



Republic of the Philippines
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 723-2175

ORDINANCE NO. 20 S. 2013

AN ACT PROVIDING FOR A CITY CODE ON APPRAISAL AND
ASSESSMENT OF REAL PROPERTIES IN THE CITY OF BATANGAS

CHAIRMAN : COUN. GERARDO A. DELA ROCA
MEMBERS : COUN. ALYSSA RENEE A. CRUZ
: COUN. PRUDENCIO C. CEPILLO

WHEREAS, the City Assessor's Office is mandated under Republic Act No. 7160 to conduct a general revision of real property assessment within every three (3) years after the effectivity of the Code.

WHEREAS, before any general revision of real property assessment is made, there shall be prepared a schedule of fair market value by the City Assessor, for different classes of real property situated within the territorial jurisdiction of the city for enactment by Ordinance of the Sangguniang Panlungsod pursuant to Sec. 212 of RA 7160 and in consonance to the BLGF Memorandum Circular No. 17-2010 dated November 30, 2010 and DILG Joint Memorandum Circular No. 2010-01 dated October, 2010.

WHEREAS, the effectivity of this general revision of assessment and property classification under this ordinance shall be January, 2014.

WHEREAS, the passage of this Ordinance will not only bring forth a reasonable valuation of real properties but will also generate more revenue for the City that will benefit numerous property owners as more infrastructure and other projects maybe catered by the local government.

WHEREAS, submitted before this Honorable Body is the proposed City Code on Appraisal and Assessment of Real Properties in the City of Batangas.

NOW THEREFORE, by virtue of the authority conferred by law upon the Sangguniang Panlungsod, said body in session assembled, ordains and decrees:

CHAPTER 1. TITLE AND SCOPE

SECTION 1. TITLE. This Ordinance shall be known as the City Code on Appraisal and Assessment of 2014.

SECTION 2. SCOPE & COVERAGE. This Code shall cover the assessment, appraisal, classification, sub-classification and identifications of all real properties within the City of Batangas subject for real property taxation.

CHAPTER II. FUNDAMENTAL AND GUIDING PRINCIPLES

SECTION 3. The appraisal, assessment, levy and collection of real property tax shall be guided by the following fundamental principles: (As provided for under Section 198 of Republic Act No.7160)

- a) Real property shall be appraised at its current and fair market value;
- b) Real property shall be classified for assessment purposes on the basis of its actual use;
- c) Real property shall be assessed on the basis of a uniform classification within each local government unit;
- d) The appraisal, assessment, levy and collection of real property tax shall not be let to any person; and
- e) The appraisal and assessment of real property shall be equitable.

SECTION 4. GUIDELINES IN DETERMINING CURRENT AND FAIR MARKET VALUE

- a) The current and fair market value of real properties shall be determined using the approaches to value prescribed in the BLGF Assessment Manual such as the sales analysis approach, cost data approach and income capitalization approach.
- b) Declaration of sworn statement by property owners is also adopted in determining the current and fair market value of real properties.

SECTION 5. GUIDELINES IN THE ASSESSMENT OF REAL PROPERTIES

- a) All real property units (RACIMS) shall be assessed based on the Unit Base Market Value provided in this Code multiplied by the area of the property to arrive at the fair market value.
- b) These different classes of real properties shall be sub-classified and valued the same manner as in Section 5 (a) above.

SECTION 6. GUIDELINES IN THE DETERMINATION OF ACTUAL USE OF REAL PROPERTIES

- a) Real properties shall be classified, sub-classified assessed and valued according to their actual use, regardless of where located, whoever the owner is and whoever uses it.
- b) Actual use refers to the purpose for which the property is principally or predominantly devoted as to use.
- c) Lands and buildings devoted to mix uses shall be classified in accordance with its highest and best use.
- d) All real properties shall be classified and valued according to its existing actual use in the locality.

SECTION 7. GUIDELINES IN THE APPRAISAL AND VALUATION OF BUILDINGS AND OTHER IMPROVEMENTS

- a) The valuation of buildings and other improvements shall be in accordance to the base unit construction cost per square meter as embodied in the Schedule of Base Unit Construction Cost (SBUCC) provided in Section 15 of this Ordinance.

- b) The valuation of building shall be subject to the depreciation allowance as provided for under the Table of Depreciation, Section 22 of this Ordinance.
- c) Buildings shall be classified according to their actual use of which corresponding assessment level shall be applied to the market value to arrive on the assessed value.

SECTION 8. GUIDELINES IN THE APPRAISAL AND VALUATION OF MACHINERY – The Appraisal and Assessment of machineries shall be in accordance with Section 224 of RA – 7160.

- a) The fair market value of brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction 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 foreign currency exchange rates as fixed by the Central Bank.

SECTION 9. DEFINITION OF TERMS (AS PROVIDED FOR UNDER SECTION 199 OF RA 7160)

- a. “Acquisition Cost” for 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” refers to the purpose for which the 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” is 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 other agricultural activities, commercial or industrial land;
- e. “Appraisal” is the act or process of determining the value of property as of a specific date for a specific purpose;
- f. “Assessment” is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;
- g. “Assessment Level” is the percentage applied to the fair market value to determine the taxable value of the property;
- h. “Assessed Value” is 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. "Depreciated Value" is the value remaining after deducting depreciation from the acquisition cost;
- k. "Economic Life" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;
- l. "Fair Market Value" is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- m. "Foreshore Land" * is a strip of land along the seashore, the use of which may or may not be granted by the government to private or corporation;
- n. "Highest and Best Use (HABU)"*** - the most probable use of a property which is physically possible, appropriately justified, legally permissible, financially feasible, and which results in the highest value of the property being valued.
- o. "Horticulture Land" * is a land that cultivates or devoted to planting of vegetables, flowers or other ornamental plants;
- p. "Improvement" is a valuable addition made to a 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 enhance its value, beauty and utility or to adapt it for new or further purposes;
- q. "Industrial Land" is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;
- r. "Machinery" embraces machines, equipment mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations 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;
- s. "Mineral Lands" is a land in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;
- t. "Orchard" * is a land specifically devoted to various trees and plants;
- u. "Raw Lands" ** is a land intended for development, by virtue of an approved reclassification and/or development permit, issued by the Sangguniang Panlungsod, but has remained undeveloped;
- v. "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;

- w. "Remaining Economic Life" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
- x. "Remaining Value" is the value corresponding to the remaining useful life of the machinery;
- y. "Replacement or Reproduction Cost" is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material;
- z. "Residential Land" is land principally devoted to habitation; and
- aa. "Urban Land" is a parcel of land that is situated within the city proper.

* source: Manual on Real Property Appraisal and Assmt. Operations

** source: Real Property Tax Code of the Province of Batangas

*** source: Mass Appraisal Guide Book

CHAPTER III. CLASSIFICATION OF LANDS

SECTION 10. CLASSIFICATION OF REAL PROPERTY FOR ASSESSMENT PURPOSE. Real properties shall be classified as Residential, Agricultural, Commercial, Industrial, Mineral and Special (RACIMS).

SECTION 11. SUB-CLASSIFICATION OF LANDS The above classification of lands shall be further sub-classified as follows, to wit:

A. Residential lands are sub-classified as follows:

1. Residential 1

- a. Located along concrete/asphalted main road (e.g. national, provincial, city road etc.)
- b. Where high grade apartment or residential buildings are predominantly situated;
- c. Located next to or along with commercially classified lands;
- d. Where water, electric and telephone facilities are available
- e. Commands the highest residential land value in the city/municipality;
- f. Free from squatters/informal settlers;

2. Residential 2

- a. Located along concrete/asphalted secondary road (e.g. side streets/barangay roads)
- 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 water, electric and telephone facilities are available;
- f. Commands lesser value than the first class residential lands;
- g. Free from squatters;

3. Residential 3

- a. Interior residential lands that are accessed only to pathways or have no access at all;
- b. Where average grade residential buildings are situated;
- c. Where public utility transportation facilities are irregular;
- d. Where water facilities are commonly pump wells;
- e. Commands lesser value than the second class residential lands.

4. Residential 4

- a. All lots situated interior of R-3
- b. Where public utility transportation facilities are irregular;
- c. Where water facilities are commonly pump wells;

B. Commercial lands are sub-classified as follows:

1. Commercial 1

- a. Located along concrete and/or asphalted main road;
- b. Where the highest trading, social or place educational activities of the city take place;
- c. Where concrete or high grade commercial buildings are situated;
- d. Where vehicular and pedestrian traffic flow are exceptionally busy;
- e. Apparently commands the highest commercial /and value in the city;

2. Commercial 2

- a. Located along concrete and/or asphalted secondary road (e.g. barangay 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;

C. Industrial lands are sub-classified as follows:

1. Industrial 1

- a. Along national or provincial road and bay areas;

- b. Where the area is used for industrial purpose and have predominantly extensive presence of heavy industries;
- c. Commands the highest industrial land value in the city;
- d. Accessible to all kind of land and sea transportation;

2. Industrial 2

- a. Along secondary road; undeveloped industrial land which purpose will be used for light industries;
- b. Where the area is used for industrial purpose where light industries are presence;
- c. Commands lesser value than industrial 1.

D. Agricultural 1- lands that cultivates or devoted to planting of vegetables, flowers, various trees and plants. They are sub-classified as follows:

- a. Horticultural land
- b. Orchard

Agricultural 2 -Upland (mostly mountainous area)

This is large tract of lands with steep ravines, stony or rocky mountains or hilly and rugged terrain. In the same manner, this kind of properties is not suitable for any agricultural use or cultivation. Not accessible to any land transportation.

E. Residential Subdivisions are those that have been approved and have passed the requirements set by the Housing and Land Use Regulatory Board (HLURB)

F. Rawlands Coverage. For purpose of real property taxation, rawlands shall include the following:

Lands that are classified as agricultural but has remained undeveloped as rawland, more than one thousand (1,000) sq. meters in area intended for future development.

G. Memorial Parks and Cemeteries

Memorial Parks (private) are assessed in accordance to their design, standard, accessibility location and add-on features introduced thereon.

Unsold burial lots are classified as commercial and taxes thereon payable by the cemetery owner. Sold burial lots fall within this scope of the term "non-profit" burial ground, thereby exempt from the payment of real property tax.

Public cemeteries shall be valued as similar lot located in the barangay. The unit base market value existing in the said barangay shall be the basis of valuation of public cemetery. Being treated as special, assessment level for special properties shall be applied and exempted from payment of real property tax.

- H. **Golf Course** - are assessed in accordance to their design, services and amenities present thereon.
- I. **Inland Resort** - private resort that include swimming pools, etc. found on different barangays within the city are assessed based on their development, design, amenities, and location.
- J. **Foreshore Areas** – foreshore lands are subject to real property tax, while the title still remains in the state shall be valued based in the contract whereby the said land has been approved or granted to the lessee.

CHAPTER IV. BASE VALUE AND SCHEDULE OF FAIR MARKET VALUES OF LAND

SECTION 12. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, AGRICULTURAL, COMMERCIAL AND INDUSTRIAL LANDS

Pursuant to Section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and Other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the City of Batangas, in connection with the 2014 General Revision of Real Property Assessment and Classification mandated under Section 219 of the same code.

A. BASE VALUE & SCHEDULE OF FAIR MARKET VALUE OF URBAN LAND

LOCATION/STREET	BRGY/VICINITY	2014 Base Value / m ²	1994 Base Value / m ²	Sub- Class
			Res./Com./ Indl./ Agr.	
All lots situated along:				
P. Burgos	002, 003, 009, 010, 011, 012, 013, 014, 015, 016, 017	11,000.00	9,950.00	C-1/Spl
Noble	010	11,000.00	2,040.00	
Apacible	010	11,000.00		
D. Silang	010, 013, 014, 015, 018, 019, 022 020	11,000.00 11,000.00	3,250.00	Inst.
C. Tirona	009, 010, 014, 015	11,000.00	4,280.00	
Evangelista	009, 015, 016, 022, 023	11,000.00	4,710.00	
Rizal Avenue	003, 009, 016, 017, 018, 022 020	11,000.00 11,000.00	5,020.00	Inst.
P. Gomez	018, 022	11,000.00	4,540.00	
P. Zamora	015, 016, 022	11,000.00	4,630.00	
P. Genato	021, 022	11,000.00	4,540.00	
B. Luna	022	11,000.00		
All lots situated along:				
Mabini, Alegre, Ms. Phils.	010, 011	7,500.00	1,960.00	C-2/Spl
Noble	006, 007	7,500.00	2,210.00	
D. Silang	005, 006, 007, 018, 019	7,500.00	2,250.00	
C. Tirona	004, 005, 007, 008	7,500.00	2,210.00	
Evangelista	004, 005, 008, 009	7,500.00	2,330.00	
Rizal Avenue	003, 009, 021	7,500.00	3,020.00	
P. Panganiban	002, 003	7,500.00	3,020.00	
Lopez Jaena	002	7,500.00	2,040.00	

M. H. del Pilar	001, 002, 017, 018, 019	7,500.00	2,180.00		
P. Herrera	004, 005, 006	7,500.00	1,930.00		
P. Prieto	005, 004, 003, 002	7,500.00	1,930.00		
Lt. Col. Atienza	005, 008, 003, 002, 006, 007	7,500.00	2,100.00		
P. Canlapan	003, 009, 010, 011	7,500.00	4,260.00		
P. Dandan	002, 003, 008, 009	7,500.00	2,030.00		
P. Zamora	017, 018	7,500.00	4,630.00		
P. Gomez	017, 018	7,500.00	4,630.00		
All lots situated along interior and side streets of C-1, to wit:					
P. Burgos	009, 010, 011, 012, 013, 014, 015, 016, 017	7,500.00	9,950.00	R-1/Spl	
Noble	007, 010	7,500.00	2,040.00		
P. Canlapan	007, 009, 010, 011	7,500.00	4,260.00		
Rizal Avenue	003, 021	7,500.00	5,020.00		
Evangelista	009	7,500.00	4,710.00		
C. Tirona	009, 015	7,500.00	4,280.00		
P. Zamora	016, 022	7,500.00	4,630.00		
P. Gomez	017, 022	7,500.00	4,540.00		
P. Genato	021	7,500.00	4,540.00		
D. Silang	007,018, 019	7,500.00	3,250.00		
All lots situated in the interior of C-2, to wit:					
Mabini, Alegre, Ms. Phils.	006, 011	6,000.00	1,960.00	R-2/Spl	
Noble	006, 007	6,000.00	2,210.00		
D. Silang	005, 006, 007	6,000.00	2,250.00		
C. Tirona	004, 005, 008	6,000.00	2,210.00		
Evangelista	004, 005, 008	6,000.00	2,330.00		
Rizal Avenue	003, 009, 021	6,000.00	3,020.00		
P. Panganiban	002, 003	6,000.00	3,020.00		
Lopez Jaena	002	6,000.00	2,040.00		
M. H. del Pilar	001, 002, 017, 018, 019	6,000.00	2,180.00		
P. Herrera	004, 006	6,000.00	1,930.00		
P. Prieto	005, 004, 003, 002	6,000.00	1,930.00		
Lt. Col. Atienza	005, 008, 003, 002, 006, 007	6,000.00	2,100.00		
P. Canlapan	008, 009, 003	6,000.00	4,260.00		
P. Dandan	009, 011, 017	6,000.00	2,030.00		
P. Burgos	017, 018	6,000.00	4,640.00		
P. Zamora	015, 016, 017, 018, 022	6,000.00	4,630.00		
P. Gomez	017, 018, 022	6,000.00	4,630.00		
D. Silang	018, 019	6,000.00	4,630.00		
All lots situated along streets within barangays, to wit					
Natividad	003, 004, 005	4,500.00	1,230.00		R-3/Spl
Salvador	005	4,500.00	1,230.00		
Hilario	018	4,500.00	1,540.00		
Mendoza	002, 003, 008	4,500.00	1,930.00		
San Vicente	019	4,500.00	1,070.00		
Sampaguita	019	4,500.00	1,070.00		
Buenafe	019	4,500.00	1,070.00		

De Jesus	014, 015	4,500.00	1,140.00	
Maselang	015, 023	4,500.00	1,100.00	
Vergara	012, 013	4,500.00	1,140.00	
Pastor	013, 014	4,500.00	780.00	
Ms. Phils. Ext.	006	4,500.00		
back ng Petron	011	4,500.00		
Ocampo	001	4,500.00	920.00	
Caedo Road	001	4,500.00	920.00	
All lots situated interior of R-3				
Natividad	005	3,000.00	1,230.00	R4/Spl
Salvador	005	3,000.00	1,230.00	
Hilarlo	018	3,000.00	1,540.00	
Mendoza	008	3,000.00	1,930.00	
San Vicente	019	3,000.00	1,070.00	
Sampaguita	019	3,000.00	1,070.00	
Buenafe	019	3,000.00	1,070.00	
De Jesus	014	3,000.00	1,140.00	
Maselang	015, 023	3,000.00	1,100.00	
Vergara	012, 013	3,000.00	1,140.00	
Pastor	013, 014	3,000.00	780.00	
Ms. Phils. Ext.	006	3,000.00		
Back of Petron Road	011	3,000.00		
Ocampo	001	3,000.00	920.00	
Caedo Road	001	3,000.00	920.00	
M.H. del Pilar	001	3,000.00	920.00	
R. R. Station	024	3,000.00		

B. SCHEDULE OF BASE VALUE FOR COMMERCIAL/RESIDENTIAL IN SUB-URBAN BARANGAYS BY CLUSTER

BARANGAY	VICINITY	2014	1994	Classification	
		Base Value / m ²	Base Value / m ²	Res./Com./ Indl./ Agr.	Comm. Res.
Cluster I					
Sta. Clara		3,500	450	C-1/Spl	R-1/Spl
Calicanto		3,500	1,280		
Kumintang Ibaba		3,500	1,470		
Pallocan Kanluran		3,500	170		
Cuta		3,500	450		
Gulod Labac		3,500	170		
Bolbok		3,500	290		
	R2 - along brgy. road & side streets within Cluster I	1,500			R-2/Spl
	R3 - all interior lots within Cluster I	500			R-3/Spl

SCHEDULE OF BASE VALUE FOR COMMERCIAL/RESIDENTIAL LANDS IN RURAL BARANGAYS BY CLUSTER

Cluster II					
Sta. Rita Carsada		3,000	290	C-1/Spl	R-1/Spl
Balagtas		3,000	200		
Banaba South *	(see Cluster V for R2 and R3)	3,000	60		
Alangilan		3,000	530		
Kumintang Ilaya		3,000	530		
	R2 - along brgy. road & side streets within Cluster II	1,000			R-2/Spl
	R3 - all interior lots within Cluster II	350			R-3/Spl
Cluster III					
Concepcion		1,500	100	C-1/Spl	R-1/Spl
Mahabang Parang		1,500	100		
Soro-soro Carsada		1,500	200		
Gulod Itaas		1,500	170		
Libjo		1,500	170		
San Isidro		1,500	170		
	R2 - along brgy. road w/in Cluster III	500			R-2/Spl
	R3 - all interior lots within Cluster III	300			R-3/Spl
Cluster IV					
Balete	all lots along national/provincial road	300	60		R-1/Spl
Banaba East		300	60		
Tinga Labac		300	60		
Tinga Itaas		300	60		
Sta. Rita Aplaya		300	290		
Pallocan Silangan		300	60		
Sampaga		300	60		
Tulo		300	60		
Paharang Silangan/Kaniuran		300	50		
Bilogo		300	50		
San Jose Sico		300	50		
Tabangao Ambulong		300	70		
Tabangao Aplaya		300	70		
Pinamucan Proper		250	70		
Simlong *	(see Clust VII for R2 and R3)	250	60		
Ilijan *		250	60		
Pinamucan Ibaba		250	70		
	R2 - along brgy road within Cluster IV	150			R-2/Spl
	R3 - all interior lots within Cluster IV	100			R-3/Spl

Cluster V					
Bucal	along brgy road w/in Cluster V	200	60		R-2/Spl
Soro-soro					
Ilaya/Ibaba		200	60		
Banaba Center		200	60		
Banaba West		200	60		
Banaba South		200	60		
Wawa		200			
Malitam		200			
Dalig		200	50		
Dumantay		200	50		
San Pedro		200	50		
Mahacot East		200	50		
Mahacot West		200	50		
Catandala		200	50		
Maapaz		200	50		
	R3 – all interior lots within Cluster V	100			R-3/Spl
Cluster VI (Upland)					
Domuclay	along barangay road	150	40		R-2/Spl
Sirang Lupa		150	40		
Malalim		150	40		
Conde Labac		150	40		
Conde Itaas		150	40		
San Miguel		150	40		
Mahabang Dahilig		150	40		
Tabangao Dao		100	40		
Pinamucan Silangan		100	40		
Sto. Niño		100	40		
	R3 – all interior lots within Cluster VI	70			R-3/Spl
Cluster VII (Mountainous)					
Malibayo	along barangay road	70	40		R-2/Spl
Haligue Kaniuran		70	40		
Haligue Silangan		70	40		
Dela Paz Pulot Itaas		70	40		
Talahib Payapa		70	40		
Maruclap		70	40		
Cumba		70	40		
Sto. Domingo		70	40		
Talumpok Kaniuran		70	40		
Talumpok Silangan		70	40		
Mabacong		70	60		
Pagkilatan		70	60		
Simlong		70	60		
Ilijan		70	60		
Dela Paz Proper		70	30		
Dela Paz Pulot					
Aplaya		70	30		
Talahib Pandayan		70	30		
	R3 - all interior lots within Cluster VII	50			R-3/Spl

Cluster VIII (Island Barangay)					
San Agapito		30	20		R-3/Spl
San Andres		30	20		
San Agustin Kanturan		30	20		
San Agustin Silangan		30	20		
San Antonio		30	20		
Liponpon		30	20		

C. SCHEDULE OF BASE VALUE FOR DIFFERENT SUBDIVISION WITHIN BATANGAS CITY

STREET	BRGY./VICINITY	2014 Base Value / m ²	1994 Base Value / m ²
006	Dolor Subdivision	3,500	
018	Macatangay Subdivision	3,500	960
025	Alangilan		
	Nueva Villa	2,500	700
	Sterling Heights	2,500	
	Golden Country Subdivision	2,500	660
	Mega Heights Subdivison	2,500	
	Beredo Village	2,500	490
	Aguda Homes	2,500	510
	Aguda Homesite	2,500	510
	Annalyn Subdivision	2,000	570
	Aguda Compound	2,000	510
	El Puerto Real	2,000	
	St. Peter Subdivision	2,000	670
	St. Paul Subdivision	2,000	550
	Carmel Ville	2,000	430
	Uptown Subdivision	2,000	430
	Madonna Subdivision	2,000	430
	De Joya Compound	2,000	420
	Camella	2,000	
	Aguda Village	2,000	
	Punzalan/TCE	2,000	
	Beredo Compound	2,000	
	Panopio's Compound	1,500	
026	Balagtas		
	Buenafe Country Villa	2,500	600
	Villa Lorena	2,000	300
	Amihan Village	2,000	350
	Pacita Compound	1,500	

033	Bolbok		
	Batangas Country Club	2,500	
	Penafrancia	2,000	390
	Sto. Niño	2,000	450
	Bats. Heights	2,000	270
	Lourdes	2,000	300
035	Calicanto		
	Maria Cristina Heights	2,000	
	Ilagan	1,500	
	Abacan	1,500	470
	RK Compound	1,500	
	FPIC Housing Compound	1,500	
	Berberabe Compound	1,000	
041	Cuta		
	Mt. View Park	3,000	960
	De Joya Bay View	2,500	560
	Pastor Ville	2,000	1,020
	Gerazon	2,000	350
	Trillanes	2,000	
	Montalbo	1,000	
	Perez	1,000	
	Journal	1,000	
	Gerazon Duluhan	1,000	
042	Dalig		
	Starville Subd. Phase II	1,500	
047	Dumantay		
	Betzaida	1,500	
	El Sitio	1,000	
048	Gulod Itaas		
	Starville Phase I	1,500	
	Sampaguita Country Homes	1,500	
049	Gulod Labac		
	Pontefino Residences & Prime Pastorville.	4,000 2,000	
053	Kumintang Ibaba		
	RK Village	2,500	450
	Villa Jose Subdivision	2,500	480
	Oriental Subdivision	2,500	540
	Arce Subdivision	3,000	850
	Villa Neneng Sudvision	2,500	400
	Villanueva Subdision	2,500	
	Don Florencio Village	2,000	
054	Kumintang Ilaya		
	De Joya Capitol Subdivision	2,000	450
	Villa Celia Sudvision	2,000	
	Twinvilla Subdivision	2,000	420
	Perlas Compound	1,000	
	Margarita Homes	1,000	
	Villa Precy	1,000	200
	Villa Italia	1,000	200
	Mendoza Compound	1,000	
	Montalbo Compound	1,000	
	Buenafe Compound	1,000	
	Lourdes Compound	1,000	400

055	Libjo		
	Mercedes Homes St. Paula	2,000 1,000	
070	Pallocan West		
	Tierra Verde	2,000	250
	Magnusville	2,000	
	Pastor Pallocan/SM	2,000	
	Potenciana	1,500	
071	Pallocan East		
	Greenwoods South G.C. Berberabe	2,500 3,000	
075	Sampaga		
	Greenwoods San Antonio Compound	2,500 2,000	
081	San Isidro		
	Avida	2,500	500
	San Isidro Village	2,500	
	Robinson	2,500	
	Daruma	2,000	
089	Soro-soro Ilaya Mercedes Homes	2,000	
090	Sta. Clara		
	Arrieta	2,500	480
	Villa de Jesus	2,500	
	Villa Rosario	2,000	
	Escalona Compound	2,000	
	Villa Anita	1,000	
092	Sta. Rita Carsada		
	Hinchville	2,000	150
	Happy Valley	2,000	
	Villa Mercedes	2,000	
	Tierra del Oro	2,000	
	Vista de Oro	1,500	
	Sta. Rita Cluster	1,500	
	Villa Jem	1,500	
	Portville	1,500	
	Gerazon	1,500	
	Salazar	1,000	
	Marasigan Compound	1,000	
103	Tinga Labac		
	Center Plain	2,000	

**D. SCHEDULE OF BASE UNIT MARKET VALUE FOR
AGRICULTURAL LAND (per sq. meter)**

Orchard	40.00
Horticulture	20.00
Upland (mostly mountainous area)	10.00
Rawland	150.00

**E. SCHEDULE OF BASE UNIT MARKET VALUE FOR
INDUSTRIAL LAND (per sq. meter)**

	Industrial	500.00	250	100%	I-1
		300.00	100	200%	1-2

BRGY.	STREET/BARANGAY	2014	SUB-CLASSIFICATION		
		Base Value / m ²	1994	Comm /Indl	Res. /Agr.
			Base Value / m ² Res./Com./ Indl./ Agr.		
	Memorial Parks:				
	Eternal Gardens				
	Balagtas				
	Concepcion	1,250.00		C	
	Mt. Zion				
	Bolbok	1,250.00		C	
	Floral Garden				
	Kumintang Ibaba	1,250.00		C	
	Public Cemeteries:				
	Bolbok				
	Kumintang Ibaba	600.00			Spl
	Inland Resort	1,500.00		C	
	Golf Course				
	San Isidro	500.00		C	
	Foreshore Areas *				
	Along Batangas Bay			C	

* valued per government and beneficial user's Memorandum of Agreement (MOA)

**CHAPTER V. CLASSIFICATION OF BUILDINGS AND OTHER
IMPROVEMENTS**

SECTION 13. CLASSIFICATION OF BUILDINGS

Classification of Buildings. Buildings shall generally be classified in accordance with the structural designs for which they are intended regardless of their actual use, such as residential, commercial, industrial, or farm house. The classification system shall embrace only such structures as are commonly found in the locality, which are as follows:

1. One – Family Dwelling – a detached building for or occupied exclusively by one family.
2. “Assessoria” or Row Houses – a house of not more than two (2) stories composed of a row of a dwelling units entirely separated from one another partly by a wall and with an independent entrance for each dwelling unit.
3. Apartment - a room or suite of two or more rooms, designed and intended for or occupied by one family for living , sleeping and cooking purposes.

Section 15 Schedule of Base Unit Construction Cost for Buildings

TYPE	ONE FAMILY RESIDENCE	ASSESSORIA & TOWNHOUSE	APARTMENT	BOARDING HOUSE	LODGING HOUSE / MOTEL	ACCESSORY BLDG / GARAGE / QUARTERS / LAUNDRY HOUSE / GUARD HOUSE / MINI STORE / RENTABLE SPACE	SCHOOL BLDG / HOSPITAL / FUNERAL PARLOR	HIGH RISE BLDG / CONDOMINIUM / HOTEL	RESTAURANT/FAST FOOD CHAIN	OFFICE BUILDING /BANK
V-A										
V-B	7,720	6,060	6,990	6,730		4,360	5,190	20,000	7,550	7,000
V-C	6,360	5,980	6,970	6,230	7,360	4,330	4,450		6,970	6,450
IV-A	5,330	5,960	6,480	6,080	6,860	4,020	3,820			5,950
IV-B	4,910	5,840	5,950	5,310		3,810	3,190			
III-A	4,100	5,810	5,430	5,210		3,530				
III-B	3,300	3,950	5,290	4,940		3,260				
II	3,080		4,640							
I	2,580		3,020							

TYPE	THEATER / CHURCH / ASSEMBLY HOUSE	FACTORY / INDUSTRIAL HOUSE / HANGARS / WAREHOUSE / STORAGE (NON CARRYING LIVE LOAD)	SUPER MARKET	SHOPPING CENTER / MALL / PARKING BLDG	GYMNASIUM / COLISEUM	RECREATION / BOWLING LANES / CLUB	SAWMILLS & LUMBER SHED
V-A			10,040	10,800	30,000		
V-B		6,530					
V-C		6,380				6,340	6,260
IV-A		5,930					
IV-B	7,480	5,480					5,530
III-A		4,480					
III-B		3,480					
II							
I							

TYPE	GASOLINE / GAS REFILLING STATION	SWIMMING POOL & BATH HOUSE	BARN HOUSE / POULTRY / LIVESTOCK	PRODUCTION BLDG. (CARRYING LIVE LOAD)	PRODUCTION BLDG/ FUNCTION HALL	GAZEBO/ PAVILLION/ SHED/ LANAI/ GREEN HOUSE	PIGGERY/ CATTLE SHED/ HORSE STABLE
V- A	7,030						
V- B	5,970				3,930	4,430	
V- C	4,920	6,080.00		2,770	3,610	4,080	
IV- A					3,530	3,800	
IV- B					3,450	3,510	
III- A					3,210	2,570	3,220
III- B					2,980	1,690	2,390
II			1,900			1,620	1,790
I			1,700			1,550	1,580

SECTION 16. BUILDING INCREMENTS & OTHER IMPROVEMENTS Building Increments and Other Improvements – The basic unit values for building increments and other improvements are as follows, to wit:

A. Floor Finishes

1.	Marble Slabs Greenslate Ashlar	PhP	570.00/sq. m.
2.	Marble Tiles Greenslate Ashlar	PhP	570.00/sq. m.
3.	Narra 5"x 38" x ½"	PhP	3,720.00/sq. m.
4.	Narra Wood Tiles 4" x 38" x ½"	PhP	3,090.00/sq. m.
5.	Vinyl Tiles 12" x 12"	PhP	160.00/sq. m.
	6" x 36" x 1/8"	PhP	520.00/sq. m.
6.	Washhold Pebbles (black)	PhP	120.00/sq. m.
7.	Unglazed Tiles 16" x 16"	PhP	270.00/sq. m.
	12" x 12"	PhP	370.00/sq. m.
	8" x 8"	PhP	230.00/sq. m.
8.	Glazed White Tiles 16" x 16"	PhP	325.00/sq. m.
	12" x 12"	PhP	265.00/sq. m.
	8" x 8"	PhP	210.00/sq. m.
9.	Granite (Pink Purino)	PhP	1,420.00/sq. m.
	0.60 m x 0.60 m	PhP	400.00/sq. m.
10.	Glazed Colored Tiles 16" x 16"	PhP	410.00/sq. m.

B. Wallings

1.	Double Walling:		
	Ordinary Plywood	PhP	230.00/sq. m.
	Marine Plywood	PhP	260.00/sq. m.
2.	Glazed White Tiles 16" x 16"	PhP	325.00/sq. m.
	12" x 12"	PhP	265.00/sq. m.
	8" x 8"	PhP	210.00/sq. m.
3.	Glazed Colored Tiles 16" x 16"	PhP	410.00/sq. m.
4.	Bricks	PhP	1,320.00/sq. m.
5.	Mactan Stone	PhP	520.00/sq. m.
6.	Building Board (Hardiflex):		
	4' x 8' x 3.5 mm	PhP	100.00/sq. m.
	4' x 8' x 4.5 mm	PhP	120.00/sq. m.

C. Ceiling

1.	Ordinary Plywood	PhP	115.00/sq. m.
2.	Marine Plywood	PhP	130.00/sq. m.
3.	Acoustic	PhP	230.00/sq. m.
4.	Building Board (Hardiflex):		
	4' x 8' x 3.5 mm	PhP	100.00/sq. m.
	4' x 8' x 4.5 mm	PhP	120.00/sq. m.

D. Special Panels

Doors

Clear glass w/ aluminum frame	PhP 1,360.00/sq. m. (sliding)
Clear glass w/ aluminum frame	PhP 1,360.00/sq. m. (swing)
Tinted glass, add	PhP 1,830.00/sq. m.
Roll-up Door (steel)	PhP 1,040.00/sq. m.
Accordion (PVC)	PhP 3,050.00/sq. m.
Panel Door (Hardwood)	PhP 2,440.00/sq. m.

Windows

Glass Jalousies 12 blades-smoked	PhP 600.00/sq. m.
Clear glass w/ aluminum frame	PhP 1,360.00/sq. m. (sliding)
Clear glass w/ aluminum frame	PhP 1,360.00/sq. m. (swing)
Tinted glass, add	PhP 1,830.00/sq. m.

E. Extra Items as Component Parts of Buildings

1. Carport 30% BUCC plus additional cost for finishing
Mezzanine/Attic 25% BUCC plus additional cost for finishing
2. Porch 30% BUCC plus additional cost for finishing
3. Balcony 30% of BUCC plus additional cost for finishing
4. Garage 30% of BUCC
5. Dirty Kitchen 30% of BUCC
6. Terrace (Porch)

Open	10.80% of BUCC
Covered	30% of BUCC
7. Deck Roof:

Open	6.41% of BUCC
Covered	14.34% of BUCC
8. Basement

High Rise-Bldg	93.05% of BUCC plus additional cost for finishing
Residential.	55.62% of BUCC plus additional cost for finishing
9. Pavement:

Basketball Court	PhP 755/sq. m.
Concrete:	
10 cm. thick	PhP 640/sq. m
15 cm. thick	PhP 755/sq. m
20 cm. thick	PhP 810/sq. m
Asphalt:	
1 course 2" thick	PhP 840/sq. m
2 courses	PhP 1,680/sq. m
3 courses	PhP 2,520/sq. m

**SECTION 22. SCHEDULE OF DEPRECIATION -BUILDING
(PERCENTAGE OF DEPRECIATION)**

1994 AGE (2014)	IV-A I	III-D II	III-C III-A	III-A /III-C III-B	II-B IV-A	II-A IV-B	I-A/I-B V
0-3	8	6	4	4	3	4	3
4-6	15	12	8	8	6	8	6
7-9	22	18	12	13	10	10	9
10-12	30	24	16	17	13	15	12
13-15	38	30	20	21	16	19	15
16-18	45	36	24	26	19	22	18
19-21	52	42	28	30	22	26	21
22-24	60	48	32	34	26	30	24
25-27	68	55	36	38	29	34	27
28-30	75	61	40	42	32	38	30
31-33		67	44	47	35	41	33
34-36		73	48	51	38	45	36
37-39		79	52	55	42	49	39
40-42		85	56	60	45	52	42
43-45			60	64	48	56	45
46-48			64	68	51	60	48
49-51			68	72	54	64	51
51-54			72	76	58	68	54
55-57			76	81	61	71	57
58-60			80	85	64	75	60
61-63					67		63
64-66					70		66
67-69					74		69
70-72					77		72
73-75					80		75

Note: adopted from the previous SMV

CHAPTER VII. ASSESSMENT LEVELS

SECTION 23. FOR PURPOSES OF GENERAL REVISION OF REAL PROPERTY ASSESSMENT FOR THE YEAR 2014, THE ASSESSMENT LEVELS TO BE APPLIED TO ALL REAL PROPERTY UNITS IN THE ENTIRE CITY OF BATANGAS, WHETHER TAXABLE OR EXEMPT, ARE AS FOLLOWS;

1. On Lands

Class	Assessment Levels
Residential	5%
Agricultural	10%
Commercial	15%
Industrial	25%
Mineral	40%

2. On buildings and other structures

a) Residential

Fair Market Value		Assessment Level
Over	Not Over	
0	175,000	0%
175,000	300,000	5%
300,000	500,000	10%
500,000	750,000	15%
750,000	1,000,000	20%
1,000,000	2,000,000	25%
2,000,000	5,000,000	30%
5,000,000	10,000,000	35%
10,000,000		40%

b) Agricultural

Fair Market Value		Assessment Level
Over	Not Over	
	300,000	25%
300,000	500,000	30%
500,000	750,000	35%
750,000	1,000,000	40%
1,000,000	2,000,000	45%
2,000,000		50%

c) Commercial/Industrial

Fair Market Value		Assessment Level
Over	Not Over	
	300,000	20%
300,000	500,000	25%
500,000	750,000	30%
750,000	1,000,000	35%
1,000,000	1,500,000	40%
1,500,000	3,000,000	45%
3,000,000	4,500,000	50%
4,500,000	6,000,000	55%
6,000,000	7,500,000	60%
7,500,000	9,000,000	65%

9,000,000	10,500,000	70%
10,500,000	12,000,000	75%
12,000,000		80%

d) Timber Land

Fair Market Value Over	Not Over	Assessment Level
	300,000	45%
300,000	500,000	50%
500,000	750,000	55%
750,000	1,000,000	60%
1,000,000	2,000,000	65%
2,000,000		70%

3. On Machineries

Class	Assessment Levels
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

4. On Special Classes: The Assessment levels for all lands, buildings, machineries and other improvements:

Actual Use	Assessment Levels
Cultural	5%
Scientific	5%
Hospital	5%
Local water districts	10%
Government-owned or controlled corporation engaged in the supply and distribution of water and/or generation and transmission of electric power	10%
Duly registered cooperatives	10%
Institutional	5%
Recreational	5%

CHAPTER VIII. COMPUTATION OF CURRENT MARKET VALUE OF LANDS, BUILDINGS AND MACHINERIES

SECTION 24. TO OBTAIN AN EFFICIENT VALUE OF ALL THE CLASSIFIED AND SUB-CLASSIFIED LANDS AND IN ORDER TO ACHIEVE A UNIFORM AND STANDARD VALUATION, THE FOLLOWING COMPUTATION SHALL BE APPLIED, TO WIT:

A. For Residential

Area x Adjustment Factor (if applicable) x unit base value =
Market Value for Tax Purpose (MVFTP)

MVFTP x Assessment Level = Assessed Value

Assessed Value x 1.5% = Basic Tax (BT)

Assessed Value x 1% = Special Educational Fund (SEF)

Real Property Tax Due = Basic Tax (BT) + Special Educational Fund
(SEF)

B. For Commercial/Industrial

Area x unit base value = Market Value for Tax Purpose (MVFTP)

MVFTP x Assessment Level = Assessed Value

Assessed Value x 1.5% = Basic Tax (BT)

Assessed Value x 1% = Special Educational Fund (SEF)

Real Property Tax Due = Basic Tax (BT) + Special Educational Fund
(SEF)

C. For Agricultural

Area x unit base value x Adjustment Factor

= Adjusted Market Value for Tax Purpose (AMVFTP)

AMVFTP x Assessment Level = Assessed Value

Assessed Value x 1.5% = Basic Tax (BT)

Assessed Value x 1% = Special Educational Fund (SEF)

Real Property Tax Due = Basic Tax (BT) + Special Educational Fund
(SEF)

**SECTION 25. COMPUTATION OF CURRENT AND FAIR
MARKET VALUE OF BUILDINGS FOR TAXATION PURPOSE IS AS
FOLLOWS, TO WIT:**

Area x Unit Building Construction Cost x Adjustment Factor (if applicable)
+ Other Increments = Market Value for Tax Purpose (MVFTP)

MVFTP x Assessment Level = Assessed Value

Assessed Value x 1.5% = Basic Tax (BT)

Assessed Value x 1% = Special Educational Fund (SEF)

Real Property Tax Due = Basic Tax (BT) + Special Educational Fund
(SEF)

**SECTION 26. COMPUTATION OF CURRENT AND FAIR
MARKET VALUE OF MACHINERIES FOR TAXATION PURPOSE IS
AS FOLLOWS, TO WIT:**

A. For New and Imported Machineries

Acquisition Cost (AC) + Other Cost (OC) * = Current Market Value for
Tax Purpose (CMVFTP)

CMVFTP x Assessment Level = Assessed Value

Assessed Value x 1.5% = Basic Tax (BT)

Assessed Value x 1% = Special Educational Fund (SEF)

Real Property Tax Due = Basic Tax (BT) + Special Educational Fund
(SEF)

* see Section 8 of this code

B. For Used & Locally Manufactured Machineries

Components:

1. Depreciation (D)
2. Replacement Cost New (RCN)
3. Remaining Economic Life (REL)
4. Economic Life (EL)
5. Acquisition Cost (AC)
6. Current Cost (CC)
7. Dollar Exchange Rate (DER)
8. Price Index (PI) for locally manufactured machinery
9. Current Market Value for Tax Purpose (CMVFTP)

Formula:

Where:

Depreciation (D) = REL/EC

Replacement Cost (RC) = $\frac{AC \times DER \text{ or } PI \text{ at } CC}{DER \text{ or } PI \text{ at } AC}$

Current Market Value for Tax Purpose (CMVFTP) = RCN x D

Note: Same procedure of the computation of Real Property Tax Due as shown above.

Section 27. Sample computation of valuation of real property and computation of real property taxes shall be made available by the City Assessors and City Treasurers concerned to the taxpayers for their information and guidance. *

CHAPTER IX. GENERAL/ MISCELLANEOUS PROVISIONS

SECTION 28. GENERAL PROVISIONS AS PROVIDED FOR UNDER REPUBLIC ACT 7160 ALSO KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991.

1. Rates of Levy -

Section 233 of RA 7160 – provides that a province or city or a municipality within the Metropolitan Manila Area shall fix a uniform rate of basic real property tax applicable to their respective localities as follows:

- a) In the case of a province, at the rate not exceeding one per cent (1%) of the assessed value of real property and
- b) In the case of a city or a municipality within the Metropolitan Manila Area, at the rate not exceeding two percent (2%) of the assessed value of real property.

* Source Real Property Tax Code of the Province of Batangas

2. Exemption from Real Property Tax

Section 234. of RA 7160 – provides that the following are exempted from payment of real property tax:

- a) 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 consideration or otherwise, to a taxable person;
- b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious charitable or educational purposes;
- c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or-controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d) All real property owned by duly registered cooperatives as provided for under RA No. 6938; and
- e) Machinery and equipment used for pollution control and environment protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or-controlled corporations are hereby withdrawn upon the effectivity of this Code.

3. Proof of Exemption of Real Property from Taxation

Section 206 of R.A. 7160 – provides that every person by or for whom real property is declared, who shall claim tax exemption for such property under this Title shall file with the provincial, city or municipal assessor within thirty (30) days from the date of declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property

shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

4. Declaration of Real Property by the Owner or Administrator

Section 202 of R.A. 7160 – provides that it shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements therein, within a city or municipality, or their duly authorized representative, to prepare, or caused to be prepared, and file with the provincial, city or municipal 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 assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the assessor concerned once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the calendar year 1992.

5. Declaration of Real Property by the Assessor

Section 204 of R.A. 7160 – provides that when any person, natural or juridical, by whom real property is required to be declared under Section 202 hereof, refuses or fails for any reason to make such declaration within the time prescribed, the provincial, city or municipal assessor shall himself declare the property in the name of the defaulting owner, if known, or against an unknown owner, as the case may be, and shall assess the property for taxation in accordance with the provision of this Title. No oath shall be required of a declaration thus made by the provincial, city or municipal assessor.

6. Assessment of Real Property Subject to Back Taxes

Section 222 of R.A. 7160 – provides that real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however, That such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

If such 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 percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

7. Date of Effectivity of Assessment or Reassessment

Section 221 of R.A. 7160 – provides that all assessments or reassessments made after the first (1st) day of January of the succeeding year: Provided, however, That the reassessment 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 the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

8. Notification of New or Revised Assessment

Section 223 of R.A. 7160 – provides that when real property is assessed for the first time or when an existing assessment is increased or decreased, the provincial, city or municipal assessor shall within thirty (30) days give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the punong barangay to the last known address of the person to be served.

9. Payment of Real Property Taxes in Installments

Section 250 of R.A. 7160 – provides that the owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for the SEF due thereon without interest in four (4) equal installments: the first installment to be due and payable on or before the thirty-first (31st) of March; the second installment, on or before the thirtieth (30th) of June; the third installment, on or before the thirtieth (30th) of September; and the last installment on or before the thirty-first (31st) December, except the special levy the payment of which shall be governed by ordinance of the sanggunian concerned.

The date for the payment of any other tax imposed under this Title without interest shall be prescribed by the Sanggunian concerned.

Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

SECTION 29. MISCELLANEOUS PROVISIONS

1. All real property subject to tax shall be valued on the basis of the herein schedule of fair and current market value for the City of Batangas. Exempt property shall likewise be valued for assessment record purposes.
2. The assessed value of real property as revised shall be the basis for the payment of real property tax beginning with the calendar year 2014.
3. The assessment level to be applied are five per cent (5%) of the current fair market value in case of residential lands; fifteen per cent (15%) in case of commercial lands; twenty five per cent (25%) in case of industrial lands, forty per cent (40%) in case of mineral, ten percent (10%) and five percent (5%) (see Sec. 23 [4]) in case of special and ten per cent (10%) in case of agricultural lands as enacted by ordinance of the Sangguniang Panglungsod.
4. For purpose of tax collection, the City of Batangas fixed the rate of real property tax approved by the Sangguniang Panglungsod as follows:
 - a. Basic realty tax at a rate of one and one half percent (1 ½%) of the total assessed value; and
 - b. Special Educational Fund (SEF) at a rate of one percent (1%) of the total assessed value of the property.
5. All improvements, including machineries shall be assessed independently of lands and corresponding assessment records shall be issued for proper identification. However, value of crops and perennial trees wherein they

are planted, valuation for this kind of improvement is not included or added to the value of the land for tax purpose.

6. Residential, commercial agricultural and industrial lands, buildings, machineries and special classes of properties shall be appraised and assessed with their corresponding assessment level as approved by the Sangguniang Panglungsod, in consonance with the provision of Republic Act 7160.
7. Appraisal of residential, institutional and commercial lands; the rate per square meter, fixed in this schedule for residential, institutional and commercial lands, shall be applied.
8. Depreciation Allowance for Machinery
 - 8.1 For purpose of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement cost, as the case maybe, for each year of use, in order to arrive at the depreciated cost.
 - 8.2 Used machineries shall be valued to its depreciated costs, provided that the remaining value of useful and operational machineries shall not be less than 20 percent (20%) of the replacement or reproduction cost new (see Sec. 26-B of Chapter VIII).
 - 8.3 Machineries which are no longer operational on the company's business due to physical deterioration; functional or economic obsolescence or total stoppage of business operation, whether said machineries are still useful or not, may be temporarily exempted from real property taxes, provided that the registered owner shall report the same within thirty (30) days from the cessation of business operation and shall file a written request for tax exemption before the end of each taxable year. *

However if the business re-operate of which machineries are still useful, the temporary exemption from payment of real property taxes shall be reverted to taxable.
9. The owner of a residential building subject of assessment under this Ordinance may file an application for reassessment three years after the effectivity of this Ordinance and every three years thereafter in order to determine the percentage of depreciations of the property. In case of improvement, however, the increase in value shall be determined when a revision of appraisal and assessment of real properties is done by the proper authority.
10. Road or street in urban subdivision, unless it is already donated and accepted by the City Government concerned shall be listed separately as taxable in the name of the subdivision owner/developer and shall be valued on the basis of the cost of cementing, asphaltting and paving.
11. Stripping method shall be applied only to residential land on urban areas in the computation of percentage adjustment thereof (see Section 17 of this code).

- 11.1 Stripping method shall not apply to corner lots
 - 11.2 Subdivision lots are not subject to stripping
 - 11.3 This method shall not be applied on commercial and industrial lands
12. A location adjustment factor equivalent to the radial distance of the locus of the land from the City Proper will be deducted from the 100% market value to account for a fairer valuation. The depth factor will also apply on urban interior lands in all the 24 barangays within Poblacion (see Annex page for Radial Distance and Depth Factor)
 13. The Schedule of Unit Base Market Value provided herein shall be controlling, but any and all other matter related to classification, identification, listings appraisal and assessment of real property not provided in this Code shall be made in accordance with the provisions of the Local Government Code of 1991 and the provision embodied under the BLGF Manual on Real Property Appraisal and Assessment Operation as well as the Mass Appraisal Guide Book and the Philippine Valuation Standard.
 14. As a general rule, the classification, appraisal and assessment of real property for taxation purpose shall be governed by the provisions of RA 7160 and the implementing rules and regulations and other existing laws and rules issued by the Department of Finance through the Bureau of Local Government Finance and the Sanguniang Panlungsod.


* Source Real Property Tax Code of the Province of Batangas

SECTION 30. SEPARABILITY CLAUSE – Should any provision of this Code be declared unconstitutional or null and void no other provision shall be affected thereby.


SECTION 31. REPEALING CLAUSE – All ordinances or regulations inconsistent with this Code are hereby repealed, amended or revised accordingly.

SECTION 32. EFFECTIVITY – This Ordinance shall take effect upon approval of the City Mayor and publication in a newspaper of general circulation in the Cities and Province of Batangas.

ENACTED by the Sangguniang Panlungsod this 25th day of November, 2013.


ATTY. OLIVA D. TELLEGATOS
 Secretary
 Sangguniang Panlungsod

ATTESTED:


EMILIO FRANCISCO A. BERBERABE JR.
 Presiding Officer

APPROVED:


EDUARDO B. DIMACUHA
 City Mayor

Date Approved: Dec. 9, 2013

RADIAL DISTANCE

BARANGAY	DISTANCE	BARANGAY	DISTANCE	BARANGAY	DISTANCE
025	2.0 kms.	052	10.5 kms.	079	21.5 kms.
026	4.5 kms.	053	1.5 kms.	080	21.5 kms.
027	7.0 kms.	054	2.0 kms.	081	3.5 kms.
028	5.5 kms.	055	1.5 kms.	082	12.5 kms.
029	3.5 kms.	056	20.5 kms.	083	6.5 kms.
030	4.5 kms.	057	9.5 kms.	084	6.5 kms.
031	6.5 kms.	058	11.5 kms.	085	9.5 kms.
032	11.0 kms.	059	5.5 kms.	086	4.0 kms.
033	2.0 kms.	060	7.0 kms.	087	5.5 kms.
034	9.0 kms.	061	7.0 kms.	088	6.5 kms.
035	1.5 kms.	062	7.5 kms.	089	5.5 kms.
036	8.5 kms.	063	5.0 kms.	090	1.5 kms.
037	8.5 kms.	064	9.0 kms.	091	2.5 kms.
038	10.5 kms.	065	1.5 kms.	092	2.5 kms.
039	6.0 kms.	066	9.5 kms.	093	9.5 kms.
040	10.5 kms.	067	12.5 kms.	094	12.5 kms.
041	1.0 kms.	068	6.5 kms.	095	9.5 kms.
042	3.0 kms.	069	9.5 kms.	096	9.0 kms.
043	12.5 kms.	070	1.5 kms.	097	15.5 kms.
044	12.5 kms.	071	2.5 kms.	098	13.5 kms.
045	12.5 kms.	072	8.0 kms.	099	11.0 kms.
046	3.5 kms.	073	7.0 kms.	100	11.5 kms.
047	4.5 kms.	074	7.5 kms.	101	15.0 kms.
048	1.5 kms.	075	3.5 kms.	102	5.0 kms.
049	1.5 kms.	076	24.0 kms.	103	3.5 kms.
050	8.5 kms.	077	21.5 kms.	104	6.5 kms.
051	10.5 kms.	078	21.5 kms.	105	2.0 kms.

DEPTH FACTOR

DEPTH	FACTOR	DEPTH	FACTOR	DEPTH	FACTOR	DEPTH	FACTOR
1	1.0000	26	0.8750	51	0.7500	76	0.6250
2	0.9950	27	0.8700	52	0.7450	77	0.6200
3	0.9900	28	0.8650	53	0.7400	78	0.6150
4	0.9850	29	0.8600	54	0.7350	79	0.6100
5	0.9800	30	0.8550	55	0.7300	80	0.6050
6	0.9750	31	0.8500	56	0.7250	81	0.6000
7	0.9700	32	0.8450	57	0.7200	82	0.5950
8	0.9650	33	0.8400	58	0.7150	83	0.5900
9	0.9600	34	0.8350	59	0.7100	84	0.5850
10	0.9550	35	0.8300	60	0.7050	85	0.5800
11	0.9500	36	0.8250	61	0.7000	86	0.5750
12	0.9450	37	0.8200	62	0.6950	87	0.5700
13	0.9400	38	0.8150	63	0.6900	88	0.5650
14	0.9350	39	0.8100	64	0.6850	89	0.5600
15	0.9300	40	0.8050	65	0.6800	90	0.5550
16	0.9250	41	0.8000	66	0.6750	91	0.5500
17	0.9200	42	0.7950	67	0.6700	92	0.5450
18	0.9150	43	0.7900	68	0.6650	93	0.5400
19	0.9100	44	0.7850	69	0.6600	94	0.5350
20	0.9050	45	0.7800	70	0.6550	95	0.5300
21	0.9000	46	0.7750	71	0.6500	96	0.5250
22	0.8950	47	0.7700	72	0.6450	97	0.5200
23	0.8900	48	0.7650	73	0.6400	98	0.5150
24	0.8850	49	0.7600	74	0.6350	99	0.5100
25	0.8800	50	0.7550	75	0.6300	100	0.5050