	-
Bambooland	220,000.00	110,000.00	-	-	-
Orchardland	220,000.00	-	-	-	-
Citrus Land	270,000.00	-	-	-	-
Santol (Bangkok) Land	310,000.00	270,000.00	160,000.00	-	-
Lanzones Land	360,000.00	270,000.00	180,000.00	-	-
Marang Land	160,000.00	-	-	-	-
Cacao Land	200,000.00	-	-	-	-
Guava Land	140,000.00	-	-	-	-
Durian Land	250,000.00	200,000.00	150,000.00	-	-



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Rambutan Land	200,000.00	-	-	-	-
Mango Land	300,000.00	250,000.00	185,000.00	-	-
Firewood	100,000.00	-	-	-	-
Horticulture	80,000.00	-	-	-	-
Mangrove	40,000.00	-	-	-	-
Banana Land	150,000.00	130,000.00	110,000.00	-	-
Cogonal	20,000.00	-	-	-	-
Saltbeds	200,000.00	100,000.00	80,000.00	-	-
Floriculture	350,000.00	250,000.00	150,000.00	-	-
Ipil-ipil/Kakawate	50,000.00	-	-	-	-
Pasture Land	20,000.00	-	-	-	-
Swine Farm	350,000.00	-	-	-	-
Poultry Farm (Broiler)	300,000.00	-	-	-	-
	1,060,000.00	1,000,000.00	870,000.00	710,000.00	640,000.00
Gamefowl Breeding Farm					
Livestock Breeding Farm	500,000.00	-	-	-	-
Dairy Farm	500,000.00	-	-	-	-
Cotton Lands	50,000.00	-	-	-	-
Ramie/Maguey Land	30,000.00	-	-	-	-
Cassava Land	70,000.00	-	-	-	-
Pineapple Land	260,000.00	-	-	-	-
Inland Fisheries	150,000.00	-	-	-	-
Others	50,000.00	-	-	-	-
Rubber Land	100,000.00	-	-	-	-
Grape/Vineyards	37,390.00	29,100.00	18,700.00	-	-
Jathropa Land	150,000.00	-	-	-	-
Palm Tree Land	160,000.00	-	-	-	-
Rawland	150.00 / sqm.	-	-	-	-
Homelot	50.00 / sqm.	-	-	-	-

D. TIMBERLAND

<i>Description</i>	<i>GR 2017</i>	<i>GR 2022</i>
Timberland	P 30,000.00	P 30,000.00

E. SCHEDULE OF MARKET VALUES FOR MINERAL LANDS / QUARRIES

<i>Description</i>	<i>GR 2017</i>	<i>GR 2022</i>
Sand and Gravel	P 450,000.00	P 450,000.00
Filling Materials (Volcanic Soil)	200,000.00	200,000.00
Rock Phosphate, Dolomite, Lime Stone	300,000.00	300,000.00

Handwritten signatures of the Provincial Governor and the Sangguniang Panlalawigan members, likely approving the tax ordinance.



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F. PRODUCTIVITY CLASSIFICATION

F.1 Sugarland

1 st Class -	Lands capable of producing 157.50 or more LKG of sugar annually for each hectare
2 nd Class -	Lands capable of producing 120.6 to 157.5 LKG of sugar annually for each hectare
3 rd Class -	Lands capable of producing 101.6 to 120.59 LKG of sugar annually for each hectare
4 th Class -	Lands capable of producing 82.55 to 101.59 LKG of sugar annually for each hectare
5 th Class -	Lands capable of producing less than 82.54 LKG of sugar annually for each hectare

F.2 Lowland Rice with Irrigation

1 st Class -	Lands capable of producing more than 165 cavans of palay annually per hectare (accumulated harvest)
2 nd Class -	Lands capable of producing from 101 to 164 cavans of palay annually per hectare (accumulated harvest)
3 rd Class -	Lands capable of producing from 80 to 100 cavans of palay annually per hectare (accumulated harvest)
4 th Class -	Lands capable of producing from 61 to 79 cavans of palay annually per hectare (accumulated harvest)
5 th Class -	Lands capable of producing below 60 cavans of palay annually per hectare (accumulated harvest)

F.3 Lowland Rice without Irrigation

1 st Class -	Lands capable of producing more than 100 cavans of palay annually per hectare (accumulated harvest)
2 nd Class -	Lands capable of producing from 61 to 99 cavans of palay annually per hectare (accumulated harvest)
3 rd Class -	Lands capable of producing from 51 to 60 cavans of palay annually per hectare (accumulated harvest)
4 th Class -	Lands capable of producing from 41 to 50 cavans of palay annually per hectare (accumulated harvest)
5 th Class -	Lands capable of producing below 40 cavans of palay annually per hectare (accumulated harvest)

F.4 Upland Rice

1 st Class -	Lands capable of producing more than 60 cavans of palay annually per hectare
2 nd Class -	Lands capable of producing from 50 to 59 cavans of palay annually per hectare
3 rd Class -	Lands capable of producing from 40 to 49 cavans of palay annually per hectare
4 th Class -	Lands capable of producing below 40 cavans of palay annually per hectare

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F.5 Cornland

1 st Class -	Lands capable of producing more than 100 cavans of corn annually per hectare
2 nd Class -	Lands capable of producing from 65 to 99 cavans of corn annually per hectare
3 rd Class -	Lands capable of producing from 40 to 64 cavans of corn annually per hectare
4 th Class -	Lands capable of producing below 40 cavans of corn annually per hectare

F.6 Coconut Land

1 st Class -	Lands capable of producing more than 8,000 nuts annually per hectare
2 nd Class -	Lands capable of producing from 6,000 to 7,999 nuts annually per hectare
3 rd Class -	Lands capable of producing from 4,000 to 5,999 nuts annually per hectare
4 th Class -	Lands capable of producing below 4,000 nuts annually per hectare

F.7 Fishpond

(Intensive)

1 st Class -	Ponds capable of producing more than 7,000 kilograms of bangus, crabs, shrimps, tilapia, etc per hectare annually;
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(Semi-Intensive)

2 nd Class -	Ponds capable of producing 5,830 kilograms to 6,999 kilograms of bangus, crabs, shrimps, tilapia, etc per hectare annually;
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(Modified Extensive)

3 rd Class -	Ponds capable of producing 4,665 kilograms to 5,829 kilograms of bangus, crabs, shrimps, tilapia, etc per hectare annually;
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(Extensive)

4 th Class -	Ponds capable of producing 3,500 kilograms to 4,664 kilograms of bangus, crabs, shrimps, tilapia, etc annually per hectare;
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(Traditional)

5 th Class -	Ponds capable of producing below 3,500 kilograms of bangus, crabs, shrimps, tilapia, etc annually per hectare;
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F.8 Mango Land

1 st Class -	Lands capable of producing 480 kaings or more of mangoes annually per hectare;
2 nd Class -	Lands capable of producing 270 to 479 kaings of mangoes annually per hectare;
3 rd Class -	Lands capable of producing below 270 kaings annually per hectare;

F.9 Lanzones Land

1 st Class -	Lands capable of producing 10,000 kilograms or more of Lanzones fruits annually per hectare;
2 nd Class -	Lands capable of producing 8,000 to 9,999 kilograms of Lanzones fruits annually per hectare;
3 rd Class -	Lands capable of producing below 8,000 kilograms of Lanzones fruits annually per hectare;

F.10 Santol Land

1 st Class -	Lands capable of producing 10,000 kilograms or more of Santol fruits annually per hectare;
2 nd Class -	Lands capable of producing 8,000 to 9,999 kilograms of Santol fruits annually per hectare;
3 rd Class -	Lands capable of producing below 8,000 kilograms of Santol fruits annually per hectare;

F.11 Rambutan Land & Citrus Land

1 st Class -	Lands capable of producing 7,500 kgs. of Rambutan and/or citrus fruits annually per hectare;
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F.12 Marang Land

1 st Class -	Lands capable of producing 8,000 kgs. of Marang fruits annually per hectare;
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F.13 Guava Land & Cacao Land

1 st Class -	Lands capable of producing 8,310 kgs. of Guava fruits annually per hectare;
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F.14 Durian Land

1 st Class -	Lands capable of producing 2,700 kilograms of Durian fruits or more annually per hectare;
2 nd Class -	Lands capable of producing 1,620 to 2,700 kilograms of Durian fruits annually per hectare;
3 rd Class -	Lands capable of producing below 1,620 kilograms of durian fruits annually per hectare;

F.15 Orchard Land

1 st Class -	Lands capable of producing 6,000 kgs. of fruits not mentioned above annually per hectare;
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F.16 Gamefowl Breeding Farms

1st Class - Farms raising more than 200 heads of fighting cocks in a hectare, complete with amenities, located in areas zoned as agro-industrial and is 900 meters above sea level;

2nd Class - Farms raising 180 to 199 heads of fighting cocks in a hectare, incomplete amenities, located in areas of 780 meters depth from sea level;

3rd Class - Farms raising 150 to 179 heads of fighting cocks in a hectare, at least two of the amenities present, located in areas 600 meters above sea level;

4th Class - Farms raising 120 to 149 heads of fighting cocks in a hectare, one or more of amenities present, located in sprawling areas;

5th Class - Farms less than 120 heads of fighting cocks in a hectare, one of the amenities present, zoned as agricultural, and located in relatively flat areas;

G. UNIT BASE CONSTRUCTION COST FOR BUILDINGS

G.1 DISTRICT I & II (CALATRAVA, DON SALVADOR BENEDICTO, and TOBOSO; MANAPLA)

<i>Classification</i>	<i>Sub-Class Type</i>	<i>GR 2017 BUV per sq.m.</i>	<i>GR 2022 BUV per sq.m.</i>
One-Family Dwelling	V-A	P11,340.00	12,870.00
Two-Family Dwelling	V-A	12,080.00	13,710.00
Row Houses	V-A	9,720.00	11,040.00
Apartments, Boarding Houses	V-A	11,130.00	12,550.00
Garage, Quarters, Laundry, Guard House	V-A	6,420.00	7,330.00
School Buildings	V-A	8,490.00	9,700.00
Hotels, Motels, Hospitals, Assembly Houses	V-A	13,860.00	15,840.00
Warehouse, Bodega, Storage, Hangars	V-A	6,900.00	7,830.00
S-markets, Shopping Centers, Restaurants	V-A	11,880.00	13,600.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-A	13,820.00	15,790.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-A	10,530.00	12,030.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-A	8,580.00	9,790.00
Gas Station / Gas Filling Plant	V-A	9,320.00	10,650.00
Swimming Pool	V-A	8,280.00	9,160.00
Factory, Industrial Bldg.	V-A	9,180.00	10,490.00
Offices, Banks, Commercial Bldgs., Hardware	V-A	12,160.00	13,890.00
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One-Family Dwelling	V-B	9,890.00	11,230.00
Two-Family Dwelling	V-B	10,890.00	12,370.00
Row Houses	V-B	8,360.00	9,490.00
Apartments, Boarding Houses	V-B	8,570.00	9,730.00

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Garage, Quarters, Laundry, Guard House	V-B	6,320.00	7,220.00
School Buildings	V-B	7,640.00	8,730.00
Hotels, Motels, Hospitals, Assembly Houses	V-B	13,050.00	14,910.00
Warehouse, Bodega, Storage, Hangars	V-B	6,570.00	7,500.00
S-markets, Shopping Centers, Restaurants	V-B	11,270.00	12,870.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-B	12,210.00	13,950.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-B	8,630.00	9,860.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-B	7,950.00	9,080.00
Gas Station / Gas Filling Plant	V-B	8,160.00	9,320.00
Swimming Pool	V-B	5,970.00	6,530.00
Factory, Industrial Bldg.	V-B	8,080.00	9,230.00
Offices, Banks, Commercial Bldgs., Hardware	V-B	11,620.00	13,270.00
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One-Family Dwelling	V-C	8,820.00	10,020.00
Two-Family Dwelling	V-C	10,190.00	11,570.00
Row Houses	V-C	7,610.00	8,640.00
Apartments, Boarding Houses	V-C	8,390.00	9,530.00
Garage, Quarters, Laundry, Guard House	V-C	5,750.00	6,570.00
School Buildings	V-C	7,030.00	8,030.00
Hotels, Motels, Hospitals, Assembly Houses	V-C	12,040.00	13,750.00
Warehouse, Bodega, Storage, Hangars	V-C	6,120.00	7,000.00
S-markets, Shopping Centers, Restaurants	V-C	10,170.00	11,620.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-C	11,300.00	12,910.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-C	8,280.00	9,460.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-C	7,330.00	8,370.00
Gas Station / Gas Filling Plant	V-C	8,000.00	9,140.00
Swimming Pool	V-C	4,130.00	4,570.00
Factory, Industrial Bldg.	V-C	7,430.00	8,480.00
Offices, Banks, Commercial Bldgs., Hardware	V-C	9,730.00	11,120.00
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One-Family Dwelling	IV-A	8,590.00	9,760.00
Two-Family Dwelling	IV-A	9,080.00	10,310.00
Row Houses	IV-A	6,400.00	7,260.00
Apartments, Boarding Houses	IV-A	7,730.00	8,960.00
Garage, Quarters, Laundry, Guard House	IV-A	5,220.00	5,960.00
School Buildings	IV-A	6,550.00	7,480.00
Hotels, Motels, Hospitals, Assembly Houses	IV-A	10,980.00	12,550.00
Warehouse, Bodega, Storage, Hangars	IV-A	5,840.00	6,670.00
S-markets, Shopping Centers, Restaurants	IV-A	9,690.00	11,070.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-A	10,900.00	12,590.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-A	7,800.00	8,910.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-A	7,050.00	8,060.00
Gas Station / Gas Filling Plant	IV-A	7,870.00	8,990.00
Swimming Pool	IV-A	-	

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Factory, Industrial Bldg.	IV-A	7,070.00	8,080.00
Offices, Banks, Commercial Bldgs., Hardware	IV-A	9,570.00	10,930.00
One-Family Dwelling	IV-B	7,620.00	8,650.00
Two-Family Dwelling	IV-B	8,000.00	9,080.00
Row Houses	IV-B	5,900.00	6,700.00
Apartments, Boarding Houses	IV-B	7,640.00	8,710.00
Garage, Quarters, Laundry, Guard House	IV-B	5,150.00	5,880.00
School Buildings	IV-B	6,240.00	7,130.00
Hotels, Motels, Hospitals, Assembly Houses	IV-B	10,520.00	12,020.00
Warehouse, Bodega, Storage, Hangars	IV-B	5,490.00	6,270.00
S-markets, Shopping Centers, Restaurants	IV-B	9,080.00	10,370.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-B	10,060.00	11,490.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-B	7,620.00	8,710.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-B	6,650.00	7,590.00
Gas Station / Gas Filling Plant	IV-B	7,300.00	8,340.00
Swimming Pool	IV-B	-	
Factory, Industrial Bldg.	IV-B	6,670.00	7,620.00
Offices, Banks, Commercial Bldgs., Hardware	IV-B	9,080.00	10,370.00
One-Family Dwelling	III-A	7,420.00	8,580.00
Two-Family Dwelling	III-A	7,120.00	8,080.00
Row Houses	III-A	5,040.00	5,720.00
Apartments, Boarding Houses	III-A	7,490.00	8,500.00
Garage, Quarters, Laundry, Guard House	III-A	4,500.00	5,140.00
School Buildings	III-A	5,930.00	6,770.00
Hotels, Motels, Hospitals, Assembly Houses	III-A	9,800.00	11,200.00
Warehouse, Bodega, Storage, Hangars	III-A	5,220.00	5,960.00
S-markets, Shopping Centers, Restaurants	III-A	8,610.00	9,840.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-A	9,300.00	10,630.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-A	7,010.00	8,010.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-A	6,420.00	7,330.00
Gas Station / Gas Filling Plant	III-A	6,910.00	7,890.00
Swimming Pool	III-A	-	
Factory, Industrial Bldg.	III-A	6,260.00	7,150.00
Offices, Banks, Commercial Bldgs., Hardware	III-A	8,600.00	9,820.00
One-Family Dwelling	III-B	6,560.00	7,440.00
Two-Family Dwelling	III-B	6,460.00	7,330.00
Row Houses	III-B	4,250.00	5,090.00
Apartments, Boarding Houses	III-B	6,730.00	7,540.00
Garage, Quarters, Laundry, Guard House	III-B	3,680.00	4,210.00
School Buildings	III-B	5,430.00	6,200.00
Hotels, Motels, Hospitals, Assembly Houses	III-B	9,510.00	10,860.00
Warehouse, Bodega, Storage, Hangars	III-B	5,060.00	5,780.00

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S-markets, Shopping Centers, Restaurants	III-B	7,950.00	9,080.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-B	8,560.00	9,780.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-B	6,660.00	7,610.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-B	6,020.00	6,880.00
Gas Station / Gas Filling Plant	III-B	6,210.00	7,100.00
Swimming Pool	III-B	-	
Factory, Industrial Bldg.	III-B	6,080.00	6,950.00
Offices, Banks, Commercial Bldgs., Hardware	III-B	7,950.00	9,080.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-B	2,260.00	2,690.00
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One-Family Dwelling	III-C	6,230.00	7,080.00
Two-Family Dwelling	III-C	5,720.00	6,500.00
Row Houses	III-C	4,710.00	4,810.00
Apartments, Boarding Houses	III-C	6,170.00	7,000.00
Garage, Quarters, Laundry, Guard House	III-C	3,480.00	3,970.00
School Buildings	III-C	5,150.00	5,890.00
Hotels, Motels, Hospitals, Assembly Houses	III-C	8,260.00	9,440.00
Warehouse, Bodega, Storage, Hangars	III-C	3,950.00	4,510.00
S-markets, Shopping Centers, Restaurants	III-C	5,960.00	6,810.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-C	7,040.00	8,040.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-C	6,640.00	7,480.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-C	4,240.00	4,840.00
Gas Station / Gas Filling Plant	III-C	5,650.00	6,450.00
Swimming Pool	III-C	-	
Factory, Industrial Bldg.	III-C	4,990.00	5,700.00
Offices, Banks, Commercial Bldgs., Hardware	III-C	5,830.00	6,660.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-C	2,020.00	2,220.00
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One-Family Dwelling	III-D	5,260.00	5,970.00
Two-Family Dwelling	III-D	5,190.00	5,890.00
Row Houses	III-D	3,270.00	3,690.00
Apartments, Boarding Houses	III-D	5,520.00	6,160.00
Garage, Quarters, Laundry, Guard House	III-D	3,170.00	3,620.00
School Buildings	III-D	4,510.00	5,160.00
Hotels, Motels, Hospitals, Assembly Houses	III-D	7,350.00	8,400.00
Warehouse, Bodega, Storage, Hangars	III-D	3,710.00	4,240.00
S-markets, Shopping Centers, Restaurants	III-D	4,880.00	5,580.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-D	5,900.00	6,740.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-D	4,800.00	5,490.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-D	3,470.00	3,960.00
Gas Station / Gas Filling Plant	III-D	4,700.00	5,370.00
Swimming Pool	III-D	-	

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Factory, Industrial Bldg.	III-D	4,680.00	5,350.00
Offices, Banks, Commercial Bldgs., Hardware	III-D	4,880.00	5,580.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-D	1,860.00	2,210.00
One-Family Dwelling	III-E	3,720.00	4,220.00
Two-Family Dwelling	III-E	4,450.00	5,050.00
Row Houses	III-E	1,860.00	2,070.00
Apartments, Boarding Houses	III-E	4,460.00	5,060.00
Garage, Quarters, Laundry, Guard House	III-E	2,660.00	3,040.00
School Buildings	III-E	4,160.00	4,750.00
Hotels, Motels, Hospitals, Assembly Houses	III-E	5,950.00	6,790.00
Warehouse, Bodega, Storage, Hangars	III-E	3,390.00	3,870.00
S-markets, Shopping Centers, Restaurants	III-E	4,400.00	5,030.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-E	5,080.00	5,800.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-E	3,500.00	4,000.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-E	3,090.00	3,530.00
Gas Station / Gas Filling Plant	III-E	3,860.00	4,410.00
Swimming Pool	III-E	-	
Factory, Industrial Bldg.	III-E	3,920.00	4,480.00
Offices, Banks, Commercial Bldgs., Hardware	III-E	4,400.00	5,030.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-E	1,780.00	2,130.00
One-Family Dwelling	II-A	2,830.00	3,180.00
Two-Family Dwelling	II-A	3,040.00	3,420.00
Row Houses	II-A	1,510.00	1,670.00
Apartments, Boarding Houses	II-A	2,950.00	3,300.00
Garage, Quarters, Laundry, Guard House	II-A	2,180.00	2,440.00
School Buildings	II-A	3,190.00	3,640.00
Hotels, Motels, Hospitals, Assembly Houses	II-A	4,740.00	5,420.00
Warehouse, Bodega, Storage, Hangars	II-A	2,710.00	3,090.00
S-markets, Shopping Centers, Restaurants	II-A	3,660.00	4,180.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-A	3,410.00	3,880.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-A	3,060.00	3,500.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-A	2,550.00	2,910.00
Gas Station / Gas Filling Plant	II-A	2,610.00	2,980.00
Swimming Pool	II-A	-	
Factory, Industrial Bldg.	II-A	3,400.00	3,890.00
Offices, Banks, Commercial Bldgs., Hardware	II-A	3,660.00	4,180.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-A	1,740.00	2,250.00
One-Family Dwelling	II-B	2,040.00	2,260.00
Two-Family Dwelling	II-B	2,190.00	2,470.00
Row Houses	II-B	1,070.00	1,180.00

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Apartments, Boarding Houses	II-B	2,680.00	3,010.00
Garage, Quarters, Laundry, Guard House	II-B	1,640.00	1,870.00
School Buildings	II-B	1,900.00	2,170.00
Hotels, Motels, Hospitals, Assembly Houses	II-B	3,780.00	4,160.00
Warehouse, Bodega, Storage, Hangars	II-B	2,240.00	2,560.00
S-markets, Shopping Centers, Restaurants	II-B	2,440.00	2,790.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-B	2,070.00	2,360.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-B	2,940.00	3,360.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-B	1,170.00	1,330.00
Gas Station / Gas Filling Plant	II-B	1,640.00	1,790.00
Swimming Pool	II-B	-	
Factory, Industrial Bldg.	II-B	2,830.00	3,230.00
Offices, Banks, Commercial Bldgs., Hardware	II-B	2,440.00	2,790.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-B	1,480.00	1,910.00
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One-Family Dwelling	I	1,170.00	1,290.00
Two-Family Dwelling	I	940.00	1,050.00
Row Houses	I	640.00	710.00
Apartments, Boarding Houses	I	1,210.00	1,360.00
Garage, Quarters, Laundry, Guard House	I	790.00	900.00
School Buildings	I	1,010.00	1,160.00
Hotels, Motels, Hospitals, Assembly Houses	I	1,060.00	1,210.00
Warehouse, Bodega, Storage, Hangars	I	740.00	840.00
S-markets, Shopping Centers, Restaurants	I	880.00	1,000.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	I	860.00	980.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	I	1,400.00	1,600.00
Sawmill, Lumber Shed, Beach Houses / Cottages	I	630.00	720.00
Gas Station / Gas Filling Plant	I	-	
Swimming Pool	I	-	
Factory, Industrial Bldg.	I	830.00	950.00
Offices, Banks, Commercial Bldgs., Hardware	I	910.00	1,040.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	I	950.00	1,120.00

G.2 DISTRICT III & IV (E. B. Magalona and Murcia; Pontevedra, Pulupandan, San Enrique and Valladolid)

Classification	Sub-Class Type	GR 2017 BUV per sq.m.	GR 2022 BUV per sq.m.
One-Family Dwelling	V-A	12,110.00	P 12,870.00
Two-Family Dwelling	V-A	12,900.00	13,710.00
Row Houses	V-A	10,380.00	11,040.00
Apartments, Boarding Houses	V-A	11,640.00	12,550.00
Garage, Quarters, Laundry, Guard House	V-A	6,970.00	7,330.00
School Buildings	V-A	9,230.00	9,700.00

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**Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
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Hotels, Motels, Hospitals, Assembly Houses	V-A	5,070.00	15,840.00
Warehouse, Bodega, Storage, Hangars	V-A	7,360.00	7,830.00
S-markets, Shopping Centers, Restaurants	V-A	13,050.00	13,600.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-A	15,030.00	15,790.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-A	11,440.00	12,030.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-A	9,300.00	9,790.00
Gas Station / Gas Filling Plant	V-A	10,130.00	10,650.00
Swimming Pool	V-A	8,180.00	9,160.00
Factory, Industrial Bldg.	V-A	9,980.00	10,490.00
Offices, Banks, Commercial Bldgs., Hardware	V-A	13,220.00	13,890.00
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One-Family Dwelling	V-B	10,560.00	11,230.00
Two-Family Dwelling	V-B	11,630.00	12,370.00
Row Houses	V-B	8,930.00	9,490.00
Apartments, Boarding Houses	V-B	9,150.00	9,730.00
Garage, Quarters, Laundry, Guard House	V-B	6,870.00	7,220.00
School Buildings	V-B	8,300.00	8,730.00
Hotels, Motels, Hospitals, Assembly Houses	V-B	14,180.00	14,910.00
Warehouse, Bodega, Storage, Hangars	V-B	7,140.00	7,500.00
S-markets, Shopping Centers, Restaurants	V-B	12,240.00	12,870.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-B	13,280.00	13,950.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-B	9,380.00	9,860.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-B	8,640.00	9,080.00
Gas Station / Gas Filling Plant	V-B	8,870.00	9,320.00
Swimming Pool	V-B	5,690.00	6,530.00
Factory, Industrial Bldg.	V-B	8,780.00	9,230.00
Offices, Banks, Commercial Bldgs., Hardware	V-B	2,630.00	13,270.00
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One-Family Dwelling	V-C	9,420.00	10,020.00
Two-Family Dwelling	V-C	0,880.00	11,570.00
Row Houses	V-C	8,120.00	8,640.00
Apartments, Boarding Houses	V-C	8,960.00	9,530.00
Garage, Quarters, Laundry, Guard House	V-C	6,250.00	6,570.00
School Buildings	V-C	7,640.00	8,030.00
Hotels, Motels, Hospitals, Assembly Houses	V-C	3,090.00	13,750.00
Warehouse, Bodega, Storage, Hangars	V-C	6,660.00	7,000.00
S-markets, Shopping Centers, Restaurants	V-C	1,060.00	11,620.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-C	2,280.00	12,910.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-C	9,000.00	9,460.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-C	7,970.00	8,370.00
Gas Station / Gas Filling Plant	V-C	8,700.00	9,140.00
Swimming Pool	V-C	4,080.00	4,570.00



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Factory, Industrial Bldg.	V-C	8,070.00	8,480.00
Offices, Banks, Commercial Bldgs., Hardware	V-C	0,580.00	11,120.00
One-Family Dwelling	IV-A	9,180.00	9,760.00
Two-Family Dwelling	IV-A	9,700.00	10,310.00
Row Houses	IV-A	6,830.00	7,260.00
Apartments, Boarding Houses	IV-A	8,760.00	8,960.00
Garage, Quarters, Laundry, Guard House	IV-A	5,670.00	5,960.00
School Buildings	IV-A	7,120.00	7,480.00
Hotels, Motels, Hospitals, Assembly Houses	IV-A	1,940.00	12,550.00
Warehouse, Bodega, Storage, Hangars	IV-A	6,340.00	6,670.00
S-markets, Shopping Centers, Restaurants	IV-A	0,530.00	11,070.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-A	1,260.00	12,590.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-A	8,480.00	8,910.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-A	7,670.00	8,060.00
Gas Station / Gas Filling Plant	IV-A	,560.00	8,990.00
Swimming Pool	IV-A	-	
Factory, Industrial Bldg.	IV-A	,690.00	8,080.00
Offices, Banks, Commercial Bldgs., Hardware	IV-A	0,400.00	10,930.00
One-Family Dwelling	IV-B	8,130.00	8,650.00
Two-Family Dwelling	IV-B	8,540.00	9,080.00
Row Houses	IV-B	6,300.00	6,700.00
Apartments, Boarding Houses	IV-B	8,250.00	8,710.00
Garage, Quarters, Laundry, Guard House	IV-B	5,590.00	5,880.00
School Buildings	IV-B	6,780.00	7,130.00
Hotels, Motels, Hospitals, Assembly Houses	IV-B	1,440.00	12,020.00
Warehouse, Bodega, Storage, Hangars	IV-B	5,970.00	6,270.00
S-markets, Shopping Centers, Restaurants	IV-B	9,870.00	10,370.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-B	10,930.00	11,490.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-B	8,290.00	8,710.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-B	7,220.00	7,590.00
Gas Station / Gas Filling Plant	IV-B	7,930.00	8,340.00
Swimming Pool	IV-B	-	
Factory, Industrial Bldg.	IV-B	7,250.00	7,620.00
Offices, Banks, Commercial Bldgs., Hardware	IV-B	9,870.00	10,370.00
One-Family Dwelling	III-A	7,920.00	8,580.00
Two-Family Dwelling	III-A	7,600.00	8,080.00
Row Houses	III-A	5,380.00	5,720.00
Apartments, Boarding Houses	III-A	7,990.00	8,500.00
Garage, Quarters, Laundry, Guard House	III-A	4,890.00	5,140.00
School Buildings	III-A	6,440.00	6,770.00
Hotels, Motels, Hospitals, Assembly Houses	III-A	0,660.00	11,200.00



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Warehouse, Bodega, Storage, Hangars	III-A	5,670.00	5,960.00
S-markets, Shopping Centers, Restaurants	III-A	9,360.00	9,840.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-A	10,110.00	10,630.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-A	7,620.00	8,010.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-A	6,980.00	7,330.00
Gas Station / Gas Filling Plant	III-A	7,510.00	7,890.00
Swimming Pool	III-A	-	
Factory, Industrial Bldg.	III-A	6,810.00	7,150.00
Offices, Banks, Commercial Bldgs., Hardware	III-A	9,350.00	9,820.00
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One-Family Dwelling	III-B	7,000.00	7,440.00
Two-Family Dwelling	III-B	6,900.00	7,330.00
Row Houses	III-B	4,520.00	5,090.00
Apartments, Boarding Houses	III-B	6,900.00	7,540.00
Garage, Quarters, Laundry, Guard House	III-B	4,000.00	4,210.00
School Buildings	III-B	5,900.00	6,200.00
Hotels, Motels, Hospitals, Assembly Houses	III-B	10,330.00	10,860.00
Warehouse, Bodega, Storage, Hangars	III-B	5,500.00	5,780.00
S-markets, Shopping Centers, Restaurants	III-B	8,640.00	9,080.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-B	9,310.00	9,780.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-B	7,240.00	7,610.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-B	6,540.00	6,880.00
Gas Station / Gas Filling Plant	III-B	6,750.00	7,100.00
Swimming Pool	III-B	-	
Factory, Industrial Bldg.	III-B	6,610.00	6,950.00
Offices, Banks, Commercial Bldgs., Hardware	III-B	8,640.00	9,080.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-B	2,440.00	2,690.00
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One-Family Dwelling	III-C	6,660.00	7,080.00
Two-Family Dwelling	III-C	6,110.00	6,500.00
Row Houses	III-C	4,320.00	4,810.00
Apartments, Boarding Houses	III-C	6,580.00	7,000.00
Garage, Quarters, Laundry, Guard House	III-C	3,780.00	3,970.00
School Buildings	III-C	5,600.00	5,890.00
Hotels, Motels, Hospitals, Assembly Houses	III-C	8,980.00	9,440.00
Warehouse, Bodega, Storage, Hangars	III-C	4,290.00	4,510.00
S-markets, Shopping Centers, Restaurants	III-C	6,470.00	6,810.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-C	7,650.00	8,040.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-C	6,920.00	7,480.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-C	4,610.00	4,840.00

A handwritten signature in black ink, appearing to be the signature of the Provincial Governor.

A handwritten signature in black ink, appearing to be the signature of the Sangguniang Panlalawigan.



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Gas Station / Gas Filling Plant	III-C	6,140.00	6,450.00
Swimming Pool	III-C	-	
Factory, Industrial Bldg.	III-C	5,430.00	5,700.00
Offices, Banks, Commercial Bldgs., Hardware	III-C	6,340.00	6,660.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-C	1,680.00	2,220.00
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One-Family Dwelling	III-D	5,610.00	5,970.00
Two-Family Dwelling	III-D	5,540.00	5,890.00
Row Houses	III-D	3,430.00	3,690.00
Apartments, Boarding Houses	III-D	5,590.00	6,160.00
Garage, Quarters, Laundry, Guard House	III-D	3,440.00	3,620.00
School Buildings	III-D	4,910.00	5,160.00
Hotels, Motels, Hospitals, Assembly Houses	III-D	7,990.00	8,400.00
Warehouse, Bodega, Storage, Hangars	III-D	4,030.00	4,240.00
S-markets, Shopping Centers, Restaurants	III-D	5,310.00	5,580.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-D	6,420.00	6,740.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-D	5,220.00	5,490.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-D	3,770.00	3,960.00
Gas Station / Gas Filling Plant	III-D	5,110.00	5,370.00
Swimming Pool	III-D	-	
Factory, Industrial Bldg.	III-D	5,090.00	5,350.00
Offices, Banks, Commercial Bldgs., Hardware	III-D	5,310.00	5,580.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-D	2,000.00	2,210.00
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One-Family Dwelling	III-E	3,970.00	4,220.00
Two-Family Dwelling	III-E	4,750.00	5,050.00
Row Houses	III-E	1,880.00	2,070.00
Apartments, Boarding Houses	III-E	4,760.00	5,060.00
Garage, Quarters, Laundry, Guard House	III-E	2,890.00	3,040.00
School Buildings	III-E	4,520.00	4,750.00
Hotels, Motels, Hospitals, Assembly Houses	III-E	6,460.00	6,790.00
Warehouse, Bodega, Storage, Hangars	III-E	3,680.00	3,870.00
S-markets, Shopping Centers, Restaurants	III-E	4,790.00	5,030.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-E	5,520.00	5,800.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-E	3,810.00	4,000.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-E	3,360.00	3,530.00
Gas Station / Gas Filling Plant	III-E	4,190.00	4,410.00
Swimming Pool	III-E	-	
Factory, Industrial Bldg.	III-E	4,260.00	4,480.00
Offices, Banks, Commercial Bldgs., Hardware	III-E	4,790.00	5,030.00

A handwritten signature in black ink, appearing to read "Y. J. del" followed by a stylized signature.



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Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-E	1,940.00	2,130.00
One-Family Dwelling	II-A	2,940.00	3,180.00
Two-Family Dwelling	II-A	3,160.00	3,420.00
Row Houses	II-A	1,500.00	1,670.00
Apartments, Boarding Houses	II-A	3,000.00	3,300.00
Garage, Quarters, Laundry, Guard House	II-A	2,300.00	2,440.00
School Buildings	II-A	3,460.00	3,640.00
Hotels, Motels, Hospitals, Assembly Houses	II-A	5,150.00	5,420.00
Warehouse, Bodega, Storage, Hangars	II-A	2,940.00	3,090.00
S-markets, Shopping Centers, Restaurants	II-A	3,980.00	4,180.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-A	3,660.00	3,880.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-A	3,330.00	3,500.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-A	2,770.00	2,910.00
Gas Station / Gas Filling Plant	II-A	2,830.00	2,980.00
Swimming Pool	II-A	-	
Factory, Industrial Bldg.	II-A	3,700.00	3,890.00
Offices, Banks, Commercial Bldgs., Hardware	II-A	3,980.00	4,180.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-A	1,600.00	2,250.00
One-Family Dwelling	II-B	2,020.00	2,260.00
Two-Family Dwelling	II-B	2,280.00	2,470.00
Row Houses	II-B	1,060.00	1,180.00
Apartments, Boarding Houses	II-B	2,780.00	3,010.00
Garage, Quarters, Laundry, Guard House	II-B	1,780.00	1,870.00
School Buildings	II-B	2,070.00	2,170.00
Hotels, Motels, Hospitals, Assembly Houses	II-B	3,780.00	4,160.00
Warehouse, Bodega, Storage, Hangars	II-B	2,430.00	2,560.00
S-markets, Shopping Centers, Restaurants	II-B	2,650.00	2,790.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-B	2,250.00	2,360.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-B	3,200.00	3,360.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-B	1,270.00	1,330.00
Gas Station / Gas Filling Plant	II-B	1,790.00	1,790.00
Swimming Pool	II-B	-	
Factory, Industrial Bldg.	II-B	3,070.00	3,230.00
Offices, Banks, Commercial Bldgs., Hardware	II-B	2,650.00	2,790.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-B	1,350.00	1,910.00
One-Family Dwelling	I	1,140.00	1,290.00
Two-Family Dwelling	I	970.00	1,050.00
Row Houses	I	640.00	710.00

A handwritten signature in black ink, appearing to read "P. J. gl".



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Apartments, Boarding Houses	I	1,250.00	1,360.00
Garage, Quarters, Laundry, Guard House	I	860.00	900.00
School Buildings	I	1,110.00	1,160.00
Hotels, Motels, Hospitals, Assembly Houses	I	1,150.00	1,210.00
Warehouse, Bodega, Storage, Hangars	I	800.00	840.00
S-markets, Shopping Centers, Restaurants	I	960.00	1,000.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	I	930.00	980.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	I	1,520.00	1,600.00
Sawmill, Lumber Shed, Beach Houses / Cottages	I	680.00	720.00
Gas Station / Gas Filling Plant	I	-	
Swimming Pool	I	-	
Factory, Industrial Bldg.	I	900.00	950.00
Offices, Banks, Commercial Bldgs., Hardware	I	990.00	1,040.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	I	1,000.00	1,120.00

G.3 DISTRICT V & VI (Binalbagan, Hinigaran, Isabela, La Castellana and Moises Padiila; Candoni, Cauayan, Hinoba-an & Ilog)

Classification	Sub-Class Type	GR 2017 BUV per sq.m.	GR 2022 BUV per sq.m.
One-Family Dwelling	V-A	11,660.00	12,870.00
Two-Family Dwelling	V-A	12,420.00	13,710.00
Row Houses	V-A	10,000.00	11,040.00
Apartments, Boarding Houses	V-A	11,450.00	12,550.00
Garage, Quarters, Laundry, Guard House	V-A	6,600.00	7,330.00
School Buildings	V-A	8,740.00	9,700.00
Hotels, Motels, Hospitals, Assembly Houses	V-A	14,260.00	15,840.00
Warehouse, Bodega, Storage, Hangars	V-A	7,090.00	7,830.00
S-markets, Shopping Centers, Restaurants	V-A	12,150.00	13,600.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-A	14,220.00	15,790.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-A	10,830.00	12,030.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-A	8,830.00	9,790.00
Gas Station / Gas Filling Plant	V-A	9,590.00	10,650.00
Swimming Pool	V-A	8,510.00	9,160.00
Factory, Industrial Bldg.	V-A	9,440.00	10,490.00
Offices, Banks, Commercial Bldgs., Hardware	V-A	2,510.00	13,890.00
One-Family Dwelling	V-B	10,180.00	11,230.00
Two-Family Dwelling	V-B	1,210.00	12,370.00
Row Houses	V-B	8,600.00	9,490.00
Apartments, Boarding Houses	V-B	8,820.00	9,730.00
Garage, Quarters, Laundry, Guard House	V-B	6,500.00	7,220.00
School Buildings	V-B	7,860.00	8,730.00



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Hotels, Motels, Hospitals, Assembly Houses	V-B	13,420.00	14,910.00
Warehouse, Bodega, Storage, Hangars	V-B	6,750.00	7,500.00
S-markets, Shopping Centers, Restaurants	V-B	1,590.00	12,870.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-B	2,560.00	13,950.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-B	8,880.00	9,860.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-B	8,170.00	9,080.00
Gas Station / Gas Filling Plant	V-B	8,390.00	9,320.00
Swimming Pool	V-B	6,140.00	6,530.00
Factory, Industrial Bldg.	V-B	8,310.00	9,230.00
Offices, Banks, Commercial Bldgs., Hardware	V-B	1,950.00	13,270.00
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One-Family Dwelling	V-C	9,080.00	10,020.00
Two-Family Dwelling	V-C	10,480.00	11,570.00
Row Houses	V-C	7,830.00	8,640.00
Apartments, Boarding Houses	V-C	8,630.00	9,530.00
Garage, Quarters, Laundry, Guard House	V-C	5,910.00	6,570.00
School Buildings	V-C	7,230.00	8,030.00
Hotels, Motels, Hospitals, Assembly Houses	V-C	12,380.00	13,750.00
Warehouse, Bodega, Storage, Hangars	V-C	6,300.00	7,000.00
S-markets, Shopping Centers, Restaurants	V-C	10,470.00	11,620.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	V-C	11,620.00	12,910.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	V-C	8,520.00	9,460.00
Sawmill, Lumber Shed, Beach Houses / Cottages	V-C	7,540.00	8,370.00
Gas Station / Gas Filling Plant	V-C	8,230.00	9,140.00
Swimming Pool	V-C	4,250.00	4,570.00
Factory, Industrial Bldg.	V-C	7,640.00	8,480.00
Offices, Banks, Commercial Bldgs., Hardware	V-C	10,010.00	11,120.00
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One-Family Dwelling	IV-A	8,840.00	9,760.00
Two-Family Dwelling	IV-A	9,340.00	10,310.00
Row Houses	IV-A	6,580.00	7,260.00
Apartments, Boarding Houses	IV-A	7,950.00	8,960.00
Garage, Quarters, Laundry, Guard House	IV-A	5,370.00	5,960.00
School Buildings	IV-A	6,740.00	7,480.00
Hotels, Motels, Hospitals, Assembly Houses	IV-A	11,300.00	12,550.00
Warehouse, Bodega, Storage, Hangars	IV-A	6,000.00	6,670.00
S-markets, Shopping Centers, Restaurants	IV-A	9,960.00	11,070.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-A	12,170.00	12,590.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-A	8,030.00	8,910.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-A	7,250.00	8,060.00
Gas Station / Gas Filling Plant	IV-A	8,100.00	8,990.00
Swimming Pool	IV-A	-	
Factory, Industrial Bldg.	IV-A	7,270.00	8,080.00

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Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
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Offices, Banks, Commercial Bldgs., Hardware	IV-A	9,840.00	10,930.00
One-Family Dwelling	IV-B	7,840.00	8,650.00
Two-Family Dwelling	IV-B	8,220.00	9,080.00
Row Houses	IV-B	6,070.00	6,700.00
Apartments, Boarding Houses	IV-B	7,860.00	8,710.00
Garage, Quarters, Laundry, Guard House	IV-B	5,300.00	5,880.00
School Buildings	IV-B	6,420.00	7,130.00
Hotels, Motels, Hospitals, Assembly Houses	IV-B	10,820.00	12,020.00
Warehouse, Bodega, Storage, Hangars	IV-B	5,640.00	6,270.00
S-markets, Shopping Centers, Restaurants	IV-B	9,340.00	10,370.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	IV-B	10,350.00	11,490.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	IV-B	7,840.00	8,710.00
Sawmill, Lumber Shed, Beach Houses / Cottages	IV-B	6,840.00	7,590.00
Gas Station / Gas Filling Plant	IV-B	7,510.00	8,340.00
Swimming Pool	IV-B	-	
Factory, Industrial Bldg.	IV-B	6,860.00	7,620.00
Offices, Banks, Commercial Bldgs., Hardware	IV-B	9,340.00	10,370.00
One-Family Dwelling	III-A	8,050.00	8,580.00
Two-Family Dwelling	III-A	7,330.00	8,080.00
Row Houses	III-A	5,190.00	5,720.00
Apartments, Boarding Houses	III-A	7,700.00	8,500.00
Garage, Quarters, Laundry, Guard House	III-A	4,630.00	5,140.00
School Buildings	III-A	6,090.00	6,770.00
Hotels, Motels, Hospitals, Assembly Houses	III-A	10,080.00	11,200.00
Warehouse, Bodega, Storage, Hangars	III-A	5,370.00	5,960.00
S-markets, Shopping Centers, Restaurants	III-A	8,860.00	9,840.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-A	9,570.00	10,630.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-A	7,210.00	8,010.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-A	6,600.00	7,330.00
Gas Station / Gas Filling Plant	III-A	7,110.00	7,890.00
Swimming Pool	III-A	-	
Factory, Industrial Bldg.	III-A	6,440.00	7,150.00
Offices, Banks, Commercial Bldgs., Hardware	III-A	8,840.00	9,820.00
One-Family Dwelling	III-B	6,740.00	7,440.00
Two-Family Dwelling	III-B	6,640.00	7,330.00
Row Houses	III-B	4,350.00	5,090.00
Apartments, Boarding Houses	III-B	6,920.00	7,540.00
Garage, Quarters, Laundry, Guard House	III-B	3,790.00	4,210.00
School Buildings	III-B	5,590.00	6,200.00
Hotels, Motels, Hospitals, Assembly Houses	III-B	9,780.00	10,860.00
Warehouse, Bodega, Storage, Hangars	III-B	5,210.00	5,780.00



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S-markets, Shopping Centers, Restaurants	III-B	8,180.00	9,080.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-B	8,810.00	9,780.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-B	6,850.00	7,610.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-B	6,190.00	6,880.00
Gas Station / Gas Filling Plant	III-B	6,390.00	7,100.00
Swimming Pool	III-B	-	
Factory, Industrial Bldg.	III-B	6,260.00	6,950.00
Offices, Banks, Commercial Bldgs., Hardware	III-B	8,180.00	9,080.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-B	2,630.00	2,690.00
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One-Family Dwelling	III-C	6,410.00	7,080.00
Two-Family Dwelling	III-C	5,890.00	6,500.00
Row Houses	III-C	4,850.00	4,810.00
Apartments, Boarding Houses	III-C	6,340.00	7,000.00
Garage, Quarters, Laundry, Guard House	III-C	3,570.00	3,970.00
School Buildings	III-C	5,300.00	5,890.00
Hotels, Motels, Hospitals, Assembly Houses	III-C	8,500.00	9,440.00
Warehouse, Bodega, Storage, Hangars	III-C	4,060.00	4,510.00
S-markets, Shopping Centers, Restaurants	III-C	6,130.00	6,810.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-C	7,240.00	8,040.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-C	6,830.00	7,480.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-C	4,360.00	4,840.00
Gas Station / Gas Filling Plant	III-C	5,810.00	6,450.00
Swimming Pool	III-C	-	
Factory, Industrial Bldg.	III-C	5,130.00	5,700.00
Offices, Banks, Commercial Bldgs., Hardware	III-C	6,000.00	6,660.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-C	2,350.00	2,220.00
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One-Family Dwelling	III-D	5,410.00	5,970.00
Two-Family Dwelling	III-D	5,340.00	5,890.00
Row Houses	III-D	3,370.00	3,690.00
Apartments, Boarding Houses	III-D	5,680.00	6,160.00
Garage, Quarters, Laundry, Guard House	III-D	3,260.00	3,620.00
School Buildings	III-D	4,640.00	5,160.00
Hotels, Motels, Hospitals, Assembly Houses	III-D	7,560.00	8,400.00
Warehouse, Bodega, Storage, Hangars	III-D	3,810.00	4,240.00
S-markets, Shopping Centers, Restaurants	III-D	5,020.00	5,580.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-D	6,070.00	6,740.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-D	4,940.00	5,490.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-D	3,570.00	3,960.00
Gas Station / Gas Filling Plant	III-D	4,840.00	5,370.00

(Signature)

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Swimming Pool	III-D	-	
Factory, Industrial Bldg.	III-D	4,810.00	5,350.00
Offices, Banks, Commercial Bldgs., Hardware	III-D	5,020.00	5,580.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-D	2,170.00	2,210.00
One-Family Dwelling	III-E	3,830.00	4,220.00
Two-Family Dwelling	III-E	4,580.00	5,050.00
Row Houses	III-E	1,910.00	2,070.00
Apartments, Boarding Houses	III-E	4,580.00	5,060.00
Garage, Quarters, Laundry, Guard House	III-E	2,730.00	3,040.00
School Buildings	III-E	4,280.00	4,750.00
Hotels, Motels, Hospitals, Assembly Houses	III-E	6,120.00	6,790.00
Warehouse, Bodega, Storage, Hangars	III-E	3,490.00	3,870.00
S-markets, Shopping Centers, Restaurants	III-E	4,530.00	5,030.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	III-E	5,230.00	5,800.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	III-E	3,600.00	4,000.00
Sawmill, Lumber Shed, Beach Houses / Cottages	III-E	3,180.00	3,530.00
Gas Station / Gas Filling Plant	III-E	3,970.00	4,410.00
Swimming Pool	III-E	-	
Factory, Industrial Bldg.	III-E	4,030.00	4,480.00
Offices, Banks, Commercial Bldgs., Hardware	III-E	4,530.00	5,030.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	III-E	2,090.00	2,130.00
One-Family Dwelling	II-A	2,910.00	3,180.00
Two-Family Dwelling	II-A	3,130.00	3,420.00
Row Houses	II-A	1,550.00	1,670.00
Apartments, Boarding Houses	II-A	3,040.00	3,300.00
Garage, Quarters, Laundry, Guard House	II-A	2,180.00	2,440.00
School Buildings	II-A	3,280.00	3,640.00
Hotels, Motels, Hospitals, Assembly Houses	II-A	4,880.00	5,420.00
Warehouse, Bodega, Storage, Hangars	II-A	2,790.00	3,090.00
S-markets, Shopping Centers, Restaurants	II-A	3,770.00	4,180.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-A	3,510.00	3,880.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-A	3,150.00	3,500.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-A	2,620.00	2,910.00
Gas Station / Gas Filling Plant	II-A	2,680.00	2,980.00
Swimming Pool	II-A	-	
Factory, Industrial Bldg.	II-A	3,500.00	3,890.00
Offices, Banks, Commercial Bldgs., Hardware	II-A	3,770.00	4,180.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-A	2,030.00	2,250.00
One-Family Dwelling	II-B	2,100.00	2,260.00

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Two-Family Dwelling	II-B	2,260.00	2,470.00
Row Houses	II-B	1,090.00	1,180.00
Apartments, Boarding Houses	II-B	2,750.00	3,010.00
Garage, Quarters, Laundry, Guard House	II-B	1,680.00	1,870.00
School Buildings	II-B	1,950.00	2,170.00
Hotels, Motels, Hospitals, Assembly Houses	II-B	3,780.00	4,160.00
Warehouse, Bodega, Storage, Hangars	II-B	2,300.00	2,560.00
S-markets, Shopping Centers, Restaurants	II-B	2,510.00	2,790.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	II-B	2,130.00	2,360.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	II-B	3,030.00	3,360.00
Sawmill, Lumber Shed, Beach Houses / Cottages	II-B	1,200.00	1,330.00
Gas Station / Gas Filling Plant	II-B	1,690.00	1,790.00
Swimming Pool	II-B	-	
Factory, Industrial Bldg.	II-B	2,910.00	3,230.00
Offices, Banks, Commercial Bldgs., Hardware	II-B	2,510.00	2,790.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	II-B	1,720.00	1,910.00
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One-Family Dwelling	I	1,200.00	1,290.00
Two-Family Dwelling	I	960.00	1,050.00
Row Houses	I	660.00	710.00
Apartments, Boarding Houses	I	1,240.00	1,360.00
Garage, Quarters, Laundry, Guard House	I	810.00	900.00
School Buildings	I	1,040.00	1,160.00
Hotels, Motels, Hospitals, Assembly Houses	I	1,090.00	1,210.00
Warehouse, Bodega, Storage, Hangars	I	760.00	840.00
S-markets, Shopping Centers, Restaurants	I	900.00	1,000.00
Gymnasium, Coliseum, Convention Centers, Stadiums, Cockpits	I	880.00	980.00
Recreation Bldgs., Club Houses, Bowling Lanes, Pelota Courts	I	1,440.00	1,600.00
Sawmill, Lumber Shed, Beach Houses / Cottages	I	650.00	720.00
Gas Station / Gas Filling Plant	I	-	
Swimming Pool	I	-	
Factory, Industrial Bldg.	I	850.00	950.00
Offices, Banks, Commercial Bldgs., Hardware	I	940.00	1,040.00
Barn, Poultry Houses, Stables, Hog Houses, Green Houses, Flying Pens	I	1,100.00	1,120.00

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H. OTHER MAN-MADE STRUCTURES

	GR-2017	GR-2022
WHARVES & HARBORS		
1. Concrete	P 8,550.00 / sq.m.	P8,550.00 / sq.m.
2. Wooden	4,540.00 / sq.m.	4,540.00 / sq.m.
BRIDGES		
1. 20 Tons Load Limit	14,000.00 / sq.m.	14,000.00 / sq.m.
2. 10 Tons Load Limit	9,640.00 / sq.m.	9,640.00 / sq.m.
SEA WALLS		
1. Concrete	4,860.00 / sq.m.	4,860.00 / sq.m.
2. Riprap	2,340.00 / sq.m.	2,340.00 / sq.m.
CAUSEWAYS, PIER & MOORING FACILITIES	4,990.00 / sq.m.	4,990.00 / sq.m.
WATER TANKS		
1. Concrete & Steel	16.00 / liter	16.00 / liter
2. Steel & Wood	11.00 / liter	11.00 / liter
WASTE TREATMENT PONDS	970.00 / sq.m.	970.00 / sq.m.
DAMS		
1. Terruvian Dam	3,470.00 / sq.m.	3,470.00 / sq.m.
2. Check Dam	1,880.00 / sq.m.	1,880.00 / sq.m.
IRRIGATION CANAL		
1. CHB	210.00 / ln.m. or 500.00 / sq.m.	210.00 / ln.m. or 500.00 / sq.m.
2. Riprap	130.00 / ln.m. or 310.00 / sq.m.	130.00 / ln.m. or 310.00 / sq.m.
3. Earth	120.00 / ln.m. or 490.00 / sq.m.	120.00 / ln.m. or 490.00 / sq.m.
SOLAR DRYER	740.00 / sq.m.	740.00 / sq.m.
PAVEMENTS / BASKETBALL COURTS / DRYER		
Tennis Court	140.00 / sq.m.	140.00 / sq.m.
Basketball Court w/ temp. bar	930.00 / sq.m.	930.00 / sq.m.
Basketball Court w/o temp. bar	740.00 / sq.m.	740.00 / sq.m.
Covered Court	3,000.00 / sq.m.	3,000.00 / sq.m.
Gravel Road	80.00 / sq.m.	80.00 / sq.m.
Concrete / platforms		
1. 10 cm. Thick	660.00 / sq.m.	660.00 / sq.m.
2. 15 cm. Thick	880.00 / sq.m.	880.00 / sq.m.
3. 20 cm. Thick	1,200.00 / sq.m.	1,200.00 / sq.m.
4. 22 cm. Thick	1,360.00 / sq.m.	1,360.00 / sq.m.
Asphalt / Driveway		
1. 1 course	200.00 / sq.m.	200.00 / sq.m.
2. 2 course	330.00 / sq.m.	330.00 / sq.m.
3. 3 course	420.00 / sq.m.	420.00 / sq.m.
Tee pee		
1. Concrete	400.00 / unit	400.00 / unit
2. Rubber	210.00 / unit	210.00 / unit
3. Bamboo	90.00 / unit	90.00 / unit
Pigpen		
1. Concrete w/ GIS roofing	1,940.00 / sq.m.	1,940.00 / sq.m.
2. Wood w/ Nipa roofing	1,040.00 / sq.m.	1,040.00 / sq.m.

A handwritten signature in black ink, appearing to be the signature of the Provincial Governor of Negros Occidental.



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I. SCHEDULE OF DEPRECIATION

	I	II-A	II-B	III-A & B	III-C & D	III-E	IV-A	IV-B	V-A	V-B	V-C
1 st 5 Years	5.20%	5.00%	5.00%	4.00%	4.00%	3.00%	2.60%	2.40%	2.20%	2.00%	1.80%
2 nd 5 Years	4.60%	4.20%	4.00%	3.60%	3.50%	2.50%	2.30%	2.20%	2.00%	1.80%	1.40%
3 rd 5 Years	4.00%	3.60%	3.40%	3.20%	3.00%	2.50%	2.20%	2.00%	1.70%	1.50%	1.20%
4 th 5 Years	3.40%	3.20%	3.00%	3.00%	2.50%	2.00%	2.00%	1.70%	1.30%	1.20%	1.00%
After 20 yrs.	3.20%	3.20%	3.00%	2.50%	2.00%	2.00%	1.60%	1.40%	1.10%	1.00%	1.00%
Residual	10.00%	12.00%	15.00%	20.00%	28.00%	30.00%	33.00%	35.00%	37.00%	40.00%	40.00%

J. EXTRA ITEMS AS COMPONENT PART OF BUILDINGS

Item	GR 2017	GR 2022
1. Carport	30% of Base Unit Value	30% of Base Unit Value
2. Mezzanine	60% of Base Unit Value	60% of Base Unit Value
3. Porch	40% of Base Unit Value	40% of Base Unit Value
4. Balcony	45% of Base Unit Value	45% of Base Unit Value
5. Garage	45% of Base Unit Value	45% of Base Unit Value
6. Dirty Kitchen	45% of Base Unit Value	45% of Base Unit Value
7. Terrace:		
Covered	40% of Base Unit Value	40% of Base Unit Value
Open	20% of Base Unit Value	20% of Base Unit Value
8. Deck Roof:		
Covered	40% of Base Unit Value	40% of Base Unit Value
Open	20% of Base Unit Value	20% of Base Unit Value
9. Basement:		
Residential	120% of Base Unit Value	120% of Base Unit Value
High Rise Bldg.	140% of Base Unit Value	140% of Base Unit Value
10. Floor Finishes		
a. Marble Slabs	P 1,250.00 /sq.m.	P 1,250.00 /sq.m.
b. Marble Tiles	950.00 /sq.m.	950.00 /sq.m.
c. Crazy Cut Marbles	530.00 /sq.m.	530.00 /sq.m.
d. Granolithic	540.00 /sq.m.	540.00 /sq.m.
e. Narra	760.00 /sq.m.	760.00 /sq.m.
f. Yakal	760.00 /sq.m.	760.00 /sq.m.
g. Narra / Fancy Wood Tiles	760.00 /sq.m.	760.00 /sq.m.
h. Ordinary Wood Tiles	480.00 /sq.m.	480.00 /sq.m.
i. Vinyl Tiles	310.00 /sq.m.	310.00 /sq.m.

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j. Washout Pebbles		
1. Black	220.00 /sq.m.	220.00 /sq.m.
2. Golden	370.00 /sq.m.	370.00 /sq.m.
3. Gold & Black	280.00 /sq.m.	280.00 /sq.m.
k. Unglazed Tiles		
Colored	630.00 /sq.m.	630.00 /sq.m.
White	490.00 /sq.m.	490.00 /sq.m.
l. Glazed Tiles		
Colored	840.00 /sq.m.	840.00 /sq.m.
White	530.00 /sq.m.	530.00 /sq.m.
m. Rubber Tiles	420.00 /sq.m.	420.00 /sq.m.
n. Marble Dust	230.00 /sq.m.	230.00 /sq.m.
o. Cement Tiles	260.00 /sq.m.	260.00 /sq.m.
11. Wallings:		
a. Double Walling (Ordinary Plywood)	460.00 /sq.m.	460.00 /sq.m.
b. Double Walling (Narra Paneling)	730.00 /sq.m.	730.00 /sq.m.
c. Glazed White Tiles	530.00 /sq.m.	530.00 /sq.m.
d. Glazed Colored Tiles	840.00 /sq.m.	840.00 /sq.m.
e. Fancy Tiles	1,170.00 /sq.m.	1,170.00 /sq.m.
f. Synthetic Rubble	420.00 /sq.m.	420.00 /sq.m.
g. Bricks	380.00 /sq.m.	380.00 /sq.m.
h. Mactan Stones	570.00 /sq.m.	570.00 /sq.m.
i. Building Board (Hardiflex)	460.00 /sq.m.	460.00 /sq.m.
j. Cement Bonded Board	420.00 /sq.m.	420.00 /sq.m.
k. Green Board (Bagasse Board)	410.00 /sq.m.	410.00 /sq.m.
12. Special Panels:		
A. Doors:		
1. Clear Glass w/ aluminum frame (sliding)	3,180.00 /sq.m.	3,180.00 /sq.m.
2. Clear Glass w/ aluminum frame (ordinary)	2,120.00 /sq.m.	2,120.00 /sq.m.
3. Glass W/ Wooden Frame	2,010.00 /sq.m.	2,010.00 /sq.m.
4. Tinted Glass, add	530.00 /sq.m.	530.00 /sq.m.
5. Roll up Door (Steel)	4,230.00 /sq.m.	4,230.00 /sq.m.
6. Accordion Door (Steel)	2,960.00 /sq.m.	2,960.00 /sq.m.
7. Stranded Steel Door	2,120.00 /sq.m.	2,120.00 /sq.m.
8. Panel Door (Hardwood)	2,950.00 /sq.m.	2,950.00 /sq.m.
B. Windows:		
1. Glass Jalousies	1,060.00 /sq.m.	1,060.00 /sq.m.
2. Clear Glass w/ aluminum frame (sliding)	3,180.00 /sq.m.	3,180.00 /sq.m.
3. Clear Glass w/ aluminum frame (fixed)	1,680.00 /sq.m.	1,680.00 /sq.m.
4. Clear Glass w/ steel frame	1,680.00 /sq.m.	1,680.00 /sq.m.
5. French Window w/ steel frame	2,120.00 /sq.m.	2,120.00 /sq.m.
6. French Window w/ wooden frame	2,540.00 /sq.m.	2,540.00 /sq.m.
7. Tinted Glass, for A & B add	530.00 /sq.m.	530.00 /sq.m.

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**Republic of the Philippines
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

(Page 70, Provincial Tax Ordinance No. 2022-001, series of 2022)

13. Ceiling - Below Concrete Floor:		
a. Ordinary Plywood	450.00 /sq.m.	450.00 /sq.m.
b. Luminous Ceiling	830.00 /sq.m.	830.00 /sq.m.
c. Acoustic	760.00 /sq.m.	760.00 /sq.m.
d. Special Finish	840.00 /sq.m.	840.00 /sq.m.
e. Building Board (Hardiflex)	450.00 /sq.m.	450.00 /sq.m.
f. Cement Bonded Board	420.00 /sq.m.	420.00 /sq.m.
g. Green Board (Bagasse Board)	390.00 /sq.m.	390.00 /sq.m.
14. Fence		
a. Wood	260.00 /sq.m.	260.00 /sq.m.
b. CHB:		
10 cm. thick	590.00 /sq.m.	590.00 /sq.m.
15 cm. thick	800.00 /sq.m.	800.00 /sq.m.
20 cm. thick	1,000.00 /sq.m.	1,000.00 /sq.m.
c. Reinforced Concrete	1,510.00 /sq.m.	1,510.00 /sq.m.
d. Steel Grille	1,180.00 /sq.m.	1,180.00 /sq.m.
e. Interlink Wire	150.00 /sq.m.	150.00 /sq.m.
f. Steel Gates:		
1. Plain Steel Sheet	1,370.00 /sq.m.	1,370.00 /sq.m.
2. Plain Steel Sheet and Iron Bars	1,060.00 /sq.m.	1,060.00 /sq.m.
15. Special Roofing:		
a. Rib-Type Long Span Color Roof	250.00 /sq.m.	250.00 /sq.m.
b. Spanish Roof Tiles Long Span Color Roof	400.00 /sq.m.	400.00 /sq.m.
16. Excess Heights:		
a. Residential & Commercial	Add 20% of Base Value for every meter in excess of three (3) meters	Add 20% of Base Value for every meter in excess of three (3) meters
b. Bodega & Factory	Add 15% of Base Value for every meter in excess of 4.50 meter	Add 15% of Base Value for every meter in excess of 4.50 meter
17. Bathtubs	48,600.00 /unit	48,600.00 /unit
18. Jacuzzi	135,000.00 /unit	135,000.00 /unit
19. Foundation	P800 x total floor area less floor area of 1st & 2nd piles driven	P800 x total floor area less floor area of 1st & 2nd piles driven
20. Painting	If the building is not painted, deduct ten (10%) of the basic rate	If the building is not painted, deduct ten (10%) of the basic rate
21. Second Hand Materials	If the building has used second-hand materials, deduct ten (10) percent	If the building has used second-hand materials, deduct ten (10) percent
22. A proportionate deduction but not more than 50% shall be applied on BUCC of commercial buildings with vacant stalls / floors / storeys		

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K. IMPROVEMENTS: FRUIT BEARING TREES & OTHERS

<i>Tree Name</i>	<i>Sub-Class</i>	<i>GR 2017</i>	<i>GR 2022</i>
Coconut Tree (per tree)	1st	P 800.00	P 800.00
	2nd	600.00	600.00
	3rd	500.00	500.00
Bamboo Plants (per clump)	1st	470.00	470.00
Guyabano		275.00	275.00
Nipa Plants (per hectare)	1st	7,080.00	7,080.00
	2nd	6,500.00	6,500.00
	3rd	5,300.00	5,300.00
Mango Tree (per tree)	1st	2,800.00	2,800.00
	2nd	2,700.00	2,700.00
	3rd	2,240.00	2,240.00
Lanzones Tree (per tree)	1st	3,240.00	3,240.00
	2nd	2,780.00	2,780.00
	3rd	2,220.00	2,220.00
Santol Bangkok (per tree)		2,780.00	2,780.00
Avocado Tree (per tree)		2,220.00	2,220.00
Apple Guava (per tree)		1,670.00	1,670.00
Banana (per hill)	1st	370.00	370.00
	2nd	250.00	250.00
	3rd	150.00	150.00
Coffee tree (per tree)	1st	220.00	220.00
	2nd	165.00	165.00
Siniguelas	1st	500.00	500.00
	2nd	210.00	210.00
	3rd	170.00	170.00
Calamansi	1st	250.00	250.00
	2nd	140.00	140.00
	3rd	80.00	80.00
Chico	1st	440.00	440.00
	2nd	260.00	260.00
	3rd	120.00	120.00
Star Apple		550.00	550.00
		180.00	180.00
		140.00	140.00
Nanca	1st	627.00	627.00
	2nd	220.00	220.00
	3rd	120.00	120.00
Tambis		320.00	320.00
Atis		275.00	275.00
Durian Tree	1st	6,250.00	6,250.00
	2nd	4,370.00	4,370.00
	3rd	2,130.00	2,130.00
Marang Tree		1,320.00	1,320.00
Rambutan Tree		1,320.00	1,320.00
Mangosteen		1,320.00	1,320.00
Buyo / sq.m. planted		5.50	5.50
Guava Tree		352.00	352.00
Orange Tree		352.00	352.00

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Cacao Tree	1st	260.00	260.00
	2nd	190.00	190.00
	3rd	100.00	100.00
Buri / Plant		110.00	110.00
Kapok Tree		88.00	88.00
Bunga Tree		55.00	55.00
Lima Tree		66.00	66.00
Kasuy		132.00	132.00
Papaya		150.00	150.00
Duhat		250.00	250.00
Datiles		50.00	50.00
Tamarind (Sampalok)	1st	400.00	400.00
	2nd	210.00	210.00
	3rd	120.00	120.00
Kamunsil		75.00	75.00
Iba		175.00	175.00
Sarale		200.00	200.00
Abaca Plants (/ ha.)	1st	9,560.00	9,560.00
	2nd	6,170.00	6,170.00
	3rd	5,740.00	5,740.00
Pineapple		15.00	15.00
Breadfruit	1st	290.00	290.00
	2nd	170.00	170.00
	3rd	150.00	150.00
Macopa		150.00	150.00
Bugnay		150.00	150.00
Others (per tree)		275.00	275.00

Note: For just compensation purposes only

CHAPTER III - MISCELLANEOUS PROVISIONS

SECTION 09. Valuation and appraisal of special purpose properties shall be governed by provisions of Local Assessment Regulations (LAR) 1- 04 as supplemented by the Mass Appraisal Guidebook (GN 13) of the Philippine Valuation Standards (PVS) under Department Order No. 39-04 of the Department of Finance.

Special purpose properties must be valued on an individual property basis. Where the property to be assessed is not of the kind as classified in the Schedule or where the value is not fixed, such property shall be valued independent of this schedule.

SECTION 10. Assessment of Agricultural Lands. In arriving at assessed value of a parcel or tract of agricultural land, the following procedure shall govern:

To the total market value of land, adjustments expressed in percentage for type of road, location of property to nearest all weather roads, railroad stations or landing points along seacoasts and local trading center shall be made to wit:

Type of road on which parcel or tract of land is located:

- a) For provincial or national highway, make no addition or deduction;
- b) For other all weather roads, other than those in (a) subtract 3% from base value;
- c) For dirt road, subtract 6% from base value;
- d) For no road outlets, subtract 9% from base value.

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Location:

For distance of property to the nearest all weather road, railroad stations or landing points along seacoasts, and to the nearest trading center, the following are the percentage adjustments or deductions from base value:

<i>Distance in km.</i>	<i>All-weather roads</i>	<i>Distance in km.</i>	<i>Local Trading Center (Poblacion)</i>
0 to 1	0%	0 to 1	+5%
Over 1 to 3	-2 %	Over 1 to 5	0%
Over 3 to 5	-4%	Over 5 to 10	-3%
Over 6 to 9	-6 %	Over 10 to 15	-6%
Over 9 to 12	-8 %	Over 15 to 20	-9%
Over 12	-10%	Over 20 to 25	-12%
		Over 25	-15%

Distance of property to all-weather roads, railroad station or landing points along seacoast, and to trading center shall be measured from corner of parcel or tract (in the absence of building on the parcel or tract) or from building site, to the nearest all-weather road, railroad stations or landing points along seacoast, and local trading center.

All-weather roads include national, provincial, municipal or barrio roads, whether concrete, asphalt, gravel or crushed rock and railroad lines which may be traversed without difficulty by motor vehicles throughout the year.

The term "Local Trading Center" refers to the "Poblacion" of the municipalities or its "arrabal" or to the sugar central and/or transloading station nearest to the parcel or tract, where marketing is generally done or where milling of sugar or other crops as the case maybe is undertaken.

The principal crop planted and / or livestock, fowls, poultry raised, etc. shall be the basis of classification of agricultural lands. Lands where trees are planted shall be valued based on the kind, age, number and productivity of trees planted on them, values of which are included in the market value of the lands. While lands where poultry, livestock, fowls, etc. are raised shall be valued using income approach. Each class shall be sub-classified on the basis of the productivity classification and / or income realized therein. Where no productivity classification is herein provided, same shall be based on classification used by the Department of Agriculture.

Agricultural land classification not mentioned in the Schedule of Agricultural Lands shall be valued independently.

SECTION 11. Assessment of Urban Lands. The following adjustment factors and percentages shall be adopted for urban lands for all municipalities of the province:

A standard depth of thirty (30) meters shall be used to apply the stripping method for residential lots. Lots in subdivisions and corner lots are not subject to stripping.

1 st 30 meters	- 100% of unit base value
2 nd 30 meters	- deduct 20% from unit base value
3 rd 30 meters	- deduct 40% from unit base value
4 th 30 meters	- deduct 60% from unit base value
5 th 30 meters	- deduct 80% from unit base value
Without road frontage (interior lot)	- deduct 10% from unit base value



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Corner Influence	- add 20% to unit base value
Commercial frontage	- add the product of the length of frontage in linear meter by 50% of the unit base value
Informal Settlers	- deduct 30% from unit base value
Low or sunken areas:	
(1.5m and below)	- deduct 10% from the unit base value
(higher than 1.5m)	- deduct 16% from the unit base value
Blighted areas	- deduct 30% from the unit base value
With very good view	- add 5% to unit base value
Without water	- deduct 5% from unit base value
Without power supply	- deduct 5% from unit base value

Residential Land and Commercial Lands in Subdivisions are classified according to the degree or extent of development and facilities, regardless of location from the trading center of the city/municipality. Therefore, their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstance, be less than adjoining lands classified in accordance with the above criteria for sub-classification. Further, urban lands (residential, commercial and industrial) not mentioned in the Schedule of Urban Lands shall be valued independently.

SECTION 12. Assessment of Timberland. Timberlands shall be appraised and assessed in accordance with the provisions of Presidential Decree #853, series of 1975; in accordance with Republic Act No. 7160, otherwise known as the Local Government Code of 1991; and other recent local assessment regulations. In case the market value of the subject real property in the sworn declaration of the true value is higher than the Schedule of Market Value provided in the approved Provincial Tax Ordinance, the value of the former shall be adopted.

SECTION 13. Assessment of Buildings. The market values of all buildings shall be computed on the basis of the prevailing schedule of unit base construction cost of buildings. However, for buildings and other structures constructed in low-lying areas or perennially flooded localities and in areas where adverse social and economic conditions prevail, a deduction of 15% may be applied from the unit base and construction cost of the type of building being appraised. This is to compensate for such differences in value of the similar types of buildings constructed in ideal and highly developed environments. Base Unit Construction Cost (BUCC) and Extra Items as component part of buildings not specified in the Schedule as provided above shall be valued independently.

SECTION 14. Appraisal and Assessment of Machineries. a) The fair market value of second hand machinery shall be determined by dividing the remaining economic life of the machineries by each estimated economic life and multiplied by acquisition cost; b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of the current Foreign Exchange Rate of the BSP. For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five (5) percent of its replacement or reproduction cost as the case maybe, for each year of use: Provided, however, that the remaining value of all kinds of machinery shall be fix and not less than twenty (20) percent of such replacement or reproduction cost for so long as the machinery is useful and in operation.

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SECTION 15. Appraisal of Mineral Lands. a) Mining claims covered by lease, the land surface for which no claim on ownership has been made shall be declared for taxation purposes in the name of the lessee who shall be liable to pay real property tax due thereon. The basis for assessment of such mining claims if it is on the exploration stage shall be valued on the predominant use of the land located within the premises; b) Mining claims which is on the extraction stage shall be appraised and assessed on the current prevailing value of its mineral deposits.

CHAPTER IV - FINAL PROVISIONS

Any appeal on the assessments and protest on the tax determined after the general revision shall be resolved in accordance with pertinent provisions of RA 7160 otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations and other regulations issued by the Department of Finance in accordance with Sec. 201 of said law.

SECTION 16. Assessed Values resulting from application of adjustment factors in the general revision conducted shall in no case be lower than the previous assessed value for purposes of collection of the real property tax.

SECTION 17. Suppletory Application of Existing Laws. – The provisions of the Real Property Taxation Code of Negros Occidental, and other ordinances consistent with this ordinance shall have suppletory effect.

SECTION 18. Repealing Clause. Section 5 of PTO 02-002, All ordinances, rules and regulations, or parts thereof, in conflict with or inconsistent with any provisions of this Ordinance are hereby modified accordingly.

SECTION 19. Separability Clause. If for any reason or reasons, any section or provisions of this ordinance shall be held to be unconstitutional or invalid, no other section or provision hereof shall be affected.

SECTION 20. Effectivity. – This ordinance shall take effect upon approval of the Provincial Governor and after compliance with the publication required under the provisions of the 1991 Local Government Code.

ADOPTED UNANIMOUSLY. September 27, 2022

CERTIFIED CORRECT:

HON. JEFFREY P. FERRER
Vice Governor

ATTESTED:

APTY. MAKI ANGEL O. ASCALON
Provincial Secretary

APPROVED:

HON. EUGENIO JOSE V. LACSON
Governor

Date: NOV 02 2022