

SP ORDINANCE NO. 2008-001

**AN ORDINANCE
PRESCRIBING THE
SCHEDULE OF
FAIR MARKET VALUES AND
ASSESSMENT LEVELS ON
REAL PROPERTIES
IN THE
CITY OF
SAN FERNANDO,
PAMPANGA
EFFECTIVE
JANUARY 1, 2009
AND FOR OTHER PURPOSES**



REPUBLIC OF THE PHILIPPINES
LALAWIGAN NG KAPAMPANGAN

Lungsod ng San Fernando

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

EXCERPTS FROM THE MINUTES OF THE OF THE
3RD SANGGUNIANG PANLUNGSOD OF THE CITY OF SAN FERNANDO,
PAMPANGA HELD AT THE CITY SESSION HALL, BARANGAY STO.
ROSARIO, CITY OF SAN FERNANDO, PAMPANGA ON THE 16TH DAY OF
JANUARY 2008.

PRESENT:

Hon. EDWIN D. SANTIAGO	Presiding Officer
Hon. JAIME T. LAZATIN	Member
Hon. ALEX F. PATIO	Member
Hon. NELSON G. LINGAT	Member
Hon. RENATO G. AGUSTIN	Member
Hon. ROSEMARY G. CALIMLIM	Member
Hon. RUPERTO D. DUMLAO	Member
Hon. RAUL F. MACALINO	Member
Hon. REDENTOR S. HALILI	Member
Hon. BERNIE T. CASTRO	Member
Hon. MELCHOR S. CALUAG	(LBC Pres.)

ABSENT:

Hon. RALPH DANIEL M. HENSON	Member
Hon. CHARMAIGNE P. LAUS	(SK Fed. President)

ORDINANCE NO. 2008-001

(Author: Hon. ALEX F. PATIO)

**AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR
MARKET VALUES AND ASSESSMENT LEVELS ON REAL
PROPERTIES IN THE CITY OF SAN FERNANDO, PAMPANGA
EFFECTIVE JANUARY 1, 2009 AND FOR OTHER PURPOSES**

EXPLANATORY NOTE

WHEREAS, Section 219 of R.A. 7160 otherwise known as the Local Government Code of 1991, mandates the provincial, city or municipal assessor to undertake a general revision of real property assessments within two (2) years after the effectivity (Local Government Code) and every three (3) years thereafter;

WHEREAS, in compliance with the foregoing provision, the Sangguniang Panlalawigan of Pampanga had passed SP Ordinance No. 17 in 1994, to take effect in 1996;

WHEREAS, in 1999, then Sangguniang Bayan of San Fernando, Pampanga had passed Resolution Nos. 99-058 & 99-085 to retain the Schedule of Fair Market Values as



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embodied in SP Ordinance No. 17 because of lahar devastation that gravely affected 18 barangays of then Municipality of San Fernando, Pampanga;

WHEREAS, to date, the City of San Fernando, Pampanga is still using the Schedule of Fair Market Values embodied under SP Ordinance No. 17 as its conversion from Municipality into a component city on February 4, 2001, has made it automatically adopted all provincial impositions/taxes as mandated by its New Charter (R.A. 8990) under Sangguniang Panlungsod Ordinance No. 2001-001,

WHEREAS, during the Legislative-Executive Development Advisory Council Conference (LEDACC) Resolution No. 1 series of 2007 was passed: "Adopting the Executive-Legislative Agenda of the City of San Fernando, (P) which includes among others, the LGU's plan to conduct a General Revision of Real Property Assessments and Classifications in the year 2008;

WHEREAS, in compliance with the Local Government Code of 1991 and the LEDAC Resolution No. 1, series of 2007 and after considering the recovery of San Fernando from devastation brought about by lahar calamity of 1995, the Committee on Ways & Means deemed fit to update the Schedule of Fair Market Values of Real Properties in the City of San Fernando, Pampanga,

WHEREAS, the purpose of the general revision of real property, in addition to its primary purpose of equalizing and updating valuation, is to bring to light again existing properties – rediscover many properties, which have been "undeclared" and to enable the assessor to purge from the roll the double assessments of properties which have been destroyed and that have accumulated through the years, or it simply has the same purpose as the periodic physical inventory conducted by a business establishment;

NOW THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod of the City of San Fernando, Pampanga in session assembled that:

CHAPTER I GENERAL PROVISIONS

ARTICLE I TITLE AND SCOPE

Section 1. Title - This Ordinance shall known and cited as

"THE ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR MARKET VALUES AND ASSESSMENT LEVELS ON REAL PROPERTIES IN THE CITY OF SAN FERNANDO, PAMPANGA EFFECTIVE JANUARY 1, 2009"

Section 2. Scope - This Schedule of Fair Market Values and Assessment Levels shall be adopted in the entire territorial jurisdiction of the City of San Fernando, Pampanga.

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**ARTICLE II
DEFINITION OF TERMS**

Section 1. Definition of Terms - As used in this Ordinance, the following terms shall mean:

- a. **Acquisition Cost** – the newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site.
- b. **Actual Use** – the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.
- c. **Ad Valorem Tax** – is a levy on real property determined on the basis of a fixed proportion of the value of the property.
- d. **Agricultural Land** – land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua-cultural activities and agricultural activities.
- e. **Appraisal** - is the act or process of determining the value of property as of a specific date for a specific purpose.
- f. **Assessment** – the or process of determining the value of a real property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.
- g. **Assessment Level** – the percentage applied to the market value of a real property to determine its assessed or taxable value.
- h. **Assessed Value** – the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.
- i. **Commercial Land** – is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.
- j. **Building** – all kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.
- k. **Depreciated Value** – is the value remaining after deducting depreciation from the acquisition cost.
- m. **Economic Life** - the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- n. **Fair Market Value** – the price at which a real property or commodity may be sold by a seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.



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o. **Improvement** - a valuable addition made to a real property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to protect or enhance its value, beauty or utility or to adapt it for new or further purposes.

p. **Industrial Land** - land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, mineral, timber or residential land.

q. **Lien** - a charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

r. **Machinery** - machine, equipment, mechanical contrivances, instrument, appliances or apparatus which or May not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. It includes machinery in residential property.

s. **Public Utility** - electric power generating and distributing system, road, rail, air, and water transport, postal, telegraph and radio communication, and water companies, characterized by large investment because their optimum scale is huge. They are natural monopolies whose prices, profit and efficiency are not subject to competitive checks, and they provide services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

t. **Real Property** - land, building, machinery and other improvements temporarily or permanently attached to the real property which forms part of the land.

u. **Reassessment** - is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial or individual reappraisal of the property.

v. **Remaining Economic Life** - is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

w. **Replacement or Reproduction Cost** - the cost that would be incurred on the basis of current prices, acquiring an equally desired substitute property or the cost of reproducing a new replica of the property on the basis of current prices with the same materials.

x. **Residential Property** - real property principally devoted to habitation.

y. **Shopping Centers** - business establishment which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.

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z. **Warehouse** – any building or portion thereof where goods, wares, merchandise, article of other personal property are received and stored. A warehouse that accept orders or issues sales invoices shall be considered a branch or sales office.

CHAPTER II

ARTICLE I

**IMPOSITIONS OF LEVY, APPRAISAL
AND VALUATION ON REAL PROPERTY**

Section 1. Levies on Real Property - The following shall be the subject of levy:

A. Real Property Subject to Tax – All real properties such as lands, Buildings, machineries, and other improvements located within the City of San Fernando (P) shall be subject to real property taxation.

B. Exemption from Real Property Tax – The following are exempted from payment of the real property tax:

1. Real Property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for a consideration or otherwise to a taxable person;

2. Charitable institution, churches, parsonages or convents appurtenant thereto, mosque, non-profit or religious institution and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

3. Machinery and equipment used for pollution control and environmental protection.

Section 2. Appraisal of Real Property – All properties whether taxable or exempt, shall be appraised at the current and fair market values prevailing in the City in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provision of the 1991 Local Government Code.

Section 3. Assessment and Appraisal of Real Property – All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located using the government schedule of values as basis. For the purpose of assessment, real property shall be classified as residential, commercial / industrial and special. The city is required to prepare pursuant to the rules and regulation promulgated by the Department of Finance

Section 4. Valuation of Real Property – In cases where:

- a. Real property is declared for the first time;
- b. There is an on-going general revision of property classification and assessment; or



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- c. A request is made by the person in whose name the property is declared.

The city assessor or his duly authorized deputy shall, in accordance with the provision of this Regulations make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon.

Provided, however, that the assessment of real property shall not be increased oftener than once every three (3) years except in case of a improvement substantially increasing the value of the said property or of any change in actual use.

1. Undeclared real property found at any time or during a general revision of real property assessments shall be listed, classified, and valued like similar property in the City on the basis of the schedule of base unit construction cost in force, and assessed also like similar properties in the City and shall be subject to back taxes of not exceeding ten (10) years from the initial assessment.

2. Owners of real property may request the City Assessor to revise the assessment of real property, regardless of existing assessment or valuation declared by the owner under the following circumstances:

- a. if the real property has suffered permanent loss of value by reason of typhoon, flood, fire or other calamity,
- b. if improvements have been introduced to real property or there has been or there has been change in the classification or use of property, such as agricultural lands converted into urban subdivision, or residential to commercial.

In the absence of such new improvements or change of use, the assessment of real property shall not be changed during the three-year period.

- c. Effectively of assessment under the forgoing cases shall be as follow:

1. Cancellation or reduction of assessment shall be made effective the quarter next following the quarter during which the cause or ground for cancellation or reduction has occurred.

2. Increased assessment shall be made effective the year following the year of re-assessment, i. e. revised assessment made this year (2007) shall be made effective in 2008.

3. No re-assessment of real property should be made in the absence of any circumstances aforementioned.



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Section 5. Date of effectivity of Assessment or re-assessment – All assessment made after the first day of January of any year shall take effect on the first day of the succeeding year;

Provided, however, that the re-assessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great and sudden inflation or deflation of real property values, or to an other abnormal causes, shall be made within ninety days from the date any such cause or causes occurred. The re-assessment shall take effect at the beginning of the following quarter. If he is not satisfied with the action of the assessor in the assessment of his property, or if there is gross illegality in the assessment, he may request to the Local Board of Assessment Appeals of the City, within sixty (60) day's from the date of receipt by him of the written notice of the assessment of his property.

A. Revision of Assessment

1. An assessment revised this year (2008) takes effect the following year (2009).

B. Total or partial destruction of real property refers to the destruction on individual property or property within an area affected but not on the basis of a general revision.

1. Cancellation or reduction of assessment caused by total or partial destruction of property takes effect on the first day of the quarter following the quarter in which the total or partial destruction occurred. Thus, if property was totally or partially destroyed on July 5, 2007, its assessment shall be cancelled or reduced effective October 1, 2007 (fourth quarter).

Accordingly, if the same property was totally destroyed, only the first to the third installment of the taxes due for the first to the third quarter of that year on the basis of the cancelled assessment are collectibles; if partially destroyed, only the first to the third installment of the taxes due for the first to the third quarter of that year on the basis of the cancelled assessment, and the fourth installment of the taxes due for the fourth quarter of that year on the basis of the reduced assessment effective October 1 2007, are collectibles.

2. When the property is totally destroyed, its assessment shall be cancelled by Notice of Cancellation of Assessment; when property is partly destroyed, a revised tax declaration shall be prepared and issued to cancel the tax declaration covering the original assessment. On the reverse side of the revised tax declaration, state quarter and year of assessment instead of the year only as the effectivity or commencing of the tax.

Section 6. Assessment of Property Subject to Back Taxes –

Real Property declared for the first time shall have back taxes assessed against it for the period during which it would have been liable if assessed from the first in proper course but in no case for more than ten years prior to the year of initial assessments:



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Provided, however, that the back taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

a. Basis for computation of back taxes not exceeding ten years - Undeclared property if assessed is subject to back taxes for not exceeding ten years. Thus, if an undeclared real property has ever been assessed since 1999 and if assessed today, the new assessment thereof takes effects as of 2000. The rule is: include year of assessment when counting back taxes not exceeding ten years.

b. Undeclared real property subject to back taxes - shall be classified and valued on the basis of the schedule of base market values in force during the period the property was undeclared and un-assessed. Thus, if property has never been declared since 1999 and is assessed today, and assuming that there was only one schedule of base market value in force from 1999 to present, that schedule of base market value shall be made the basis for the computation of the market value of the property from 1999 to 2009. As "actual use" was then made a criterion in the percentage assessment of real property, that market value multiplied by the applicable assessment level then enforced is equivalent to the assessed value of that property, which should be made the basis for the computation of back taxes for the years 1999 to 2009.

Section 7. Undeclared buildings and other improvements shall be exempted from foregoing rule - the directive of this section on the collection of back taxes on the basis of the schedule of market values in force during the period. Back taxes should be collected shall only be applied to lands, and not to building and other structures as well as machinery. Buildings and other structures or machinery depreciated by the passage of time and that depreciation may be physical, function and/or economic. Estimating depreciation for every period is an impossible task; depreciation does not operate uniformly and regularly on that class of property. The amount of depreciation accumulates from year to year and is depreciated or estimated only at the time of appraisal of the property.

Due to the obvious difficulty in estimating the amount of depreciation, undeclared and un-assessed buildings and other structures or machinery subject to back taxes shall be classified and valued according to the schedule of base unit construction cost in use or replacement / reproduction cost of machinery at the time of appraisal and shall be assessed like similar building and other structures or machinery in the locality to derive their taxable or assessed values, which shall be made the basis for the collection of back taxes not exceeding ten years.

Section 8. Back taxes, when subject to or not subject to penalties / interest if taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two (2) percent per month or a fraction thereof from the date of receipt of the assessment until such taxes are fully paid.

Section 9. Notification of New or Revised Assessment - when real property is assessed for the first time or when an existing assessment is increased or decreased, the city assessor shall, within thirty (30) days, give written notice of such new revised assessment to the person in whose name the property is declared. The notice may be



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delivered personally to such person or to the occupant in possession, if any, or by mail to the last known address of the person to be served, or thru the assistance of the Punong Barangay.

- a. **Purpose of service of Notice of Assessment** – although the real property tax levied against the real property, it is the owner who pays the tax. After the tax is fixed, he is entitled to a hearing on the assessment of his property: notice and hearing constitute part of due process (not strictly judicial) in taxation. If he is not satisfied with the action of the assessor in the assessment of his property, he may, within sixty (60) days from the date of receipt by him of the written notice of the assessment of his property, request to the Board of Assessment Appeals of the City where the property is located. If he does not appeal within the said period, he will be deprived of his right to be heard in the board.
- b. **To whom and where the notice shall be delivered** – the written notice together with the owner's copy of the tax declaration shall be addressed to the person in whose name the property is declared. It may be delivered to him personally or to the account in possession of the property, or by mail to the last known address of the owner thru the assistance of the Punong Barangay.

If personally delivered to the owner or person in possession of the property, the person serving the notice shall secure the signature of the owner or occupant on the duplicated copy of the notice, with a notation of the date when notice was served and identification, whether the recipient is the owner or occupant of the property. If assistance of the barrio captain is secured, he should be requested to place his signature on the duplicate copy of the notice.

If the notice of assessment is coursed through the mail, the notice of assessment and owner's copy of the tax declaration shall be registered with return card.

For obvious reasons, the duplicate copies of the notice of assessment signed by owners or occupants of property and the return card shall be filed in the office of the City Assessor. Those are important in ascertaining whether appeals filed by the owners of real property are filed within the reglamentary period of sixty (60) days from the date of receipt of such notices.

The notice of assessment and owner's copy of the tax declaration shall be delivered or mailed to property owners within thirty (30) days from entry of tax declaration covering assessments of property in the Record of Assessments.

- c. **Notice of Assessment are exempt from postal charges** – All real property assessment notices or owner's copies of tax declaration sent thru the mails by the assessor shall be exempt from payment of postal charges fees (sec 282, id)

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Section 10 Actual use of real property as basis of assessment – 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. (Sec 217)

- a. **“Actual Use”** refers to the purpose for which the property is principally or predominantly utilized by the person in possession of the property. (Sec 199 (b),)
- b. **“assessment”** is the act or process of determining the value of the property, or proportion thereof, subject to tax, including the discovery, listing and appraisal of properties (sec 199 (f).)

Assessment is the determination of the value of the things subject to the tax and the amount of the tax paid by each individual. (dollar Savings Bank vs. United States, 86 U.S. 337, Cited in Martin’s Revised Administrative Code, vol. 2, p 493).

ARTICLE II RULES ON ASSESSMENT OF LANDS

Section 1 Rules for Assessment of Lands

A. Lands actually and principally used for residential, agricultural or commercial / industrial purposes shall be classified and valued according to the schedule of unit base market values and assessed at their corresponding level of assessment.

B. A parcel of land classified and valued as residential, commercial / industrial or agricultural occupied by a building used both for residential, commercial / industrial or agricultural purposes shall be classified and valued according to the schedule of unit base value and assessed on the basis of the predominant used of the building or buildings. If the predominant use of the building is residential, the assessment level fixed thereon for residential land shall be applied on the market value of the lot or parcel determined on the basis of the schedule of base market values, if commercial / industrial, the assessment level for commercial / industrial, shall be applied on the market value of the lot or parcel determined on the basis of the schedule of base market value

C. Lands located in areas of mixed uses, such as residential with commercial or industrial or vice versa, the actual or principal use of the land shall govern the classification, valuation and assessment thereof. If the actual and principal use is residential, such land shall be classified, valued and assessed as residential. If the actual and principal use is commercial or industrial, the same shall be classified, valued and assessed as such.

However, equally not applicable in this case is the issue on actual use which is defined under Section 199 (b) of the same Code as the purpose for which the property is principally or predominantly utilized by



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the person in possession thereon. Actual use as used in the Code should not be construed as a criteria for the classification and valuation of real property, but as a determining factor in applying the appropriate percentage or assessment level to market value of property computed on the basis of the Schedule of Market Value (SMV) or Schedule of Basic Unit Construction Cost (Real Property Taxation, Title II, Book II, R.A. 7160)

D. Vacant or idle lands located in a purely residential, the same shall be classified and assessed as residential. If such land is located in a purely commercial, the same shall be classified and assessed as commercial. If the idle lot is located on area that have different base value (mix land uses), the higher value shall be used in the computation thereof

E. Agricultural lands convertible into urban subdivision such as residential, commercial or industrial shall be classified, valued and assessed as agricultural until such time that they shall have been converted and developed into such subdivisions. This rule shall also apply to lands already approved by proper authorities as subdivision but have not yet been actually developed for the purpose.

F. As soon as a portion of the subdivision is finally divided, converted and developed into residential lots, the same shall be valued and assessed like similar lots in the locality. Portions of the subdivision not yet developed and converted into residential, commercial or industrial lots shall be classified, valued and assessed as agricultural.

G. Corner influences, if the lot or parcel of lands is located on streets or roads that have different base value. The higher value shall be used in the computation thereof.

H. Road lots shall be valued on the basis of where it is located but not below the schedule or market value of the lots situated in the area, unless already donated or turned over to the city, shall be listed in the name of the subdivision owner.

I. Lands actually, directly and exclusively used for religious, charitable or educational purpose which are, however, located in an area of mixed land use, such as residential with commercial or industrial, the predominant use of the land in that area shall govern the classification, valuation and assessment of those lands used for religious, charitable or educational purposes.

J. Lands owned by the republic of the Philippines or any political subdivision shall be classified and assessed like similar lands in the locality.

Section 2 Appraisal of Subdivision- subdivisions are classified according to the degree or extent of development and facilities, regardless of location within the city. Therefore, their respective schedule of base market value shall be independently established based from the sales analysis of the lots therein.



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Section 3 Special Properties (Lands)

- A. Lands actually, directly and exclusively used for cultural or scientific purposes, located in residential, commercial or industrial areas shall be classified and valued as residential, commercial or industrial in accordance with the schedule of base market values determined on the basis of that schedule.
- B. If these special classes of lands are, however located in areas of mixed land uses, such as residential with commercial or industrial, the predominant use of the lands in that area shall govern the classification and valuation of these special classes of land and shall be assessed at the corresponding levels of assessment.
- C. Lands owned by the local water district and government owned or controlled corporation rendering essential public services in the supply and distribution of water and / or generation and transmission of electric power, located in residential, commercial or industrial areas likewise be classified in accordance with the schedule of base market value and shall be assessed at ten percent (10%) of the market value

ARTICLE III

RULES AND PROCEDURES IN THE CLASSIFICATION, APPRAISAL AND ASSESSMENT OF BUILDINGS & OTHER IMPROVEMENTS

Section 1. Rules and procedures in the Classification, Appraisal and Assessment of Buildings and other Improvements

- A. The valuation of buildings and other structures used exclusively for residential purpose shall be classified and valued in accordance with the Proposed Schedule of Building Cost as of 2007, the table of addition and Deduction factors, the Table of Depreciation, and shall be assessed by applying the corresponding assessment levels which are applicable to all Barangay within the territorial jurisdiction of the city fixed by ordinances of the Sanggunian of the City, in pursuant to Section 218 of the LGC.
- B. A building used for both residential and commercial or industrial purposes shall be classified and valued in accordance with the schedule of base unit cost of construction for building and predominant use of the building
- C. Churches, parsonages, convents, mosque and other improvements used actually, directly and exclusively for religious or educational purposes shall be classified and valued in accordance with the schedule of base unit cost of construction for buildings and other structures.



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D. Buildings and other improvements owned by the Republic of the Philippines on any political subdivision shall be classified, valued and assessed like similar building and improvements in the area.

E. Condominium buildings, including town houses, shall be valued as one building on the basis of the prescribed rates fixed in the schedule. Each condominium or town house unit separately owned shall be assessed separately for its share of the total market value in portion to its owner's fractional interest in the whole building.

F. Special properties (building and other improvements)

1. Building and other improvements actually, directly and exclusively used for hospital, cultural or scientific purposes, shall be classified and valued according to the schedule of base unit construction cost, and shall be assessed at 15% percent of their current fair market values.

2. Building owned by the local water district and government-owned or controlled corporation rendering essential public services in the supply and distribution of water and / or generation and transmission of electric power shall likewise be classified in accordance with the schedule of base market value and shall be assessed at ten percent (10%) of their current fair market values.

G. Buildings and other improvements shall be appraised at their current and fair market values on the basis of the schedule of base unit cost of construction for building and other structures.

If the building and improvements are of a kind not covered by the schedule of base unit construction cost, they shall be valued at their fair market value at the time of appraisal and shall be assessed like similar building and improvements in the locality.

H. Newly constructed building and other structure or those that became habitable or useful initially during the year of revision shall be classified and valued on the basis of the Reproduction or Replacement Cost New (RCN) approach to valuation on the basis of the schedule of base unit cost of construction for buildings and other improvements and assessed by applying the corresponding assessment level fixed therefore.

I. The reassessment of building and other improvements which are existing, shall be made on the basis of the Reproduction or Replacement Cost New Less Depreciation (RCNLD) approach to valuation on the basis of the Schedule of Base Unit Cost of Construction for Building and Other Structures and assessed by the application of the corresponding assessment level fixed thereof.

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- J. Assessment of High-rise buildings shall be valued based on the prescribed rates per floor fixed in this schedule. Each floor shall be assessed separately

<u>Floor</u>	<u>Base Unit Value</u>
1 st	100 %
2 nd	95 %
3 rd	90 %
4 th	85 %
5 th and above	80 %

Section 2. Classification of Buildings

As a general rule, buildings shall be classified in accordance with the structural designs they are constructed and in accordance with the use they are designed regardless of their actual use. The classification system reflected in the herein Schedule of Base Unit Cost of Construction for Buildings and Other Structures embraces only such structures as are commonly found in the City.

- (A) **Classification as to Structural Design** – Buildings and other structures shall be classified and sub-classified in accordance with the kind and quality of material used in construction, as follows:

Type 1 – Reinforced Concrete

- (A) Structural steel reinforced concrete columns beams, the rest the same as "I-B".
- (B) Columns, beams, walls, floors and roofs all reinforced concrete
 - I. same as "B" but walls are hollow blocks reinforced concrete or tile roofing.

Type 2 – Mixed Concrete

- (A) Concrete columns, beams and walls- but wooden floor joists, flooring and roof framing and G.I. roofing; even if walls are in CHB, kitchen and T & B are in reinforced concrete slabs.
- (B) Concrete columns and beams, but hollow block walls and G.I. roofing.
- (C) Concrete columns and wooden beams, hollow block walls, wooden floor joists, floor and roof framing, and G.I. roofing and second floor wooden walls.

Type 3 – Strong Materials

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- (A) First group wooden structural framings, floorings, hollow block walls and G.I. roofing.
- (B) First group wooden structural framings, floorings and hollow block walls on the first floor, and tanguile walls on the second floor and G.I. roofing.
- I First group wooden posts, girders, girts, window sills and heads, apitong floor joists and roof framing, tanguile floor and sidings and G.I. roofing.
- (D) Third group wooden structural framings, floorings and sidings, and G.I. roofing.

Type 4 – Temporary (makeshift)

- (A) Lean to or “barong-barong” type

ARTICLE IV

RULES AND PROCEDURES IN THE CLASSIFICATION, APPRAISAL AND ASSESSMENT OF MACHINERIES

Section 1. Rules and procedures in the Classification, Appraisal and Assessment of Machineries

A. Machineries shall be appraised at their current and fair market value. The fair market value of the brand-new machinery shall be the acquisition cost thereof. In all other cases, the fair market value shall be determined by dividing the remaining economic life by the economic life and multiplied by the replacement or reproduction cost of said machinery.

1. **Acquisition or Original cost** – for brand new or newly acquired machinery not yet depreciated and appraised within the year of acquisition refers to the actual cost of the machinery to its present owner plus the cost of transportation, handling and installation at the present site.
2. **Replacement or Reproduction Cost** – refers to the cost that would be incurred on the basis of current prices in acquiring an equally desirable substitute property on the basis of current prices with the same or closely similar materials.
3. **Economic Life** – refers to the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized
4. **Remaining Economic Life** - refers to the period of time expressed in years from the date of appraisal to the date when the machinery become valueless.
5. **Remaining Value** – refers to the value corresponding to the remaining useful life of the machinery.



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B. Basis of establishing replacement or reproduction cost

1. **Imported machinery** – if the machinery of equipment is imported, the replacement or reproduction cost (new) shall be acquisition cost which would normally include such cost as freight and insurance, bank charges, arrastre and handling, custom duties and taxes, cost of inland transportation and handling, and significant installation cost at the present site.

The dollar cost of the machinery shall be converted to peso cost by multiplying the acquisition cost by the quotient of the current dollar exchange rate divided by the dollar exchange rate at the time of acquisition.

The dollar exchange rate shall be based on the table of dollar rate officially fixed by the Central Bank of the Philippines.

Machineries or equipment purchased in other foreign currencies shall be similarly converted to peso cost according to the same procedure.

The currency exchange rate to be applied in determining the replacement or reproduction cost of machinery in connection with the general revision of property assessments shall be the rate obtaining in the year the revision started.

2. **Locally Manufactured Machinery.** The replacement or reproduction cost (new) of locally manufactured machinery shall be determined in similar manner as imported machinery by using the price index prepared and compiled by the National Statistic Office.

3. **Basis of Determining the Current Fair Market Value of Machinery** the current and fair market value of machinery through the use of the replacement or reproduction cost (new) approach valuation is determined as follows:

$$\begin{array}{l} \text{Current and} \\ \text{Fair Market} \\ \text{Value} \end{array} = \begin{array}{l} \text{Replacement or} \\ \text{Reproduction cost} \\ \text{(new)} \end{array} \times \frac{\text{remaining Economic Life}}{\text{Economic life}}$$

4. **Depreciation allowance for Machinery.** Depreciation allowance for machinery shall be made at a rate not exceeding five (5%) percent of its original cost or its replacement or reproduction cost, as the case may be, for each year of use provided that the remaining value for all kinds of machinery shall be fixed at not less than twenty (20%) percent of such original, replacement or reproduction cost for so long as the machinery is useful and in operation.

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Section 2. Assessment Level Defined.

a. **“Assessment Level”** is the percentage applied to the fair market value to determine the taxable or assessed value of the property (Sec. 199 (g) LGC)

b. **“Assessment Level”** distinguished from **“Current”** or **“Effective Assessment Level”** – when not qualified, “assessment level” refers to those prescribed in the Code, otherwise known as statutory or legal assessment levels and applied to fair market values of real property determined on the basis of the schedule of base market value or the schedule of base unit construction cost.

“Current or effective assessment level,” on the other hand, refers to the level of assessed values of real property actually sold as applied to their corresponding sales price during a certain period. That level may be ascertained only by conducting an assessed sales ratio study. The study has a two-fold purpose:

- to ascertain whether the statutory levels are being achieved or approximated, and
- whether there is uniformity in the assessment of real property for taxation purposes in the city

“Assessment Level” fixed by law are affected by the rise and fall of real property values in the market. If prices generally increase, the statutory levels would exceed the current or effective assessment level; if prices generally decrease, the statutory levels would fall below the current or effective assessment level.

c. **Assessed or taxable value as basis of computation of Tax** - market value determined by assessors on the basis of the schedule of base market values or the schedule of base unit construction cost are not the ultimate basis for the computation of real property tax. The assessment level fixed in accordance with the code has to be applied to the market values of real property to derive their taxable or assessed values.

Section 3. Assessment Level – the assessment levels to be applied to the Current and Market Value of Real Property to determine its assessed value shall be fixed by the Sanggunian of the City for taxation purpose shall be as follows:

a)	On Land	
	Classification	Assessment Level
	Residential	20%
	Agricultural	40%
	Commercial /Industrial	50%

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**CHAPTER III
FAIR MARKET VALUES AND ASSESSMENT LEVELS**

**ARTICLE 1
SCHEDULE OF FAIR MARKET VALUES ON BUILDINGS**

Section 1. Schedule of Fair Market Values - Pursuant to Section 212 of the Local Government Code of 1991 and Art. 310 of the IRR of the LGC in accordance with Local Assessment Regulation No. 1-92 dated October 6, 1992 of the Dept of Finance, there is hereby prescribed a Schedule of Fair Market Values of Real Property in the City of San Fernando (P) as follows:

A) On Buildings and other structures

A.1 Residential

Fair Market Values

Over	Not over	Assessment Level
0	175,000.00	0
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

A.2 Agricultural

Fair Market Values

Over	Not over	Assessment Level
0	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

A.3 Commercial / Industrial

Fair Market Values

Over	Not over	Assessment Level
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%



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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%

B. On Machineries

Classification	Assessment Level
Agricultural	40%
Residential	50%
Commercial /Industrial	80%

C. On Special Classes of Real Property – The Assessment Levels for all lands, buildings, machineries and other improvements of the following special classes of real property shall be as follows:

Actual Use	Assessment Level
Cultural	15%
Scientific	15%
Hospital	15%
Local water district	
Government owned and controlled corporation engage in the supply and distribution of water and / or generation and transmission of electric power	10%

D. Increase / Decrease of Assessment Levels – The assessment level for the different classes of real property may be increased or decreased at rates to be fixed by ordinance of the Sanggunian of the City, provided, however, that in no case shall such increase or decrease of the assessment levels shall be made effective in between general revision of assessment periods.

E. Refund/Tax Credit - A taxpayer may file claim for refund or tax credit of illegal or erroneous assessment within two (2) years from the date he is entitled to such adjustment or reduction. When an assessment of basic real property tax or any other tax levied is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interest with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment pursuant to Section 253 of the Local Government Code.

The City Treasurer shall decide the claim for tax refund or credit within 60 days from receipt thereof. In case, the tax refund or credit is denied, the taxpayer may avail of the remedies as provided for in Chapter 3, Title II, Book II of R.A. 7160



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**ARTICLE II
SCHEDULE OF BASE UNIT MARKET VALUES FOR LANDS**

Classification	Sub Classification	Unit value per sq.m
1). Residential	1st	950.00
	2nd	610.00
	3rd	400.00
	4th	200.00
	5th	100.00
2). Commercial / Industrial	1st	6,000.00
	2nd	4,000.00
	3rd	2,000.00
	4th	1,000.00
3). Agricultural		
Productivity Classification	Sub Classification	Market value per Hectare
Rice land (irrigated)	1st	63,805.00
	2nd	52,500.00
	3rd	42,070.00
	4th	31,553.00
Rice land (un-irrigated) / Corn land	1st	46,130.00
	2nd	35,753.00
	3rd	26,005.00
	4th	16,258.00
Sugar land	1st	53,883.00
	2nd	46,305.00
	3rd	37,888.00
	4th	29,470.00
Horticulture (vegetable & Root crops)	1st	33,880.00
	2nd	26,933.00
Farm land / Agro Industrial	1st	190,243.00
	2nd	108,115.00
	3rd	57,383.00

**ARTICLE III
NOTIFICATION OF TRANSFER ON REAL PROPERTY OWNERSHIP &
OTHERS PROVISIONS**



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Section 1. Notification of transfer of real property ownership

A. any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer.

B. The notification shall include the copy of the mode of transfer, the description of the property alienated, name and address of the transferee.

Section 2. Declaration of Real Property by the Owner or Administrator – it shall be duty of all persons, natural or juridical owning or administering real property, including the improvements, within the city of San Fernando, or their duly authorized representatives. To prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the city Assessor or his deputy to identify the same for declaration of real property herein referred to shall be filed with the city assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing from calendar year 2009.

For this purpose, the City Assessor shall use the standard form known as the Sworn Declaration of Property Values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said Department.

Section 3. Duty of person acquiring real property or making improvement thereon

A. It shall be the duty of any person; any authorized representative, acquiring any real property situated in the City of San Fernando or making any improvement on the real property, to prepare or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes first.

B. In the case of house, building, and other improvements acquired or newly constructed which will required building permit, property owners or their authorized representative shall likewise file a sworn declaration of the true value of the subject house, building or other improvements within sixty (60) days after:

1. The date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties

2. The date of completion or occupancy of the newly constructed building, house, or improvements whichever comes first, and

3. The date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house, or other real property, whichever comes first.



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C. In the case of machinery, the sixty (60) day period for filing the required sworn declaration of property values shall commence on the date of installation thereof. For this purpose, the city Assessor may secure certification from the City Engineer

Section 4. Duty of the City Assessor – it is the duty of the City Assessor to prepare or cause to be prepared a schedule of market values as the basis for the appraisal and assessment of lands, buildings, and other improvements, situated within the territorial jurisdiction of the City within one (1) year before every revision.

1. Listing of real property in the assessment rolls

A. The City assessor shall prepare and maintain an assessment roll wherein all real property shall be listed, whether taxable or exempt, located within the territorial jurisdiction of the City. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal-interest in the property.

B. The real property of a corporation, partnership or association shall be listed, valued and assessed in the manner as that of an individual.

2. Real property identification system – All declaration or real property, made under the provision of this Article shall be kept and filed under a uniform classification system to be established by the City assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

3. Authority of City Assessor to take evidence – For the purpose of obtaining information on which to base the market values of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

4. Amendment of the schedule of fair market values – The City Assessor may recommend to the Sangguniang Panglungsod the amendments to correct errors of valuation and the schedule of fair market values.

The Sangguniang Panglungsod shall act upon the recommendation within ninety (90) days from receipt thereof.

5. Declaration of real property by the City Assessor

A. When any person, natural or juridical, by whom real property is required to be declared refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this article

B. In the case of real property discovered whose owner or owners are unknown, the City assessor shall likewise declare the same in the name of



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the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values.

6. **No oath** shall be required of a declaration thus made by the City Assessor

Section 5. Schedule Reflective of Fair Market Values – the schedule of market values of real property shall reflect the fair market values of real properties in the City irrespective of the manner in which they are actually used.

Section 6. Miscellaneous Provision

A. As far as property applicable, this schedule of base market values shall be controlling, but where the property to be assessed is of kind not classified in this schedule or of any kind for which value is not herein fixed, it shall be appraised at the current fair market value, independently of this schedule.

B. The table of depreciation shall be used as a guide in applying the depreciation allowance to old buildings and other structures. However, depreciation shall be made once every three (3) years and/ or before every general revision of real property assessments.

C. All assessments and/or reassessments, including other related technical activities, shall be initiated, as a general rule, by the City Assessor concerned under the technical supervision of the Provincial Assessor and Department of Finance, except when function such as the preparation of and approval of Filed Appraisal and Assessment sheet (FAAS) and Tax Declarations, and other related technical activities are delegated to the City Assessor concerned.

However, the establishment and maintenance of property identification and tax declaration numbering system of the city shall be the responsibility of the City Assessor in coordination with the Provincial Assessor and Bureau of Local Government Finance concerned, including the preparation and maintenance of assessment Rolls.

The new assessment level, rates of levy, special levies on real property, and tax on idle land provided in this Ordinance shall only apply after the affectivity of the general revision required under Section 219 of the 1991 Local Government Code

Section 7. Discount - As an incentive to real property taxpayers in the City of San Fernando, Pampanga, a 15% discount is given to anybody who pays in advance their RPTaxes and a 10% discount is given to prompt payments.

Section 8. Penalty Clause - Failure to pay the RPT on the prescribed time shall subject the taxpayers to a 2% penalty or interest per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid, provided, that in no case, shall the total interest of the unpaid tax or portion thereof, exceed thirty-six (36) months.

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Street	Vicinity	Sub - Classification		Recommended Schedule
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BRGY. LOURDES				
27th street	Mendoza - Lapu lapu	2	R	600.00
A. Mabini St.		3	R	400.00
Arellano St.	M. Malvar - 27th st	2	R	600.00

BRGY. POBLACION				
Bonifacio St.				
Consunji St.	Gen. Hizon - Hilario st	1	C	6,000.00
	Hilario st - Mc Arthur	1	C	6,000.00
	Gen. Hizon - Lazatin st	1	C	6,000.00
Gen Hizon Ave	Tiomico - Consunji st	1	C	6,000.00
Gomez St		3	R	400.00
High school Blvd	Mendoza st - Limjoco	2	R	600.00
Hilaria st	Tiomico - Consunji st	2	C	4,000.00
Jaena st	Juan luna st - Jacinto	3	R	400.00
Lapu lapu st	27th st - Gomez st	2	R	600.00
Limjoco St (cor Vega Studio)	Tiomico - Consunji st	2	C	4,000.00
	Tiomico - H.S Blvd	2	R	600.00
M. Malvar st.	H.S. Blvd - Arellano	2	R	600.00
Mendoza st.	Tiomico - Arellano	1	C	6,000.00
	Arellano - H.S Blvd	1	C	6,000.00
	Cor H.S. Blvd - rotonda	1	C	6,000.00
Mercado st	Tiomico - Consunji st	1	C	6,000.00
Rizal Ave	Capitol - Mc Arthur	4	C	1,000.00
Tandang Sora St	Limjoco St.	3	R	400.00

Barangay	Vicinity	Sub - Classification		Recommended Schedule
ALASAS		4, 5	R	200, 100
BALITI		3, 4	R	400, 200
BULAON		2, 3	R	610, 400
CALULUT		3, 4	R	400, 200
DELA PAZ NORTE		3, 4	R	400, 200
DELAPAZ SUR		3, 4	R	400, 200
DEL CARMEN		3, 4	R	400, 200
DEL PILAR		2, 3	R	610, 400
DEL ROSARIO		2, 3	R	610, 400
DOLORES		1, 2	R	1,000, 610
JULIANA		1, 2	R	1,000, 610
LARA		4, 5	R	200, 100
LOURDES		1, 2	R	1,000, 610
MAGLIMAN		4, 5	R	200, 100
MAIMPIS		3, 4	R	400, 200
MALINO		4, 5	R	200, 100
MALPITIC		4, 5	R	200, 100
PANDARAS		3, 4	R	400, 200
PANIPUAN		4, 5	R	200, 100
PULUNG BULU		3, 4	R	400, 200
			C	1,000.00
QUEBIAWAN		3, 4	R	400, 200



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Barangay	Vicinity	SUB - Classification		recommended Schedule
SAGUIN		3, 4	R	400, 200
			C	1,000.00
SAN AGUSTIN		3, 4	R	400, 200
SAN FELIPE		4, 5	R	200, 100
SAN ISIDRO	Kalahi Business Center		C	2,000.00
		3, 4	R	400, 200
SAN JOSE		3, 4	R	400, 200
SAN JUAN		3, 4	R	400, 200
SAN NICOLAS		3, 4	R	400, 200
SAN PEDRO		3, 4	R	400, 200
STA LUCIA		3, 4	R	400, 200
STA TERESITA		2, 3	R	610, 400
				1,000.00
STO NINO		2, 3	R	610, 400
SINDALAN		3, 4	R	400, 200
	Mc Arthur Hi-way to creek (within Brgy)		C	1,000.00
TELABASTAGAN		2, 3	R	610, 400

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Mc Arthur Hiway (Front Lot) both side		Sub- Classification
Barangay	Proposed value	
Baliti	1,000.00	4th
Dela Paz Norte	1,000.00	4th
Dela Paz Sur	1,000.00	4th
Del Pilar (San Nicola - sta Teresita)	1,000 , 2,000	4th - 3rd
Del rosario	1,000.00	4th
Dolores	4,000 , 6,000	2nd - 1st
Juliana	1,000 , 2,000	4th - 3rd
Maimpis	1,000 , 2,000	4th - 3rd
Quebiawan	1,000.00	4th
Saguin	1,000.00	4th
San agustin	1,000 , 2,000	4th - 3rd
San Isidro	1,000.00	4th
San Jose	2,000 , 4,000	3rd - 2nd
San Juan	1,000.00	4th
San Nicolas	1,000.00	4th
Sta Lucia	1,000 , 2,000	4th - 3rd
Sta Teresita	1,000 , 2,000	4th - 3rd
Sto Nino	1,000 , 2,000	4th - 3rd
Sindalan	2,000 , 4,000	3rd - 2nd
Telabastagan	1,000 , 2,000	4th - 3rd

Gapan - Olongapo road (Front Lot)	Proposed value	Sub- Classification
Bacolor Boundary -to- Lazatin Blvd (both sides)	2,000 , 4,000	3rd , 2nd
Lazatin Blvd -to- Mc Arthur Hiway (both sides)	2,000 , 4,000	3rd , 2nd
Mc Arthur Hiway -to- PTT gasoline station (both sides)	4,000 , 6,000	2nd , 1st
PTT gasoline station -to- Toyota Building (both sides)	2,000 , 1,000	3rd , 4th
Toyota Building -to- Mexico Boundary (both sides)	4,000 , 6,000	2nd , 1st

NL Express Way		Sub- Classification
Barangay		
Del Carmen	1,000 , 2,000	4th , 3rd
Pandaras	1,000 , 2,000	4th , 3rd
San Felipe	1,000 , 2,000	4th , 3rd
San Jose	1,000 , 2,000	4th , 3rd

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AGRICULTURAL LANDS

Rice Land (Irrigated)

Sub - Classification	Old Value	Proposed Value
1st	36,460	63,800
2nd	30,000	52,500
3rd	24,040	42,070
4th	18,030	31,550

Rice Land (Un-Irrigated) / Corn Land

Sub - Classification	Old Value	Proposed Value
1st	26,360	46,130
2nd	20,430	35,750
3rd	14,860	26,000
4th	9,290	16,260

Sugar Land

Sub - Classification	Old Value	Proposed Value
1st	30,790	53,880
2nd	26,460	46,300
3rd	21,650	37,890
4th	16,840	29,470

Horticulture (vegetable & root crops)

Sub - Classification	Old Value	Proposed Value
1st	19,360	33,880
2nd	15,390	26,930

Farm Lot

Sub - Classification	Old Value	Proposed Value
1st	108,710	190,240
2nd	61,780	118,120
3rd	32,790	57,380

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	List of Subdivision	Sub-Class	Recommended Schedule
1	Andalucia	1	950.00
2	Alasas Village	5	100.00
3	Aurea Subd	4	200.00
4	Aurora Heights	4	200.00
5	Avida Residence	1	950.00
6	Bel - Air (formerly Olivas Subd.)	4	200.00
7	Berzon Village	3	400.00
8	Beverly Place - Phase XI	1	950.00
9	Buklod village	5	100.00
10	Capitol Subd.	5	100.00
11	Cer Hil Subd.	3	400.00
12	Cita Del Sol	4	200.00
13	Ciudad de Hizon	1	950.00
14	Corazon Torres Baens subd.	1	950.00
15	Cortez Subd.	3	400.00
16	Country Side Subd.	2	610.00
17	Dav-San Subdivision	2	610.00
18	Del Pilar village	5	100.00
19	Dela Paz Ville	2	610.00
20	Dizon Estate	1	950.00
21	Dolores Heights (behind FORD Pamp)	2	610.00
22	Dolores Homesite	2	610.00
23	Don Isabelo Subdivision	2	610.00
24	Don Ramon Vill	2	610.00
25	Dona Aurora village	5	100.00
26	East Gate Garden Subd.	1	950.00
27	Elmar subd.	4	200.00
28	Essel Park	1	950.00
29	Felisa Townhomes Subd.	2	610.00
30	Felman Subddivision	2	610.00
31	Fernandino Subd.	3	400.00
32	Fortune Royale I & II	3	400.00
33	Fortune Village	3	400.00
34	Fortune Ville II & III	3	400.00
35	Fortune Ville IV	3	400.00



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	List of Subdivision	Sub-Class	Recommended Schedule
36	Frando village subd.	3	400.00
37	Gemsville Subd.	1	950.00
38	Greenfields Country Homes	1	950.00
39	Greenfields Club Homes	1	950.00
40	Greenfields Executive Homes	1	950.00
41	Golden Queensland Subd.	1	950.00
42	Grace village	3	400.00
43	Green wood country Homes Subd.	3	400.00
44	Greenville subd.	1	950.00
45	Greenville subd. (front lot) O.G. road	com	1,000, 2000
46	Hacienda Royale	1	950.00
47	Herencia de Julieta Villas	1	950.00
48	Holy Angel Village	1	950.00
49	Izellah Village	4	200.00
50	J.C. capati Subd.	3	400.00
51	Jesusa Subdivision	3	400.00
52	Jose Magtoto III	3	400.00
53	Jose Rodriguez	3	400.00
54	Jose Velez subd.	3	400.00
55	Juan Nepomuceno	1	950.00
56	Juliana Subdivision	2	610.00
57	Kalayaan village	2	610.00
58	Kaunlaran Village	5	100.00
59	Krystal Homes	2	610.00
60	L & S Subdivision	1	950.00
61	La Casa Nueva	1	950.00
62	Lazatin subd.	3	400.00
63	Lourdes Heights Subd.	2	610.00
64	Magdalena Subd.	3	400.00
65	Magliman Homesite	4	200.00
66	Maimpis Subd.	4	200.00
67	Maligaya village	1	950.00
68	Malino ville	4	200.00

Final



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TANGGAPAN NG SANGGUNIANG PANLUNGSOD

	List of Subdivision	Sub-Class	Recommended Schedule
69	Marian Village	4	200.00
70	Marie Grace Heights	3	400.00
71	Mira Ville Subd.	4	200.00
72	Morning Sun village	2	610.00
73	North Breeze Subd.	4	200.00
74	Northville 14 Resettlement	5	100.00
75	Northforbes	2	610.00
76	Northwoods	1	950.00
77	Patricia Ville	3	400.00
78	Palermo Estate	3	400.00
79	Palma De Oro	1	950.00
80	Pacific village	4	200.00
81	Paz Ville Park Subd.	4	200.00
82	Perpetual Heights	2	610.00
83	Pilar village	1	950.00
84	Queens Borough	1	950.00
85	Queensland Subd.	1	950.00
86	Ramar Village	2	610.00
87	Renzville Subdivision	2	610.00
88	Rich ville	3	400.00
89	Richtown	1	950.00
90	Richtown Square Subd.	1	950.00
91	Rock Ville / Living Rock	2	610.00
92	Rogelio Mones Subd.	3	400.00
93	Roseville Subdivision	3	400.00
94	Robinson Lands	1	950.00
95	San Fernando Subd.	3	400.00
96	San Isidro village	3	400.00
97	San Jose village	4	200.00
98	Saville Subd.	2	610.00
99	Singian Brothers Subd.	2	610.00
100	SSS Duplex (purok gloria)	5	100.00
101	St. Augustine village	2	610.00
102	St. Anthony subd.	1	950.00

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REPUBLIC OF THE PHILIPPINES
LALAWIGAN NG KAPAMPANGAN

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	List of Subdivision	Sub-Class	Recommended Schedule
103	St. Benedict village	2	610.00
104	St. Bernadeth Heights	3	400.00
105	St. Claire Subd.	2	610.00
106	St. Dominic Corinthian	1	950.00
107	St. Dominic Villa	1	950.00
108	St. Francis Village	1	950.00
109	St. Joseph Village	3	400.00
110	St. Jude Vill Phase I & II	3	400.00
111	St. Jude Vill Phase III & IV	4	200.00
112	St. Kolbe	1	950.00
113	Sta Monica Village	3	400.00
114	Sta Teresita Homesite	3	400.00
115	Sto Domingo Village	3	400.00
116	Sto Nino Village	3	400.00
117	Suburbia Subdivision	1	950.00
118	Sunlight View Subd.	2	610.00
119	Sunshine Subdivision	2	610.00
120	Teachers Village	5	100.00
121	Town & Contry (A Baltazar Subd)	1	950.00
122	TPK1	4	200.00
123	Unisite	3	400.00
124	Valencia subd.	2	610.00
125	VHR Subd.	2	610.00
126	Vicon Subd.	4	200.00
127	Villa barcelona	2	610.00
128	Villa classica Subd.	3	400.00
129	Villa corazon	2	610.00
130	Villa Del Sol (Interior)	1	950.00
131	Villa Del Sol (Front) O.G road	com	2,000 , 4,000
132	Villa Gloria Town House	3	400.00
133	Villa Isabel	2	610.00
134	Villa Jesusa	4	200.00
135	Villa Julita Subd.	2	610.00
136	Villa Purisima	4	200.00
137	Villa Rosario Compound	3	400.00

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PROPOSED SCHEDULE OF BUILDING COST
(Unit Cost in Peso per Square Meter of Floor area)

TYPE OF STRUCTURE	CLASS OF BLDG	1 ONE FAMILY DWELLING			2 TWO FAMILY DWELLING 3 MULTIPLE DWELLING			4 APARTMENT 5 BOARDING HOUSE 6 LODGING HOUSE, MOTEL, ROW HSE			7 ACCESSORY BLDG GARAGE, QUARTERS LAUNDRY HOUSE GUARD HOUSE		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
(I) REINFORCE CONCRETE	A	6,420	6,680	6,940	5,750	5,940	6,140	5,390	5,590	5,780	4,760	5,030	5,280
	B	5,710	5,970	6,230	5,120	5,320	5,510	4,840	5,030	5,230	4,090	4,350	4,610
	C	4,940	5,200	5,460	4,440	4,630	4,830	4,120	4,320	4,510	3,380	3,640	3,900
(II) SEMI CONCRETE	A	4,390	4,500	4,610	4,290	4,350	4,420	3,960	4,030	4,100	3,340	3,470	3,600
	B	4,110	4,220	4,330	4,070	4,130	4,200	3,770	3,830	3,900	2,940	3,070	3,200
	C	3,780	3,890	4,000	3,900	3,960	4,030	3,570	3,640	3,700	2,540	2,680	2,810
(III) STRONG MATERIAL (wood structure)	A	3,110	3,220	3,330	2,650	2,750	2,850	2,690	2,820	2,950	1,920	2,010	2,110
	B	2,700	2,810	2,920	2,340	2,440	2,530	2,160	2,290	2,420	1,610	1,710	1,810
	C	2,350	2,460	2,570	2,010	2,110	2,210	1,720	1,850	1,980	1,290	1,380	1,480
	D	2,030	2,140	2,250	1,860	1,960	2,050	1,310	1,440	1,570	990	1,090	1,180
(IV) TEMPORARY OR MAKESHIFT	A	1,180	1,310	1,440									



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CITY OF SAN FERNANDO
Office of the City Assessor

PROPOSED SCHEDULE OF BUILDING COST
(Unit Cost in Peso per Square Meter of Floor area)

TYPE OF STRUCTURE	CLASS OF BLDG	8 SCHOOL BUILDING			9 HOTEL, HOSPITAL OFFICE BUILDING BANK, CONDOMINIUM CLINIC, CARPARK BLDG			10 THEATER, CHURCH ASSEMBLY HOUSE CONVENTION HALL, AUDITORIUM			11 FACTORY, BODEGA WAREHOUSE, STALL STORAGE, INDUSTRIAL PLANT		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
(I) INFORCE CONCRETE	A	6,160	6,320	6,490	6,450	6,710	6,970	6,440	6,710	6,970	3,440	3,570	3,700
	B	5,300	5,270	5,630	5,800	6,060	6,320	5,800	7,360	6,320	3,050	3,180	3,310
	C	4,870	5,040	5,200	5,020	5,280	5,540	5,000	5,260	5,520	2,660	2,790	2,930
(II) SEMI CONCRETE	A	4,290	4,350	4,420	4,550	4,680	4,810	4,580	4,710	4,840	2,210	2,270	2,340
	B	4,100	4,160	4,220	4,160	4,290	4,420	4,160	4,290	4,420	2,067	2,130	2,200
	C	3,900	3,960	4,030	3,730	3,860	3,990	3,740	3,870	4,000	1,820	1,880	1,950
(III) STRONG MATERIAL (solid structure)	A	2,990	3,120	3,250	2,700	2,770	2,830	2,730	2,790	2,860	1,170	1,230	1,300
	B	2,550	2,680	2,810	2,550	2,610	2,680	2,510	2,570	2,640	970	1,040	1,100
	C	2,080	2,210	2,340	2,360	2,430	2,500	2,300	2,370	2,430	780	840	910
	D	1,780	1,910	2,040	2,200	2,260	2,330	2,220	2,290	2,350	620	690	750
(IV) TEMPORARY OR REKESHIFT	A												



PROPOSED SCHEDULE OF BUILDING COST
(Unit Cost in Peso per Square Meter of Floor area)

TYPE OF STRUCTURE	CLASS OF BLDG	12 MARKET , SHOPPING CENTER RESTAURANT			13 GYMNASIUM COLISEUM			14 RECREATION HALL BOWLING LANES HOUSE PELOTA COURT CLUB HOUSE			15 SAW MILL AND LUMBER SHED 16 HOG & POULTRY HOUSE		
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD
(I) REINFORCE CONCRETE	A	5,640	5,870	6,100	4,740	4,940	5,130	4,790	5,040	5,300	4,030	4,160	4,290
	B	4,970	5,190	5,420	4,160	4,350	4,550	4,110	4,370	4,630	3,640	3,770	3,900
	C	4,130	4,360	4,590	3,440	3,640	3,830	3,560	3,760	3,910	3,160	3,300	3,440
(II) SEMI CONCRETE	A	3,670	3,760	3,860	2,920	3,050	3,180	3,150	3,270	3,410	3,030	3,090	3,160
	B	3,390	3,490	3,590	2,600	2,730	2,860	2,780	2,910	3,040	2,660	2,790	2,920
	C	3,120	3,220	3,310	2,140	2,270	2,400	2,430	2,560	2,690	2,140	2,340	2,530
(III) STRONG MATERIAL wood structure)	A	2,500	2,600	2,690	1,490	1,560	0	1,700	1,830	1,960	1,500	1,560	1,620
	B	2,210	2,310	2,400	1,300	1,360	1,430	1,380	1,510	1,640	1,200	1,260	1,330
	C	1,910	2,010	2,110	1,100	1,170	1,230	960	1,090	1,220	950	1,010	1,080
	D	1,500	1,630	1,690	970	1,040	1,100	640	740	840	710	780	840
(IV) TEMPORARY OR MAKESHIFT	A												



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PROPOSED SCHEDULE OF BUILDING COST
(Unit Cost in Peso per Square Meter of Floor area)

TYPE OF STRUCTURE	CLASS OF BLDG	17 GASOLINE STATION GAS REFILLING PLANT			18 SWIMMING POOL								
		POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GOOD	POOR	FAIR	GO
(I) REINFORCE CONCRETE	A	4,610	4,810	5,000	3,310	3,510	3,760						
	B	4,070	4,260	4,460	2,990	3,120	3,250						
	C	3,335	3,460	3,600	2,340	2,470	2,600						
(II) SEMI CONCRETE	A	3,020	3,150	3,280									
	B	2,600	2,730	2,860									
	C	1,950	2,220	2,420									
(III) STRONG MATERIAL (wood structure)	A												
	B												
	C												
	D												
(IV) TEMPORARY OR MAKESHIFT	A												





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TANGGAPAN NG SANGGUNIANG PANLUNGSOD

Additional Factor on building cost

Car port		0.40	of unit base value
Mezzanine		0.60	of unit base value
Porch		0.50	of unit base value
Balcony		0.50	of unit base value
Garage (detached)		0.40	of unit base value
Terrace			
	Covered	0.50	of unit base value
	Open	0.10	of unit base value
Roofdeck			
	Covered	0.50	of unit base value
	Open	0.30	of unit base value
Basement			
	Residential	0.10	of unit base value
	Highrise building	0.20	of unit base value

Pavements

1 Concrete			
a. 10 cm		250.00	per square meter
b. 15 cm		375.00	per square meter
c. 20 cm		450.00	per square meter
2 Asphalt			
a. New pavement		340.00	
b. Overlay		325.00	
c. Patching and overlay		310.00	
3 Tennis court (3"		200.00	per square meter
4 Basketball court		190.00	per square meter

Floor Finishing

a Marble slabs		500.00	per square meter
b marble tiles		490.00	per square meter
c Crazy cut marble		430.00	per square meter
d Granolithic		330.00	per square meter
e Narra (wood parquet)		380.00	per square meter
f Yakal (wood parquet)		315.00	per square meter
g Narra /fancy wood style		380.00	per square meter
h Ordinary wood tiles		295.00	per square meter
i Vinyl tiles		200.00	per square meter
j Washout pebbles		500.00	per square meter
k Unglazed tiles		180.00	per square meter

Wallings

a use the same rate for floor finishing in a, b, c, i, & j.			
b Double walling (ordinary plywood)		315.00	per square meter
c Double walling (narra panelling)		500.00	per square meter
d Glazed white tiles		180.00	per square meter
e Glazed colored tiles		220.00	per square meter
f Fancy tiles		320.00	per square meter
g Synthetic rubble		300.00	per square meter



TANGGAPAN NG SANGGUNIANG PANLUNGSOD

Additional Factor on building cost (con'tnd)

1	10 cm X 20 cm	320.00	per square meter
2	15 cm X 30 cm	360.00	per square meter
3	20 cm X 30 cm	460.00	per square meter
j	Ashlar finish : (marble)		
1	0.05 cm X 15 cm	280.00	per square meter
2	10 cm X 20 cm	300.00	per square meter

Special panels

a	Glass with wooden frames	1,000.00	per square meter
b	Aluminum sliding windows with powder coated finish / clear glass with screen	2,740.00	per square meter
c	Aluminum sliding windows with anodized / clear glass with screen	1,900.00	per square meter
d	Aluminum sliding window with analok / tinted with screen	2,320.00	per square meter
e	Aluminum sliding window with anodized / tinted glass with screen	2,220.00	per square meter
f	Aluminum swing door with anodized / clear glass single swing	3,380.00	per square meter
g	Aluminum swing door with anodized / clear glass double swing	3,142.00	per square meter
h	Aluminum swing door with analok / tinted glass single swing	3,620.00	per square meter
i	Aluminum swing door with analok / tinted glass double swing	3,330.00	per square meter

Ceiling : (Below concrete floor)

a	Ordinary plywood	210.00	per square meter
b	Luminous ceiling	290.00	per square meter
c	Accoustic	250.00	per square meter
d	Special finish	500.00	per square meter

Fence (2-meter high)

a	Wood	120.00	per linear meter
b	CHB 10 cm thick		
1	with plaster finish	220.00	per linear meter
2	without plaster finish 20 cm. thick	170.00	per linear meter
a	with plaster finish	270.00	per linear meter
b	without plaster finish	200.00	per linear meter
c	Reinforced copncrete	600.00	per linear meter
d	steel grills	500.00	per linear meter
e	interlink wire	90.00	per linear meter
f	adobe stone		
1	with plaster finish on both side	260.00	per linear meter
2	without plaster finish	210.00	per linear meter
g	Apitong with apitong post set on concrete foundation	350.00	per linear meter
h	Yakal with yakal post set on concrete foundation	390.00	per linear meter



TANGGAPAN NG SANGGUNIANG PANLUNGSOD

PROPOSED DEPRECIATION TABLE
(Residential)

YEARS	Reinforced Concrete			Semi-concrete			Strong Material		Temporary
	I-A	I-B	I-C	II-A	II-B	II-C	III-A/B	III-C/D	II-C
1	1.26	1.40	1.54	1.68	1.82	2.10	2.80	2.80	3.50
2	2.52	2.80	3.08	3.36	3.64	4.20	5.60	5.60	7.00
3	3.78	4.20	4.62	5.04	5.46	6.30	8.40	8.40	10.50
4	5.04	5.60	6.16	6.72	7.28	8.40	11.20	11.20	14.00
5	6.30	7.00	7.70	8.40	9.10	10.50	14.00	14.00	17.50
6	7.28	8.26	9.10	9.94	10.85	12.95	16.31	16.52	20.30
7	8.26	9.52	10.50	11.48	12.60	15.40	18.62	19.04	23.10
8	9.24	10.78	11.90	13.02	14.35	17.85	17.85	21.56	25.90
9	10.22	12.04	13.30	14.56	16.10	20.30	23.24	24.08	28.70
10	11.20	13.30	14.70	16.10	17.85	22.75	25.55	26.60	31.50
11	12.04	14.35	15.89	17.50	19.39	24.50	27.65	28.84	33.88
12	12.88	15.40	17.08	18.90	20.93	26.25	29.75	31.08	36.26
13	13.72	16.45	18.27	20.30	22.47	28.00	31.85	33.32	38.64
14	14.56	17.50	19.46	21.70	24.01	29.75	33.95	35.56	41.02
15	15.40	18.55	20.65	23.10	25.55	31.50	36.05	37.80	43.40

In excess of the above rates of annual depreciation, bigger rates may be granted for EXTRA ORDINARY CASES, if properly presented and described as in case of the following

1. Damage due to catastrophe (earthquake, fire, deluge)
2. Heavily damage due to pest (termites or pest)
3. Obsolescence.

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TANGGAPAN NG SANGGUNIANG PANLUNGSOD

Section 9. Repealing Clause. - Ordinances, Resolutions, Orders or Regulations inconsistent with this Ordinance are amended or repealed accordingly.

Section 10. Separability Provision - If for any reason, any section, provision or any portion hereof, or the application of such section, provision or portion hereof to any person, group or circumstance is declared invalid or unconstitutional, the remainder of this Ordinance shall not be affected by such declaration.

Section 11. Effectivity Clause - This Ordinance shall, upon approval by the Sangguniang Panlungsod, take effect immediately after satisfactory compliance of the three (3) consecutive days publication in a newspaper of general circulation in the Province of Pampanga and the posting of the same in the city's conspicuous places. All Barangay Treasurers of the city's 35 barangays shall likewise be copy-furnished of this Ordinance for public dissemination

ADOPTED UNANIMOUSLY this 16th day of January 2008.

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I hereby certify to the correctness of the foregoing Ordinance adopted by the 3rd Sangguniang Panlungsod of the City of San Fernando, Pampanga during its 28th Regular Session held on January 16, 2008.

Acting Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:

City Vice-Mayor & Presiding Officer

APPROVED:

City Mayor

2008 Jan 26

Date