



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**PROVINCIAL ORDINANCE NO. 2012-070**

**AN ORDINANCE APPROVING THE SCHEDULE OF FAIR MARKET VALUE OF ALL REAL PROPERTY INCLUDING OTHER STRUCTURES AND AGRICULTURAL LANDS AS THE BASIS OF THE GENERAL REVISION OF REAL PROPERTY ASSESSMENTS IN THE PROVINCE OF BOHOL IN ACCORDANCE WITH R.A. 7160 OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991 AND TO TAKE EFFECT BEGINNING CALENDAR YEAR 2013.**

Sponsor: Committee on Ways and Means Be it enacted by the Sangguniang Panlalawigan of the Province of Bohol, that:

**SECTION 1. - Title** - The title of this Ordinance shall be known as “ **An Ordinance Revising the Schedule of Fair Market Value of All Real Property Including other Structures and Agricultural Lands in the Province of Bohol .**”

**SECTION 2.** - This Schedule of Fair Market Value of Real Property including other Structures and Agricultural Lands shall be the basis of the general revision of assessments and property classification within the territorial jurisdiction of the Province of Bohol for the General Revision Year 2013 and thereafter unless amended or repealed.

**SECTION 3. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS**

Municipality	Residential					Commercial					Industrial		
	1st	2nd	3rd	4th	5th	1st	2nd	3rd	4th	5th	1st	2nd	3rd
<b>1st Class Municipality</b>													
1 Carmen	585	445	345	246	183	1403	1145	904	699	517	898	705	540
2 Talibon	585	445	345	246	183	1403	1145	904	699	517			
3 Tubigon	585	445	345	246	183	1403	1145	904	699	517	898	705	540
4 Ubay	585	445	345	246	183	1403	1145	904	699	517	898	705	540
<b>2nd Class Municipality</b>													
5 Loon	533	404	313	224	166	1275	1041	822	636	469	710	592	465
<b>3rd Class Municipality</b>													
6 Calape	491	368	294	209	151	750	625	477	364	264			
7 Inabanga	491	368	294	209	151	750	625	477	364	264			
8 Jagna	491	368	294	209	151	750	625	477	364	264			
9 Getafe	491	368	294	209	151	750	625	477	364	264			
10 Sierra-Bullones	491	368	294	209	151	750	625	477	364	264			
11 Trinidad	491	368	294	209	151	750	625	477	364	264			
<b>4th Class Municipality</b>													
12 Alicia	311	251	204	160	113	593	473	378	287	213			
13 Antequera	311	251	204	160	113	593	473	378	287	213			
14 Baclayon	311	251	204	160	113	593	473	378	287	213			
15 Balilihan	311	251	204	160	113	593	473	378	287	213			
16 Bien Unido	311	251	204	160	113	593	473	378	287	213			
17 Bilar	311	251	204	160	113	593	473	378	287	213			
18 Buenavista	311	251	204	160	113	593	473	378	287	213			
19 Catigbian	311	251	204	160	113	593	473	378	287	213			
20 Candijay	311	251	204	160	113	593	473	378	287	213			
21 Danao	311	251	204	160	113	593	473	378	287	213			
22 Dausi	311	251	204	160	113	593	473	378	287	213			
23 Dimiao	311	251	204	160	113	593	473	378	287	213			
24 Duero	311	251	204	160	113	593	473	378	287	213			
25 G-Hernandez	311	251	204	160	113	593	473	378	287	213	360	281	225
26 Guindulman	311	251	204	160	113	593	473	378	287	213			
27 Loboc	311	251	204	160	113	593	473	378	287	213			
28 Mabini	311	251	204	160	113	593	473	378	287	213			
29 Maribojoc	311	251	204	160	113	593	473	378	287	213			
30 Panglao	311	251	204	160	113	593	473	378	287	213			

31	Pilar	311	251	204	160	113	593	473	378	287	213			
32	Pres. C.P.Garcia	311	251	204	160	113	593	473	378	287	213			
33	Sagbayan	311	251	204	160	113	593	473	378	287	213			
34	San Miguel	311	251	204	160	113	593	473	378	287	213			
35	Valencia	311	251	204	160	113	593	473	378	287	213			
<b>5th Class Municipality</b>														
36	Alburquerque	237	189	151	109	81	345	280	220	169	125	304	250	195
37	Anda	237	189	151	109	81	345	280	220	169	125			
38	Batuan	237	189	151	109	81	345	280	220	169	125			
39	Clarín	237	189	151	109	81	345	280	220	169	125	304	250	195
40	Corella	237	189	151	109	81	345	280	220	169	125			
41	Cortes	237	189	151	109	81	345	280	220	169	125	304	250	195
42	Dagohoy	237	189	151	109	81	345	280	220	169	125			
43	Lila	237	189	151	109	81	345	280	220	169	125	304	250	195
44	Loay	237	189	151	109	81	345	280	220	169	125			
45	San Isidro	237	189	151	109	81	345	280	220	169	125			
46	Sevilla	237	189	151	109	81	345	280	220	169	125			
47	Sikatuna	237	189	151	109	81	345	280	220	169	125			

#### SECTION 4. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

LANDS	1st	2nd	3rd	4th	5th	6th	7th	
1	Lowland, Irrigated Riceland	408,355	375,856	314,898	253,956	192,998	132,057	101,586
2	Lowland, Unirrigated Riceland	376,853	345,250	286,742	228,218	169,693	111,185	81,931
3	Upland, Rice	192,170	171,248	133,189	95,130	57,088	38,059	-
4	Corn Land	138,377	123,860	98,223	76,878	59,792	51,258	-
5	Camote Land	95,367	84,973	66,096	47,219	37,772	-	-
6	Cassava Land	100,403	93,085	79,785	66,485	53,201	46,543	-
7	Coconut Land	170,977	155,429	127,173	98,916	70,659	56,514	-
8	Sugar Land	223,587	197,291	153,435	120,565	100,825	-	-
9	Maguey / Abaca Land	34,138	28,882	19,689	14,450	-	-	-
10	Nipa Land	136,366	121,207	90,905	60,603	45,461	-	-
11	Cogon Land / Pasture Land	49,990	37,501	24,995	-	-	-	-
12	Brush Land	52,644	39,482	26,322	-	-	-	-
13	Rocky Land	26,364	-	-	-	-	-	-
14	Fish Pond	250,813	213,194	175,574	137,955	87,779	-	-
15	Timber / Forest Land (Private)	62,699	50,159	37,619	-	-	-	-
16	Salt Bed	63,713	57,122	50,531	-	-	-	-
17	Fruit Land / Banana Land	137,904	123,438	97,902	80,867	63,848	51,072	-
18	Taro Land	79,565	72,890	60,536	48,182	35,828	-	-
19	Bamboo Land	100,910	82,557	64,220	45,867	-	-	-
20	Palm Land (Palm Oil Tree)	106,064	84,855	63,645	42,419	-	-	-

#### SECTION 5. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL PLANTS AND TREES

Improvement (Productive)	1st	2nd	3rd	4th	5th	6th	7th	
1	Coconut (Per Tree)	406	372	304	237	169	135	-
2	Bamboo (Per Clamp)	524	372	237	135	-	-	-
3	Nipa Palm (Per Hectare)	47,320	42,064	31,552	26,296	21,024	-	-
4	Mango (Per Tree)	4,563	4,107	3,194	2,282	1,369	-	-
5	Avocado (Per Tree)	406	338	237	169	118	-	-
6	Banana Plants (Per Group)	186	152	101	60	-	-	-
7	Abaca Plants (Per Hectare)	11,627	9,802	6,845	5,019	-	-	-
8	Maguey Plants (Per Hectare)	11,627	9,802	6,845	5,019	-	-	-
9	Bread Fruit (Per Tree)	676	592	423	254	169	-	-
10	Buri Palm (Per Tree)	101	85	68	51	-	-	-
11	Cacao Plant (Per Plant)	169	135	85	51	-	-	-
12	Chico (Per Tree)	507	439	321	186	135	-	-
13	Calamansi/Citrus (Per Tree)	186	152	118	85	60	-	-
14	Coffee (Per Tree)	169	135	85	51	34	-	-
15	Jackfruit (Per Tree)	575	439	287	203	-	-	-
16	Kapok (Per Tree)	101	85	68	51	-	-	-
17	Lanzones (Per Tree)	625	541	406	270	186	-	-
18	Macopa (Per Tree)	287	254	203	135	101	-	-
19	Romblon (Per Group)	101	85	68	-	-	-	-



## **SECTION 7. SUB-CLASSIFICATIONS FOR URBAN LANDS**

### **COMMERCIAL LANDS**

#### **1. FIRST CLASS COMMERCIAL LANDS**

- a.) Located along concrete roads.
- b.) Where the highest trading, social (or educational) activities of the City or municipality take place;
- c.) Where concrete or high grade commercial or business buildings are situated
- d.) Where vehicular and pedestrian traffic flows are exceptionally busy;
- e.) Apparently command the highest land value of the City of municipality

#### **2. SECOND CLASS COMMERCIAL LANDS**

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

#### **3. THIRD CLASS COMMERCIAL LANDS**

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

#### **4. FOURTH CLASS COMMERCIAL LANDS**

- a.) Along all weather road;
- b.) Where trading, social or (educational) activities are significantly low, but predominant;
- c.) Where mixed Commercial and Residential building are situated;
- d.) Where vehicular and pedestrian traffic flows are regularly less busy;
- e.) Commands lesser value than 3th class commercial lands

### **RESIDENTIAL LANDS**

#### **1. FIRST CLASS RESIDENTIAL LANDS**

- a.) Along concrete road;
- b.) Where high-grade apartment or Residential building are predominantly situated;
- c.) Where public utility transportation facilities are exceptional regular towards the major trading centers;
- d.) Located next to a commercially classified lands;
- e.) Where water, electric and telephone facilities are available;
- f.) Commands the highest residential land value in the city or municipality;
- g.) Free of squatters

#### **2. SECOND CLASS RESIDENTIAL LANDS**

- a.) Along concrete or asphalted roads
- b.) Where semi-high grade apartment or residential building are predominantly situated;
- c.) Where public utility transportation facilities are fairly regular towards the major center;
- d.) Located to the next First Class Residential Lands;
- e.) Where water, electric and telephone facilities are available;
- f.) Commands lesser land value than the Class residential Lands;
- g.) Free of squatters.

#### **3. THIRD CLASS RESIDENTIAL LANDS**

- a) Along all-weather roads;
- b) Where average grade residential building are predominantly situated;
- c) Where public utility transportations facilities are regular towards the major
- d) Trading center;

- e) Located next to the Second Class Residential Lands;
- f) Where water and electric facilities are available;
- g) Commands lesser value than the Second Class Residential Lands;

**4. FOURTH CLASS RESIDENTIAL LANDS**

- a.) Along all-weather roads;
- b.) Where low grade residential building are predominantly situated;
- c.) Located next to the Third Class Residential Lands;
- d.) Where public utility transportation facilities are irregular;
- e.) Where sources of water facilities are commonly pump wells;
- f.) Commands lesser value than the Third Class Residential Lands;

**5. FIFTH CLASS RESIDENTIAL LANDS**

- a.) Along all-weather roads;
- b.) Where residential building are still scarcely constructed;
- c.) Where public water and electric facilities sources are not readily available;
- d.) Located farthest residential lands from the trading centers;
- e.) Transportation facilities are exceptionally irregular;
- f.) Predominantly undeveloped residential areas

**INDUSTRIALS LANDS**

**1. FIRST CLASS INDUSTRIAL LANDS**

- a.) Along a concrete or asphalted public road, pier or port, navigable river or Seacoast;
- b.) Located within a distance of not more than 10,000 meters to the major trading centers of the city or municipality
- c.) Where vicinity is extensively use foe the industrial purposes;

**2. SECOND CLASS INDUSTRIAL LANDS**

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

**3. THIRD CLASS INDUSTRIAL LANDS**

- a.) Located more than 50.000 to the major trading centers of the city or municipality;
- b.) Where vicinity is extensively used for the industrial purposes;
- c.) Commands lesser land value than the Second Class Industrial lands;

**SECTION 8. – SUB CLASSIFICATION CRITERIA FOR AGRICULTURAL LANDS**

(Productivity Classification)

**a) LOWLAND IRRIGATED RICE**

1 <sup>st</sup> Class	-with productivity of more than 200 cavanese of palay annually per hectare
2 <sup>nd</sup> Class	-with a productivity of from 171 to 200 cavanese of palay annually per hectare
3 <sup>rd</sup> Class	-with a productivity of from 141 to 1710 cavanese of palay per hectare.
4 <sup>th</sup> Class	-with a productivity of from 111 to 140 cavanese of palay annually per hectare
5 <sup>th</sup> Class	-with a productivity of from 81 to 110 cavanese of palay annually per hectare
6 <sup>th</sup> Class	-with a productivity of from 51 to 80 cavanese of palay annually per hectare
7 <sup>th</sup> Class	-with a productivity of less than 51 cavanese of palay annually per hectare

**b) LOWLAND UNIRRIGATED RICE**

1 <sup>st</sup> Class	-with productivity of more than 160 cavanese of palay annually per hectare
2 <sup>nd</sup> Class	-with a productivity of from 136 to 160 cavanese of palay annually per hectare
3 <sup>rd</sup> Class	-with a productivity of from 111 to 135 cavanese of palay per hectare.
4 <sup>th</sup> Class	-with a productivity of from 86 to 110 cavanese of palay annually per hectare
5 <sup>th</sup> Class	-with a productivity of from 61 to 85 cavanese of palay annually per hectare
6 <sup>th</sup> Class	-with a productivity of from 36 to 60 cavanese of palay annually per hectare
7 <sup>th</sup> Class	-with a productivity of less than 36 cavanese of palay annually per hectare

**c) UPLAND RICE**

1 <sup>st</sup> Class	-with productivity of more than 100 cavanos of palay annually per hectare
2 <sup>nd</sup> Class	-with a productivity of from 81 to 100 cavanos of palay annually per hectare
3 <sup>rd</sup> Class	-with a productivity of from 61 to 80 cavanos of palay per hectare.
4 <sup>th</sup> Class	-with a productivity of from 41 to 60 cavanos of palay annually per hectare
5 <sup>th</sup> Class	-with a productivity of from 21 to 40 cavanos of palay annually per hectare
6 <sup>th</sup> Class	-with a productivity of less than 21 cavanos of palay annually per hectare

**d) CORN LAND**

1 <sup>st</sup> Class	-with productivity of more than 80 cavanos of corn annually per hectare
2 <sup>nd</sup> Class	-with a productivity of from 66 to 80 cavanos of corn annually per hectare
3 <sup>rd</sup> Class	-with a productivity of from 51 to 65 cavanos of corn per hectare.
4 <sup>th</sup> Class	-with a productivity of from 41 to 50 cavanos of corn annually per hectare
5 <sup>th</sup> Class	-with a productivity of from 31 to 40 cavanos of corn annually per hectare
6 <sup>th</sup> Class	-with a productivity of less than 31 cavanos of corn annually per hectare

**e) COCONUT LAND**

1 <sup>st</sup> Class	-with productivity of more than 120 nuts annually per tree
2 <sup>nd</sup> Class	-with a productivity of from 101 to 120 nuts annually per tree
3 <sup>rd</sup> Class	-with a productivity of from 81 to 100 nuts annually per tree
4 <sup>th</sup> Class	-with a productivity of from 61 to 80 nuts annually per tree
5 <sup>th</sup> Class	-with a productivity of from 41 to 60 nuts annually per tree
6 <sup>th</sup> Class	-with a productivity of less than 41 nuts annually per tree

**f) CAMOTE LAND**

1 <sup>st</sup> Class	-with productivity of more than 100 cans of camote annually per hectare
2 <sup>nd</sup> Class	-with a productivity of from 81 to 100 cans of camote annually per hectare
3 <sup>rd</sup> Class	-with a productivity of from 61 to 80 cans of camote annually per hectare
4 <sup>th</sup> Class	-with a productivity of from 41 to 60 cans of camote annually per hectare
5 <sup>th</sup> Class	- with a productivity of less than 41 cans of camote annually per hectare

**g) CASSAVA LAND**

1 <sup>ST</sup> Class	-with a productivity of more than 15 tons of cassava annually per hectare.
2 <sup>nd</sup> Class	-with a productivity of from 13.1 15 tons of cassava annually per hectare.
3 <sup>rd</sup> Class	-with a productivity of from 11.1 13 tons of cassava annually per hectare.
4 <sup>th</sup> Class	-with a productivity of from 9.1 11 tons of cassava annually per hectare.
5 <sup>th</sup> Class	-with a productivity of less than 9.1 tons of cassava annually per hectare.

**h) SUGAR LAND**

1 <sup>ST</sup> Class	-with a productivity of more than 50 piculs of sugar annually per hectare.
2 <sup>nd</sup> Class	-with a productivity of from 41 to 50 piculs of sugar annually per hectare.
3 <sup>rd</sup> Class	-with a productivity of from 31 to 40 piculs of sugar annually per hectare.
4 <sup>th</sup> Class	-with a productivity of from 24 to 30 piculs of sugar annually per hectare.
5 <sup>th</sup> Class	-with a productivity of less than 12 piculs of sugar annually per hectare.

**i) MAGUEY / ABACA LAND**

1 <sup>ST</sup> Class	-with a productivity of more than 25 piculs of fiber annually per hectare.
2 <sup>nd</sup> Class	-with a productivity of from 19 to 25 piculs of fiber annually per hectare.
3 <sup>rd</sup> Class	-with a productivity of from 12 to 18 piculs of fiber annually per hectare.
4 <sup>th</sup> Class	-with a productivity of less than 12 piculs of fiber annually per hectare.

**j) NIPA LAND**

1 <sup>ST</sup> Class	-with a productivity of more than 18,000 shingles annually per hectare.
2 <sup>nd</sup> Class	-with a productivity of from 14,001 to 18,000 shingles annually per hectare.
3 <sup>rd</sup> Class	-with a productivity of from 10,001 to 14,000 shingles annually per hectare.
4 <sup>th</sup> Class	-with a productivity of from 6,001 to 10,000 shingles annually per hectare.
5 <sup>th</sup> Class	-with a productivity of less than 6,001 shingles annually per hectare.

**k) FISH POND**

1 <sup>ST</sup> Class	-with a productivity of more than 1000 kgs of Bangus annually per hectare.
2 <sup>nd</sup> Class	-with a productivity of from 801 – 1000 kgs of Bangus annually per hectare.
3 <sup>rd</sup> Class	-with a productivity of from 601 – 800 kgs of Bangus annually per hectare.
4 <sup>th</sup> Class	-with a productivity of from 401 – 600 kgs of Bangus annually per hectare.
5 <sup>th</sup> Class	-with a productivity of less than 400 kgs of Bangus annually per hectare.

**SECTION 9. PRODUCTIVITY CLASSIFICATION****COCONUT TREE**

1 <sup>ST</sup> Class	-capable of producing more than 120 nuts annually per trees.
2 <sup>nd</sup> Class	-capable of producing from 101 to 120 nuts annually per trees.
3 <sup>RD</sup> Class	-capable of producing from 81 to 100 nuts annually per trees.
4 <sup>th</sup> Class	-capable of producing from 61 to 80 nuts annually per trees.
5 <sup>th</sup> Class	-capable of producing from 41 to 60 nuts annually per trees.
6 <sup>th</sup> Class	-capable of producing more than 40 and below.

**MANGO TREES**

1 <sup>ST</sup> Class	-capable of producing 1,000 fruits or more annually per tree.
2 <sup>nd</sup> Class	-capable of producing 800 to 999 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing 600 to 799 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing 400 to 599 fruits annually per tree.
5 <sup>th</sup> Class	-capable of producing 200 to 399 fruits annually per tree.

**LANZONES**

1 <sup>ST</sup> Class	-capable of producing more than 30 kilos annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 24 to 30 kilos annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 17 to 23 kilos annually per tree.
4 <sup>th</sup> Class	-capable of producing from 10 to 16 kilos annually per tree.
5 <sup>th</sup> Class	-capable of producing less than 10 kilos annually per tree.

**JACK FRUIT**

1 <sup>ST</sup> Class	-capable of producing more than 13 fruits annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 10 to 13 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 6 to 9 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing less than 6 fruits annually per tree.

**BREAD FRUIT**

1 <sup>ST</sup> Class	-capable of producing more than 200 fruits annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 151 to 200 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 101 to 150 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing from 51 to 100 fruits annually per tree.
5 <sup>th</sup> Class	-capable of producing less than 51 fruits annually per tree.

**AVOCADO**

1 <sup>ST</sup> Class	-capable of producing over 100 fruits annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 71 to 100 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 51 to 70 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing from 31 to 50 fruits annually per tree.
5 <sup>th</sup> Class	-capable of producing less than 31 fruits annually per tree.

**CACAO**

1 <sup>ST</sup> Class	-capable of producing more than 3 kilos of cacao annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 2 to 3 kilos of cacao annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 1 to 2 kilos of cacao annually per tree.
4 <sup>th</sup> Class	-capable of producing less than 1 kilo of cacao annually per tree.

**STAR APPLE**

1 <sup>ST</sup> Class	-capable of producing more than 150 fruits annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 121 to 150 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 91 to 120 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing from 61 to 90 fruits annually per tree.
5 <sup>th</sup> Class	-capable of producing less than 61 fruits annually per tree.

**COFFEE**

1 <sup>ST</sup> Class	-capable of producing more than 3 kilos of dried seed annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 2.001 to 3 kilos of dried seeds annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 1.001 to 2 kilos of dried seeds annually per tree.
4 <sup>th</sup> Class	-capable of producing from .501 to 1 kilos of dried seeds annually per tree.
5 <sup>th</sup> Class	-capable of producing less than .501 of dried seeds annually per tree.

**CALAMANSI**

1 <sup>ST</sup> Class	-capable of producing more than 450 fruits annually per tree.
2 <sup>nd</sup> Class	-capable of producing from 351 to 450 fruits annually per tree.
3 <sup>rd</sup> Class	-capable of producing from 251 to 350 fruits annually per tree.
4 <sup>th</sup> Class	-capable of producing from 151 to 250 fruits annually per tree.
5 <sup>th</sup> Class	-capable of producing less than 151 fruits annually per tree.

**CIRIGUELAS**

1 <sup>ST</sup> Class	- capable of producing more than 800 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 601 to 800 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 401 to 600 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 201 to 400 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 201 fruits annually per tree.

**CHICO**

1 <sup>ST</sup> Class	- capable of producing more than 400 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 301 to 400 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 201 to 300 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 101 to 200 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 101 fruits annually per tree.

**SANTOL / TISA**

1 <sup>ST</sup> Class	- capable of producing more than 200 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 151 to 200 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 101 to 150 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 51 to 100 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 51 fruits annually per tree.

**TAMARIND**

1 <sup>ST</sup> Class	- capable of producing more than 1,000 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 801 to 1,000 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 601 to 800 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 401 to 600 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 401 fruits annually per tree.

**TAMBIS**

1 <sup>ST</sup> Class	- capable of producing more than 300 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 221 to 300 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 141 to 220 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 61 to 140 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 61 fruits annually per tree.



## MAKOPA

1 <sup>ST</sup> Class	- capable of producing more than 800 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 601 to 800 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 401 to 600 fruits annually per tree.
4 <sup>th</sup> Class	- capable of producing from 201 to 400 fruits annually per tree.
5 <sup>th</sup> Class	- capable of producing less than 201 fruits annually per tree.

## ATIS

1 <sup>ST</sup> Class	- capable of producing more than 30 fruits annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 21 to 30 fruits annually per tree.
3 <sup>rd</sup> Class	- capable of producing less than 21 fruits annually per tree.

## BANANA

1 <sup>ST</sup> Class	- capable of producing more than 12 clusters per bunch annually per tree.
2 <sup>nd</sup> Class	- capable of producing from 9 to 12 clusters per bunch annually per tree.
3 <sup>rd</sup> Class	- capable of producing from 5 to 8 clusters per bunch annually per tree.
4 <sup>th</sup> Class	- capable of producing less than 5 clusters per bunch annually per tree.

## BAMBOO

1 <sup>ST</sup> Class	- capable of producing more than 10 poles annually per clamp.
2 <sup>nd</sup> Class	- capable of producing from 7 to 10 poles annually per clamp.
3 <sup>rd</sup> Class	- capable of producing from 4 to 6 poles annually per clamp.
4 <sup>th</sup> Class	- capable of producing less than 4 poles annually per clamp.

## NIPA

1 <sup>ST</sup> Class	- capable of producing more than 18 shingles annually per clamp of palm.
2 <sup>nd</sup> Class	- capable of producing from 15 to 18 shingles annually per clamp of palm.
3 <sup>rd</sup> Class	- capable of producing from 11 to 14 shingles annually per clamp of palm.
4 <sup>th</sup> Class	- capable of producing from 7 to 11 shingles annually per clamp of palm.
5 <sup>th</sup> Class	- capable of producing less than 7 shingles annually per clamp of palm.

## SECTION 10. VALUATION FOR PALM OIL TREES

### PRODUCTIVITY CLASSIFICATION

First Class	-	Capable of producing more than .30 tons of fruits Annually per tree (7 <sup>th</sup> – 9 <sup>th</sup> harvesting year)
Second Class	-	Capable of producing from .27 to .29 tons of fruits Annually per tree (6 <sup>th</sup> and 10 <sup>th</sup> – 13 <sup>th</sup> harvesting year)
Third Class	-	Capable of producing from .22 to .26 tons of fruits Annually per tree (4 <sup>th</sup> – 5 <sup>th</sup> and 14 <sup>th</sup> – 20 <sup>th</sup> harvesting year)
Fourth Class	-	Capable of producing from .10 to .21 tons of fruits Annually per tree (1 <sup>st</sup> – 3 <sup>rd</sup> and 21 <sup>st</sup> – 22 <sup>nd</sup> harvesting year)

### PRICE PER TREE BASED ON ANNUAL PRODUCE

Average annual produce per hectare	=	20 tons
Approximate number of trees per hectare	=	80 trees
Average annual produce per tree = 20/80	=	.30 tons

Price per ton	=	P 2,600.00 (from PALM, Inc)
Estimated harvesting cost per ton	=	P 1,730.00
Net Proceeds = 2,600 – 1,730	=	P 870.00

Therefore:

1 <sup>st</sup> class	=	.30 x 870	=	261.00 / tree
2 <sup>nd</sup> class	=	.28 x 870	=	244.00 / tree
3 <sup>rd</sup> class	=	.24 x 870	=	209.00 / tree
4 <sup>th</sup> class	=	.155x688	=	135.00 / tree

**SECTION 11. EXTRA ITEMS AS COMPONENT PARTS OF BUILDING:**

1. Carport	30% of the base Unit Value
2. Mezzanine	60% of the base Unit Value
3. Porch	40% of the base Unit Value
4. Balcony	45% of the base Unit Value
5. Garage	45% of the base Unit Value
6. Terrace:	
Covered	35-40% of the base Unit Value
Open	20% of the base Unit Value
7. Deck Roof:	
Covered	60% of the base Unit Value
Open	30% of the base Unit Value
8. Basement:	
Residential	70% of the base Unit Value
High Rise Building	+20% of the base Unit Value
9. Pavements:	
Tennis Court	P 310.00 – P 330.00 per sq. meter
Concrete:	
10 cms. Thick	P 330.00 per sq. meter
15 cms. Thick	P 380.00 per sq. meter
20 cms. Thick	P 460.00 per sq. meter
Asphalt:	
1 course	P 170.00 per sq. meter
2 courses	P 230.00 per sq. meter
3 courses	P 310.00 per sq. meter
10. Floor Finishes:	
a) Marble Slabs	P 680.00 – P 850.00 per sq. meter
b) Marble Tiles	P 440.00 – P 510.00 per sq. meter
c) Crazy Cut Marbles	P 340.00 per sq. meter
d) Granolithic	P 310.00 per sq. meter
e) Narra Wood Tiles	P 310.00 – P 350.00 per sq. meter
f) Yacal Wood Tiles	P 310.00 per sq. meter
g) Fancy Wood Tiles	P 310.00 – P 350.00 per sq. meter
h) Ordinary Wood Tiles	P 310.00 per sq. meter
i) Vinyl Tiles	P 160.00 – P 210.00 per sq. meter
j) Washout Pebbles	P 160.00 per sq. meter
k) Unglazed Tiles	P 210.00 per sq. meter
l) Euro Tiles (Glazed)	P 260.00 per sq. meter
m) Euro Tiles (Unglazed)	P 220.00 per sq. meter
11. Walling:	
a) Use the same rate for floor finishing a, b, c, and i, as indicated above.	
b) Double Walling (Ordinary Plywood)	P 160.00 per sq. meter
c) Double Walling (Narra Paneling)	P 210.00 per sq. meter
d) Glazed White Tile	P 230.00 per sq. meter
e) Glazed Color Tile	P 330.00 per sq. meter
f) Fancy Tile	P 380.00 per sq. meter
g) Synthetic Rubble	P 210.00 per sq. meter
h) Bricks	P 230.00 per sq. meter
12. Special Panels:	
a) Glass with wooden frames	P 830.00 per sq. meter
b) Glass with aluminum frames	P 1,240.00 per sq. meter
c) For tinted glass, add	P 210.00 per sq. meter
13. Ceiling (Below Concrete Floor)	
a) Ordinary Plywood	P 120.00 per sq. meter
b) Luminous Ceiling	P 400.00 per sq. meter
c) Acoustic	P 390.00 per sq. meter
d) Special Finish	P 400.00 per sq. meter
14. Fence:	
a) Wooden	P 160.00 – 210.00 per sq. meter
b) CHB:	
10 cms. or 4" thk.	P 340.00 – 400.00 per sq. meter
15 cms. or 6" thk.	P 440.00 – 470.00 per sq. meter
20 cms. or 8" thk.	P 510.00 – 550.00 per sq. meter
c) Reinf. Concrete	P 690.00 – 730.00 per sq. meter

d) Steel Grille	P 910.00 – 1,180.00 per sq. meter
e) Interlink Wire	P 260.00 per sq. meter
15. Water Tank:	
CHB – 10 cms. or 4" thk	P 830.00 per sq. meter
15 cms. or 6" thk	P 1,090.00 per sq. meter
20 cms. or 8" thk	P 1,370.00 per sq. meter
R.C. 10 cms. or 4" thk	P 1,240.00 per sq. meter
15 cms. or 6" thk	P 1,640.00 per sq. meter
20 cms. or 8" thk	P 2,070.00 per sq. meter
16. Excess Height:	
a. Residential and Commercial meter in excess of three (3) meters	Add 20% of Base Value for every
b. Bodega, Warehouse and Factory meter in excess of 4.50 meters	Add 15% of Base Value for every
17. Extra T & B – Ordinary Finish	P 27,040.00 / unit
18. Foundation	P 470.00 x Total Floor Area less
19. Piles	Floor area of 1 <sup>st</sup> and 2 <sup>nd</sup> floors P940.00 per linear meter of piles driven
20. Painting	If the building is not painted deduct ten percent (10% of the basic rate)
21. Second Hand Materials	If second hand materials are used, deduct five to ten ( 5% - 10% ) percent of the basic rate
22. Roofing	If the roofing material used is color roof, color bond or any other decorative metal sheets, instead of corrugated G.I., add 6% of the basic rate

## SECTION 12. TYPES OF BUILDING ACCORDING TO

### STRUCTURAL CHARACTERISTICS

#### I. Reinforced Concrete:

- a. Structural steel reinforced concrete columns, beams, walls, floor and roofs.
- b. Structural steel reinforced concrete columns, beams, walls, floor and tile roofing.
- c. Same as "B" but hollow block walls and reinforced concrete or tile roofing.

#### II. Mixed concrete:

- a. Concrete columns, beams, but wooden floor joist, floors, roof framing and G.I. roofing: even if walls are in CHB, kitchen and T&B are in reinforced concrete slabs.
- b. Concrete columns and beams, but hollow blocks walls and G.I. roofing.
- c. Concrete columns and wooden beams, cement floor and hollow block walls on the first floor: wooden floor joist, floor and wall framing on the second floor: wooden roof framing and G.I. roofing.

#### III. Strong Materials:

- a. First group wooden structural framing, flooring, hollow block walls and G.I roofing.
- b. First group wooden structural framing, flooring, hollow block walls on the first floor, and wooden walls on the second floor and G.I roofing.
- c. First group wooden posts, girders, girts, window sills and heads, wooden floor joists and roof framing, wooden floor and sidings and G.I roofing.
- d. Third group wooden structural framings, floorings, sidings and G.I roofing.
- e. Same as "D" but structural members are sub-standard.

#### IV. Light – materials – wooden post, bamboo floors, sawali / amakan or bamboo walling and nipa roofing

**SECTION 13. ADDITIONAL PERCENTAGE OF UNIT VALUE PER SQ. METER FOR EVERY SECOND FLOOR OF BUILDINGS ACCORDING TO BUILDING TYPE**

TYPE	One Family Dwelling	Two Family Dwelling	Apartment, Lodging & Boarding	Accessoria & Rowhse	Markets, Shopping Center, Restaurants	Garage, Quarters, Laundry House	School Building	Hotel, Bank, Hospital, condom	Factory, Ware House, Storage
I-A	60%	60%	60%	60%	65%	58%	60%	65%	62
I-B	60%	60%	58%	60%	65%	58%	60%	65%	62%
I-C	59%	59%	57%	59%	65%	57%	60%	65%	62%
II-A	58%	58%	56%	58%	65%	56%	60%	65%	62%
II-B	56%	56%	54%	56%	65%	54%	60%	65%	62%
II-C	54%	54%	52%	54%	60%	52%	60%	65%	60%
III-A	52%	52%	50%	52%	58%	50%	60%	65%	58%
III-B	50%	50%	48%	50%	58%	48%	60%	65%	58%
III-C	48%	48%	46%	48%	58%	46%	60%	65%	58%
III-D	46%	46%	44%	46%	58%	45%	60%		
III-E	45%	45%	42%	45%		44%	60%		

**SECTION 14. SCHEDULE OF DEPRECIATION FOR BUILDINGS:**

**A. DEPRECIATION ACCORDING TO BUILDING AGE ( Per Annum )**

TYPE	1 <sup>st</sup> 5 years	2 <sup>nd</sup> 5 years	3 <sup>rd</sup> 5 years	4 <sup>th</sup> 5 years	5 <sup>th</sup> 5 years	Residual Value
I-A	1.8	1.6%	1.4%	1.2%	1.0%	40%
I-B	2%	1.8%	1.6%	1.4%	1.2%	40%
I-C	2.2%	2%	1.8%	1.5%	1.3%	37%
II-A	2.4%	2.2%	2%	1.7%	1.4%	35%
II-B	2.6%	2.4%	2.2%	1.9%	1.6%	33%
II-C	3%	2.6%	2.3%	2%	1.8%	30%
III-A-B	3.5%	3%	2.6%	2.2%	1.9%	28%
III- C-D-E	4%	3.6%	3.2%	2.8%	2.4%	20%
IV	4.5%	4%	3.5%	3%	2.5%	12.5%

**B. DEPRECIATION ACCORDING TO CONDITION, DURABILITY AND USEFULNESS**

In addition to depreciation according to building age, depreciation rate maybe granted for extra ordinary causes. If properly presented and derived as in the case of the following:

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

**SECTION 15. – Miscellaneous Provisions:**

9.1- As a general rule, 100% base value per square meter on residential and commercial lands shall be applied to within the first strip fronting roads or streets, land beyond the standard depth, that is, 20 meters for residential and 30 meters for commercial, shall be valued 80% for the 2nd strip, 60% for the 3<sup>rd</sup> strip, 40% for the 4th strip, and 20% for the 5<sup>th</sup> strip of the base value fixed for the road or street thereof for the remaining area, provided that the value per square meter for the last strip shall not be lower than the value per square meter of lots in the other street or of the interior lots as reflected in the Schedule of Base Market Value.

9.2 - An abnormally low urban lands, a reduction from the base unit value may be allowed in the amount to the cost of filling up of such land, provided that such deduction shall not exceed 30% of the value of the lot subject to appraisal if it were normally filled or leveled.

9.3 - Corner influence of 10% of the base unit value shall be added to residential and commercial lots situated at the corner of the streets or roads. Provided, that if the streets or roads have different base unit value, the higher value shall be used in the computation thereof. An alley or callejon shall not be considered for the adjustment thereof.

9.4 - To arrive at a final value of agricultural land, the total base market value shall be multiplied by the percentage of adjustments as follows:

A. Type of Roads

- |                                 |   |              |
|---------------------------------|---|--------------|
| 1. Provincial or National Roads | - | No deduction |
| 2. For all weather Roads        | - | 3% deduction |
| 3. Along dirt Road              | - | 6% deduction |
| 4. For no road outlet           | - | 9% deduction |

B. Type of Location Distance in Km. To:

a) All Weather Road

0 to 1	-	0
over 1 to 3	-	-2%
over 3 to 6	-	-4%
over 6 to 9	-	-6%
over 9	-	-8%

b) Local Trading Center (Poblacion)

0 to 1	-	+5%
over 1 to 3	-	0%
over 3 to 6	-	-2%
over 6 to 9	-	-4%
over 9	-	-6%

9.5 - Value adjustment based on factors not specified in this Schedule of Fair Market Value (SFMV), such as but not limited to shape, topography, and blighted status of the lands that affect the value of the property being assessed, shall be applied.

9.6 - Buildings shall be generally classified and valued in accordance with the structural designs for which they were intended regardless of their actual use. Individual property adjustment pursuant to this approved SFMV shall be consistently enforced.

9.7 - In case of buildings, machineries and other structures already covered by existing assessment, the Reproduction/Replacement Cost New Less Depreciation (RCNLD) approach shall be applied.

9.8 - The appraisal of machinery for tax purposes shall be based on its actual cost to the owner when it was acquired which shall include the acquisition cost plus the cost of freight, insurance, bank and other charges, brokerage arrastre and handling, duties and taxes (if imported). Plus the cost of inland transportation, handling, and installation charges at the present site.

9.9- For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five (5%) percent of its original cost or its replacement or reproduction cost, as the case maybe, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty (20%) percent of such original, replacement, or reproduction cost for as long as the machinery is useful and in operation.

9.10 As a general rule, the classification, appraisal, and assessment of real property for taxation purposes, shall be governed by the provisions of R.A. 7160 and its implementing rules and regulations and other existing laws and rules issued by the Department of Finance thru the Bureau of Local Government Finance (DOF-BLGF) and this Sangguniang Panlalawigan.

**SECTION 16. – Applicability of the Schedule** – Real property shall be valued for taxation purposes on the basis of this Schedule of Fair market Values prepared for the province. As far as properly applicable, such schedule shall be controlling, except where the property to be assessed is not of the same kind as classified in this schedule, or where the value is not fixed.

The same shall be valued at its market value independent of said schedule.

**SECTION 17. – Assessment Level** – For purposes of this General Revision of Real Property Assessment and Classification, the Assessment Level to be applied to the Fair Market Value to determine the Assessed Value in the Province of Bohol, shall be as follows:

a) On Lands

Residential Lands	- Twenty Percent (20%)
Commercial Lands	- Fifty Percent (50%)
Agricultural Lands	- Forty Percent (40%)
Industrial Lands	- Fifty Percent (50%)
Mineral Lands	- Fifty Percent (50%)
Timberland	- Twenty Percent (20%)

b) On Plants and Trees - Forty Percent (40%)

**SECTION 18.** – In the interest of ecological balance, and to encourage our people to plant more trees, timber trees or trees suitable for lumber shall be exempted from the coverage of this ordinance, subject however to other pertinent laws on the matter.

**SECTION 19. - Repealing Clause** – All ordinances, rules and regulations or any part thereof contrary to or inconsistent with the provisions of this ordinance are hereby repealed, amended and/or modified accordingly.

**SECTION 20. – Separability Clause** – If for any reason or reasons, any part or provision of this ordinance is held invalid or unconstitutional, other parts or portions hereof which are not declared so or affected thereof shall continue to be in full force and in effect.

**SECTION 21.– Effectivity** – This ordinance shall take effect upon its approval and three (3) publications in newspapers of local circulation.

ENACTED.

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

**(Sgd.) CONCEPCION O. LIM**  
Provincial Vice Governor  
(Presiding Officer)

ATTESTED:

**(Sgd.) BONIFACIO M. QUIROG, JR.**  
Secretary to the  
Sangguniang Panlalawigan

**APPROVED:**

**(Sgd.) EDGAR M. CHATTO**  
Governor  
Date Signed: \_\_\_\_\_