

REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG

ORDINANCE NO. 905, S-2022



**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 City Council pursuant to Sections 1 and 9 of PD 921 in relation to Section 212 of the Code;

WHEREAS, in view of the tremendous increase of fair market values of real property in the City of Mandaluyong, particularly in highly developed residential and commercial area, thereby the present real property values become unrealistic, there is a need to amend the existing schedule as provided for in accordance with Ordinance No. 232, S-2000 and RA 7160 otherwise known as the Local Government Code of 1991;

WHEREAS, in line with Joint Memorandum Circular (JMC) No. 2010-01 dated 20 October 2010, issued by the Department of the Interior and Local Government (DILG) and the Department of Finance (DOF), entitled "Enjoining All Provinces, Cities and the Municipality of Pateros, Metro Manila to Prepare the Schedule of Market Values (SMVs) of Real Property and to Conduct the General Revision of Property Assessments in the Respective Jurisdictions";

WHEREAS, on December 27, 2016, the Department of Finance (DOF) issued a letter thru our City Treasurer and City Assessor to update the Schedule of Market Values (SMV) and conduct a General Revision signed by Finance Secretary Carlos G. Dominguez;

WHEREAS, Memorandum Circular No. 018.2022 dated September 09, 2022 from Bureau of Local Government Finance (BLGF), Department of Finance (DOF), cited the Joint Memorandum Circular (JMC) No. 2010-01 requiring the submission of approved Schedule of Market Values and other Pertinent Assessment Information of LGUs;

WHEREAS, an Audit Observation Memorandum (AOM) No. 2021-003-101(2020), dated March 04, 2021, that the City has not undertaken a general revision of real property assessment since CY2000, and disclosed that the City's fair market values were significantly lower than the other cities of Metro Manila;

WHEREAS, in compliance with the Joint Memorandum from the Department of Finance (DOF) and the Bureau of Local Government Finance (BLGF), together with Audit Observation Memorandum (AOM) of the Commission on Audit (COA), it is, therefore, necessary to update the schedule of market values for the City of Mandaluyong.

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

A. DLS. SUVA
DISTRICT I

AE. YAP
DISTRICT I

D. DE GUZMAN
DISTRICT I

R. POSADAS
DISTRICT I

CM. MANALO
DISTRICT I

E. ALIM III
DISTRICT I

AS. MANGALIAG
SK. FED. PRES.

B. ABALOS III
DISTRICT II

A. STA. MARIA
DISTRICT II

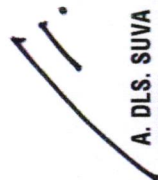
R. ANTIOJO
DISTRICT II

L. CRUZ
DISTRICT II

MC. CAMPO
DISTRICT II

ME. CUEJLO
DISTRICT II

D. FERNANDEZ
LMB PRES.


A. DLS. SUVA
DISTRICT I

ARTICLE I

SCOPE

SECTION 1. TITLE OF ORDINANCE. This ordinance shall be known and referred to as the "THE SCHEDULE OF FAIR MARKET VALUES FOR DIFFERENT CLASSES OF REAL PROPERTY IN MANDALUYONG CITY".

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

RESIDENTIAL LANDS:

1. FIRST CLASS RESIDENTIAL LAND

- a. Located along concrete road/ First class subdivision;
- b. Where playground, school, light, water, electricity, cable TV and telephone facilities are installed/available;
- c. Located near the public market, banks in highly commercial areas;
- d. Religious institutions and water supplies are available in the said area.

2. SECOND CLASS RESIDENTIAL LAND


- a. Located along concrete road/ Second class subdivision;
- b. Educational, religious institutions, markets, churches, playground, water, electricity and telephone facilities are available;
- c. The condition of the improvements is above average.

3. THIRD CLASS RESIDENTIAL

- a. Located along concrete road/ Third class subdivision;
- b. Where the average earning people reside;
- c. Where telephone, water, electric supplies and land transportation are available;
- d. Where the third highest value of land can be seen.

4. FOURTH CLASS RESIDENTIAL LAND

- a. Located along with mixed concrete and asphalt road;
- b. Where average types 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.

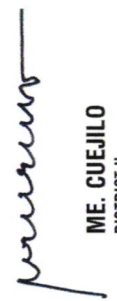

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II



R. ANTIOJO
DISTRICT II



L. CRUZ
DISTRICT II



M. OCAMPO
DISTRICT II



ME. CUEJILO
DISTRICT II


D. FERNANDEZ
LNB PRES.


AE. YAP
DISTRICT I

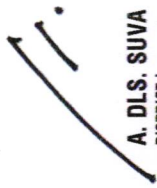

D. DE GUZMAN
DISTRICT I



R. POSADAS
DISTRICT I

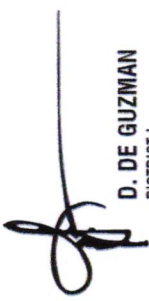

CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I



AS. MANGALIAG
SK FED. PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

5. FIFTH CLASS RESIDENTIAL LAND

- a. Located along with mixed concrete and asphalt road;
- b. Where the houses are built with mixed materials;
- c. Public market, church and educational institutions are far from the place.


B. ABALOS III
DISTRICT II

COMMERCIAL LANDS:

1. FIRST CLASS COMMERCIAL LAND

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


A. STA. MARIA
DISTRICT II


R./ANTIOJO
DISTRICT II

2. SECOND CLASS COMMERCIAL LAND

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


L. CRUZ
DISTRICT II

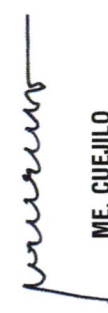
3. THIRD CLASS COMMERCIAL LAND

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

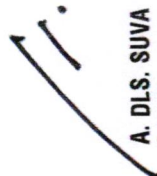

M-OCAMPO
DISTRICT II

4. FOURTH CLASS COMMERCIAL LAND

- a. Located along mixed, concrete and 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 grades of commercial and business establishments are located;
- e. Where the land value is lower than the third class.



ME. CUEJILO
DISTRICT II



D/ FERNANDEZ
LAB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I



CM. MANALO
DISTRICT I


E. ALJIM III
DISTRICT I


AS. MANGALIAG
SK FED. PRES.

5. FIFTH CLASS COMMERCIAL LAND

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

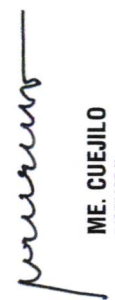

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIJOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. Ocampo
DISTRICT II


ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.

INDUSTRIAL LANDS:

1. FIRST CLASS INDUSTRIAL LAND

- a. Located along the concrete road;
- b. Where buildings or highest business establishments are located;
- c. Where water supplies, telephone and electricity are properly installed.

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 mixed, concrete and asphalt road;
- b. Where water supplies, electric power and telephone are properly installed;
- c. Where the valuation of land is lower than the second class.


4. FOURTH CLASS INDUSTRIAL LAND

- a. Located along mixed, concrete and asphalt road;
- b. Trade center is too far from the location;
- c. Lower land value can be found.

SECTION 3.

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


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

A. RESIDENTIAL LAND		
1. First Class	R-1	₱22,000.00
2. Second Class	R-2	₱14,000.00
3. Third Class	R-3	₱12,000.00
4. Fourth Class	R-4	₱10,000.00
5. Fifth Class	R-5	₱8,000.00
B. COMMERCIAL LAND		
1. First Class	C-1	₱40,000.00
2. Second Class	C-2	₱36,000.00
3. Third Class	C-3	₱32,000.00
4. Fourth Class	C-4	₱28,000.00
5. Fifth Class	C-5	₱20,000.00
C. INDUSTRIAL LAND		
1. First Class	I-1	₱40,000.00
2. Second Class	I-2	₱36,000.00
3. Third Class	I-3	₱32,000.00
4. Fourth Class	I-4	₱28,000.00


B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIOJO
DISTRICT II


L. CRUZ
DISTRICT II

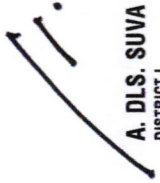

M. CAMPO
DISTRICT II



ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.

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

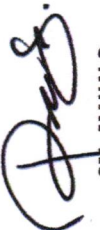
- As far as practicable, this schedule of base market value shall be controlling but where the property to be assessed is of a kind not classified in this schedule or any kind for which a value is not herein fixed, it shall be appraised at the current and fair market value, independent of this schedule;
- 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;
- Land beyond the standard depth of twenty-five (25) meters for residential land, forty (40) meters for commercial land and fifty (50) meters for industrial land shall be valued eighty percent (80%) for the second strip, sixty percent (60%) for the third strip and forty percent (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;
- For low and sunken areas of 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 percent (30%) of the base value thereof;


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I



CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

5. 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 percent (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;
6. Corner influence value of ten percent (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;
7. Vacant or Idle Land located in purely residential areas 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;
8. 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 homeowner's association shall be valued uniformly at 20% base value per square meters if applied and must conform to the classification of the area;
9. Park and open space shall be valued at thirty percent (30%) of the base value applicable to the particular area where they are located, and shall utilize the assessment level for the particular classification;
10. Private drainage, canal or creek shall be valued at twenty percent (20%) of the base value applicable in the area, and twenty percent (20%) assessment level shall be applied;
11. Interior lots shall be valued eighty percent (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 SECTION 4. GENERAL PROVISION (3) hereof;
12. 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.
13. Land which are occupied by informal settlers or considered as "blighted areas" shall be computed at not be less than thirty percent (30%) nor more than sixty percent (60%) of the schedule of market value.

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

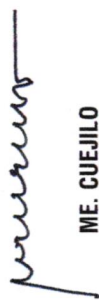

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAJANO
DISTRICT II


ME. CUEJILLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

Street/ Barangay ADDITION HILLS	SMV per SQM. For 2023	Sub-Class.
Antonio I	14,000.00	R-2
Araullo	14,000.00	R-2
Balagtas	14,000.00	R-2
Calderon	14,000.00	R-2
Col. Antonio L. Buenaventura (formerly East)	14,000.00	R-2
Fernandez	14,000.00	R-2
Gomezville	14,000.00	R-2
Grace	14,000.00	R-2
Guerrero	14,000.00	R-2
Ideal	14,000.00	R-2
J. R. Yulo	14,000.00	R-2
Laurel	14,000.00	R-2
Lee	14,000.00	R-2
Luna Mencias	14,000.00	R-2
Mabini	14,000.00	R-2
May	14,000.00	R-2
McCullough	14,000.00	R-2
Pilar	14,000.00	R-2
Schuyler	14,000.00	R-2
Shaw Blvd. (A. Martinez to Wack-Wack Road)	36,000.00	C-2
Tinio	14,000.00	R-2
Torres	14,000.00	R-2
Wack-Wack	14,000.00	R-2


B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTONJO
DISTRICT II

Street/ Barangay BAGONG SILANG	SMV per SQM. For 2023	Sub-Class.
29 de Agosto	12,000.00	R-3
A.V. Fabella (J. Luna Ext.)	12,000.00	R-3
E. Jacinto	12,000.00	R-3
Haig	12,000.00	R-3
J. B. Vargas	12,000.00	R-3
J. Luna	12,000.00	R-3
Lawson	12,000.00	R-3
M. Yulo	12,000.00	R-3
Martinez	12,000.00	R-3
P. Quieta	12,000.00	R-3
Pinagtipunan	12,000.00	R-3
Rawland	12,000.00	R-3
San Clemente	12,000.00	R-3
Shaw Blvd. (Manila Boundary to Acacia Lane)	36,000.00	C-2
Vicente Fabella (formerly E. Magalona)	12,000.00	R-3
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

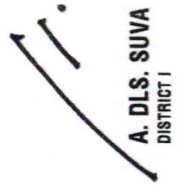

L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II

Street/ Barangay BARANGKA DRIVE	SMV per SQM. For 2023	Sub-Class.
Agudo	8,000.00	R-5
Ayala Housing	12,000.00	R-3
Barangka Drive	20,000.00	C-5
Busilak	10,000.00	R-4
Chantilly Villas	10,000.00	R-4
E. Pantaleon	10,000.00	R-4
Guinhawa	10,000.00	R-4
Hilaga	10,000.00	R-4
Hinahon	10,000.00	R-4
Kapalaran	10,000.00	R-4
Kasipagan	10,000.00	R-4
Kayumanggi	10,000.00	R-4


ME. CUEJILLO
DISTRICT II


DJ. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I

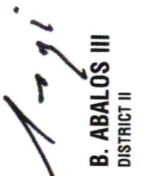

AS/MANGALIAG
SK FED. PRES.

Maria Clara	10,000.00	R-4
Sgt. Bumatay	12,000.00	R-3
Silangan	10,000.00	R-4
Timog	10,000.00	R-4
Tiyaga	10,000.00	R-4

Street/ Barangay BARANGKA IBABA	SMV per SQM. For 2023	Sub-Class.
Agudo	8,000.00	R-5
Barangka Drive	20,000.00	C-5
Coronado Subd.	10,000.00	R-4
Countryside Subd.	10,000.00	R-4
Didicas	10,000.00	R-4
E. Pantaleon	10,000.00	R-4
Hilaga	10,000.00	R-4
Irid	10,000.00	R-4
Kapalaran	10,000.00	R-4
P. Oliveros	10,000.00	R-4
Pvt. P. Cruz	10,000.00	R-4
Sacrepante	10,000.00	R-4
Silangan	10,000.00	R-4
Timog	10,000.00	R-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

Street/ Barangay BARANGKA ILAYA	SMV per SQM. For 2023	Sub-Class.
Apo	12,000.00	R-3
Bataan	10,000.00	R-4
Boni Avenue (EDSA to M. Vicente)	28,000.00	C-4
EDSA (Boni Avenue to Makati Boundary)	40,000.00	C-1
Ilaya	8,000.00	R-5
Lion's Road	12,000.00	R-3
M. Vicente (formerly Dansalan)	10,000.00	R-4
Madison	32,000.00	C-3
Pantaleon Ext.	12,000.00	R-3
Pinatubo	12,000.00	R-3
Pines	32,000.00	C-3
Pioneer (EDSA to Sheridan)	32,000.00	C-3
Reliance	32,000.00	C-3
San Roque	10,000.00	R-4
Sheridan	32,000.00	C-3
Union	32,000.00	C-3

Street/ Barangay BARANGKA ITAAS	SMV per SQM. For 2023	Sub-Class.
Alchan	10,000.00	R-4
E. Pantaleon	10,000.00	R-4
E. Santos	10,000.00	R-4
Jose Salinga (formerly Kapok St.)	10,000.00	R-4
Limay St.	10,000.00	R-4
M. Vicente	10,000.00	R-4
Makaturing	10,000.00	R-4
Malapantao	10,000.00	R-4
Natib	10,000.00	R-4
P. Oliveros	10,000.00	R-4
P. Victorino	10,000.00	R-4
Palali	10,000.00	R-4
Wayan	10,000.00	R-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

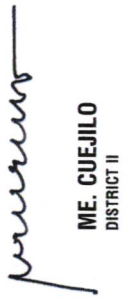

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II



R. ANTONJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II


ME. CUEJILLO
DISTRICT II


D. FERNANDEZ
LNB PRES.

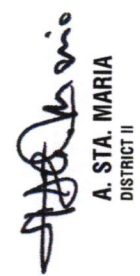

A. DLS. SUVA
DISTRICT I

Street/ Barangay BUAYANG BATO	SMV per SQM. For 2023	Sub-Class.
EDSA	40,000.00	C-1
Pines	32,000.00	C-3
Pioneer	32,000.00	C-3
Sheridan	32,000.00	C-3
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5


B. ABALOS III
DISTRICT II


AE. YAP
DISTRICT I

Street/ Barangay BUROL	SMV per SQM. For 2023	Sub-Class.
A. Luna	10,000.00	R-4
A.T. Reyes	10,000.00	R-4
Harapin ang Bukas	10,000.00	R-4


A. STA. MARIA
DISTRICT II


D. DE GUZMAN
DISTRICT I

Street/ Barangay DAANG BAKAL	SMV per SQM. For 2023	Sub-Class.
F. Bernardo	10,000.00	R-4
Gen. Kalentong	32,000.00	C-3
Haig	10,000.00	R-4
J. Tiosejo	10,000.00	R-4
P. Martinez	10,000.00	R-4
Romualdez	10,000.00	R-4
Shaw Blvd. (Vicente Fabella to Manila Boundary)	36,000.00	C-2
Vicente Fabella (formerly E. Magalona St.)	10,000.00	R-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5


R. ANTIOJO
DISTRICT II


R. POSADAS
DISTRICT I

Street/ Barangay HAGDAN BATO ITAAS	SMV per SQM. For 2023	Sub-Class.
4 de Julio St.	10,000.00	R-4
A. Bonifacio	10,000.00	R-4
A. Luna	10,000.00	R-4
Cavo F. Sanchez	10,000.00	R-4
Hagdang Bato Townhomes	12,000.00	R-3
I. Lopez	10,000.00	R-4
M. Gonzaga	10,000.00	R-4
P. Burgos	10,000.00	R-4
P. Gomez	10,000.00	R-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

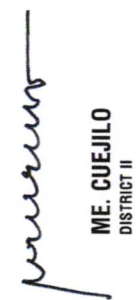

L. CRUZ
DISTRICT II


CM. MANALO
DISTRICT I

Street/ Barangay HAGDAN BATO LIBIS	SMV per SQM. For 2023	Sub-Class.
1 st Street	10,000.00	R-4
29 de Agosto	10,000.00	R-4
A. Bonifacio	10,000.00	R-4
A. Martinez St. (formerly Acacia Lane)	10,000.00	R-4
Año 96	10,000.00	R-4
Araullo	10,000.00	R-4
Clairmont Townhomes	12,000.00	R-3
F. Ortigas Sr.	10,000.00	R-4
Fabella	10,000.00	R-4
Guerrero	10,000.00	R-4
H. Poblador	10,000.00	R-4
L. Cruz	10,000.00	R-4
L. Gonzales	10,000.00	R-4
M. Yulo	10,000.00	R-4
Pinagtipunan	10,000.00	R-4
R. Aquino	10,000.00	R-4
R. Vicencio	10,000.00	R-4

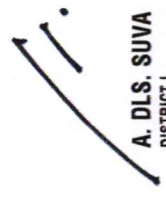

MCAMPO
DISTRICT II



E. ALIM III
DISTRICT I


ME. CUEJILLO
DISTRICT II


AS. MANGALIAG
SK FED. PRES.

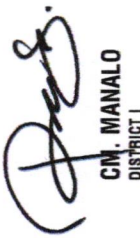

D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS. MANGALIAG
SK. FED. PRES.

Street/ Barangay HARAPIN ANG BUKAS	SMV per SQM. For 2023	Sub-Class.
A. Luna	10,000.00	R-4
Evangelista	10,000.00	R-4
Gen. Kalentong	32,000.00	C-3
Harapin ang Bukas	10,000.00	R-4
M. Reyes	10,000.00	R-4
M. Vasquez	10,000.00	R-4
Pag-Asa	12,000.00	R-3
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

Street/ Barangay HIGHWAY HILLS	SMV per SQM. For 2023	Sub-Class.
Antipolo	12,000.00	R-3
Arayat	12,000.00	R-3
Banahaw	12,000.00	R-3
Bulusan	12,000.00	R-3
Calbayog	14,000.00	R-2
Cordillera	14,000.00	R-2
Domingo M. Guevarra (formerly Libertad St.)	28,000.00	C-4
Dr. J. Fernandez	14,000.00	R-2
EDSA (Shaw Blvd. to Boni Avenue.)	40,000.00	C-1
I. Esteban	12,000.00	R-3
Kanlaon	12,000.00	R-3
King's Road	14,000.00	R-2
Liko	12,000.00	R-3
Lopez-Rizal	14,000.00	R-2
Malinao	12,000.00	R-3
Mariveles	12,000.00	R-3
Mayflower	32,000.00	C-3
Old Wack-Wack Road	22,000.00	R-1
Ong Ai Gui (formerly Queen's Road)	14,000.00	R-2
Palladium Subd.	22,000.00	R-1
Pines	32,000.00	C-3
Pioneer St. (Sheridan to Pasig Boundary)	32,000.00	C-3
Reliance	32,000.00	C-3
Road I	12,000.00	R-3
Road II	12,000.00	R-3
Samat	14,000.00	R-2
Shaw Blvd. (Old Wack-Wack Road to Pasig Boundary)	36,000.00	C-2
Sheridan	32,000.00	C-3
Sierra Madre	14,000.00	R-2
Silay	12,000.00	R-3
Sinag	12,000.00	R-3
Sultan	14,000.00	R-2
United	32,000.00	C-3
Williams	32,000.00	C-3

Street/ Barangay HULO	SMV per SQM. For 2023	Sub-Class.
Rev. G. Aglipay (F. Blumentritt)	12,000.00	R-3
Chuaquico	10,000.00	R-4
Coronado	12,000.00	R-3
Griarte	10,000.00	R-4
Matamis	10,000.00	R-4
E. Pantaleon	10,000.00	R-4
Private Road	10,000.00	R-4
San Francisco	20,000.00	C-5
San Jose	10,000.00	R-4
Saniboy	10,000.00	R-4
Sgt. F. Santos	10,000.00	R-4
Tiyaga	10,000.00	R-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

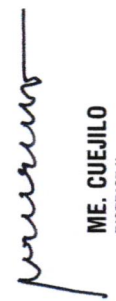

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

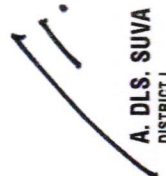

R. ANTOJO
DISTRICT II



L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II


ME. CUEJILLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I



AS. MANGALIAG
SK. FED. PRES.

Street/ Barangay MABINI – J. RIZAL	SMV per SQM. For 2023	Sub-Class.
A. Mabini	10,000.00	R-4
Abella Compound	10,000.00	R-4
Acropolis Subd. (J.P. Rizal)	14,000.00	R-2
C. Castañeda	10,000.00	R-4
F. Roxas	10,000.00	R-4
J. P. Rizal	12,000.00	R-3
Mendoza	10,000.00	R-4
Nanirahan	10,000.00	R-4
Pananalig	10,000.00	R-4
Rodriguez Compound	10,000.00	R-4
Villarica	10,000.00	R-4

Street/ Barangay MALAMIG	SMV per SQM. For 2023	Sub-Class.
Agudo	8,000.00	R-5
Arayat	14,000.00	R-2
Barangka Drive	20,000.00	C-5
Basilan	12,000.00	R-3
Boni Avenue	28,000.00	C-4
Bulusan	12,000.00	R-3
Camiguin	12,000.00	R-3
Cordillera	14,000.00	R-2
Cresta	12,000.00	R-3
EDSA (Boni Avenue to Arayat)	40,000.00	C-1
M. Vicente (formerly Dansalan)	14,000.00	R-2
Halcon	12,000.00	R-3
Irid	12,000.00	R-3
Lunas	12,000.00	R-3
Makiling	12,000.00	R-3
Mayon	14,000.00	R-2
Pinatubo	14,000.00	R-2
Pulog	12,000.00	R-3
Tabayog	12,000.00	R-3
Talayan	12,000.00	R-3
Talumpong	12,000.00	R-3
Sacrepante	10,000.00	R-4
Sierra Madre	14,000.00	R-2
Sulatan	12,000.00	R-3

Street/ Barangay MAUWAY	SMV per SQM. For 2023	Sub-Class.
9 de Febrero	14,000.00	R-2
Amarillo	12,000.00	R-3
Antipolo	12,000.00	R-3
Arayat	14,000.00	R-2
Bulusan	12,000.00	R-3
Calbayog	12,000.00	R-3
Domingo M. Guevarra (formerly Libertad)	28,000.00	C-4
Dr. J. Fernandez	14,000.00	R-2
Fabella	12,000.00	R-3
M. Cruz	12,000.00	R-3
Montalban	12,000.00	R-3
Paete	12,000.00	R-3
San Jose	12,000.00	R-3
Sinag	12,000.00	R-3

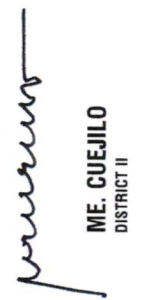

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

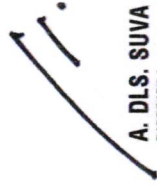

R. ANTONJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II



ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I



E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

Street/ Barangay NAMAYAN	SMV per SQM. For 2023	Sub-Class.
1 ST St.	10,000.00	R-4
2 ND St.	10,000.00	R-4
3 RD St.	10,000.00	R-4
4 TH St.	10,000.00	R-4
5 TH St.	10,000.00	R-4
C. Castañeda	10,000.00	R-4
Doña Basilisa Yangco	10,000.00	R-4
Dreamland Subd.	12,000.00	R-3
J.P. Rizal	12,000.00	R-3
Merryland Subd.	12,000.00	R-3
Wonderland Townhomes	12,000.00	R-3

Street/ Barangay NEW ZANIGA	SMV per SQM. For 2023	Sub-Class.
A. Martinez	12,000.00	R-3
B. Francisco	12,000.00	R-3
B. Tamayo	12,000.00	R-3
Boni Avenue (P. Cruz to A. Martinez)	20,000.00	C-5
D. De Leon	12,000.00	R-3
E. Reyes	12,000.00	R-3
F. Ortigas Sr.	14,000.00	R-2
G. Alvaran	12,000.00	R-3
G. Canteras	12,000.00	R-3
G. Pedro	12,000.00	R-3
I. Lopez	12,000.00	R-3
L. Cruz	12,000.00	R-3
M. Lerma	12,000.00	R-3
N. Ballesteros	12,000.00	R-3
P. Cruz	14,000.00	R-2
P. Lopez	12,000.00	R-3
Policarpio	12,000.00	R-3
R. O. Santos	12,000.00	R-3
T. Bernardo	12,000.00	R-3

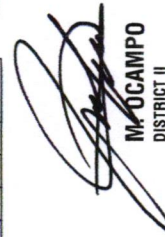
Street/ Barangay OLD ZANIGA	SMV per SQM. For 2023	Sub-Class.
C. De Venecia	12,000.00	R-3
Capt. Gabriel	12,000.00	R-3
Capt. Magtoto	12,000.00	R-3
E. Reyes	12,000.00	R-3
G. Canteras	12,000.00	R-3
G. Pedro	12,000.00	R-3
Hernandez	12,000.00	R-3
J. Dela Cruz	12,000.00	R-3
J. Vicencio	12,000.00	R-3
L. Parada	12,000.00	R-3
M. Lerma	12,000.00	R-3
M. Leyva	12,000.00	R-3
N. Ballesteros	12,000.00	R-3
P. Cruz	14,000.00	R-2
Rev. G. Aglipay	12,000.00	R-3

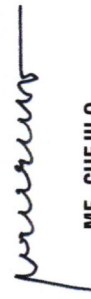

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

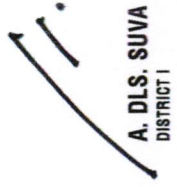

R. ANTIJOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II



ME. CUEJILLO
DISTRICT II

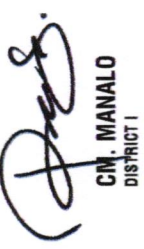

D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

Street/ Barangay PAG-ASA	SMV per SQM. For 2023	Sub-Class.
A. Luna	10,000.00	R-4
A. Mabini	10,000.00	R-4
A.T. Reyes	10,000.00	R-4
Gen. Kalentong	32,000.00	C-3
Inocentes	10,000.00	R-4
Modesta Mateo	10,000.00	R-4
New Panaderos (Gen. Kalentong to Manila Boundary)	32,000.00	C-3
Pag-Asa	12,000.00	R-3
Rev. G. Aglipay (formerly F. Blumentritt)	20,000.00	C-5
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

Street/ Barangay PLAINVIEW	SMV per SQM. For 2023	Sub-Class.
Aliw	12,000.00	R-3
Barangka Drive	20,000.00	C-5
Boni Avenue (Barangka Drive to P. Cruz)	28,000.00	C-4
Buenconsejo	12,000.00	R-3
Buenviaje	12,000.00	R-3
Bulalakaw	12,000.00	R-3
Busilak	12,000.00	R-3
Celia	12,000.00	R-3
Concepcion	12,000.00	R-3
Dalisay	12,000.00	R-3
Dr. Jose Fabella Road (formerly Balagtas)	12,000.00	R-3
Fatima	12,000.00	R-3
Florante	12,000.00	R-3
Guinhawa	12,000.00	R-3
Kalinisan	12,000.00	R-3
Kasipagan	12,000.00	R-3
Katarungan	12,000.00	R-3
Kayumanggi	12,000.00	R-3
Kislap	12,000.00	R-3
Laura	12,000.00	R-3
Ligaya	12,000.00	R-3
Lourdes	12,000.00	R-3
M. Martinez	20,000.00	C-5
Ma. Clara	12,000.00	R-3
Maharlika	12,000.00	R-3
Malaya	12,000.00	R-3
Maysilo Circle	28,000.00	C-4
North Sikap / South Sikap	12,000.00	R-3
Payapa	12,000.00	R-3
San Carlos	12,000.00	R-3
San Francisco	20,000.00	C-5
San Ignacio	12,000.00	R-3
San Joaquin	12,000.00	R-3
San Marcelino	12,000.00	R-3
San Miguel	12,000.00	R-3
San Pablo	12,000.00	R-3
San Pedro	12,000.00	R-3
San Rafael	12,000.00	R-3
Sanggumay	12,000.00	R-3
Sgt. Bumatay	14,000.00	R-2
Sta. Ana	12,000.00	R-3
Sta. Lucia	12,000.00	R-3
Sto. Niño	12,000.00	R-3
Sto. Rosario	12,000.00	R-3
Tanglaw	12,000.00	R-3
Tiyaga	12,000.00	R-3

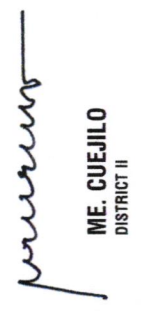

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

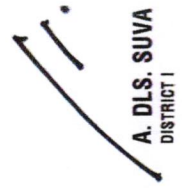

R. ANTONJO
DISTRICT II


L. CRUZ
DISTRICT II


M. CAMPO
DISTRICT II


ME. CUEJILLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS MANGALIAG
SK PED. PRES.

Street/ Barangay PLEASANT HILLS	SMV per SQM. For 2023	Sub-Class.
9 de Febrero	14,000.00	R-2
B. Castañeda	14,000.00	R-2
E. Dela Paz	14,000.00	R-2
G. Fernando	14,000.00	R-2
Jaime Cardinal Sin (formerly E. Rodriguez St)	14,000.00	R-2
M. Martinez (C-3 Road)	28,000.00	C-4
Old Wack-Wack Road	28,000.00	C-4
R. Pascual	14,000.00	R-2
S. Laurel	14,000.00	R-2
Shaw Blvd. (M. Martinez to Old Wack-Wack Road)	36,000.00	C-2
V. Victorino	14,000.00	R-2

Street/ Barangay POBLACION	SMV per SQM. For 2023	Sub-Class.
A. Luna	10,000.00	R-4
A. Mabini	10,000.00	R-4
A. Martinez	12,000.00	R-3
A.T. Reyes	10,000.00	R-4
Boni Avenue	20,000.00	C-5
F. Ortigas Sr. (Extension)	12,000.00	R-3
I. Lopez	12,000.00	R-3
M. Lerma	10,000.00	R-4
P. Burgos	10,000.00	R-4
P. Gomez	10,000.00	R-4
Paraiso	10,000.00	R-4
Rev. G. Aglipay (San Felipe to A. Luna)	20,000.00	C-5
Rev. G. Aglipay (San Felipe to M. Leyva)	12,000.00	R-3
Star	10,000.00	R-4
Monday (Callejon)	10,000.00	R-4
Tuesday (Callejon)	10,000.00	R-4
Wednesday (Callejon)	10,000.00	R-4
Thursday (Callejon)	10,000.00	R-4
Friday (Callejon)	10,000.00	R-4
Saturday (Callejon)	10,000.00	R-4
Sunday (Callejon)	10,000.00	R-4

Street/ Barangay SAN JOSE	SMV per SQM. For 2023	Sub-Class.
Boni Avenue	28,000.00	C-4
Sen. Neptali Gonzales Sr. (formerly P.N.R.)	8,000.00	R-5

Street/ Barangay VERGARA	SMV per SQM. For 2023	Sub-Class.
A. Bilog	10,000.00	R-4
C. Dela Cruz	10,000.00	R-4
E. Cruz	10,000.00	R-4
G. Aglipay	10,000.00	R-4
G. Enriquez	10,000.00	R-4
I. Trinidad	10,000.00	R-4
J. Catacutan	10,000.00	R-4
J. P. Rizal	12,000.00	R-3
M. Alcaraz	10,000.00	R-4

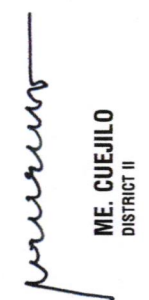

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAIMPO
DISTRICT II


ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I



R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

Street/ Barangay WACK-WACK GREENHILLS EAST	SMV per SQM. For 2023	Sub-Class.
ADB Avenue (San Miguel Ave.)	36,000.00	C-2
Doña Julia Vargas Ave.	36,000.00	C-2
EDSA (Connecticut to Shaw Blvd.)	40,000.00	C-1
Greenhills East Subd.	22,000.00	R-1
Guadix Drive	36,000.00	C-2
Lourdes	36,000.00	C-2
Ortigas Avenue	36,000.00	C-2
Poveda	36,000.00	C-2
Shaw Blvd. (Wack-Wack Road to Pasig Boundary)	36,000.00	C-2
St. Francis / Bank Drive	36,000.00	C-2
Wack-Wack Road	22,000.00	R-1
Wack-Wack Village Subd.	22,000.00	R-1


B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTONIO
DISTRICT II


L. CRUZ
DISTRICT II


M. Ocampo
DISTRICT II


ME. CUEJLO
DISTRICT II

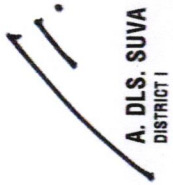

D. FERNANDEZ
LNB PRES.

SECTION 6.

APPRAISAL OF BUILDINGS. All improvements consisting of building and other structures shall be valued at its current and fair market value and 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 provisions for cooking may be available.
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/ APARTELLE.** Designed for dwelling of three or more families living independently of one another and doing their household chores, independently in their particular premises with one (1) more common entrance.
7. **OFFICE BUILDING/COMMERCIAL 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.


A. DLS. SUVA
DISTRICT I

8a. CHURCH. A building set apart for the public, especially Christian worship.


B. ABALOS III
DISTRICT II

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 the public, a public eating house.


A. STA. MARIA
DISTRICT II

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.


R. ANTIOJO
DISTRICT II

14. DUPLEX DWELLING. A detached building designed for use by two families living independently from each other.

14a. TOWN HOUSE – a building used mainly for residential purposes.

15. CAR PARK BUILDING. A building designed to keep motor vehicles; an area set for motor vehicles where it can be left temporarily.


L. CRUZ
DISTRICT II

16. SUPERMARKET. A large goods store in which shoppers serve themselves from open shelves and pay for their purchase at the exit.

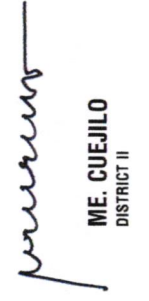
16a. MINIMART. Where a variety of goods are offered for sale (Retail or Wholesale).

17. MOTEL. A lodging house with/without a garage composed of several independent living/ sleeping quarters.


M. OCAMPO
DISTRICT II

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 may be classified as an apartment for appraisal purposes).

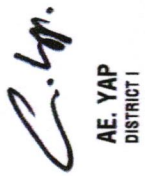
19. COLD STORAGE. A building designed for storage of perishable foods, etc.

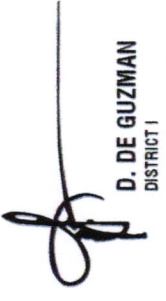

ME. CUEJLO
DISTRICT II

20. GYMNASIUM. 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.

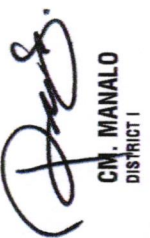
20a. RECREATIONAL BUILDING. A building which houses any form of play, amusement or relaxation used for this purpose, as games, sports, hobbies, reading, etc.


D/ FERNANDEZ
LNB PRES.


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

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 fixed compensation.

21b. CONVENT. A building used as home of nuns.

22. ACCESSORY BUILDING. As it implies.

23. MARKET / COMMERCIAL STALLS. A building where goods and commodities especially provisions or livestock are shown for sale usually with stalls or booths for various dealers.

24. INDUSTRIAL BUILDING. A building designed for those engaged in any branch or trade business, production or manufacture.

24a. FACTORY. A building or collection of buildings usually with equipment and machineries for the manufacture of goods.

25. WAREHOUSE. A building mainly used for deposit and storage of goods, wares, etc.

26. OPEN SHED/CAR WASH/WORKING AREA. A large strongly built, barn-like or hangar-like structure, as for storage, services and processing, with open front or sides.

27. SWIMMING POOLS. An artificially created pool or tank either indoors, outdoors designated for swimming.

28. LEASEHOLD IMPROVEMENTS. Are improvements introduced to a rentable space to serve the needs of a particular business or industry.

29. BILLBOARD. A large outdoor structure mainly used for advertisement which may be ground, roof, wall-mounted.

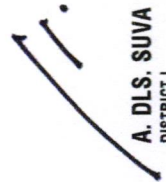
B. The following are the standard specification in addition to structural specification of buildings.


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

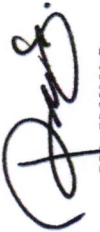
- a. Plain cement ceiling-painted with locally made paints beneath concrete floors.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

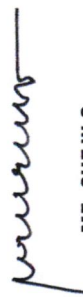

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

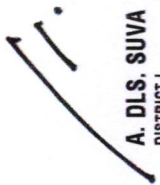

R. ANTIOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II

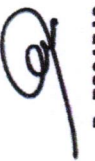

ME. CUEJLO
DISTRICT II

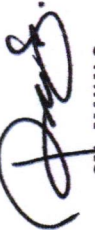

D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

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.

Waist coating 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 7. TYPES OF BUILDING. The appraisal of materials used shall be in accordance with the following improvements.

Type V – Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete, or masonry construction. Walls, ceiling and permanent partitions shall be of incombustible fire-resistive.

- a.) Structural steel and reinforced concrete columns and beams.
- b.) Columns, beams, walls, floors and roofs are all reinforced concrete.
- c.) Walls are hollow blocks reinforced concrete or tile roofing.

Type IV – Building shall be of steel, iron, concrete, or masonry construction. Walls, ceiling and permanent partitions shall be of incombustible fire resistive construction: Except, that permanent non-bearing partitions of one-hour fire-resistive construction may use retardant treated wood within the framing assembly.

Concrete columns, beams and walls – but wooden floor joists, flooring and roof framings and G.I. roofing; even if walls are in CHB, kitchen and T & B are in reinforced concrete slabs.

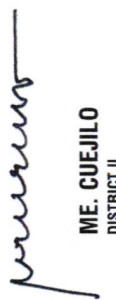

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTONJO
DISTRICT II


L. CRUZ
DISTRICT II


MOCAMPO
DISTRICT II


ME. CUEJLO
DISTRICT II


D/ FERNANDEZ
LNB PRES.

Concrete columns and beams – but hollow block walls and G.I. roofing.

Type III – Building shall be of masonry and wood construction. Structural elements may be any of the materials permitted by the said National Building Code: Provided, that the building shall be one-hour fire resistive throughout. Exterior wall shall be of incombustible fire-resistive construction.

Third group wooded structural framings, floorings and sidings, and G.I roofing, but structural members are sub-standard.

Third group wooden structural framings, floorings and sidings, and G.I Roofing.

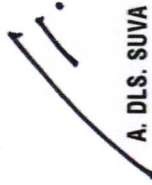
First group wooden post, girders, girts, windowsills and head, apitong floor joists and roof framing, tanguile floorings and sidings, and G.I. roofing.

First group wooden structural framings, floorings, and walls on the first floor, and tanguile walls and the second floor, and G.I. roofing.

First group wooden structural framings, walls and G.I roofing.

SECTION 8. 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% - 40% of Base Unit Value
2. MEZZANINE	60% - 80% of Base Unit Value
3. PORCH	30% - 40% of Base Unit Value
4. BALCONY	35% - 45% of Base Unit Value
5. GARAGE	35% - 45% of Base Unit Value
6. TERRACE	
Covered	35% - 40% of Base Unit Value
Open	20% - 40% of Base Unit Value
7. ATTIC	60% - 80% of Base Unit Value
8. ROOF DECK	
Penthouse	80% - 100% of Base Unit Value
Covered	60% - 80% of Base Unit Value
Open	30% - 40% of Base Unit Value
9. BASEMENT	
Residential	60% - 80% of Base Unit Value
High Rise Building	plus 20% of Base Unit Value in excess of five (5) floors
10. PAVEMENT	
Tennis Court	300 – 600 per square meter
Driveway/Service Area	300 – 600 per square meter
CONCRETE	
10 cm. thick	150 – 300 per square meter
15 cm. thick	210 – 420 per square meter
20 cm. thick	270 – 540 per square meter
ASPHALT	
1. Course	140 – 280 per square meter
2. Course	180 – 360 per square meter
3. Course	240 – 480 per square meter


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS. MANGALIAG
SK FED. PRES.

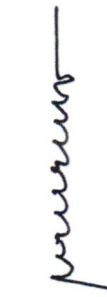

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTONJO
DISTRICT II

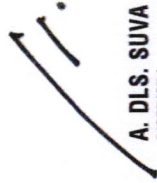

L. CRUZ
DISTRICT II



M. UCAMPO
DISTRICT II


ME. CUEJLO
DISTRICT II



D. FERNANDEZ
LNB PRES.


11. FLOOR FINISHES	
a. Marble Slab	400 – 700 per square meter
b. Marble Tiles	300 – 500 per square meter
c. Crazy Cut Marbles	200 – 350 per square meter
d. Granolithic	200 – 250 per square meter
e. Narra	240 – 500 per square meter
f. Yakal	240 – 350 per square meter
g. Narra/Fancy Wood Tiles	150 – 240 per square meter
h. Ordinary Wood Tiles	150 – 200 per square meter
i. Vinyl Tiles	200 – 300 per square meter
j. Washout Pebbles	200 – 300 per square meter
k. Unglazed Tiles	220 – 300 per square meter
l. Granite Tiles	300 – 500 per square meter
m. Granite Slabs	1,000 – 1,500 per square meter
12. WALLINGS	
a. Use the same rates for floor finishing in a, b, c and i, as indicated above	
b. Double Walling (Ordinary plywood)	200 – 300 per square meter
c. Double Walling (Ordinary paneling)	250 – 350 per square meter
d. Glazed White Tiles	250 – 350 per square meter
e. Glazed Color Tiles	300 – 400 per square meter
f. Fancy Tiles	250 – 350 per square meter
g. Synthetic Rubble	100 – 200 per square meter
h. Bricks	200 – 300 per square meter
13. SPECIAL PANEL	
a. Glass with wooden frame	500 – 700 per square meter
b. Glass with aluminum frame	700 – 1,200 per square meter
14. CEILING (Below concrete floor)	
a. Ordinary plywood	200 – 300 per square meter
b. Luminous ceiling	300 – 400 per square meter
c. Acoustic	350 per square meter
d. Special finish	400 – 500 per square meter
14.1 Concrete gutters	500 – 600 per square meter
14.2 Roof tiles	15% of base unit value


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

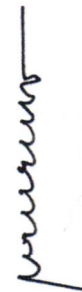

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

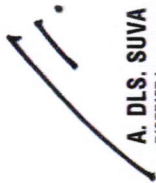

R. ANTIOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II


ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS. MANGALIAG
SK FED. PRES.

15. FENCE	
a. Wood	100 – 200 per square meter
b. Concrete	
10 cm. thick	150 – 300 per square meter
15 cm. thick	210 – 420 per square meter
20 cm. thick	270 – 540 per square meter
c. Reinforced concrete	400 – 500 per square meter
d. Steel Grills	500 – 800 per square meter
e. Interlink wire	80 – 150 per square meter
16. EXCESS HEIGHT	
a. Residential & Commercial	Add 20 – 40% of Base value for every meter in excess of three (3) meters
c. Bodega & Factory	Add 10 – 15% of Base Value for every meter in excess of 4.50 meter
17. EXTRA T&B ORDINARY FINISH	
a. Ordinary Finish	20,000 – 50,000
b. Special Finish	50,000 – 70,000
18. FOUNDATION	250 x total floor area less of 1st and 2nd floors
19. PILES	500 per linear meters of piles driven
20. PAINTING	if the building is not painted, deduct 10% of the basic rate
21. SECOND HAND MATERIALS	if the building has used second hand materials, deduct 5-10%
22. PARKING SLOTS (CONDOMINIUMS)	shall be valued at no less than 350,000.00
23. LEASEHOLD IMPROVEMENT	shall be valued and assessed based on submitted bill of materials or construction cost. Otherwise, shall be valued at no less than ₱6,000.00
24. BILLBOARD	shall be valued and assessed based on submitted bill of materials or construction cost. Otherwise, shall be valued at no less than ₱6,000.00
25. MEMORIAL PARKS	shall be valued based on the prevailing schedule where the memorial park is located and shall follow the classification thereto.

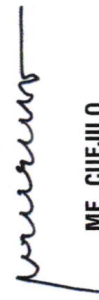

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIOJO
DISTRICT II


L. CRUZ
DISTRICT II


M. CAMPO
DISTRICT II


ME. CUEJLO
DISTRICT II


D. FERNANDEZ
LNB PRES.

SECTION 9. 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.

TYPE	1 RESIDENTIAL CONDOMINIUM	2 COMMERCIAL CONDOMINIUM	3 HOTEL	4 CONVENTION HALL 4.a. AUDITORIUM	5 HOSPITAL	6 APARTMENT/ APARTELLE	7 OFFICE BUILDING/ COM. BLDG. 7.a. BANKS
V-A	28,000.00	26,000.00	20,000.00	18,000.00	17,000.00	18,000.00	20,000.00
V-B	26,000.00	24,000.00	18,500.00	16,500.00	15,500.00	16,500.00	18,500.00
V-C	24,000.00	22,000.00	17,000.00	15,000.00	14,000.00	15,000.00	17,000.00
IV-A	22,000.00	20,000.00	15,500.00	13,500.00	12,500.00	13,500.00	15,500.00
IV-B	20,000.00	18,000.00	14,000.00	12,000.00	11,000.00	12,000.00	14,000.00
IV-C	18,000.00	16,000.00	12,500.00	10,500.00	9,500.00	10,500.00	12,500.00
III-A							
III-B							
III-C							
II							

TYPE	8 CATHEDRAL 8.a. CHURCH 8.b. CHAPEL	9 RESTAURANT	10 FUNERAL PARLOR	11 SCHOOL	12 ONE FAMILY DWELLING	13 GASOLINE STATION	14 DUPLEX DWELLING 14.a. TOWNHOUSE
V-A	22,000.00	18,000.00	17,000.00	15,000.00	15,000.00	16,000.00	14,000.00
V-B	20,500.00	16,500.00	15,500.00	13,500.00	13,500.00	14,500.00	12,000.00
V-C	19,000.00	15,000.00	14,000.00	12,000.00	12,000.00	13,000.00	10,000.00
IV-A	17,500.00	13,500.00	12,500.00	10,500.00	10,500.00	11,500.00	8,000.00
IV-B	16,000.00	12,000.00	11,000.00	9,000.00	9,000.00	10,000.00	6,000.00
IV-C	14,500.00	10,500.00	9,500.00	7,500.00	7,500.00	8,500.00	4,000.00
III-A	13,000.00	9,000.00	8,000.00	6,000.00	6,000.00	7,000.00	
III-B	11,500.00	7,500.00	6,500.00	4,500.00	4,500.00	5,500.00	
III-C	10,000.00	6,000.00		3,000.00	3,000.00	4,000.00	
II							

TYPE	15 CARPARK BUILDING	16 SUPERMARKET 16.a. MINIMART/ CONVENIENCE STORE	17 MOTEL	18 ACCESSORIA OR ROW HOUSE	19 COLD STORAGE	20 GYMNASIUM 20.a. RECREATION AL BLDG.	21 BOARDING HOUSE/DO RMITORY 21.a. LODGING HOUSE 21.b. CONVENT 21c. PARSONAGE
V-A	13,000.00	15,000.00	17,000.00	14,000.00	15,000.00	17,000.00	15,000.00
V-B	11,000.00	13,000.00	15,500.00	12,000.00	13,000.00	15,500.00	13,500.00
V-C	9,000.00	11,000.00	14,000.00	10,000.00	11,000.00	14,000.00	12,000.00
IV-A	7,000.00	9,000.00	12,500.00	8,000.00	9,000.00	12,500.00	10,500.00
IV-B	5,000.00	7,000.00	11,000.00	6,000.00	7,000.00	11,000.00	9,000.00
IV-C	3,000.00	5,000.00	9,500.00	4,000.00	5,000.00	9,500.00	7,500.00
III-A			8,000.00			8,000.00	6,000.00
III-B						6,500.00	4,500.00
III-C						5,000.00	3,000.00
II							

[Signature]
A. DLS. SUVA
DISTRICT I

[Signature]
AE. YAP
DISTRICT I

[Signature]
D. DE GUZMAN
DISTRICT I

[Signature]
R. POSADAS
DISTRICT I

[Signature]
CM. MANALO
DISTRICT I

[Signature]
E. ALIM III
DISTRICT I

[Signature]
AS. MANGALIAG
SK FED. PRES.

[Signature]
B. ABALOS III
DISTRICT II

[Signature]
A. STA. MARIA
DISTRICT II

[Signature]
R. ANTONIO
DISTRICT II

[Signature]
L. CRUZ
DISTRICT II

[Signature]
M. Ocampo
DISTRICT II

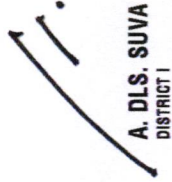
[Signature]
ME. CUEJLO
DISTRICT II

[Signature]
D. FERNANDEZ
LNB PRES.

TYPE	22 ACCESSORY BLDG. 22.a. LAUNDRY 22.b. GUARDHOUSE 22.c. SERVANT QUARTER	23 MARKET/ COMMERCIAL STALLS	24 INDUSTRIAL BLDG. 24.a. FACTORY	25 WAREHOUSE	26 OPEN SHED/ CARWASH/ WORKING AREA	27 SWIMMING POOL (PER CUBIC METER)
V-A	12,000.00	15,000.00	12,000.00	12,000.00	8,000.00	8,000.00
V-B	10,500.00	13,500.00	10,000.00	10,000.00	6,500.00	
V-C	9,000.00	12,000.00	8,000.00	8,000.00	5,000.00	
IV-A	7,500.00	10,500.00	6,000.00	6,000.00	3,500.00	
IV-B	6,000.00	9,000.00	4,000.00	4,000.00		
IV-C	4,500.00	7,500.00	2,000.00	2,000.00		
III-A	3,000.00	6,000.00				
III-B		4,500.00				
III-C		3,000.00				
II						

SECTION 10. 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 percent (15%-20%) 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. Fair Market Value is defined as the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy. In the computation of the FMV of all improvements and other structures using the approved Schedule of Market Value for structural contents, the cost of additional components, other extras and finishing shall be added to it using the herein Schedule of Base Unit Construction cost of additional components as guidelines with suggested values and normally have a range of 30 % to 70 % of the structural cost.
3. 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.
4. Condominium units/building shall be assessed separately pursuant to the provision of the Condominium Republic Act. No. 4726, Section 9D which provides that condominium units shall be assessed separately.
5. 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.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I

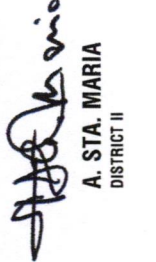

R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS. MANGALIAG
SK. FED. PRES.

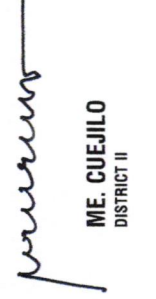

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

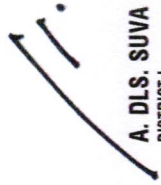

R. ANTIJO
DISTRICT II


L. CRUZ
DISTRICT II


M. QRAMPO
DISTRICT II



ME. CUEJILLO
DISTRICT II



D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I


AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I


CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I


AS/MANGALIAG
SK FED. PRES.

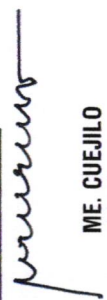

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTIJOJO
DISTRICT II


L. CRUZ
DISTRICT II


MCAMPO
DISTRICT II


ME. CUEJILLO
DISTRICT II

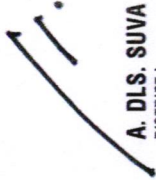

D. FERNANDEZ
LAB PRES.

6. 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.
7. The unit base values were derived from typical building design for each type of building, using aforesaid 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.
8. The physical depreciation table for buildings indicated in Section 11 should be used as the guide in applying the depreciation to old buildings and other similar structures after determining the current fair market value through the Reproduction Cost New (RCN) method.
9. Deduction for accrued yearly depreciation shall be allowed and applied correspondingly for old buildings and machineries. However, issuance of tax declarations for this purpose may be made once every three years, where the aggregate yearly depreciation rates for these years will be computed and covered accordingly.
10. Auxiliary improvements such as fences, pavements, condominium parking, service area, 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.
11. This Schedule of Market Value prepared in consonance with these provisions shall be applicable and effective only for newly constructed, completed occupied or renovated buildings including those structures subject for re-assessment.
12. Base 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 11. 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.

SCHEDULE OF DEPRECIATION OF BUILDINGS
AND OTHER STRUCTURES

	III-A	III-B	III-C	IV-A	IV-B	IV-C	V-A	V-B	V-C
1ST - 5TH YEARS	5.0%	4.0%	4.0%	3.0%	2.6%	2.4%	2.2%	2.0%	1.8%
2ND - 5TH YEARS	4.0%	3.6%	3.5%	2.5%	2.3%	2.2%	2.0%	1.8%	1.4%
3RD - 5TH YEARS	3.4%	3.2%	3.0%	2.5%	2.2%	2.0%	1.7%	1.5%	1.2%
4TH - 5TH YEARS	3.0%	2.5%	2.5%	2.5%	2.0%	1.7%	1.3%	1.2%	1.0%
AFTER 20 YEARS	3.0%	2.5%	2.5%	2.0%	2.0%	1.6%	1.4%	1.0%	1.0%
RESIDUAL VALUE	15.0%	20.0%	28.0%	30.0%	30.0%	35.0%	37.0%	40.0%	40.0%


A. DLS. SUVA
DISTRICT I

SECTION 12. **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 pests (termites, etc.)
3. Established defects of construction; and
4. Obsolescence


AE. YAP
DISTRICT I


B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II

SECTION 13. **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 once every three (3) years as provided for under Section 219 of Republic Act 7160.

SECTION 14. **GRADUAL IMPLEMENTATION.** In order to cushion the effect of the increase in the unit base market value of residential, commercial, and industrial lands, a gradual implementation of the revised valuation shall be enforced as follows:

- a. For calendar year 2023 or the first year of implementation - 30% of the increase
- b. For calendar year 2024 or the second year of implementation - 55% of the increase
- d. For calendar year 2025 or the third year of implementation - 80% of the increase
- e. For calendar year 2026 or the fourth year of implementation - 100% of the increase

Thus, the full increase (100%) shall be implemented only in the fourth year under the 30-55-80-100 scheme indicated above.


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 take effect immediately upon approval.


SECTION 17. This schedule of values shall be controlling for the valuation of real properties within the jurisdiction of this City.


D. DE GUZMAN
DISTRICT I


R. ANTIJOJO
DISTRICT II

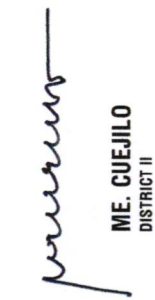

R. POSADAS
DISTRICT I


L. CRUZ
DISTRICT II


CM. MANALO
DISTRICT I

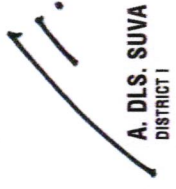

M. Ocampo
DISTRICT II


E. ALIM III
DISTRICT I


ME. CUEJILLO
DISTRICT II


S. MANGALIAG
K. FED. PRES.


D. FERNANDEZ
LNB PRES.


A. DLS. SUVA
DISTRICT I

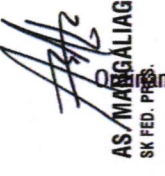

AE. YAP
DISTRICT I


D. DE GUZMAN
DISTRICT I


R. POSADAS
DISTRICT I

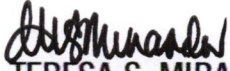

CM. MANALO
DISTRICT I


E. ALIM III
DISTRICT I



AS. MANGALIAG
SK FED. PRES.

ENACTED on this 22nd day of November 2022, in the City of Mandaluyong.

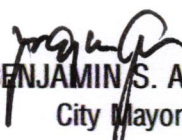
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


CARMENITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor

Date: NOV 23 2022

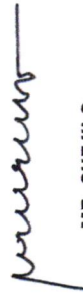

B. ABALOS III
DISTRICT II


A. STA. MARIA
DISTRICT II


R. ANTONJO
DISTRICT II


L. CRUZ
DISTRICT II


M. OCAMPO
DISTRICT II


ME. CUEJILO
DISTRICT II


D. FERNANDEZ
LNB PRES.