



Republika ng Pilipinas  
**SANGGUNIAN PANLUNGSOD**  
Lungsod ng Mandaluyong

ORDINANCE NO. 232, S-2000

**AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR MARKET  
VALUES FOR DIFFERENT CLASSES OF REAL PROPERTY  
SITUATED IN THE CITY OF MANDALUYONG**

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (the "Code") has declared that territorial and political subdivisions of the state shall enjoy local autonomy to enable them to attain their fullest development as self-reliant communities;

WHEREAS, Section 219 of the Code requires the Provincial, City, or Municipal Assessor to undertake a general revision of real property assessments within two (2) years after the effectivity of the same and every three (3) years thereafter;

WHEREAS, for purposes of general revision of real property assessments, there shall be prepared jointly by the City Assessors of the four (4) Local Treasury and Assessment Districts in the Metropolitan Manila a Schedule of Market Values for the different classes of real property for enactment by ordinance by the Sangguniang Panlungsod pursuant to Sections 1 and 9 of PD 921 in relation to Section 212 of the Code;

WHEREAS, the City Assessor of Mandaluyong City, guided by the fundamental principle that taxes shall be equitable, and based on the taxpayer's ability to pay, manifested that the Market Data of real properties in that locality as of the present date is still relevant and binding for purposes of adopting a Schedule of Market Values applicable to the District and the City;

WHEREAS, the City Government under the leadership of the Honorable Mayor BENJAMIN C. ABALOS, JR., has committed to his constituents that no reassessment of property shall be considered during his term in office.

NOW, THEREFORE, BE IT ADOPTED by the Sangguniang Panlungsod of Mandaluyong, Metro Manila, in session assembled:

**SECTION 1. TITLE OF ORDINANCE.** This ordinance shall be known and referred to as the CY 2000 Schedule of Fair Market Value of Real Property.

**SECTION 2. CRITERIA.** The criteria for the sub-classification of residential, commercial and industrial lands and memorial parks in the City of Mandaluyong shall be as follows:

**RESIDENTIAL LANDS:**

**1. FIRST CLASS RESIDENTIAL LAND**

- a. Located along concrete road.
- b. Where playground, school, light and telephone were installed.
- c. Located near the public market in highly commercial area.
- d. Religious institution and water supplies are available in the said area.

**2. SECOND CLASS RESIDENTIAL LAND**

- a. Located along the concrete road.
- b. Where the land area is predominantly used.
- c. Educational, religious institution, water supplies, market, church, and playground are available.
- d. The condition of the improvements is above average.

3. THIRD CLASS RESIDENTIAL

- a. Located along concrete road.
- b. Where the average earning people reside.
- c. Where telephone, water, electric supplies and land transportation are available.
- d. Free from squatters.
- e. Where the second highest value of land can be seen.

4. FOURTH CLASS RESIDENTIAL LAND

- a. Located along with mixed concrete and asphalt road.
- b. Where average type of residential houses are constructed.
- c. Water supplies, electricity and school buildings are available.
- d. The way of living is very much lower than the third class residential land.

5. FIFTH CLASS RESIDENTIAL LAND

- a. Located along the asphalt land.
- b. Where the houses are built with light and semi-strong materials.
- c. Where the source of water supplies is coming from the deep well.
- d. Public market, church and educational institution are too far from the place.
- e. Located along narrow and dusty road.

COMMERCIAL LANDS:

1. FIRST CLASS COMMERCIAL LAND:

- a. Located along concrete road.
- b. Where the trading center and educational activities of the municipalities take place.
- c. Where concrete road and high grade of commercial business establishment are located.
- d. Traffic flow are exceptionally busy.
- e. Where the highest land value is located.

2. SECOND CLASS COMMERCIAL LAND:

- a. Located along the concrete road.
- b. Where the trading center and educational activities is lower than the first class commercial land.
- c. Where highly commercial establishment can be located.
- d. Water supplies, telephone and electricity are abundant.
- e. The flow of vehicular transportation is sluggish.

3. THIRD CLASS COMMERCIAL LAND:

- a. Located along mixed concrete and asphalt road.
- b. Where trading center and educational institution are located.
- c. Where telephone, electricity and water supplies are abundant.
- d. Where the land value is lower than the second class.

4. FOURTH CLASS COMMERCIAL LAND:

- a. Located along the asphalt road.
- b. Where the trading center is less than third class.
- c. Where telephone, electricity and water supplies are properly installed.
- d. Where average grade of commercial and business establishment are located
- e. Where the land value is lower than the third class.



5. FIFTH CLASS COMMERCIAL LAND:

- a. Located along the asphalt and dusty road.
- b. Where the trading center, religious and educational institution is very much behind than the fourth class.

6. SIXTH CLASS COMMERCIAL LAND:

- a. Located along asphalt and dusty road.
- b. Where the trading center is less than the fifth class.
- c. Where trading center, religious and educational institution are not available.
- d. Public market is very far behind.

7. SEVENTH CLASS COMMERCIAL LAND:

- a. Located along dusty road.
- b. Where roads and bridges are very narrow.
- c. Where trading center, religious and educational institution are not available.
- d. Where second lowest valuation of land can be found

INDUSTRIAL LANDS:

1. FIRST CLASS INDUSTRIAL LAND:

- a. Located along the concrete road.
- b. Where building or highest business establishments are located.
- c. Where water supplies, telephone and electricity are properly installed.
- d. Where the highest land value can be found.

2. SECOND CLASS INDUSTRIAL LAND:

- a. Located along the concrete road.
- b. Where business establishment and big track of land are located.
- c. Where electric power, telephone and water supplies are abundant.
- d. Where the valuation of land is lower than the first class.

3. THIRD CLASS INDUSTRIAL LAND:

- a. Located along the asphalt road.
- b. Where industrial building and business establishment are very rare.
- c. Where water supplies, electric power and telephone are properly installed.
- d. Where the valuation of land is lower than the second class.

4. FOURTH CLASS INDUSTRIAL LAND:

- a. Located along the weather or dirt road.
- b. Trade center is too far from the location.
- c. Light and telephone are not sufficient.
- d. Lower land value can be found.

MEMORIAL PARKS

1. FIRST CLASS MEMORIAL PARK:

- a. Located near churches and town proper.
- b. Where water supplies, telephone and electricity are available and properly installed.
- c. Where public utility transportation is accessible.
- d. Concrete and asphalt roads were constructed leading to the park.

**2. SECOND CLASS MEMORIAL PARK:**

- a. Located along concrete or asphalt roads.
- b. Where water supplies, telephone and electricity are available.
- c. Valuation of the land is lower than the first class.

**3. THIRD CLASS MEMORIAL PARK:**

- a. Located along asphalt road.
- b. Where business establishments are very rare.
- c. Where water supplies, telephone and electricity are available.

**SECTION 3. VALUE CALSSIFICATION.** The unit base market value per square meter of residential, commercial and industrial lands and memorial parks shall be as follows:

A. RESIDENTIAL LAND:			
1.	First Class	R-1	P 4,500.00
2.	Second Class	R-2	3,500.00
3.	Third Class	R-3	3,000.00
4.	Fourth Class	R-4	2,500.00
5.	Fifth Class	R-5	2,000.00
B. COMMERCIAL LAND:			
1.	First Class	C-1	P 12,000.00
2.	Second Class	C-2	10,000.00
3.	Third Class	C-3	8,000.00
4.	Fourth Class	C-4	7,000.00
5.	Fifth Class	C-5	6,000.00
6.	Sixth Class	C-6	5,000.00
7.	Seventh Class	C-7	4,000.00
C. INDUSTRIAL LAND:			
1.	First Class	I-1	P 8,000.00
2.	Second Class	I-2	6,000.00
3.	Third Class	I-3	5,000.00
4.	Fourth Class	I-4	4,500.00
D. MEMORIAL PARK:			
1.	First Class	M-1	P 5,000.00
2.	Second Class	M-2	3,500.00
3.	Third Class	M-3	2,500.00

**SECTION 4. GENERAL PROVISION.** The following general provision shall be considered in determining the schedule of base market value of residential, commercial and industrial lands and memorial parks.

1. As far as practicable, this schedule of base market value shall be controlling but where the property to be assessed is of a kind not classified in this schedule or any kind for which a value is not herein fixed, it shall be appraised at the current and fair market value, independent of this schedule.
2. As a general rule, one hundred percent (100 %) base value per square meter for urban (commercial, industrial, residential) lands shall be applied to all lands within the first strip of forty (40) meters on commercial and residential section and within fifty (50) meters of industrial zone fronting asphalted or concrete streets or roads. The foregoing rule shall not apply to residential and commercial subdivisions.
3. Land beyond the standard depth of forty (40) meters for residential land, forty (40) meters for commercial land and fifty (50) meters for industrial land shall be valued eighty (80%) percent for the second strip, sixty (60%) percent for the third strip and forty (40%) of the base value for the remaining area. Provided, however, that in case a parcel of land abutting two streets or roads on two sides with different base values, the stripping and valuation thereof shall be based on the principal street or road with the higher base value, but in no case shall the value of the last strip be lower than the value provided for the other street.



4. A reduction of ten (10%) percent shall be applied from the base value fixed for lands along gravel, earth or dirt and proposed street or road. In similar manners, if the street or road or section thereof is subsequently improved or constructed, the appraised and assessment of the same shall be adjusted accordingly.
5. For low and sunken areas of the land, a reduction from the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots. Provided, however, that such reduction will, in no case exceed thirty (30%) percent of the base value thereof.
6. Adjustment value for frontage shall be added to the valuation of all commercial lots derived by multiplying the length of frontage in linear meter by fifty (50%) of the unit base value thereof. The frontage value shall then be added to the value obtained by multiplying the areas by the rate as above stated.
7. Corner influence value of ten (10%) of the base value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, however, that if the streets or roads have different base values, the higher base value shall be used in the computation thereof.
8. Vacant or idle land located in purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial. If located in a purely industrial area, the vacant or idle land shall be classified as industrial. Provided, however, that if there is no predominant use, the Zoning Ordinance shall be used.
9. Road or street in urban subdivision, unless already donated and turned over to the government shall be listed separately as taxable in the name of the subdivision owner, and shall be valued uniformly at Seventy Pesos (P70.00) per square meter if concrete, Fifty Pesos (P50.00) if asphalt. The assessment level that should be applied must conform with the classification of the area.
10. For land to be classified as agricultural, more than fifty (50%) of the area must be planted or used in the cultivation or production of agricultural products.
11. Park and open space shall be valued at thirty (30%) percent of the base value applicable to the particular area where they are located, and shall utilize the assessment level for the particular classification.
12. Private drainage, canal or creek shall be valued at twenty (20%) of the base value applicable in the area, and twenty (20%) percent assessment level shall be applied.
13. Interior lots shall be valued eighty (80%) of the base value of the lots fronting a street or road in that particular area. All other interior lots shall be valued in accordance with Rule 3 hereof.
14. All undeveloped parcels of land shall have seventy (70%) of the base value of the developed or improved lots located in that area.
15. Valuation of lands defined as Special Class under paragraph d, Section 218, Republic Act 7160 as amended shall be based on the applicable unit value for residential, commercial or industrial lands as fixed in the schedule for the area where such land is located.
16. In case of agricultural land convertible into urban or subdivision land in the future, it shall be classified and assessed as agricultural or undeveloped residential or commercial or industrial lands.
17. Subject to the Provisions of the foregoing rules, the appraisal and assessment of land shall further be governed by the rules and regulations provided for under Assessment Regulations No. 3-75, dated February 10, 1975, Assessment Regulations No. 7-77, dated July 25, 1977 and other pertinent assessment rules, regulations, circulars and memoranda issued by the Department of Finance.

SECTION 5. SCHEDULE OF BASE UNIT MARKET VALUE. The following shall be the base unit market value of residential, commercial and industrial lands and memorial parks.

SCHEDULE OF BASE UNIT MARKET VALUE FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS 2 0 0 1					
	LOCATION OF PROPERTY	MARKET VALUE PER SQUARE METER		INCREASE IN PERCENTAGE	SUB- CLASSIFICATION (Level Adjustment)
		1990	2001		
1	ADDITION HILLS				
	Antonio I St.	P 700.00	P 3,000.00	328.57%	R-3
	Araullo St.	700.00	3,000.00	328.57%	R-3
	Balagtas St.	700.00	3,000.00	328.57%	R-3
	Calderon St.	700.00	3,000.00	328.57%	R-3
	East St.	700.00	3,000.00	328.57%	R-3
	Fernandez St.	700.00	3,000.00	328.57%	R-3
	Gomezville St.	700.00	3,000.00	328.57%	R-3
	Grace St.	700.00	3,000.00	328.57%	R-3
	Guerrero St.	700.00	3,000.00	328.57%	R-3
	Ideal St.	700.00	3,000.00	328.57%	R-3
	Laurel St.	700.00	3,000.00	328.57%	R-3
	Lee St.	700.00	3,000.00	328.57%	R-3
	Luna Mencias St.	700.00	3,000.00	328.57%	R-3
	Mabini St.	700.00	3,000.00	328.57%	R-3
	May St.	700.00	3,000.00	328.57%	R-3
	Mc Cullough St.	700.00	3,000.00	328.57%	R-3
	Pilar St.	700.00	3,000.00	328.57%	R-3
	Schuyler St.	700.00	3,000.00	328.57%	R-3
	Tinio St.	700.00	3,000.00	328.57%	R-3
	Torres St.	700.00	3,000.00	328.57%	R-3
	Wack-Wack St.	700.00	3,000.00	328.57%	R-3
2	BAGONG SILANG				
	Clemente St.	P 700.00	P 2,500.00	257.15%	R-4
	Haig St.	700.00	2,500.00	257.15%	R-4
	E. Jacinto St.	700.00	2,500.00	257.15%	R-4
	Luna St.	700.00	2,500.00	257.15%	R-4
	E. Magalona St.	700.00	2,500.00	257.15%	R-4
	E. Martinez St.	700.00	2,500.00	257.15%	R-4
	Pinagtipunan St.	700.00	2,500.00	257.15%	R-4
	P. Quita St.	500.00	2,500.00	400.00%	R-4
	Rowland St.	500.00	2,500.00	400.00%	R-4
	J.B. Vargas St.	700.00	2,500.00	257.15%	R-4



	Yulo St.	700.00	2,500.00	257.15%	R-4
	29 De Agosto St.	500.00	2,500.00	400.00%	R-4
	PNR Track		2,000.00		R-5
3	BARANGKA DRIVE				
	Agudo St.	P 260.00	P 2,000.00	669.23%	R-5
	Barangka St.	350.00	2,500.00	614.30%	R-4
	Busilak St.	350.00	2,000.00	471.43%	R-5
	Guinhawa St.	260.00	2,000.00	669.23%	R-5
	Hilaga St.	350.00	2,000.00	471.43%	R-5
	Hinahon St.	350.00	2,000.00	471.43%	R-5
	Kapalaran St.	260.00	2,000.00	669.23%	R-5
	Kayumanggi St.	500.00	2,000.00	300.00%	R-5
	Maria Clara St.	260.00	2,000.00	669.23%	R-5
	Silangan St.	350.00	2,000.00	471.43%	R-5
	Timog St.	350.00	2,000.00	471.43%	R-5
4	BARANGKA IBABA				
	Agudo St.	P 260.00	P 2,000.00	669.23%	R-5
	Barangka Drive	350.00	2,000.00	471.43%	R-5
	Coronado Subd.	500.00	2,000.00	300.00%	R-5
	Countryside Subd.	350.00	2,000.00	471.43%	R-5
	Pvt. P. Cruz St.	350.00	2,000.00	471.43%	R-5
	Didicas St.	500.00	2,000.00	300.00%	R-5
	Hilaga St.	350.00	2,000.00	471.43%	R-5
	Irid St.	500.00	2,000.00	300.00%	R-5
	Kapalaran St.	260.00	2,000.00	669.23%	R-5
	Oliveros St.	500.00	2,000.00	300.00%	R-5
	E. Pantaleon St.	500.00	2,000.00	300.00%	R-5
	Sacrepante St.	350.00	2,000.00	471.43%	R-5
	Silangan St.	350.00	2,000.00	471.43%	R-5
	Timog St.	260.00	2,000.00	669.23%	R-5
	PNR Track		2,000.00		R-5
5	BARANGKA ILAYA				
	Apo St.	P 700.00	P 3,000.00	328.60%	R-3
	Bataan St.	700.00	3,000.00	328.60%	R-3
	Dansalan St.	500.00	3,000.00	500.00%	R-3
	Lions Road	700.00	3,000.00	328.60%	R-3
	Madison St.	3,000.00	4,000.00	33.33%	R-4
	Pinatubo St.	700.00	3,000.00	328.60%	R-3
	Pines St.	3,000.00	4,000.00	33.33%	R-4
	Reliance St.	3,000.00	5,000.00	66.70%	R-3
	San Roque St.	500.00	3,000.00	500.00%	R-3

	Sheridan St.	3,000.00	5,000.00	66.70%	R-3
	Union St.	3,000.00	4,000.00	33.40%	R-4
	PNR Track		2,000.00		R-5
6	BARANGKA ITAAS				
	Alchan St.	P 500.00	P 2,500.00	400.00%	R-4
	Dansalan St.	500.00	2,500.00	400.00%	R-4
	Kapok St.	500.00	2,500.00	400.00%	R-4
	Limay St.	500.00	2,500.00	400.00%	R-4
	Makaturing St.	500.00	2,500.00	400.00%	R-4
	Malapantao St.	500.00	2,500.00	400.00%	R-4
	Malibato St.	500.00	2,500.00	400.00%	R-4
	Natib St.	500.00	2,500.00	400.00%	R-4
	Oliveros St.	500.00	2,500.00	400.00%	R-4
	Palali St.	500.00	2,500.00	400.00%	R-4
	Santos St.	500.00	2,500.00	400.00%	R-4
	P. Victorino St.	500.00	2,500.00	400.00%	R-4
	Wayan St.	500.00	2,500.00	400.00%	R-4
7	BUAYANG BATO				
	Sheridan St.	P 3,000.00	P 5,000.00	66.70%	R-3
	PNR Track		2,000.00		R-5
8	BUROL				
	Harapin Ang Bukas St.	P 500.00	P 2,000.00	300.00%	R-5
	A. Luna St.	500.00	2,000.00	300.00%	R-5
	A.T. Reyes St.	500.00	2,000.00	300.00%	R-5
9	DAANG BAKAL				
	F. Bernardo St.	P 700.00	P 3,000.00	328.57%	R-3
	Haig St.	700.00	3,000.00	328.57%	R-3
	E. Magalona St.	700.00	3,000.00	328.57%	R-3
	P. Martinez St.	700.00	3,000.00	328.57%	R-3
	Romualdez St.	700.00	3,000.00	328.57%	R-3
	J. Tiosejo St.	700.00	3,000.00	328.57%	R-3
	Gen. Kalentong St.	4,500.00	8,000.00	77.78%	C-3
	PNR Track		2,000.00		R-5
10	HAGDANG BATO ITAAS				
	A. Bonifacio St.	P 700.00	P 2,500.00	257.20%	R-4
	P. Burgos St.	500.00	2,500.00	400.00%	R-4
	P. Gomez St.	500.00	2,500.00	400.00%	R-4
	M. Gonzaga St.	500.00	2,500.00	400.00%	R-4
	I. Lopez St.	500.00	2,500.00	400.00%	R-4



	A. Luna St.	500.00	2,500.00	400.00%	R-4
	C.F. Sanchez St.	500.00	2,500.00	400.00%	R-4
	4 De Julio St.	500.00	2,500.00	400.00%	R-4
	PNR Track		2,000.00		R-5
<b>11</b>	<b>HAGDANG BATO LIBIS</b>				
	Acacia Lane	P 700.00	P 3,000.00	328.60%	R-3
	Año 96 St.	500.00	2,500.00	400.00%	R-4
	R. Aquino St.	500.00	2,500.00	400.00%	R-4
	Araullo St.	700.00	2,500.00	257.20%	R-4
	A. Bonifacio St.	700.00	2,500.00	257.20%	R-4
	L. Cruz St.	500.00	2,500.00	400.00%	R-4
	L. Gonzales St.	700.00	2,500.00	257.20%	R-4
	Guerrero St.	700.00	2,500.00	257.20%	R-4
	F. Ortigas jr. St.	500.00	2,500.00	400.00%	R-4
	Pinagtipunan St.	500.00	2,500.00	400.00%	R-4
	H. Poblador St.	500.00	2,500.00	400.00%	R-4
	R. Vicencio St.	500.00	2,500.00	400.00%	R-4
	M. Yulo St.	700.00	2,500.00	257.20%	R-4
	29 De Agosto St.	500.00	2,500.00	400.00%	R-4
	PNR Track		2,000.00		R-5
<b>12</b>	<b>HARAPIN ANG BUKAS</b>				
	Evangelista St.	P 500.00	P 2,500.00	400.00%	R-4
	Harapin Ang Bukas St.	500.00	2,500.00	400.00%	R-4
	A. Luna St.	500.00	2,500.00	400.00%	R-4
	Pag-asa St.	700.00	2,500.00	257.14%	R-4
	M. Reyes St.	500.00	2,500.00	400.00%	R-4
	M. Vasquez St.	500.00	2,500.00	400.00%	R-4
	General Kalentong St.	4,500.00	8,000.00	77.78%	R-3
	PNR Track		2,000.00		R-5
<b>13</b>	<b>HIGHWAY HILLS</b>				
	Arayat St.	P 700.00	P 3,500.00	400.00%	R-2
	Banahaw St.	500.00	3,500.00	600.00%	R-2
	Calbayog St.	700.00	3,500.00	400.00%	R-2
	Cordillera St.	700.00	3,500.00	400.00%	R-2
	Esteban St.	700.00	3,500.00	400.00%	R-2
	J. Fernandez St.	500.00	3,500.00	600.00%	R-2
	Kanlaon St.	700.00	3,500.00	400.00%	R-2
	Kings St.	700.00	3,500.00	400.00%	R-2
	Lopez-Rizal St.	700.00	3,500.00	400.00%	R-2
	Malinao St.	700.00	3,500.00	400.00%	R-2
	Mariveles St.	700.00	3,500.00	400.00%	R-2

	Mayflower St.	3,000.00	5,000.00	66.70%	I-3
	Old Wack-Wack Road	700.00	4,500.00	542.90%	R-1
	Palladium Subd.	1,200.00	4,500.00	275.00%	R-1
	Pines St.	3,000.00	4,000.00	33.33%	I-4
	Queens St.	700.00	3,500.00	400.00%	R-2
	Reliance St.	3,000.00	5,000.00	66.70%	I-3
	Road I	700.00	3,500.00	400.00%	R-2
	Road II	700.00	3,500.00	400.00%	R-2
	Samat St.	700.00	3,500.00	400.00%	R-2
	Sheridan St.	3,000.00	5,000.00	66.70%	I-3
	Sierra Madre St.	700.00	3,500.00	400.00%	R-2
	Silay St.	500.00	3,500.00	600.00%	R-2
	Sinag St.	500.00	3,500.00	600.00%	R-2
	Sultan St.	700.00	3,500.00	400.00%	R-2
	United St.	5,000.00	8,000.00	60.00%	C-3
	William St.	3,000.00	5,000.00	66.70%	I-3
<b>14</b>	<b>HULO</b>				
	G. Aglipay St.	P 350.00	P 2,500.00	614.30%	R-4
	Chuaquico St.	350.00	2,500.00	614.30%	R-4
	Coronado St.	350.00	2,500.00	614.30%	R-4
	Griarte St.	350.00	2,500.00	614.30%	R-4
	Kasipagan St.	350.00	2,500.00	614.30%	R-4
	Matamis St.	350.00	2,500.00	614.30%	R-4
	E. Pantaleon St.	350.00	2,500.00	614.30%	R-4
	Private Road St.	350.00	2,500.00	614.30%	R-4
	San Francisco St.	350.00	2,500.00	757.20%	R-3
	San Jose St.	350.00	2,500.00	614.30%	R-4
	Saniboy St.	350.00	2,500.00	614.30%	R-4
	Timog St.	350.00	2,500.00	614.30%	R-4
	Sgt. Bumatay St.	500.00	2,500.00	400.00%	R-4
	PNR Track		2,000.00		R-5
<b>15</b>	<b>MABINI-J.P. RIZAL</b>				
	C. Castañeda St.	P 350.00	P 2,000.00	471.43%	R-5
	A. Mabini St.	350.00	2,000.00	471.43%	R-5
	Mendoza St.	350.00	2,000.00	471.43%	R-5
	Nanirahan St.	260.00	2,000.00	669.23%	R-5
	Pananalig St.	260.00	2,000.00	669.23%	R-5
	J.P. Rizal St.	350.00	3,000.00	757.20%	R-3
	Villarica St.	260.00	2,000.00	669.23%	R-5
<b>16</b>	<b>MALAMIG</b>				
	Arayat St.	P 700.00	P 3,000.00	328.60%	R-3
	Barangka Drive	500.00	3,000.00	500.00%	R-3



	Basilan St.	500.00	3,000.00	500.00%	R-3
	Bulusan St.	700.00	3,000.00	328.60%	R-3
	Camiguin St.	500.00	3,000.00	500.00%	R-3
	Cordillera St.	700.00	3,000.00	328.60%	R-3
	Cresta St.	500.00	3,000.00	500.00%	R-3
	Dansalan St.	700.00	3,000.00	328.60%	R-3
	Halcon St.	500.00	3,000.00	500.00%	R-3
	Lunas St.	500.00	3,000.00	500.00%	R-3
	Makiling St.	500.00	3,000.00	500.00%	R-3
	Mayon St.	700.00	3,000.00	328.60%	R-3
	Pinatubo St.	700.00	3,000.00	328.60%	R-3
	Pulog St.	700.00	3,000.00	328.60%	R-3
	Tabayog St.	500.00	3,000.00	500.00%	R-3
	Talayan St.	500.00	3,000.00	500.00%	R-3
	Talumpong St.	500.00	3,000.00	500.00%	R-3
	Sierra Madre St.	700.00	3,000.00	328.60%	R-3
	Sulatan St.	500.00	3,000.00	500.00%	R-3
<b>17</b>	<b>MAUWAY</b>				
	Amarillo St.	P 500.00	P 2,500.00	400.00%	R-4
	Antipolo St.	500.00	2,500.00	400.00%	R-4
	Arayat St.	700.00	2,500.00	257.15%	R-4
	Bulusan St.	700.00	2,500.00	257.15%	R-4
	Calbayog St.	700.00	2,500.00	257.15%	R-4
	M. Cruz St.	500.00	2,500.00	400.00%	R-4
	J. Fernandez St.	500.00	2,500.00	400.00%	R-4
	Montalban St.	700.00	2,500.00	257.15%	R-4
	Paete St.	500.00	2,500.00	400.00%	R-4
	San Jose St.	500.00	2,500.00	400.00%	R-4
	Sinag St.	500.00	2,500.00	400.00%	R-4
<b>18</b>	<b>NAMAYAN</b>				
	C. Castañeda St.	P 260.00	P 2,000.00	669.30%	R-5
	Dreamland Subd.	350.00	2,000.00	471.50%	R-5
	Merryland Subd.	350.00	2,000.00	471.50%	R-5
	J.P. Rizal St.	350.00	3,000.00	757.20%	R-3
	Wonderland Townhomes	350.00	2,000.00	471.50%	R-5
	Dofia Basilisa Yangco St.	260.00	2,000.00	669.30%	R-5
	1st St.	350.00	2,000.00	471.50%	R-5
	2nd St.	260.00	2,000.00	669.30%	R-5
	3rd St.	260.00	2,000.00	669.30%	R-5
	4th St.	260.00	2,000.00	669.30%	R-5
	5th St.	260.00	2,000.00	669.30%	R-5
<b>19</b>	<b>NEW ZANIGA</b>				
	G. Alvaran St.	P 500.00	P 2,500.00	400.00%	R-4
	N. Ballesteros St.	500.00	2,500.00	400.00%	R-4
	T. Bernardo St.	500.00	2,500.00	400.00%	R-4
	G. Canteras St.	500.00	2,500.00	400.00%	R-4

	L. Cruz St.	500.00	2,500.00	400.00%	R-4
	P. Cruz St.	500.00	2,500.00	400.00%	R-4
	D. De Leon St.	500.00	2,500.00	400.00%	R-4
	B. Francisco St.	500.00	2,500.00	400.00%	R-4
	M. Lerma St.	500.00	2,500.00	400.00%	R-4
	I. Lopez St.	500.00	2,500.00	400.00%	R-4
	P. Lopez St.	500.00	2,500.00	400.00%	R-4
	A. Martinez St.	500.00	2,500.00	400.00%	R-4
	F. Ortigas Sr. St.	500.00	2,500.00	400.00%	R-4
	G. Pedro St.	500.00	2,500.00	400.00%	R-4
	Policarpio St.	500.00	2,500.00	400.00%	R-4
	E. Reyes St.	500.00	2,500.00	400.00%	R-4
	R.O. Santos St.	500.00	2,500.00	400.00%	R-4
	B. Tamayo St.	500.00	2,500.00	400.00%	R-4
<b>20</b>	<b>OLD ZANIGA</b>				
	G. Aglipay St.	P 500.00	P 2,500.00	400.00%	R-4
	Ballesteros St.	500.00	2,500.00	400.00%	R-4
	G. Canteras St.	500.00	2,500.00	400.00%	R-4
	P. Cruz St.	500.00	2,500.00	400.00%	R-4
	C. De Venecia St.	500.00	2,500.00	400.00%	R-4
	J. Dela Cruz St.	500.00	2,500.00	400.00%	R-4
	Hernandez St.	500.00	2,500.00	400.00%	R-4
	M. Lerma St.	500.00	2,500.00	400.00%	R-4
	M. Leyva St.	500.00	2,500.00	400.00%	R-4
	L. Parada St.	500.00	2,500.00	400.00%	R-4
	G. Pedro St.	500.00	2,500.00	400.00%	R-4
	E. Reyes St.	500.00	2,500.00	400.00%	R-4
	J. Vicencio St.	500.00	2,500.00	400.00%	R-4
	Capt. Gabriel St.	500.00	2,500.00	400.00%	R-4
	Capt. Magtoto St.	500.00	2,500.00	400.00%	R-4
<b>21</b>	<b>PAG-ASA</b>				
	G. Aglipay St.	P 500.00	P 2,500.00	400.00%	R-4
	Inocentes St.	500.00	2,500.00	400.00%	R-4
	A. Luna St.	500.00	2,500.00	400.00%	R-4
	New Panaderos St.	4,500.00	8,000.00	77.78%	C-3
	Pag-asa St.	700.00	2,500.00	257.20%	R-4
	A.T. Reyes St.	500.00	2,500.00	400.00%	R-4
	Gen. Kalentong St.	4,500.00	4,500.00	77.78%	C-3
	PNR Track		2,000.00		R-5
<b>22</b>	<b>PLAINVIEW</b>				
	Aliw St.	P 500.00	P 2,500.00	400.00%	R-4
	Ayala Subd.	500.00	2,500.00	400.00%	R-4
	Barangka Drive	500.00	2,500.00	400.00%	R-4
	Buenconsejo St.	500.00	2,500.00	400.00%	R-4
	Buenviaje St.	500.00	2,500.00	400.00%	R-4
	Bulalakaw St.	500.00	2,500.00	400.00%	R-4



	Busilak St.	350.00	2,500.00	614.28%	R-4
	Celia St.	500.00	2,500.00	400.00%	R-4
	Concepcion St.	350.00	2,500.00	614.28%	R-4
	Dalisay St.	500.00	2,500.00	400.00%	R-4
	Fabella St.	500.00	2,500.00	400.00%	R-4
	Fatima St.	500.00	2,500.00	400.00%	R-4
	Florante St.	500.00	2,500.00	400.00%	R-4
	Guinhawa St.	350.00	2,500.00	614.28%	R-4
	Kalinisan St.	350.00	2,500.00	614.28%	R-4
	Kasipagan St.	350.00	2,500.00	614.28%	R-4
	Katarungan St.	500.00	2,500.00	400.00%	R-4
	Kayumanggi St.	500.00	2,500.00	400.00%	R-4
	Kislap St.	500.00	2,500.00	400.00%	R-4
	Laura St.	500.00	2,500.00	400.00%	R-4
	Ligaya St.	500.00	2,500.00	400.00%	R-4
	Lourdes St.	500.00	2,500.00	400.00%	R-4
	Ma. Clara St.	500.00	2,500.00	400.00%	R-4
	Maharlika St.	500.00	2,500.00	400.00%	R-4
	Malaya St.	500.00	2,500.00	400.00%	R-4
	M. Martinez St.	500.00	4,000.00	700.00%	R-2 to C-7
	Maysilo St.	3,000.00	5,000.00	66.70%	C-6
	Payapa St.	500.00	2,500.00	400.00%	R-4
	San Carlos St.	500.00	2,500.00	400.00%	R-4
	San Francisco St.	500.00	4,000.00	700.00%	R-2 to C-7
	Sanggumay St.	500.00	2,500.00	400.00%	R-4
	San Ignacio St.	500.00	2,500.00	400.00%	R-4
	San Joaquin St.	500.00	2,500.00	400.00%	R-4
	San Marcelino St.	500.00	2,500.00	400.00%	R-4
	San Miguel St.	350.00	2,500.00	614.28%	R-4
	San Pablo St.	350.00	2,500.00	614.28%	R-4
	San Pedro St.	350.00	2,500.00	614.28%	R-4
	San Rafael St.	700.00	2,500.00	257.15%	R-4
	Sikap St.	500.00	2,500.00	400.00%	R-4
	Sgt. Bumatay St.	500.00	2,500.00	400.00%	R-4
	Sta. Ana St.	500.00	2,500.00	400.00%	R-4
	Sta. Lucia St.	500.00	2,500.00	400.00%	R-4
	Sto. Niño St.	500.00	2,500.00	400.00%	R-4
	Sto. Rosario St.	500.00	2,500.00	400.00%	R-4
	Tanglaw St.	500.00	2,500.00	400.00%	R-4
	Tiyaga St.	500.00	2,500.00	400.00%	R-4
23	PLEASANT HILLS				
	C-3 Road (new)	P900.00	P 4,000.00	288.90%	R-2 to C-7
	B. Castañeda St.	500.00	3,500.00	600.00%	R-2
	E. Dela Paz St.	500.00	3,500.00	600.00%	R-2
	G. Fernando St.	500.00	3,500.00	600.00%	R-2
	S. Laurel St.	700.00	3,500.00	400.00%	R-2
	Old Wack-wack Road	700.00	3,500.00	400.00%	R-2

	R. Pascual St.	500.00	3,500.00	600.00%	R-2
	E. Rodriguez St.	500.00	3,500.00	600.00%	R-2
	V. Victorino St.	500.00	3,500.00	600.00%	R-2
	9 De Febrero	500.00	3,500.00	600.00%	R-2
<b>24</b>	<b>POBLACION</b>				
	G. Aglipay St.	P 500.00	P 2,500.00	400.00%	R-4
	P. Burgos St.	500.00	2,500.00	400.00%	R-4
	Friday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	P. Gomez St.	500.00	2,500.00	400.00%	R-4
	M. Lerma St.	500.00	2,500.00	400.00%	R-4
	I. Lopez St.	500.00	2,500.00	400.00%	R-4
	A. Luna St.	500.00	2,500.00	400.00%	R-4
	A. Mabini St.	350.00	2,500.00	614.30%	R-4
	A. Martinez St.	500.00	2,500.00	400.00%	R-4
	Monday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	F. Ortigas Jr. St.	500.00	2,500.00	400.00%	R-4
	Paraiso St.	500.00	2,500.00	400.00%	R-4
	A.T. Reyes St.	500.00	2,500.00	400.00%	R-4
	Saturday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	Star St.	500.00	2,500.00	400.00%	R-4
	Sunday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	Thursday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	Tuesday St. (Callejon)	500.00	2,500.00	400.00%	R-4
	Wednesday St. (Callejon)	500.00	2,500.00	400.00%	R-4
<b>25</b>	<b>SAN JOSE</b>				
	All along MRR Road	P 500.00	P 2,000.00	300.00%	R-5
<b>26</b>	<b>VERGARA</b>				
	G. Aglipay St.	P 500.00	P 2,000.00	300.00%	R-5
	M. Alcaraz St.	500.00	2,000.00	300.00%	R-5
	A. Bilog St.	500.00	2,000.00	300.00%	R-5
	J. Catacutan St.	500.00	2,000.00	300.00%	R-5
	E. Cruz St.	500.00	2,000.00	300.00%	R-5
	C. Dela Cruz St.	500.00	2,000.00	300.00%	R-5
	G. Enriquez St.	500.00	2,000.00	300.00%	R-5
	J.P. Rizal St.	500.00	2,000.00	300.00%	R-5
	I. Trinidad St.	500.00	2,000.00	300.00%	R-5
<b>27</b>	<b>WACK-WACK GREENHILLS</b>				
	Greenhills Subd.	P 1,200.00	P 4,500.00	275.00%	R-1
	Guadix Drive	6,000.00	8,000.00	33.40%	C-3
	Lourdes St.	6,000.00	8,000.00	33.40%	C-3
	Ortigas Avenue	5,000.00	10,000.00	100.00%	C-2
	Poveda St.	6,000.00	8,000.00	33.40%	C-3
	San Miguel Ave.	6,000.00	8,000.00	33.40%	C-3
	J. Vargas St.	6,000.00	10,000.00	66.70%	C-2
	Wack-Wack Subd.	1,200.00	4,500.00	275.00%	R-1
	St. Francis St.	6,000.00	10,000.00	66.70%	C-2



SECTION 6. VALUE CLASSIFICATION. The unit base market value per square meter of residential, commercial and industrial lands and memorial parks shall be as follows.

SCHEDULE OF BASE UNIT MARKET VALUE FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS 2 0 0 1						
LOCATION PROPERTY			MARKET VALUE PER SQUARE METER		INCREASE IN PERCENTAGE	SUB- CLASSI- FICATION (Level Adjustment)
			1990	2001		
1	EPIFANIO DELOS SANTOS AVENUE: Along the Road					
	From:	Connecticut St. to Shaw Blvd.	P 6,000.00	P 12,000.00	100.00%	C-1
		Shaw Blvd. To Boni Avenue	5,000.00	10,000.00	100.00%	C-2
		Boni Ave., to Makati Boundary	4,500.00	8,000.00	77.78%	C-3
2	SHAW BOULEVARD: Along the Road					
	From:	Manila Boundary to Acacia Lane	P 5,000.00	P8,000.00	60.00%	C-3
		Acacia Lane to Mand.-Pasig Bndry	6,000.00	10,000.00	66.67%	C-2
3	LIBERTAD STREET: Along the Road					
	From:	EDSA to Sinag St.	P 4,000.00	P 7,000.00	77.00%	C-4
		Sinag St. to Calbayog St.	4,000.00	6,000.00	50.00%	C-5
		Calbayog St. to 9 De Febrero St.	3,000.00	5,000.00	66.67%	C-6
4	PIONEER STREET: Along the Road					
	From:	EDSA to Sheridan St	P 3,000.00	P 8,000.00	166.67%	I-1
		Sheridan St. to Pasig Boundary	3,000.00	6,000.00	100.00%	I-2
5	BONI AVENUE: Along the Road					
	From:	EDSA to Barangka Drive	P 4,000.00	P 6,000.00	50.00%	C-5
		Barangka Drive to P. Cruz St.	3,000.00	5,000.00	66.67%	C-6
		P. Cruz St. to Aglipay St.	3,000.00	4,000.00	33.33%	C-7
6	MEMORIAL PARK					
		First Class		P 4,000.00		M-1
		Second Class		3,000.00		M-2
		Third Class		2,500.00		M-3

**SECTION 7. APPRAISAL OF BUILDINGS.** All improvements consisting of building and other structures shall be valued at its current and fair market value on the basis of herein schedule of unit building, their use and construction characteristics and unit value established for its class and sub-class together with the set of addition and reduction factor.

A. The following kinds of buildings are hereby established:

1. **RESIDENTIAL CONDOMINIUM.** Individual ownership of a unit in a multi-unit structure (as an apartment building).
2. **COMMERCIAL CONDOMINIUM.** Joint control of a unit affair vested in two or more units (as in commercial building)
3. **HOTEL.** A building with more than fifteen sleeping rooms, usually occupied singly, where transients are provided temporary lodging with or without meals and where no provisions for cooking in any individual suite.
4. **CONVENTION HALL.** A large room for assembly, usually equipped with seats.
  - 4a. **AUDITORIUM.** A room, hall, or building used for lectures, speeches, concerts, etc.
5. **HOSPITAL.** A building or institution where sick or injured persons are given medical or surgical care.
6. **APARTMENT BUILDING.** Designed for dwelling of four or more families living independently of one another and doing their household chores, independently in their particular premises with one (1) more common entrances.
7. **OFFICE BUILDING.** A building mainly for stores and/or offices.
  - 7a. **BANK.** An establishment for the custody, loan, exchange or issue of money, extension of credit and for facilitating the transmission of funds by drafts or bills of exchange.
8. **CATHEDRAL.** A church that contains the official throne of the bishop and that is the principal church of the diocese.
  - 8a. **CHURCH.** A building set apart for public especially Christian worship.
  - 8b. **CHAPEL.** A building or portion of a building or institution (as a palace, hospital, college etc.) as a part for private devotion and often also for private religious services.
9. **RESTAURANT.** An establishment where refreshments or meals may be procured by public, a public eating house.
10. **FUNERAL PARLOR.** A building pertaining to or befitting a funeral, a place where funeral services are rendered.
11. **SCHOOL.** A building or group of buildings in which schools are conducted.
12. **ONE FAMILY DWELLING.** A detached building for exclusive use by one (1) family.
13. **GASOLINE STATION.** A place for the sale of gasoline, oil, services, etc., for motor vehicles.
14. **DUPLEX DWELLING.** A detached building designed for use by two families living independently from each other.
  - 14a. **TOWN HOUSE** – a building used as residence of one having a country seat or chief residence elsewhere.



15. CAR PARK BUILDING. A building designed to keep motor vehicles; an area set for motor vehicles where it can be left temporarily.
16. SUPERMARKET. A large goods store in which shoppers serve themselves from open shelves and pay for their purchase at the exit.
  - 16a. SHOPPING BUILDING. A building where a variety of goods are offered for sale usually a commercial complex.
17. MOTEL. A lodging house with a garage composed of several independent living/ sleeping quarter.
18. ACCESSORIA OR ROW HOUSE. A one or two storey building divided into a row or independent units with independent entrances for each unit (A three storey of this type maybe classified as an apartment for appraisal purposes).
19. COLD STORAGE. A building designed for storage of perishable foods, etc.
20. GYMANASIUM. A building containing appropriate space and equipment for various indoor sports activities associated with a program of physical education and typically including spectator accommodations, locker and shower rooms, a swimming pool, offices and classrooms.
  - 20a. RECREATIONAL BUILDING. A building which houses any form of play, amusement or relaxation used for this purpose, as games, sports, hobbies, reading, etc.
21. BOARDING HOUSE (Dormitory). A house containing one (1) or more sleeping rooms accommodating several boarders with centralized toilet and bathroom provided with lodging and meals for fixed sum paid by the month or week, in accordance with previous arrangement.
  - 21a. LODGING HOUSE. A building containing not more than fifteen (15) sleeping rooms with centralized toilet and bathroom where lodging is provided with fix compensation.
  - 21b. CONVENT. A building used as home of nuns.
22. HANGAR. A shed or other shelter especially designed to house an aircraft.
23. ACCESSORY BUILDING. As it implies.
24. MARKET. A building where goods and commodities especially provisions or livestocks are shown for sale usually with stalls or booths for various dealers.
25. INDUSTRIAL BUILDING. A building designed for those engaged in any branch or trade business, production or manufacture.
  - 25a. FACTORY. A building or collection of buildings usually with equipment and machineries for the manufacture of goods.
26. WAREHOUSE. A building mainly used for deposit and storage of goods, wares, etc.
27. OPEN SHED. A large strongly built, barn-like or hangar-like structure, as for storage, with open front or sides.
28. SWIMMING POOLS. An artificially created pool or tank either indoors, outdoors designed for swimming.

B. The following are the standard specification in addition to structural specification of buildings.

1. EXTERNAL WALLS

- a. On concrete or hollow block (cement, ceramic, or adobe) mortar finishing painted with locally manufactured paints.
- b. Double walled portion of tanguile or lauan plywood or its equivalent, painted or varnished with locally manufactured paints or varnish.

2. CEILING

- a. Plain cement ceiling-painted with locally made paints beneath concrete floors.
- b. Beneath wooden floor roof framing tanguile or lauan plywood, painted with locally made paints.

3. DOORS

- a. EXTERIOR Tanguile, lauan or its equivalent ordinary furnished panel.
- b. INTERIOR. Tanguile, lauan plywood flush type.

4. WINDOWS

- a. For type I, II, and III-A buildings, simple design steel glass with iron grills.
- b. For type III-B, III-C and III-D wood glass.
- c. For type II-E and II-E wood capiz.

5. FLOORING

- a. On fill and slab floor-cement finish.
- b. For type II down to type III-B kiln dried tanguile or lauan.
- c. Other type-sun dried.

6. ELECTRICAL AND PLUMBING. Philippine made materials and fixtures.

7. TOILET AND BATH. Same as above.

Waistcoating 1.50 meters high, locally manufactured white tiles.  
Toilet and bath for the first 60 sq.m of floor area for every two (2) bedrooms of more or less twelve (12) sq. m each.

**SECTION 8. TYPES OF BUILDING.** The appraisal of materials used shall be in accordance with the following improvements.

I. REINFORCED CONCRETES:

- a. Structural steel and reinforced concrete columns, beams, the rest same as I-B.
- b. Columns, beams, wall floors and roofs all reinforced concrete.
- c. Same as "B" but walls are hollow blocks reinforced concrete or tile roofings.

II. MIXED CONCRETE:

- a. Concrete columns, beams, walls-but wooden floors joists, flooring and roof framing and G.I. roofings even if walls are in CHB. Kitchen and T & B are in reinforced concrete slabs.
- b. Concrete columns and beams-but hollow block walls, wooden floor joists, floor and roof framing and G.I. roofing and second wooden walls.



- 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.

### III. STRONG MATERIALS:

- a. First group wooden structural framings, flooring, walls and G.I. roofing.
- b. First group wooden structural framing, flooring walls on the first floor and tanguile walls on the second floor and G.I. roofing.
- c. 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 framing, floorings and sidings, and G.I. roofing.
- e. Same as "D" but structural members are substandard.

SECTION 9. EXTRA ITEMS AS COMPONENT PARTS OF BUILDING. The computation of extra items which shall be considered as component part of the building is hereby set forth as follows:

1.	CARPORT	30% of Base Unit Value
2.	MEZZANINE	60% of Base Unit Value
3.	PORCH	40% of Base Unit Value
4.	BALCONY	45% of Base Unit Value
5.	GARAGE	45% of Base Unit Value
6.	TERRACE	
	Covered	35%-40% of Base Unit Value
	Open	20%-40% of Base Unit Value
7.	DECK ROOF	
	Penthouse	70%-100% of Base Unit Value
	Covered	60% of Base Unit Value
	Open	30% of Base Unit Value
8.	BASEMENT	
	Residential	60% of Base Unit Value
	High Rise Building	plus 20% of Base Unit Value in excess of five (5) floors
9.	PAVEMENT	
	Tennis Court	300-360 per square meter
	CONCRETE	
	10 cm. thick	150 per square meter
	15 cm. thick	210 per square meter
	20 cm. Thick	270 per square meter
	ASPHALT	
	1 course	140 per square meter
	2 course	180 per square meter
	3 course	240 per square meter
10.	FLOOR FINISHES	
	a. Marble Slab	400-500 per square meter
	b. Marble Tiles	280-320 per square meter
	c. Crazy Cut Marbles	250per square meter
	d. Granolithic	220 per square meter
	e. Narra	240 per square meter
	f. Yakal	240 per square meter
	g. Narra/Fancy Wood Tiles	240 per square meter

	h. Ordinary Wood Tiles	240 per square meter
	i. Vinyl Tiles	220 per square meter
	j. Washout Pebbles	200 per square meter
	k. Unglazed Tiles	220 per square meter
11.	WALLINGS	
	a. Use the same rates for floor finishings in a,b,c, and i. as indicated above	
	b. Double Walling (ordinary plywood)	80 per square meter
	c. Double Walling (ordinary panelling)	220 per square meter
	d. Glazed White Tiles	230 per square meter
	e. Glazed Color Tiles	250 per square meter
	f. Fancy Tiles	380 per square meter
	g. Synthetic Rubble	190 per square meter
	h. Bricks	230 per square meter
12.	SPECIAL PANEL	
	a. Glass with wooden frame	400 per square meter
	b. Glass with aluminum frame	500 per square meter
13.	CEILING (Below concrete floor)	
	a. Ordinary plywood	180 per square meter
	b. Luminous ceiling	400 per square meter
	c. Acoustic	350 per square meter
	d. Special finish	400 per square meter
	13.1 Concrete gutters	500 per square meter
	13.2 Roof tiles	15% of base unit value
14.	FENCE	
	a. Wood	150 per square meter
	b. Concrete	
	10 cm. thick	150 per square meter
	15 cm. thick	210 per square meter
	20 cm. thick	270 per square meter
	c. Reinforced concrete	420 per square meter
	Steel	
	d. Grills	300 per square meter
	e. Interlink wire	80 per square meter
15.	EXCESS HEIGHT	
	a. Residential & Commercial	Add 40% of Base Value for every meter in excess of three (3) meters
	b. Bodega & Factory	Add 15% of Base Value for every meter in excess of 4.50 meter
16.	EXTRA T & B ORDINARY FINISH	20,000 per unit
17.	FOUNDATION	250 x total floor area less of 1st and 2nd floors
18.	PILES	500 per linear meters of piles driven
19.	PAINTING	If the building is not painted, deduct 10% of the basic rate
20.	SECOND HAND MATERIALS	If the building has used second hand materials, deduct 5-10%

**SECTION 10. SCHEDULE OF UNIT VALUES OF BUILDING AND OTHER IMPROVEMENTS** (Pesos per Square Meter). The following shall be the schedule of unit values of building in the City.



T Y P E	1. RESIDENTIAL CONDOMINIUM	2. COMMERCIAL CONDOMINIUM	3. HOTEL	4. CONVENTION HALL 4a. AUDITORIUM 4b. CLUBHOUSE 4c. THEATER
I-A	10,700.00-11,000.00	10,200.00-10,500.00	10,000.00-10,300.00	9,800.00-10,100.00
I-B	10,000.00-10,300.00	9,500.00-9,800.00	9,300.00-9,600.00	9,100.00-9,400.00
I-C	9,300.00-9,600.00	8,800.00-9,100.00	8,600.00-8,900.00	8,400.00-8,700.00
II-A	8,400.00-8,700.00	7,900.00-8,200.00	7,700.00-8,000.00	7,500.00-7,800.00
II-B	7,700.00-8,000.00	7,200.00-7,500.00	7,500.00-7,800.00	6,800.00-7,100.00
II-C	7,000.00-7,300.00	6,500.00-6,800.00	6,300.00-6,600.00	6,100.00-6,400.00
III-A				
III-B				
III-C				
III-D				
III-E				
	5. HOSPITAL	6. APARTELLE	7. OFFICE BLDG. 7a. BANKS	8. CATHEDRAL 8a. CHURCH 8b. CHAPEL
I-A	9,600.00-9,900.00	9,400.00-9,700.00	9,100.00-9,400.00	8,900.00-9,100.00
I-B	8,900.00-9,200.00	8,700.00-9,000.00	8,400.00-8,700.00	8,100.00-8,400.00
I-C	8,200.00-8,500.00	8,000.00-8,300.00	7,700.00-8,000.00	7,400.00-7,700.00
II-A	7,300.00-7,600.00	7,100.00-7,400.00	6,800.00-7,100.00	6,500.00-6,800.00
II-B	6,600.00-6,900.00	6,400.00-6,700.00	6,100.00-6,400.00	5,800.00-6,100.00
II-C	5,900.00-6,200.00	5,700.00-6,000.00	5,400.00-5,700.00	5,100.00-5,400.00
III-A			4,700.00-5,000.00	4,400.00-4,700.00
III-B				3,700.00-4,000.00
III-C				3,000.00-3,300.00
III-D				
III-E				
	9. RESTAURANT	10. FUNERAL PARLOR	11. SCHOOLS	12. ONE FAMILY DWELLING
I-A	8,400.00-8,700.00	7,900.00-8,200.00	7,700.00-8,000.00	7,600.00-7,900.00
I-B	7,700.00-8,000.00	7,200.00-7,500.00	7,000.00-7,300.00	6,900.00-7,200.00
I-C	7,000.00-7,300.00	6,500.00-6,800.00	6,300.00-6,600.00	6,200.00-6,500.00
II-A	6,100.00-6,400.00	5,600.00-5,900.00	5,400.00-5,700.00	5,300.00-5,600.00
II-B	5,400.00-5,700.00	4,900.00-5,200.00	4,700.00-5,000.00	4,600.00-4,900.00
II-C	4,700.00-5,000.00	4,200.00-4,500.00	4,000.00-4,300.00	3,900.00-4,200.00
III-A	4,000.00-4,300.00	3,500.00-3,800.00	3,300.00-3,600.00	3,200.00-3,500.00
III-B	3,300.00-3,600.00	2,800.00-3,100.00	2,600.00-2,900.00	2,500.00-2,800.00
III-C	2,600.00-2,900.00		1,900.00-2,200.00	1,800.00-2,100.00
III-D	1,900.00-2,200.00			1,100.00-1,400.00
III-E				
	13. GASOLINE STATION	14. DUPLEX DWELLING 14a. TOWNHOUSE	15. CARPARK BUILDING	16. SUPERMARKET 16a. SHOPPING BUILDING
I-A	7,500.00-7,800.00	7,300.00-7,600.00	7,200.00-7,500.00	7,100.00-7,400.00
I-B	6,800.00-7,100.00	6,600.00-6,900.00	6,500.00-6,800.00	6,400.00-6,700.00
I-C	6,100.00-6,400.00	5,900.00-6,200.00	5,800.00-6,100.00	5,700.00-6,000.00
II-A	5,200.00-5,500.00	5,100.00-5,400.00	5,000.00-5,300.00	4,900.00-5,200.00
II-B	4,500.00-4,800.00	4,400.00-4,700.00	4,300.00-4,600.00	4,200.00-4,500.00
II-C	3,800.00-4,100.00	3,700.00-4,000.00	3,600.00-3,900.00	3,500.00-3,800.00
III-A		3,100.00-3,400.00		3,000.00-3,300.00
III-B		2,400.00-2,700.00		2,300.00-2,600.00
III-C		2,400.00-2,700.00		1,600.00-1,900.00
III-D		1,700.00-2,200.00		
III-E				



T Y P E	17. MOTEL	18. ACCESSORIA OR ROWHOUSE	19. COLD STORAGE	20. GYMNASIUM 20a. RECREATIONAL BUILDING
I-A	7,700.00-7,300.00	6,900.00-7,200.00	6,800.00-7,100.00	6,700.00-7,000.00
I-B	6,300.00-6,600.00	6,200.00-6,500.00	6,100.00-6,400.00	6,000.00-6,300.00
I-C	5,600.00-5,900.00	5,500.00-5,800.00	5,400.00-5,700.00	5,300.00-5,600.00
II-A	4,800.00-5,100.00	4,700.00-5,000.00	4,600.00-4,900.00	4,500.00-4,800.00
II-B	4,100.00-4,400.00	4,000.00-4,300.00	3,900.00-4,200.00	3,800.00-4,100.00
II-C	3,400.00-3,700.00	3,300.00-3,600.00	3,200.00-3,500.00	3,100.00-3,400.00
III-A	2,900.00-3,200.00	2,800.00-3,100.00		2,600.00-2,800.00
III-B		2,200.00-2,500.00		2,100.00-2,300.00
III-C		1,700.00-1,900.00		1,700.00-1,900.00
III-D				
III-E				
	21. BOARDING HOUSE 21a. LODGING HSE 21b. CONVENT	22. HANGAR	23. ACCESSORY BLDG. LAUNDRY GUARDHOUSE SERVANT QTR	24. MARKET
I-A	6,600.00-6,900.00	6,500.00-6,800.00	6,200.00-6,500.00	6,100.00-6,400.00
I-B	5,900.00-6,200.00	5,800.00-6,100.00	5,500.00-5,800.00	5,400.00-5,700.00
I-C	5,200.00-5,500.00	5,100.00-5,400.00	4,800.00-5,100.00	4,700.00-5,000.00
II-A	4,400.00-4,700.00	4,300.00-4,600.00	4,000.00-4,300.00	3,900.00-4,200.00
II-B	3,700.00-4,000.00	3,600.00-3,900.00	3,300.00-3,600.00	3,200.00-3,500.00
II-C	3,000.00-3,300.00	2,900.00-3,200.00	2,600.00-2,900.00	2,500.00-2,800.00
III-A	2,500.00-2,700.00	2,400.00-2,600.00	2,000.00-2,200.00	1,900.00-2,100.00
III-B	2,100.00-2,300.00	2,000.00-2,200.00	1,600.00-1,800.00	1,500.00-1,700.00
III-C	1,700.00-1,900.00	1,600.00-1,800.00	1,200.00-1,400.00	1,100.00-1,300.00
III-D				
III-E				
	25. INDUSTRIAL BUILDING/ FACTORY	26. WAREHOUSE	27. OPEN SHED	28. SWIMMING POOL (per cubic meter)
I-A	5,700.00-6,000.00	5,500.00-5,800.00	4,400.00-4,600.00	4,000.00-4,500.00
I-B	5,000.00-5,300.00	4,800.00-5,100.00	3,900.00-4,100.00	
I-C	4,300.00-4,600.00	4,100.00-4,400.00	3,400.00-3,600.00	
II-A	3,500.00-3,800.00	3,300.00-3,600.00	2,800.00-3,000.00	
II-B	2,800.00-3,100.00	2,600.00-2,900.00	2,300.00-2,500.00	
II-C	2,100.00-2,400.00	1,900.00-2,200.00	1,800.00-2,000.00	
III-A	1,600.00-1,800.00	1,500.00-1,700.00	1,400.00-1,600.00	
III-B	1,200.00-1,400.00	1,100.00-1,300.00	1,000.00-1,200.00	
III-C	800.00-1,000.00	700.00-900.00	600.00-800.00	
III-D				
III-E				

**SECTION 11. GENERAL PROVISIONS ON THE APPRAISAL AND ASSESSMENT OF BUILDING AND OTHER STRUCTURES ON BUILDINGS.** In order to ensure equitable levels of taxation the following shall be observed in the appraisal and assessment of buildings and other structures.

1. The fair and current market values of all buildings shall be computed on the basis of the prevailing schedule of unit base construction cost of buildings. However, for buildings and other structures constructed in low lying or perennial flooded localities and in areas where adverse social and economic conditions prevail, a deduction of fifteen to twenty (15 % -20%) percent may be subtracted from the unit base construction cost of the type of buildings being appraised. This is to compensate for such difference in value of the similar types of buildings constructed in ideal and highly developed environment.



2. This schedule of unit values shall be controlling but when the building or structure to be appraised is not covered by this schedule, it shall be appraised at its current and fair market value independent of this schedule and assessed for taxation purposes at the prescribed assessment level based on the actual use of the property.
3. The assessment levels for buildings and other improvements shall be the assessment levels provided for under Section 218 of Republic Act No. 7160 of the Local Government Code.
4. The application of minimum or maximum base value shall depend on the sound judgment of the appraiser or assessor based primarily on the quality of finish or workmanship of the building structure.
5. As general rule, condominium buildings are assessed based on the separate values of the individual units within the condominium structure and are applied appropriate assessment levels based on the market value of the respective condominium units.
6. The unit base values were derived from typical building design for each type of building, using aforecited standard specifications. The use of the unit rates for "extra" or "deductions" shall be applied depending on the deviation of the construction of the building from the standard specifications, regardless of whether the minimum unit base value was used.
7. The physical depreciation table for buildings indicated as Annex (A) should be used as the guide in applying the depreciation to old buildings and other similar structures.
8. Deduction for accrued yearly depreciation shall be allowed and applied correspondingly for old buildings and machineries. However, issuance of tax declarations for this purposes may be made once every three years, where the aggregate yearly depreciation rates for these years will be computed and covered accordingly.
9. Auxiliary improvements, such as fences, pavements, etc., which may be considered appurtenances of the main structure, shall be appraised independently, and the value/s thereof, added to the value of the main structure.
10. This schedule of Market Value prepared in consonance with these provisions shall be applicable and effective only for newly constructed/ completed/occupied buildings and other structures.

Back taxes against undeclared buildings and other structures shall be computed on the basis of the assessed value determined from the schedule of Unit Construction Costs and assessment levels applicable and in force during the corresponding period.

**SECTION 12. SCHEDULE OF DEPRECIATION.** Owners or administrators of buildings and other structures shall be entitled to depreciation allowance in its current and fair market value in accordance with the following schedule, provided, however, that no further reduction shall be allowed when the residual value has been arrived at.

BUILDING DEPRECIATION TABLE

AGE YRS	LIGHT MATERIALS (8%)				MIXED LIGHT & STRONG MATERIALS (5%)				WOOD FRAME (4%)				CONCRETE & WOOD FRAME (3%)				CONCRETE (2%)			
	DEP	GOOD NET	FAIR NET	POOR NET	DEP	GOOD NET	FAIR NET	POOR NET	DEP	GOOD NET	FAIR NET	POOR NET	DEP	GOOD NET	FAIR NET	POOR NET	DEP	GOOD NET	FAIR NET	POOR NET
1	8	92			5	95			4	96			3	97			2	98		
2	16	84	79		10	90	85		8	92	87		6	94	89		4	96	91	
3	24	76	71	66	15	85	80	75	12	88	83	78	9	91	86	81	6	94	89	84
4	32	68	63	58	20	80	75	70	16	84	79	74	12	88	83	78	8	92	87	82
5	40	60	55	50	25	75	70	65	20	80	75	70	15	85	80	75	10	90	85	80
6	48	52	47	42	30	70	65	60	24	76	71	66	18	82	77	72	12	88	83	78
7	56	44	39	34	35	65	60	55	28	72	67	62	21	79	74	69	14	86	81	76
8	64	36	31	26	40	60	55	50	32	68	63	58	24	76	71	66	16	84	79	74
9	72	28	23	18	45	55	50	45	36	64	59	54	27	73	68	63	18	82	77	72
10	80	20	15	10 (M)	50	50	45	40	40	60	55	50	30	70	65	60	20	80	75	70
11					55	45	40	35	44	56	51	46	33	67	62	57	22	78	73	68
12					60	40	35	30	48	52	47	42	36	64	59	54	24	76	71	66
13					65	35	30	25	52	48	43	38	39	61	56	51	26	74	69	64
14					70	30	25	20	56	44	39	34	42	58	53	48	28	72	67	62
15					75	25	20	15	60	40	35	30	45	55	50	45	30	70	65	60
16					80	20	15	10 (M)	64	36	31	26	48	52	47	42	32	68	63	58
17									68	32	27	22	51	49	44	39	34	66	61	56
18									72	28	23	18	54	46	41	36	36	64	59	54
19									76	24	19	14 (M)	57	43	38	33	38	62	57	52
20													60	40	35	30	40	60	55	50
21													63	37	32	27	42	58	53	48
22													66	34	29	24	44	56	51	46
23													69	31	26	21	46	54	49	44
24													72	28	23	18	48	52	47	42
25													75	25	20	15 (M)	50	50	45	40
26																	52	48	43	38
27																	54	46	41	36
28																	56	44	39	34
29																	58	42	37	32
30																	60	40	35	30
31																	62	38	33	28
32																	64	36	31	26
33																	66	34	29	24
34																	68	32	27	22
35																	70	30	25	20 (M)



**SECTION 13. WHEN HIGHER RATES OF DEPRECIATION CAN BE ALLOWED.**

In excess of the above rate of annual depreciation, bigger rate may be granted for extraordinary cause, if properly presented and described as in the case of the following:

1. Damaged due to catastrophe (earthquake, fire, deluge)
2. Heavily damaged due to pest (termite, anay or pest)
3. Established defects of construction; and
4. Obsolescence


**SECTION 14. GENERAL REVISION OF ASSESSMENT.** The City Assessor shall immediately undertake a general revision of assessment and property classification upon enactment of this Ordinance, thereafter, he shall undertake the general revision of real property assessment and classification once every three (3) years as provided for under Section 219 of Republic Act 7160.

**SECTION 15.** For the purpose of sustaining information on which to base the market value of any real property, the City Assessor or his duly authorized deputy may summon the owners of the property or properties to be witnesses, administer oath and take deposition concerning the property, its nature, amount and value. Failure of any person to appear when so summoned will be construed as a waiver on his part to present evidence contesting the fair market value as appraised by the City Assessor.

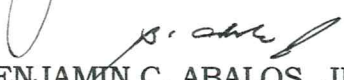
**SECTION 16. DATE OF EFFECTIVITY.** This Ordinance shall be enforced effective as of January 1, 2001, after its publication in a newspaper of general circulation in the City of Mandaluyong.

**ADOPTED** on this 1<sup>st</sup> day of August 2000 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE  
WAS ADOPTED AND APPROVED BY THE SANGGUNIANG  
PANLUNGSOD OF MANDALUYONG IN REGULAR SESSION  
HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


  
**JIMMY D. LACEBAL**  
Sanggunian Secretary

APPROVED:

  
**BENJAMIN C. ABALOS, JR.**  
City Mayor

Date: **AUG 11 2000**

ATTESTED:

  
**JESUS C. CRUZ**  
City Vice Mayor &  
Presiding Officer