



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 19-10 (GENERAL)

**Author** : SP Member Florencio D. Ayos  
Chair, Committee on Ways and Means

**Sponsors** : SP Member Richard R. Parin  
SP Member J-M Vergel M. Columna  
SP Member Alfredo S. Ching  
SP Member Gary A. Grepo  
SP Member Hernando M. Granados  
SP Member Jonas Glyn P. Labuguen  
SP Member Clarissel J. Campaña-Moral  
SP Member Jowie S. Carampot  
SP Member Kristine Jane M. Perdito-Barison  
SP Member Isagani L. Culanding  
SP Member Walter C. Martinez  
SP Member Vivencio Q. Lozares, Jr.  
SP Member Jayvie Arisa I. Simpan

**ENACTING THE SCHEDULE OF FAIR MARKET VALUES OF REAL PROPERTIES AS BASIS FOR THE APPRAISAL AND ASSESSMENT OF PROPERTIES IN THE CITY OF GENERAL TRIAS FOR THE FIRST CITY GENERAL REVISION OF ASSESSMENT AND PROPERTY CLASSIFICATION PURSUANT TO SECTION 219 OF REPUBLIC ACT NO. 7160.**

**WHEREAS, Section 212 of Republic Act 7160 stated that before any general revision of property assessment is made pursuant to the provisions of this Title, there shall be prepared a schedule of fair market values by the provincial, city and the municipal assessors of the municipalities within the Metropolitan Manila Area for the different classes of real property tax situated in their respective local government units for enactment by ordinance of the concerned sanggunian;**

**WHEREAS, updating the Schedule of Market Values (SMV) will help improve Real Property Tax (RPT) collection for the Local Government Unit (LGU), empowerment of property owners in terms of buy and sell transactions, and tax dues become fair and equitable for taxpayers;**

**WHEREAS, Real Property Tax (RPT) collection will help boost finances for the implementation of various programs, projects and activities for the benefit of its constituents;**

**WHEREAS, property taxation is the largest tax source at local levels;**

**WHEREAS, Real Property Tax (RPT) is the product of the market value multiplied by the assessment level as to residential, commercial, agricultural, industrial, etc. and tax rate of 2%;**

**WHEREAS, Real Property Tax (RPT) collection is used for the following:**

- Infrastructure,
- Repairs, maintenance, improvements of roads and bridges, and
- Relief assistance, etc.;

**NOW THEREFORE, on motion of SP Member Florencio D. Ayos duly seconded by SP Member Richard R. Parin,**

**Be it ordained by Sangguniang Panlungsod in Session assembled, that:**



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 2 of City Ord. No. 19-10 (General):

**SECTION 1. TITLE.** This Ordinance shall be known as the "SCHEDULE OF FAIR MARKET VALUES OF REAL PROPERTIES AS BASIS FOR THE APPRAISAL AND ASSESSMENT OF PROPERTIES IN THE CITY OF GENERAL TRIAS FOR THE FIRST CITY GENERAL REVISION OF ASSESSMENT AND PROPERTY CLASSIFICATION ORDINANCE".

**SECTION 2. SCOPE.** This Code shall govern the appraisal and assessment of real property for purposes of taxation in the City of General Trias, as well as the levy, collection and administration of real property tax.

**SECTION 3. FUNDAMENTAL PRINCIPLES.**

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

**SECTION 4. DEFINITION OF TERMS.**

1. **Acquisition Cost** - for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site. The cost may also include freight and insurance charges, brokerage, customs duties and taxes;
2. **Actual Use** - refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
3. **Actually, Directly and Exclusively Used** - Actually used is defined as an act or fact in reality; Actual is something real or actually existing as opposed to something merely possible, or to something which is presumptive or constructive. Directly used is defined as that use without anything intervening proximately or without an intervening agency or person. Exclusively used means the primary or inherent use and does not preclude such incidental uses as are directly connected with, essential to, and in furtherance of the primary use. To illustrate, the primary use of a building may be for charitable or religious or educational purpose. The exemption is not wholly or partly lost because on occasion, the building or part of it is used for social purposes or let out to others for entertainment;
4. **Ad Valorem Tax** - is a levy on real property determined on the basis of a fixed proportion of the value of the property;
5. **Agricultural Land** - is land devoted principally to planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and other agricultural activities, and is not classified as mineral, timberland, residential, commercial or industrial land;
6. **Appraisal** - is the act or process of determining the value of a property as of a specific date for a specific purpose. It may also be defined as the act of estimating the value of a property. It is an



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 3 of City Ord. No. 19-10 (General):

- estimate or opinion of value, usually market value or value as defined by the appraiser. It is made as of a specific date and is a conclusion which results from a logical and orderly analysis of facts.
7. **Appraiser/Assessor** - one who conducts appraisals; specifically, one who possesses the necessary qualifications, ability and experience to execute or direct the appraisal of real or personal property;
  8. **Assessment** - is the act or process of determining the value of a property or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;
  9. **Assessment Level** - is the percentage applied to the market value to determine the taxable value of the property;
  10. **Assessment Operations** - is a means of assigning on every parcel of land and upon all taxable improvements on such lands, a current and fair market value, an assessment level to be able to arrive at an assessed value for each land and each improvement;
  11. **Assessed Value** - is the market value of the property multiplied by the assessment level. It is synonymous to taxable value;
  12. **Buildings** - are permanent structures adhered to the land usually used for habitation, commercial and industrial purposes and for other various uses and not mere superimpositions on the land like a "barong barong" or Quonset fixtures;
  13. **Commercial Land** - is property devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timberland, or residential property;
  14. **Depreciation** - is a loss in value brought about by physical deterioration and/or obsolescence;
  15. **Depreciated Value** - is the value remaining after deducting depreciation from the acquisition cost;
  16. **Economic Life** - is the estimated period over which it is anticipated that a machinery may be profitably utilized;
  17. **Fair Market Value/Market Value** - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy; Market Value is the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in arm's length transaction (a transaction between independent, unrelated parties involving no irregularity) after proper marketing wherein the parties had each acted knowledgeably, prudently, and without compulsion;
  18. **Improvement** - is a valuable addition made on the property or an amelioration in its condition, which is more than a mere repair or replacement of parts involving capital expenditures and labor, intended to enhance its value, beauty or utility or to adapt it for new or further purposes;
  19. **Industrial Land** - is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;
  20. **Land Use** - refers to the manner of utilization of land, including its allocation, development and management;
  21. **Machinery** - embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 4 of City Ord. No. 19-10 (General):

- attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes, without which such industry or facility cannot function;
22. **Mass Appraisal** - is the process of valuing a group of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing;
  23. **Mineral Lands** - are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;
  24. **Real Estate** - the physical land and all those items, which are attached to the land. It is the physical, tangible entity which can be seen and touched, together with all the additions on, above, or below the ground;
  25. **Real Property** - includes all the rights, interests, and benefits related to the ownership of real estate. Ownership of real estate is evidenced by a Certificate of Title, Free Patent or Tax Declaration in the absence of Certificate of Title;
  26. **Reassessment** - is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property;
  27. **Reclassification of Agricultural Lands** - refers to the act of specifying how agricultural lands shall be utilized for non-agricultural uses such as residential, commercial or industrial, as embodied in the land use plan, subject to the requirements and procedures for land use conversion. It also includes the reversion of non-agricultural lands to agricultural use;
  28. **Remaining Economic Life** - is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
  29. **Remaining Value** - is the value corresponding to the remaining useful life of the machinery;
  30. **Replacement Cost** - is the cost of constructing a similar property which is equally desirable and has the same utility as the one under appraisal;
  31. **Reproduction Cost** - is the cost of constructing an exact replica of the building being appraised based on current prices of labor and materials and contractor's practices;
  32. **Residential Land** - is land principally devoted to habitation;
  33. **Tax Map** - is a graphic representation of a portion of the earth's surface drawn to scale on standard size drawing material, having property lines and jurisdictional boundaries delineated showing all parcels of real property and identifying each separate real property ownership by a unique number. A tax map is also referred to as Property Identification Map;
  34. **Tax Mapping** - is a highly accurate method of field operations for identifying real property units, defining property boundaries, determining actual use, and discovering undeclared properties for taxation purposes.

**SECTION 5. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL LANDS.**



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 5 of City Ord. No. 19-10 (General):

Location, Avenue Street, etc.	2010 Base Unit Market Value per Sq. Meter	2020 Base Unit Market Value per Sq. Meter	Sub- Class.  Criteria	Percent (%) Increase
<b>POBLACION</b>				
Brgy. Arnaldo	900.00	1,900.00	R-1	111%
Mabini St. (Brgy. Arnaldo to Gov. Ferrer Ave.)	900.00	1,900.00	R-1	111%
Mojica St. (Brgy. Arnaldo to Gov. Ferrer Ave.)	900.00	1,900.00	R-1	111%
Brgy. Corregidor	900.00	1,900.00	R-1	111%
ElizavilleSubd.	900.00	1,900.00	R-1	111%
Pascual Subdivision	900.00	1,900.00	R-1	111%
Brgy. Dulongbayan (Tarique)	900.00	1,900.00	R-1	111%
Brgy. Bagumbayan				
Gen. Trias St. to Sotto St.	1,000.00	2,000.00	C-3	100%
Sotto St. to Mendoza St.	900.00	1,900.00	R-1	111%
Juan Luna St. to Sotto St.	1,000.00	2,000.00	C-3	100%
Deseo St. to Brgy. Vibora	900.00	1,900.00	R-1	111%
Gov. L. Ferrer Ave.	1,000.00	2,000.00	C-3	100%
Brgy. Prinza				
Bonifacio St.	1,000.00	2,000.00	C-3	100%
Brgy. San Gabriel	900.00	1,900.00	R-1	111%
Brgy. Sampalucan	900.00	1,900.00	R-1	111%
Sampalucan St. to Gen. Trias St.	1,000.00	2,000.00	C-3	100%
Mendoza St. to Sotto St.	900.00	1,900.00	R-1	111%
Brgy. Vibora	900.00	1,900.00	R-1	111%
San Francisco St.	900.00	1,900.00	R-1	111%
Asercion St.	900.00	1,900.00	R-1	111%
Deseo St.	900.00	1,900.00	R-1	111%
Brgy. 1896th	900.00	1,900.00	R-1	111%
<b>ALINGARO</b>				
Along Barangay Road		1,500.00	C-4	
Interior Lot	180.00	500.00	R-6	178%
Along Other Roads	170.00	400.00	R-7	135%
Farm Lot	90.00	200.00	R-8	122%

*[Handwritten signatures and initials on the left margin]*

*[Handwritten signatures and initials on the right margin]*

*[Handwritten signature at the bottom right]*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 6 of City Ord. No. 19-10 (General):

Eagle Ridge Res. Estate	1,000.00	3,200.00	RS-5	220%
Stanford City Ph.1 (Socialized)	400.00	1,200.00	RS-9	200%
Stanford City Ph.2 (Economic)	400.00	1,200.00	RS-9	200%
Stanford City Ph.3 (Commercial)	600.00	1,500.00	C-4	150%
Alingaro Relocation Site	500.00	900.00	R-5	80%
Winter Breeze Homes (Amparo Ville; RCD Land)	500.00	1,200.00	RS-9	140%
St. Francis Village	500.00	1,200.00	RS-9	140%
Amparo Ville Subd.	500.00	1,200.00	RS-9	140%
<b>BACAO</b>				
Along Provincial / Tiburcio Luna		2,000.00	C-3	
Interior Lot	700.00	1,400.00	R-3	100%
Along Other Roads	500.00	900.00	R-5	80%
National Road (Diversion Road) A. Soriano Hi-Way		5,000.00	C-1	
Farm Lot	300.00	500.00	R-6	67%
<b>Antel Grand Village</b>		5,000.00	C-1	
- Grand Catalina	2,000.00	4,000.00	RS-3	100%
- Grand Pasadena	2,000.00	4,000.00	RS-3	100%
- Grand Meadows	2,000.00	4,000.00	RS-3	100%
- Grand Cedarcrest	2,000.00	4,000.00	RS-3	100%
- Grand Parkplace / Parklane	3,000.00	4,500.00	RS-2	50%
- Grand Parkplace/Parklane Comm)		5,000.00	C-1	
- Grand Oakridge	2,000.00	4,000.00	RS-3	60%
- Grand Forbes	2,000.00	5,000.00	RS-1	150%
- Cedar Place	2,500.00	4,000.00	RS-3	60%
Lavanya Subd. (Ph. 1 - 3)	1,500.00	2,500.00	RS-6	67%
Frontage		5,000.00	C-1	
Birmingham Plains	1,000.00	2,500.00	RS-6	150%
Majestic Industrial Estate	600.00	3,000.00	I-1	400%
PEZA/Cavite Export Processing Zone	600.00	3,000.00	I-1	400%
Maple Groove (Mega World)		4,500.00	RS-2	
Frontage		5,000.00	C-2	
		10,000.00	Condo	
Kensington	1,200.00	2,500.00	RS-6	108%
E. Ganzon	600.00	2,500.00	RS-6	316%

*[Handwritten signature]*



**Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS**

**OFFICE OF THE SANGGUNIANG PANLUNGSOD**

Page 7 of City Ord. No. 19-10 (General):

<b>BICLATAN</b>				
Along National/Prov. Road (C.M. Delos Reyes Ave.)			3,000.00	C-2
Interior Lot	600.00	1,200.00	R-4	100%
Along Other Roads	500.00	900.00	R-5	80%
Farm Lot	300.00	500.00	R-6	67%
City land Dev. Corp./Green Breeze Subd.	500.00	1,200.00	RS-9	140%
Governor's Hills	1,500.00	3,200.00	RS-5	113%
Frontage		3,000.00	C-2	
Holiday Homes	700.00	1,800.00	RS-8	157%
ARAVISTA Subd.	700.00	2,000.00	RS-7	186%
Frontage		3,000.00	C-2	
ARAVISTA Relocation Site		1,800.00	RS-8	
Genoveva Pascual		1,200.00	RS-9	
Maurito N. Pugeda		1,200.00	RS-9	
Metro South Subd. (Extension)	1,500.00	2,500.00	RS-7	67%
Eagle Ridge Res. Estate		3,200.00	RS-5	
<b>BUENAVISTA</b>				
Along National/Prov. Road (Gov. Ferrer Dr.)			3,000.00	C-2
Interior Lot	600.00	1,200.00	R-4	100%
Along Other Roads	500.00	900.00	R-2	80%
Farm Lot	300.00	500.00	R-6	67%
Villagio Ignatius				
- Modena	1,500.00	2,500.00	RS-6	67%
- Firenze	1,500.00	2,500.00	RS-6	67%
- Vaticano	1,500.00	2,500.00	RS-6	67%
- Roma	1,500.00	2,500.00	RS-6	67%
BMS Village/Jewel Homes Subd.	700.00	1,800.00	RS-8	157%
Sunshine County	600.00	1,800.00	RS-8	200%
Tahanang Yaman	600.00	1,200.00	RS-9	100%
Rio de Oro Residential Estate	1,500.00	2,500.00	RS-6	67%
Frontage		3,000.00	C-2	
Tierra Solana				
- Tarragona	700.00	1,800.00	RS-8	157%
- Pontevedra	700.00	1,800.00	RS-8	157%
Golden Gate Business Park (Ind)	540.00	2,000.00	I-2	270%

*[Handwritten signatures and initials on the right margin of the page.]*

*[Handwritten signatures and initials on the left margin of the page.]*

*[Handwritten signature at the bottom right corner.]*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 8 of City Ord. No. 19-10 (General):

Golden Gate Business Park (Res)	650.00	2,500.00	RS-6	285%
Golden Gate Business Park (Comm.)		3,000.00	C-2	
Mayflower County	1,500.00	2,500.00	R-1	67%
Sto. Rosario Village	700.00	1,800.00	RS-8	157%
IL Giardino Subd.	1,500.00	3,200.00	RS-5	113.33%
Metropolis Greens (Chateau Real Subd.)	1,500.00	2,500.00	RS-6	67%
Buenavista Townhomes	800.00	2,000.00	RS-7	150%
<b>JAVALERA</b>				
Along National/Prov. Road (C.M. Delos Reyes Ave.)		3,000.00	C-2	
Interior Lot	600.00	1,200.00	R-4	100%
Along Other Roads	500.00	900.00	R-5	80%
Farm Lot	300.00	500.00	R-6	67%
Eagle Ridge Res. Estate	2,000.00	3,200.00	RS-5	60%
New Javalera Relocation Site	750.00	1,800.00	RS-8	140%
San Isidro Village	750.00	1,800.00	RS-8	140%
Gateway Business Park	600.00	3,000.00	I-1	400%
Eagle Ridge Relocation Site	750.00	1,800.00	RS-8	140%
<b>MANGGAHAN</b>				
Along National/Prov. Road (C.M. Delos Reyes Ave.)	1,000.00	5,000.00	C-1	500%
Interior Lot	800.00	1,900.00	R-1	138%
Governor's Drive	1,000.00	5,000.00	C-1	200%
Along Other Roads	650.00	1,400.00	R-3	115%
Farm Lot	350.00	500.00	R-6	43%
Metro South Subd.	1,500.00	2,500.00	RS-6	67%
Frontage		5,000.00	C-1	
Metropolis Greens	1,500.00	2,500.00	RS-6	67%
Frontage		5,000.00	C-1	
Pasadeña Heights/Gentri Heights	1,000.00	2,500.00	RS-6	150%
Tierra Grande Royale	600.00	2,000.00	RS-7	233%
Sunshine Village	600.00	2,000.00	RS-7	233%
Tsarina Grand Villas	1,000.00	2,000.00	RS-7	100%
Stateland Inv. Corp.	600.00	2,000.00	RS-7	233%
New Cavite Ind'l City	600.00	2,000.00	I-2	233%
Governor's Hills Subd.	1,500.00	3,200.00	RS-5	113%
Frontage		3,000.00	C-2	

*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 9 of City Ord. No. 19-10 (General):

Sitio Tinungan	800.00	1,400.00	R-3	75.0%
Florida Sun Estates	1,500.00	4,500.00	RS-2	200%
Buenavista Vill. 1	600.00	1,800.00	RS-8	200%
Oriental Garden Residences				
Inside Parking		3,200.00	RS-5	
Outside Parking		3,200.00	RS-5	
Cavite Agro Ind'l. Dev. Corp. (Ind.)		2,000.00	I-2	
Cavite Agro Ind'l. Dev. Corp. (Res.)	600.00	1,700.00	R-2	183%
<b>NAVARRO</b>				
Along Barangay Road (F. Manalo Rd.)		2,000.00	C-3	
Interior Lot	400.00	1,200.00	R-4	200%
Along Other Roads	400.00	900.00	R-5	125%
Farm Lot	200.00	400.00	R-7	100%
ACM Homes	600.00	1,200.00	RS-8	100%
Richmond Park	600.00	1,800.00	RS-8	200%
Peninsula Homes	600.00	1,800.00	RS-8	200%
Lancaster Village (Pro-Friends) Frontage		3,000.00	C-2	
Manchester	1,200.00	2,500.00	RS-6	108%
Kensington	1,200.00	2,500.00	RS-6	108%
Somerset	1,200.00	2,500.00	RS-6	108%
Pacifica Homes	800.00	1,800.00	RS-8	125%
St. Joseph the Worker GK Village	650.00	1,800.00	RS-8	177%
<b>PANUNGYANAN</b>				
Along National/Prov. Road (C.M. Delos Reyes Ave.)		3,000.00	C-2	
Interior Lot	500.00	1,200.00	R-4	140%
Along Other Roads	400.00	900.00	R-5	125%
Farm Lot	200.00	400.00	R-7	100%
Golden Gate Business Park 1	540.00	1,000.00	I-3	85%
Sabella (Phase 1 to 5)	1,500.00	2,500.00	RS-6	67%
Frontage		3,000.00	C-2	
Eagle Residential Estate		3,200.00	RS-5	
<b>PASONG CAMACHILE</b>				
Along Prov. Road (Arnaldo Hi-way)		3,000.00	C-2	
Interior Lot	400.00	1,200.00	R-4	200%



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 10 of City Ord. No. 19-10 (General):

Along NIA Road	400.00	900.00	R-5	125%
Along Other Roads	350.00	500.00	R-6	43%
Farm Lot	190.00	400.00	R-7	110%
A. J. Mark Subd./Grand Riverside Subd.	700.00	1,200.00	RS-9	71%
Frontage		1,500.00	C-4	
Mary Cris Complex	700.00	1,200.00	RS-9	71%
Frontage		1,500.00	C-4	
Ecotrend Villas	700.00	1,200.00	RS-9	71%
Camachile Subd.	700.00	1,200.00	RS-9	71%
Camachile Subd.	700.00	1,200.00	RS-9	71%
Frontage		1,500.00	C-4	
San Benito Homes	550.00	1,200.00	RS-9	118%
Sunrise Hills 2	550.00	2,000.00	RS-7	263%
Sunterra Place	550.00	2,000.00	RS-7	263%
Eliston Place	700.00	1,800.00	RS-8	157%
Lancaster Zone 2				
- Brighton	1,200.00	2,500.00	RS-6	108%
- Glenbrook	1,200.00	2,500.00	RS-6	108%
- Manchester	1,200.00	2,500.00	RS-6	108%
- Somerset	1,200.00	2,500.00	RS-6	108%
- Westwood	1,200.00	2,500.00	RS-6	108%
St. Michael' s Executive Village	750.00	2,000.00	RS-7	140%
KPNP Village	700.00	1,800.00	RS-8	157%
Wellington Place	700.00	1,800.00	RS-8	157%
San Gabriel Village	700.00	1,800.00	RS-7	157%
San Jose Townhomes Subd.	600.00	1,800.00	RS-8	200%
Liora Homes	600.00	1,800.00	RS-8	200%
Amaia Scapes General Trias	800.00	2,000.00	RS-7	150%
Frontage		3,000.00	C-2	
Lanello Heights		2,500.00	RS-6	
<b>PASONG KAWAYAN</b>				
Along National/Prov. Road (Gov. Ferrer Dr.)		3,000.00	C-2	
Interior Lot	500.00	1,200.00	R-4	140%
Along Other Roads	350.00	900.00	R-2	157%
Along NIA Road		500.00	R-2	20%
Farm Lot	190.00	400.00	R-7	110%
Belmont Hills	550.00	1,200.00	RS-9	118%

*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 11 of City Ord. No. 19-10 (General):

Belvedere Town	550.00	1,200.00	RS-9	118%
Robinsons Homes/South Square Village	700.00	1,800.00	RS-8	157%
Frontage		2,000.00	C-3	
Woodville Subd.	550.00	1,200.00	RS-9	118%
St. Augustine	550.00	1,200.00	RS-9	118%
Bel Crest	550.00	1,200.00	RS-9	118%
Gentri Village	550.00	1,800.00	RS-8	227%
Christian Heart Subd.	450.00	1,200.00	RS-7	167%
Asenso Village	550.00	1,800.00	RS-8	227%
Pamayanang Maliksi	550.00	1,200.00	RS-9	118%
Frontage		1,500.00	C-4	
Valentinville	550.00	1,200.00	RS-9	118%
Castillon Homes	550.00	1,200.00	RS-9	118%
Frontage		1,500.00	C-4	
Castillon Homes Ph. 2 & 3	550.00	1,200.00	RS-9	118%
Amara Villas	550.00	1,800.00	RS-8	227%
Summerhills Development Corp				
Heneral Uno	500.00	1,200.00	RS-9	140%
Heneral Dos	500.00	1,200.00	RS-9	140%
Paseo Heneral Dos		1,200.00	RS-9	
Centro de Oro	500.00	1,200.00	RS-9	140%
Bamboo Heights	750.00	1,800.00	RS-8	140%
Frontage		2,000.00	C-3	
Breeze Woods Gentri Homes	700.00	1,800.00	RS-8	157%
Birmingham Sotera	550.00	1,200.00	RS-9	
Meridian Place	700.00	1,800.00	RS-8	157%
Frontage		2,000.00	C-3	
Kaia Homes	600.00	1,200.00	RS-9	100%
Frontage		2,000.00	C-3	
Natania Homes	550.00	1,800.00	RS-8	227%
Frontage		3,000.00	C-2	
<b>PINAGTIPUNAN</b>				
(Manggangbukol)				
Along Prov/Nat'l. Road (Gov. Ferrer Dr.)		3,000.00	C-2	
Interior Lot	600.00	1,400.00	R-3	133%
Along Other Roads	540.00	1,200.00	R-4	122%



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 12 of City Ord. No. 19-10 (General):

Along NIA Road	400.00	900.00	R-5	125%
Farm Lot	300.00	500.00	R-6	67%
De Roman Subd.	550.00	1,200.00	RS-9	118%
Pulcena Subd.	550.00	1,200.00	RS-9	118%
<b>SAN JUAN</b>				
Along Prov. Road (Gen. Trias Dr.)		3,000.00	C-2	
Interior Lot	600.00	1,400.00	R-3	133%
Along Other Roads	550.00	1,200.00	R-4	118%
Along NIA Road	400.00	900.00	R-5	125%
Farm Lot	300.00	500.00	R-6	67%
Gen. Trias Homes	650.00	1,200.00	RS-9	85%
Royal Village Subd.	700.00	1,800.00	RS-8	157%
St. Francis Subd.	650.00	1,200.00	RS-9	85%
Vee-jay Subd.	650.00	1,200.00	RS-9	85%
Dream Homes	1,200.00	2,500.00	RS-6	108%
Frontage		3,000.00	C-2	
<b>SAN FRANCISCO (Elang)</b>				
Along Prov. Road (Arnaldo (Hi-way))		3,000.00	C-2	
Interior Lot	600.00	1,900.00	R-1	217%
Along Other Roads	340.00	1,400.00	R-4	311%
Farm Lot	170.00	500.00	R-6	194%
Country Meadows	600.00	1,200.00	RS-9	100%
Crystal Aire	700.00	1,800.00	RS-8	157%
Sitio De Fuego	700.00	1,200.00	R-4	71%
San Miguel Properties				
Maravilla Homes	1,000.00	2,500.00	RS-6	150%
Frontage		3,000.00	C-1	
Monterey Farms	700.00	2,500.00	RS-6	257%
Frontage		3,000.00	C-2	
Asian Leaf	1,000.00	2,500.00	RS-6	150%
Frontage		3,000.00	C-2	
Bel Adea	1,000.00	1,800.00	RS-8	80%
Pabahay 2000	600.00	1,200.00	RS-9	100%
Sunny Brooke I & II	600.00	1,200.00	RS-9	100%
		1,500.00	C-4	
Tierra Nevada/Tierra El Pueblo	1,000.00	2,000.00	RS-7	100%

*Handwritten signature*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 13 of City Ord. No. 19-10 (General):

Le Rica Homes 1 & 2	1,000.00	2,000.00	RS-7	100%
MARC Tenant Relocation Site	600.00	1,200.00	R-4	100%
Brookeside Lane	1,000.00	3,000.00	C-2	200%
Interior Lot	800.00	1,800.00	R-1	125%
Orient Villas	700.00	1,800.00	RS-8	157%
Mistral Plains	650.00	1,800.00	RS-8	177%
Sitio Kanutuhan	600.00	1,200.00	R-4	100%
Bella Vista Subd.	800.00	2,000.00	RS-7	150%
Lessandra Gen. Trias	800.00	2,000.00	RS-7	150%
Camella Vita	1,000.00	2,500.00	RS-6	150%
Frontage		3,000.00	C-2	
Kiko Rosa	600.00	1,200.00	R-4	100%
<b>SANTIAGO</b>				
Along Prov. Road (Arnaldo Hi-way)		3,000.00	C-2	
Interior Lot	400.00	1,200.00	R-4	200%
Along Other Roads	370.00	900.00	R-5	143%
Farm Lot	180.00	400.00	R-7	122%
Metro Asia/Parklane/Greenview	800.00	2,000.00	RS-7	150%
Bella Vista	800.00	2,000.00	RS-7	150%
Frontage		3,000.00	C-2	
Ville de Palme	800.00	1,800.00	RS-8	125%
Freedom Island H. A.	650.00	1,200.00	RS-9	84%
St. Joseph the Workers	650.00	1,800.00	RS-8	177%
Sunrise Hills Ph. 1 & 2	650.00	1,800.00	RS-8	177%
KPNP Village	700.00	1,800.00	RS-8	157%
Reynaldo Baluyut's Subd.	700.00	1,200.00	RS-9	71%
Wellington Place	700.00	1,800.00	RS-8	157%
		2,000.00	C-3	
Amaia Scapes Cavite Sector (1,2,3)	800.00	2,500.00	RS-6	212%
Frontage		3,000.00	C-2	
Lessandra Gen. Trias, Ph. 1	800.00	2,500.00	RS-6	212%
Lumina General Trias	800.00	2,500.00	RS-6	212%
Brentwood Subd.	800.00	2,500.00	RS-6	212%
Bria Homes General Trias	800.00	2,500.00	RS-6	212%
Nueva Estancia Subd.	800.00	2,500.00	RS-6	212%

*Handwritten signature or initials in blue ink at the bottom right corner of the page.*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 14 of City Ord. No. 19-10 (General):

Frontage	1,000.00	3,000.00	C-2	200%
Mary Cris Complex Ph.I-B	700.00	1,800.00	RS-8	157%
Tierra Nevada Ph. 6, 6C & 7	1,000.00	3,000.00	C-2	100%
Interior Lot		2,000.00	RS-7	
Sitio Kanutuhan	600.00	1,200.00	R-4	100%
<b>STA. CLARA</b>				
Along Prov. Road (Arnaldo Hi-way)		3,000.00	C-2	
Interior	500.00	1,200.00	R-4	140%
Along Other Roads	450.00	900.00	R-5	100%
Farm Lot	250.00	500.00	R-6	100%
Josefina A. Pascual	600.00	1,200.00	RS-9	100%
Sta. Clara Subd.	600.00	1,200.00	RS-9	100%
Ruperto Custodio Subd.	600.00	1,200.00	RS-9	100%
San Antonio Subd.	600.00	1,200.00	RS-9	100%
Xena Ville		2,500.00	RS-5	
<b>TAPIA</b>				
Along National/Prov. Road (Gov. Ferrer Dr.)		3,000.00	C-2	
Interior Lot	450.00	1,200.00	R-4	167%
Along Other Roads	430.00	900.00	R-5	109%
Farm Lot	250.00	500.00	R-6	100%
Bellavita Gen. Trias	700.00	1,800.00	RS-8	1517%
Lancaster				
Brighton	1,200.00	2,500.00	RS-6	108%
Westwood	1,200.00	2,500.00	RS-6	108%
Lopez-Gomez Farm Lot	600.00	1,200.00	RS-9	100%
Riverlane Trail		2,500.00	RS-6	
<b>TEJERO</b>				
Along National/Prov. Road (Gen. Trias-Rosario Dr.)	1,000.00	3,000.00	C-2	200%
Interior Lot	700.00	1,900.00	R-1	171%
Along National/Prov.Rd. (A. Soriano Hi-way)		5,000.00	C-1	
Along Diversion Rd. (A. Soriano Hi-way)		3,000.00	I-1	
Along Other Roads	650.00	1,400.00	R-3	115%
Farm Lot	350.00	900.00	R-5	157%
Heritage Subd. (C. Profeta Subd.)	800.00	2,000.00	RS-7	150.0%

*[Handwritten signatures and initials on the right margin, including 'Calyug', 'Calyug', and others.]*

*[Handwritten signatures and initials on the left margin, including 'D', 'D', and others.]*

*[Handwritten signature at the bottom right corner.]*



**Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS**

**OFFICE OF THE SANGGUNIANG PANLUNGSOD**

Page 15 of City Ord. No. 19-10 (General):

Custodio Subd.	600.00	1,800.00	RS-8	200%
San Francisco Subd.	800.00	1,800.00	RS-8	125.0%
Maple Wood Townhomes		3,200.00	RS-5	
Maple Grove (Res)		5,000.00	RS-1	
Maple Grove (Comm.)		5,000.00	C-1	
Dream Homes Subd.	1,200.00	2,500.00	RS-6	108.00
Frontage		3,000.00	C-2	

	2010 MV per sq.m.	2020 MV per sq.m.	Percent (%) Increase
<b>COMMERCIAL LAND</b>			
C1 - 1st Class (National Highway)	1,000.00	5,000.00	200%
C2 - 2nd Class	1,000.00	3,000.00	200%
C3 - 3rd Class	1,000.00	2,000.00	100%
C4 - 4th Class	1,000.00	1,500.00	50%
<b>INDUSTRIAL LAND</b>			
	2010 MV per sq.m.	2020 MV per sq.m.	Percent (%) Increase
1st Class	600.00	3,000.00	400%
2nd Class	570.00	2,000.00	250.87%
3rd Class	540.00	1,000.00	85.19%

**SECTION 6. SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LAND.**

**A. LANDS**

PRODUCTIVITY CLASSIFICATION	1st Class	2nd Class	3rd Class
RICELAND (LOWLAND) IRRIGATED	900,000.00	720,000.00	540,000.00
RICELAND (LOWLAND) UNIRR./CORN LAND	450,000.00	360,000.00	270,000.00
RICELAND (UPLAND) CORN LAND	300,000.00	240,000.00	180,000.00
SUGAR LAND	300,000.00	240,000.00	180,000.00
COCONUT/COFFEE/MANGO/BANANA/ORCHARD	264,000.00	216,000.00	162,000.00
FISHPOND/SALT LAND	570,000.00	456,000.00	342,000.00

**B. IMPROVEMENTS (PRODUCTIVE)**

COCONUT (per tree)	200.00	150.00	100.00
COFFEE (per tree)	120.00	100.00	80.00

*Handwritten signature/initials at the bottom right corner.*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 16 of City Ord. No. 19-10 (General):

MANGO (per tree)	800.00	750.00	600.00
BANANA (per group)	140.00	100.00	80.00
BAMBOO (per clamp)	230.00	200.00	175.00
SALT BED (per bed)	1,500.00	1,200.00	900.00

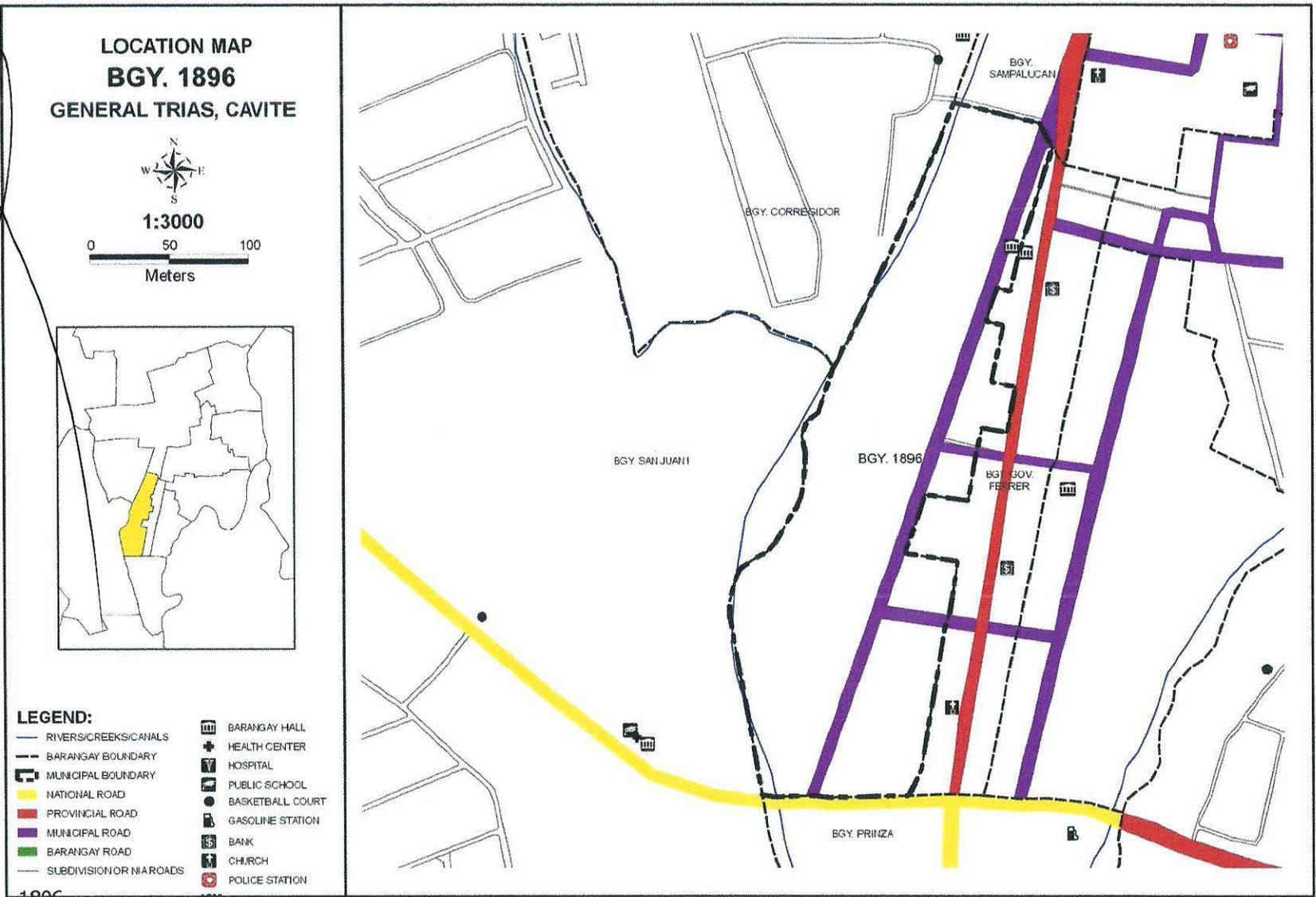
TREES	
ANONAS (per tree)	80.00
ATIMOYA (per tree)	80.00
AVOCADO (per tree)	150.00
BALIMBING (per tree)	75.00
BREAD FRUIT (RIMAS) (per tree)	150.00
CACAO (per tree)	90.00
CALAMANSI/LEMON (per tree)	100.00
CALAMIAS (per tree)	70.00
CASHEW (per tree)	90.00
CHICO (per tree)	150.00
DUHAT (per tree)	100.00
GALO (per tree)	50.00
GUAVA (per tree)	50.00
JACKFRUIT (LANGKA) (per tree)	200.00
LANSONES (per tree)	400.00
LUMABANG (per tree)	80.00
MABOLO (per tree)	120.00
MAKOPA (per tree)	90.00
ORANGES/MANDARIN/SANTONES (per tree)	120.00
PAMINTA (per tree)	50.00
PAPAYA (per tree)	80.00
PINEAPPLE (per tree)	8.00
PUMELO (per tree)	100.00
RAMBUTAN (per tree)	150.00
SANTOL (per tree)	180.00
SINEGUELAS (per tree)	90.00
SOUR SOP (per tree)	100.00
STAR APPLE (Caimito) (per tree)	100.00
SWEET SOP (atis) (per tree)	70.00
TAMARIND (Sampalok) (per tree)	100.00
TIESA (per tree)	80.00

*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 17 of City Ord. No. 19-10 (General):



*Handwritten signatures and initials at the top left of the page.*

*Handwritten signatures and initials at the bottom of the page.*



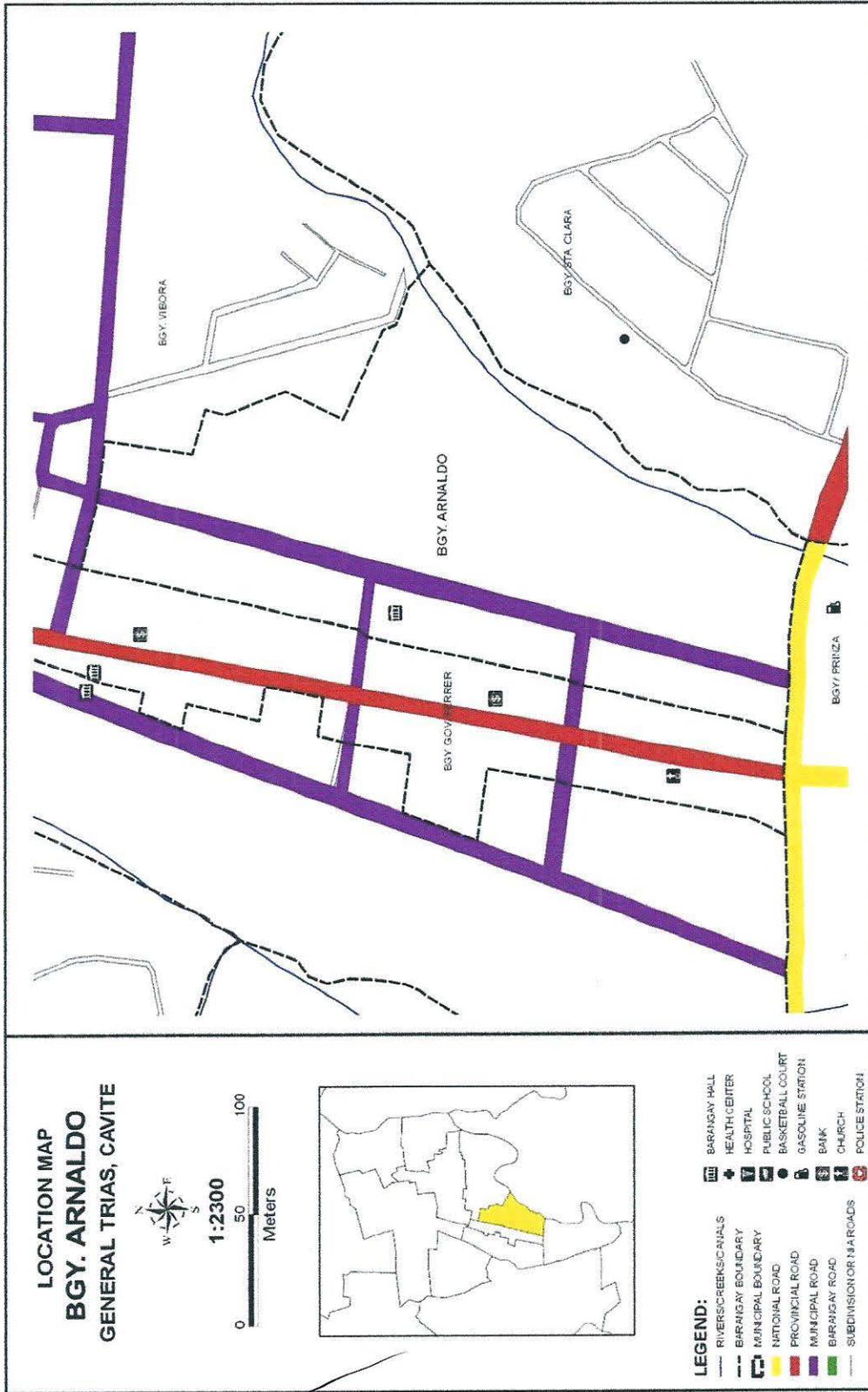
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 18 of City Ord. No. 19-10 (General):

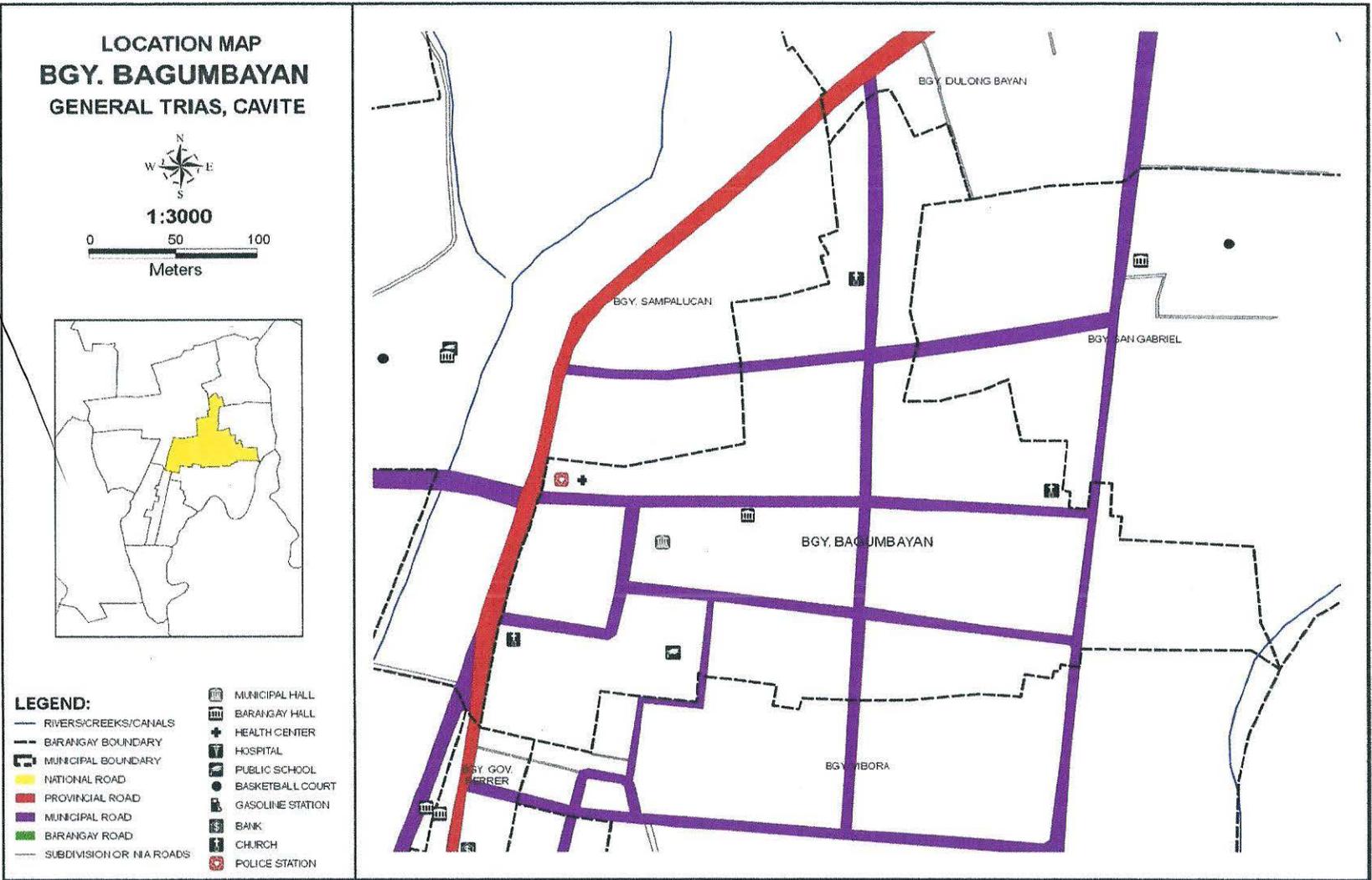


*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 19 of City Ord. No. 19-10 (General):



*Handwritten signature*



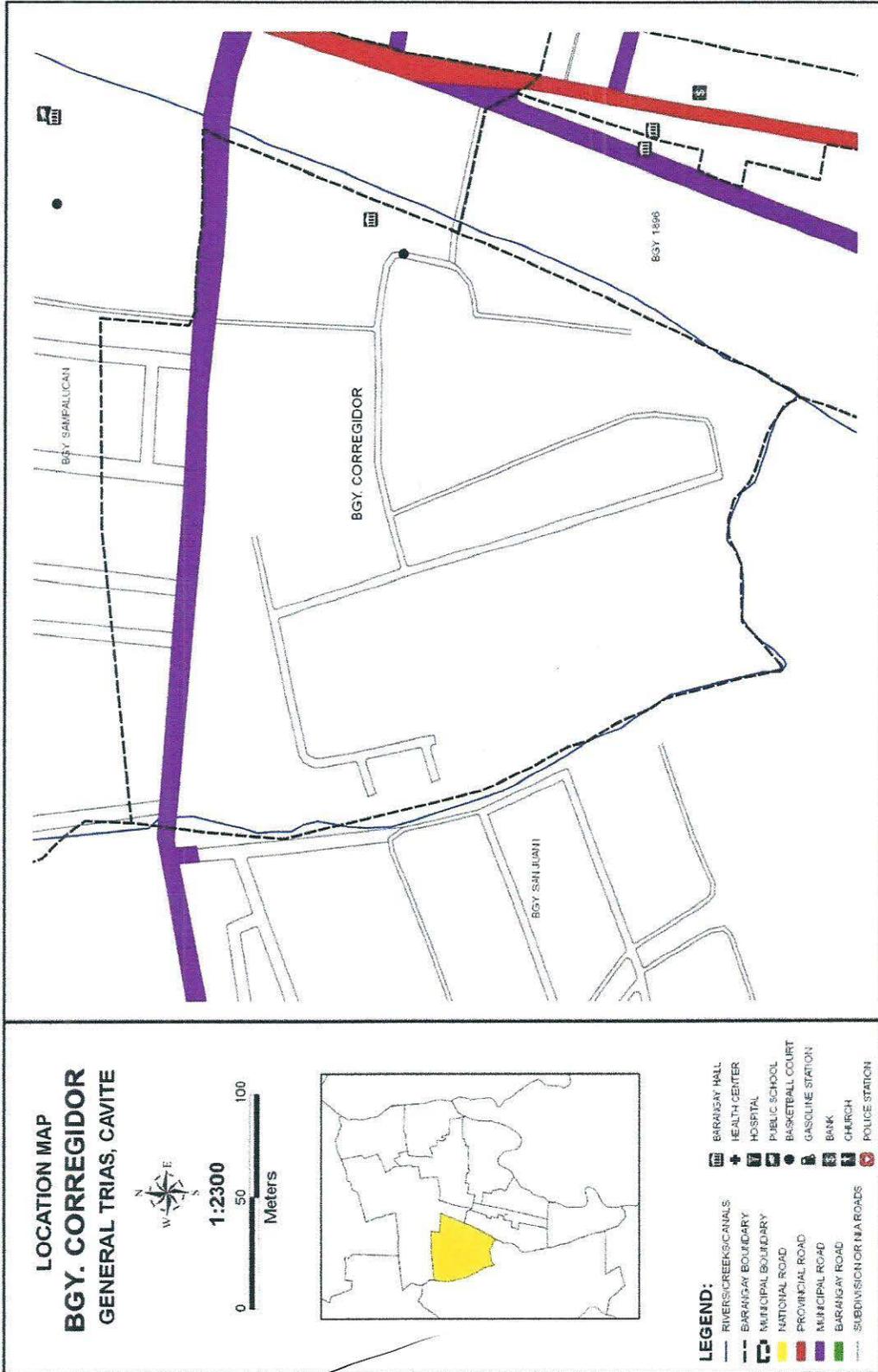
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 20 of City Ord. No. 19-10 (General):

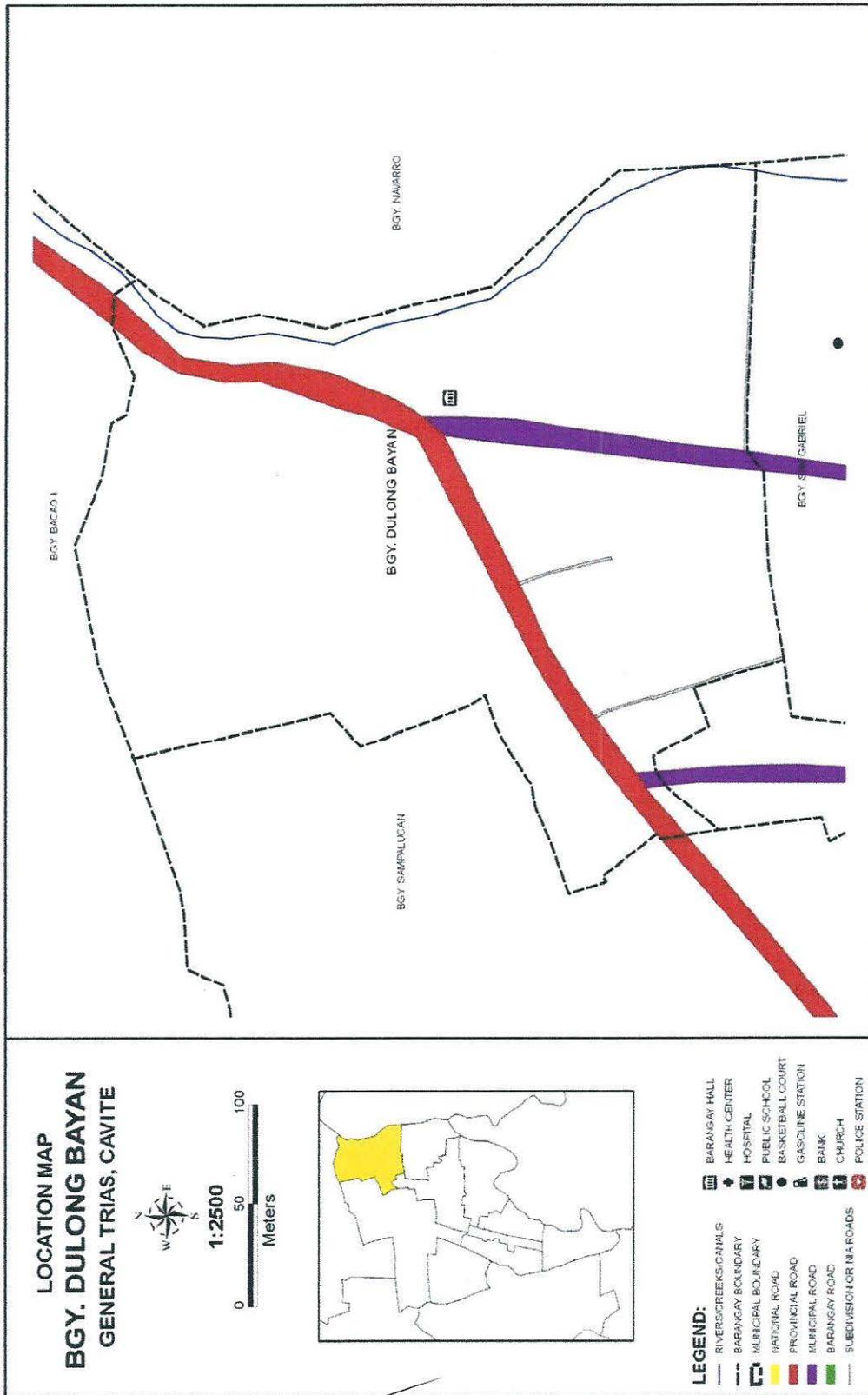


*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 21 of City Ord. No. 19-10 (General):



*[Handwritten signature]*



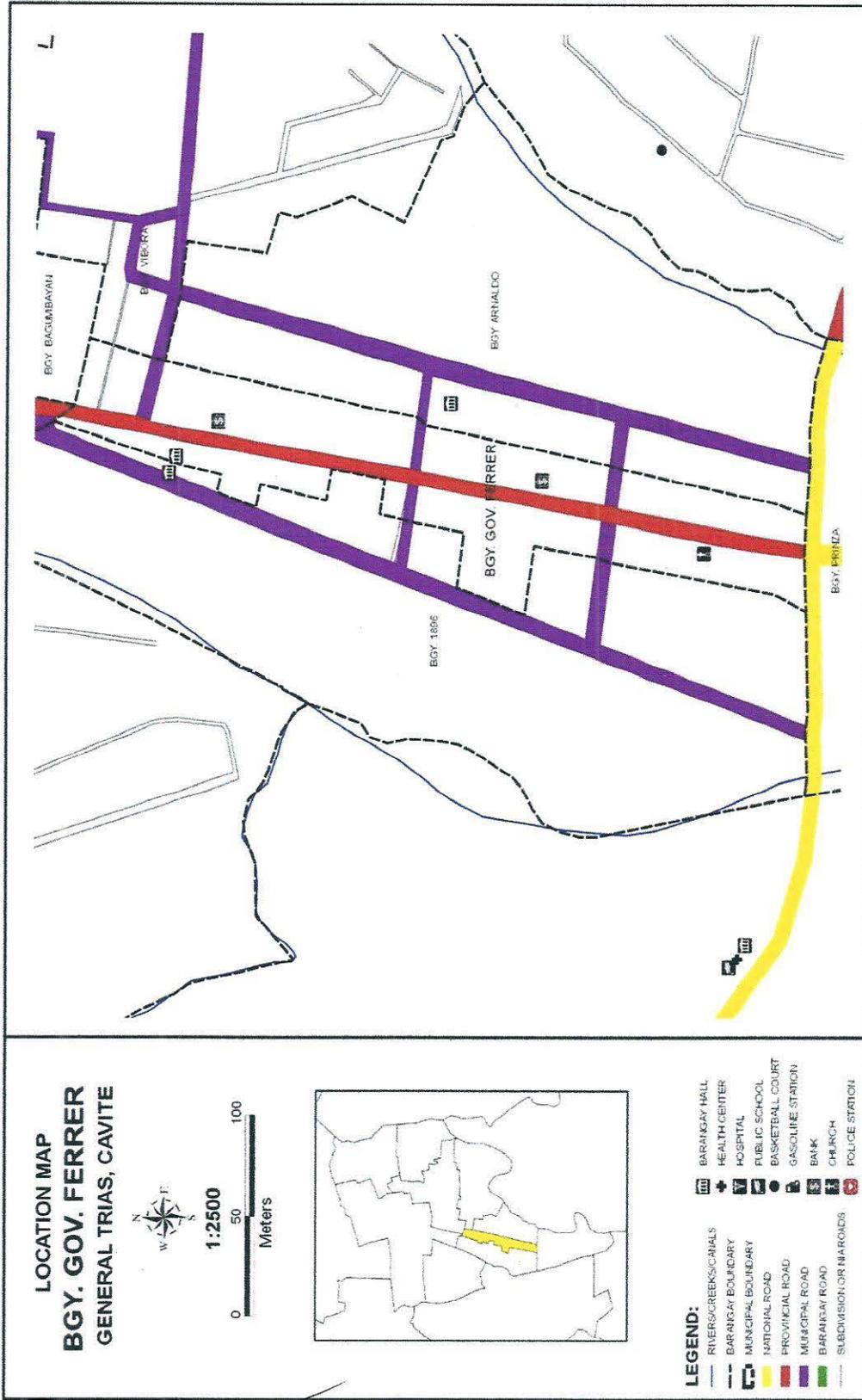
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 22 of City Ord. No. 19-10 (General):



*[Handwritten signature]*



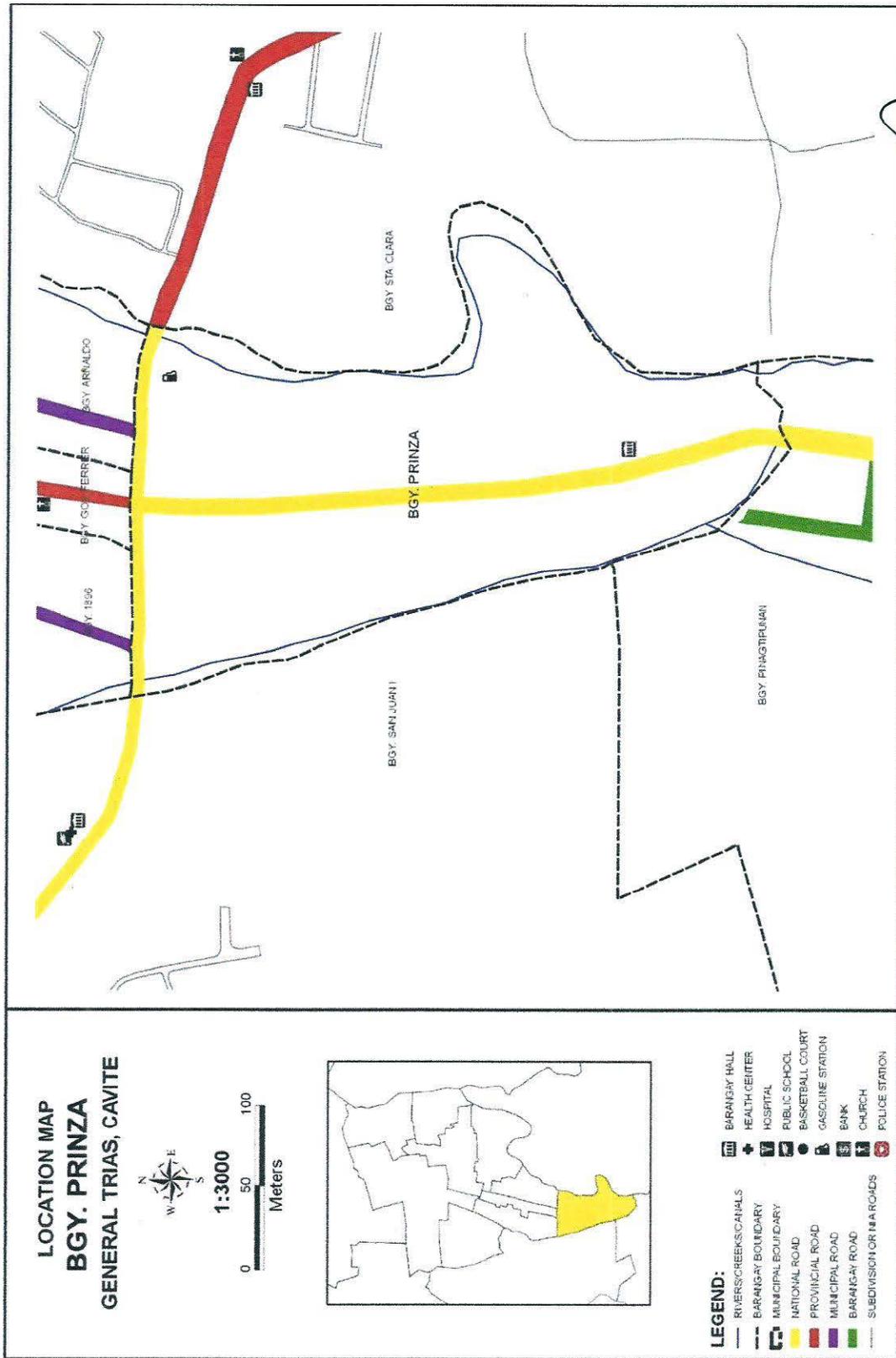
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 23 of City Ord. No. 19-10 (General):



*[Handwritten signature]*



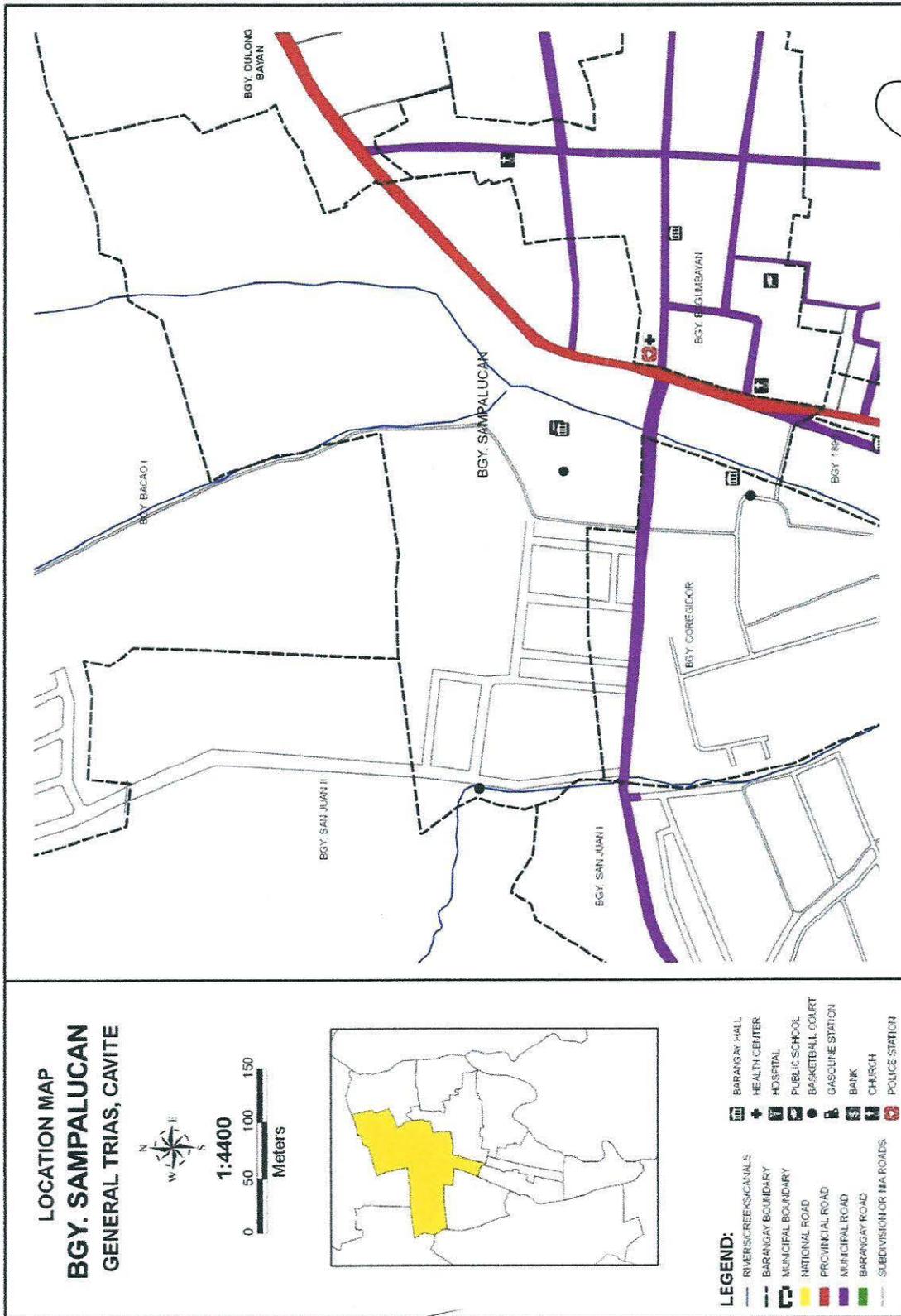
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 24 of City Ord. No. 19-10 (General):



*Handwritten signature*

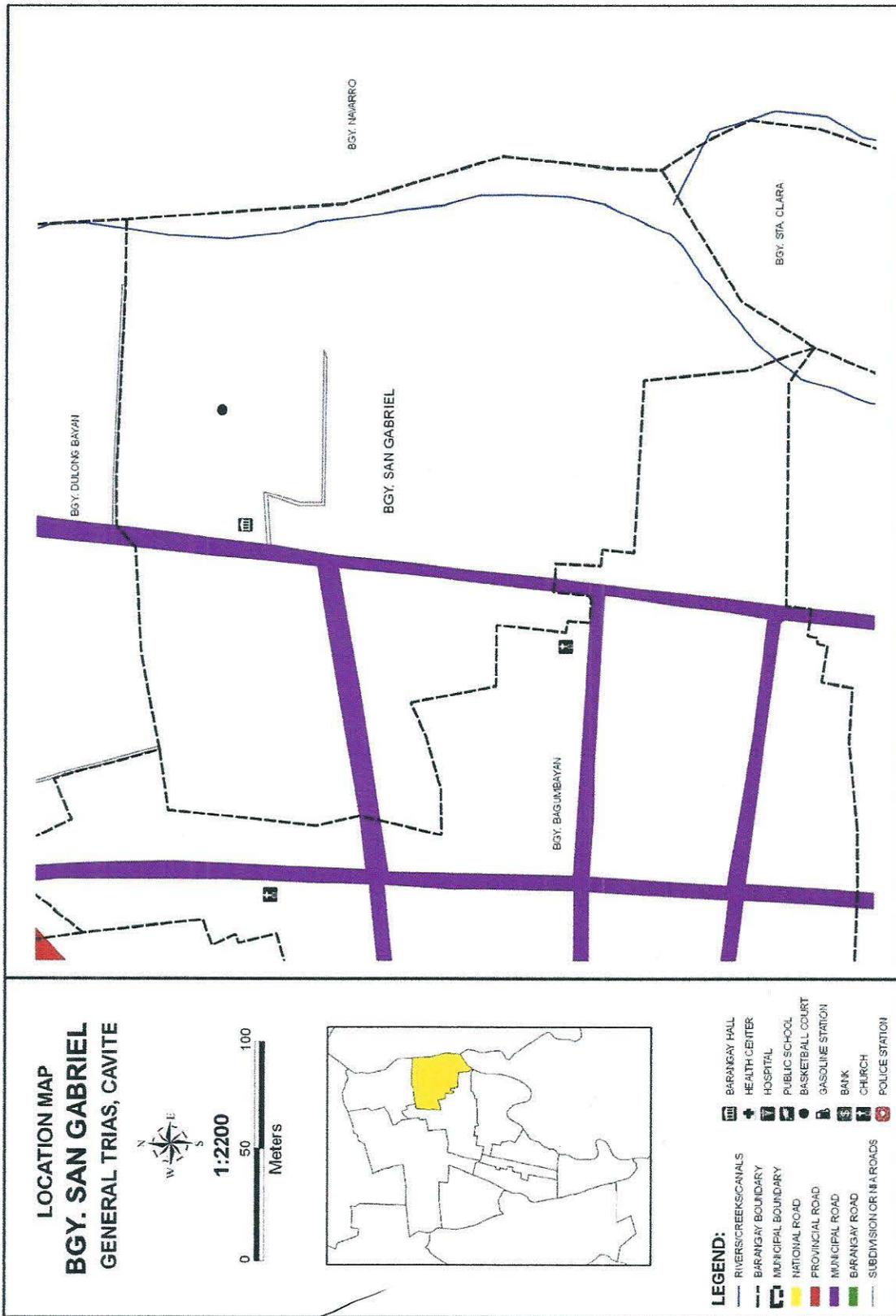


Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 25 of City Ord. No. 19-10 (General):



*[Handwritten signatures and initials on the right margin]*

*[Handwritten signatures and initials on the left margin]*



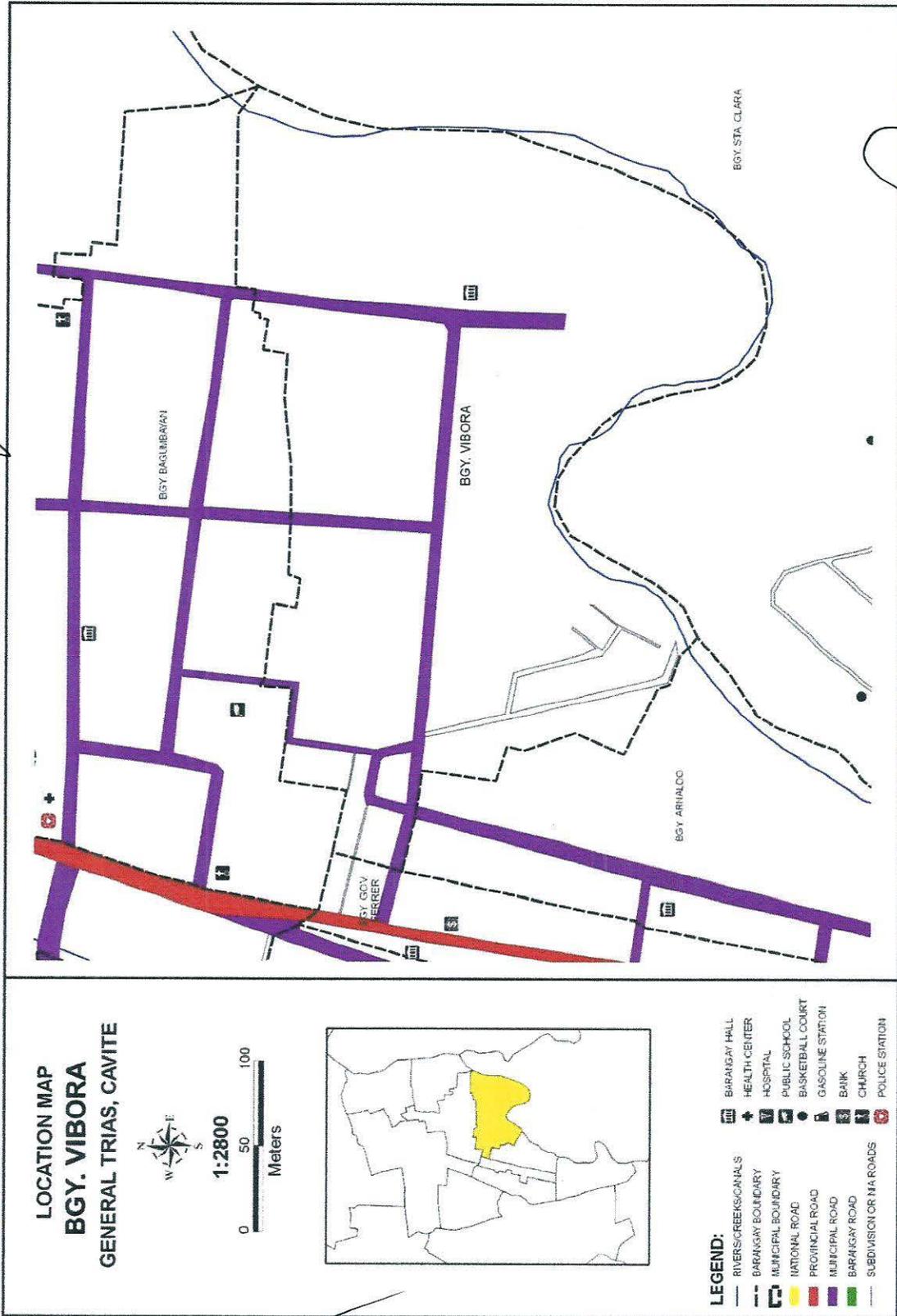
Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 26 of City Ord. No. 19-10 (General):



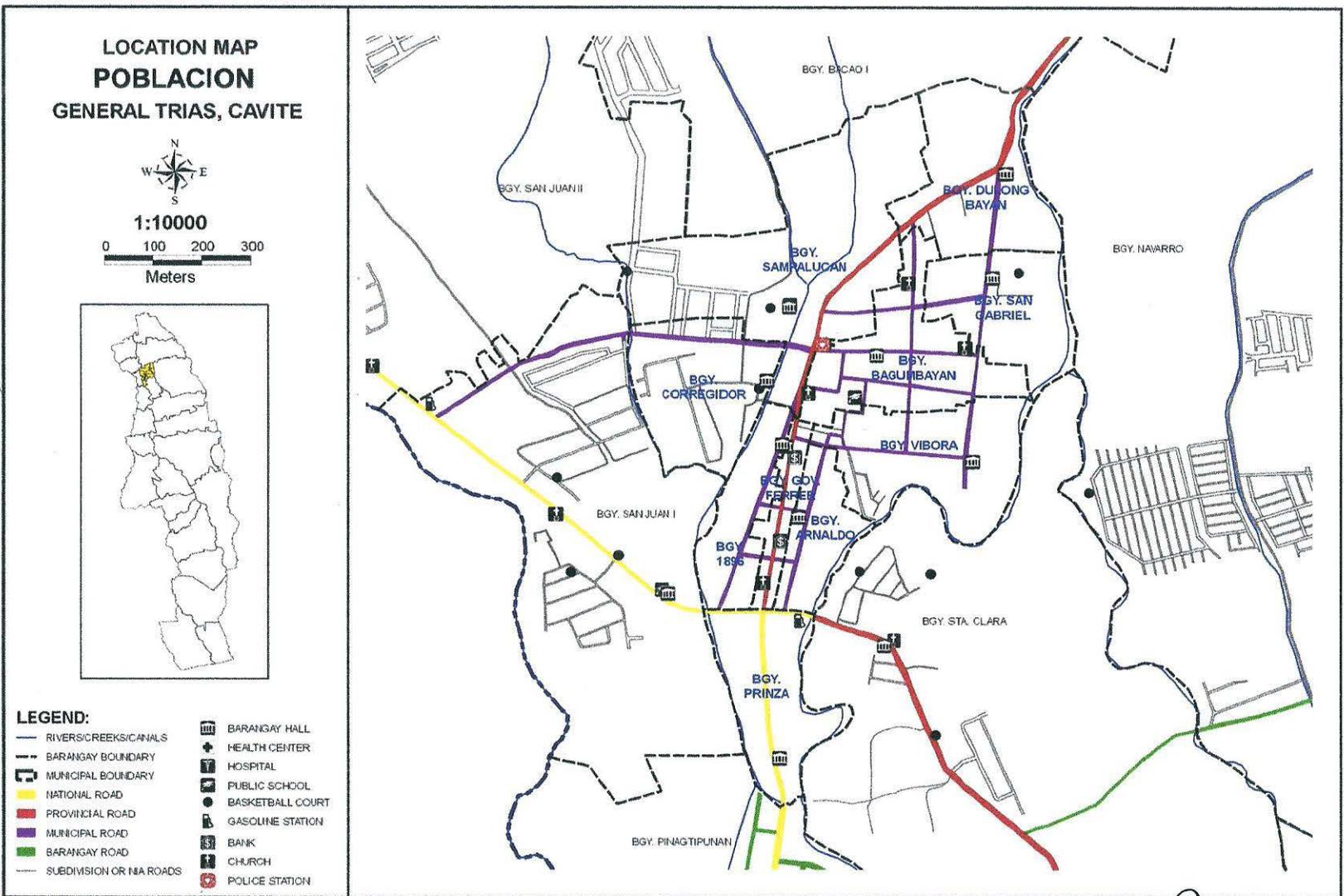
*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite

**OFFICE OF THE SANGGUNIANG PANLUNGSOD**  
**CITY OF GENERAL TRIAS**

Page 27 of City Ord. No. 19-10 (General):



*Handwritten initials: dms*

*Handwritten signature*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 28 of City Ord. No. 19-10 (General):

**SECTION 7. SCHEDULE OF BASE UNIT MARKET VALUES FOR URBAN LANDS.**

**A. Residential (Based on criteria for sub-classification)**

	Sub-Class	BUMV
Residential 1 - 1 <sup>st</sup> Class	R-1	1,900.00
Residential 2 - 2 <sup>nd</sup> Class	R-2	1,700.00
Residential 3 - 3 <sup>rd</sup> Class	R-3	1,400.00
Residential 4 - 4 <sup>th</sup> Class	R-4	1,200.00
Residential 5 - 5 <sup>th</sup> Class	R-5	900.00
Residential 6 - 6 <sup>th</sup> Class	R-6	500.00
Residential 7 - 7 <sup>th</sup> Class	R-7	400.00
Residential 8 - 8 <sup>th</sup> Class	R-8	200.00

**B. Commercial (Based on criteria for sub-classification)**

	Sub-Class	BUMV
Commercial 1 - 1 <sup>st</sup> Class	C-1	5,000.00
Commercial 2 - 2 <sup>nd</sup> Class	C-2	3,000.00
Commercial 3 - 3 <sup>rd</sup> Class	C-3	2,000.00
Commercial 4 - 4 <sup>th</sup> Class	C-4	1,500.00

**C. Residential Subdivision (Based on criteria for sub-classification)**

	Sub-Class	BUMV
Residential Subdivision 1 - 1 <sup>st</sup> Class	RS-1	5,000.00
Residential Subdivision 2 - 2 <sup>nd</sup> Class	RS-2	4,500.00
Residential Subdivision 3 - 3 <sup>rd</sup> Class	RS-3	4,000.00
Residential Subdivision 4 - 4 <sup>th</sup> Class	RS-4	3,500.00
Residential Subdivision 5 - 5 <sup>th</sup> Class	RS-5	3,200.00
Residential Subdivision 6 - 6 <sup>th</sup> Class	RS-6	2,500.00
Residential Subdivision 7 - 7 <sup>th</sup> Class	RS-7	1,800.00
Residential Subdivision 8 - 8 <sup>th</sup> Class	RS-8	1,500.00
Residential Subdivision 9 - 9 <sup>th</sup> Class	RS-9	1,200.00

**SECTION 8. SUB-CLASSIFICATION OF LANDS SITUATED IN RESIDENTIAL, COMMERCIAL, INDUSTRIAL AND AGRICULTURAL LANDS.**

**A. RESIDENTIAL LANDS**

**I. FIRST CLASS RESIDENTIAL LANDS (R-1)**

- Along concrete or asphalted road;
- Where high-grade apartment, residential buildings are predominantly situated;
- Where public transportation facilities are exceptionally regular towards major trading centers;
- Located next to commercially classified lands;
- Where water, electric and communication facilities are available;
- Commands the highest residential land value in the city;
- Free from informal settlers.

**II. SECOND CLASS RESIDENTIAL LANDS (R-2)**

- Along concrete or asphalted road;
- Where semi-high grade apartments or residential buildings are predominantly situated;



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 29 of City Ord. No. 19-10 (General):

- c. Where public transportation facilities are fairly regular towards major trading centers;
- d. Located next to First Class Residential Lands;
- e. Where water, electric and communication facilities are available;
- f. Commands lesser value than the First-Class Residential Lands;
- g. Free from informal settlers.

**III. THIRD CLASS RESIDENTIAL LANDS (R-3)**

- a. Along Barangay or all-weather roads;
- b. Where average grade residential buildings are predominantly situated;
- c. Where public transportation facilities are regular towards major trading centers;
- d. Located next to Second Class Residential Lands;
- e. Where water, electric and communication facilities are available;
- f. Commands lesser value than the Second-Class Residential Lands;
- g. Free from informal settlers.

**IV. FOURTH CLASS RESIDENTIAL LANDS (R-4)**

- a. Along Barangay/all-weather roads;
- b. Where low-grade residential buildings predominantly situated;
- c. Where public transportation facilities are regular towards major trading centers;
- d. Located next to Third Class Residential Lands;
- e. Where water and electric facilities are available;
- f. Commands lesser value than the Third-Class Residential Lands;
- g. Free from informal settlers.

**V. FIFTH CLASS RESIDENTIAL LANDS (R-5)**

- a. Along Barangay/all-weather roads;
- b. Where low-grade, light material residential buildings predominantly situated;
- c. Where public transportation facilities are fairly irregular towards major trading centers;
- d. Located next to Fourth Class Residential Lands;
- e. Where water and electric facilities are commonly pump wells;
- f. Commands lesser value than the Fourth-Class Residential Lands;
- g. Informal settlers to less visible.

**VI. SIXTH CLASS RESIDENTIAL LANDS (R-6)**

- a. Along all-weather/Farm-to-Market roads;
- b. Where low-grade, light material residential buildings predominantly situated;
- c. Located next to Fifth Class Residential Lands;
- d. Where public transportation facilities are irregular;
- e. Where water and electric facilities are hardly available;
- f. Commands lesser value than the Fifth Class Residential Lands;
- g. Informal settlers to visible.

**VII. SEVENTH CLASS RESIDENTIAL LANDS (R-7)**

- a. Along all-weather/NIA roads;
- b. Where low grade/light material residential buildings are scarcely constructed,



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 30 of City Ord. No. 19-10 (General):

- c. Where public transportation facilities are irregular;
- d. Where water and electric facilities are commonly water pumps;
- e. Informal settlers to visible.

**VIII. EIGHT CLASS RESIDENTIAL LANDS (R-8)**

- a. Along all-weather/dirt roads;
- b. Where low-grade residential buildings are scarcely constructed;
- c. Where water and electric facilities are hardly available;
- d. Where transportation facilities are exceptionally irregular;
- e. Predominantly undeveloped residential area.

Residential Subdivision Lands are classified according to the degree or extent development and facilities, regardless of location from the trading center of the city. Therefore, their respective schedule of base market values shall be independently established based from the sales analysis of the lots therein. The unit market value of the subdivisions shall not under any circumstances be less than the adjoining lands classified in accordance with the above criteria.

**B. COMMERCIAL LANDS**

**I. FIRST CLASS COMMERCIAL LANDS (C-1)**

- a. Located along National Highway;
- b. Where the high class industrial and commercial activities of the city take place;
- c. Where high grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are exceptionally busy;
- e. Apparently command the highest land value of the city.

**II. SECOND CLASS COMMERCIAL LANDS (C-2)**

- a. Located along concrete road;
- b. Where the highest trading, social or educational activities of the city take place;
- c. Where concrete or high grade commercial or business buildings are situated;
- d. Where vehicular and pedestrian traffic flow are exceptionally busy;
- e. Apparently command the lesser value than the First Class Commercial Lands

**III. THIRD CLASS COMMERCIAL LANDS (C-3)**

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

**IV. FOURTH CLASS COMMERCIAL LANDS (C-4)**

- a. Along concrete or asphalted road;
- b. Where trading, social (or educational) activities are significantly less than the Third-Class Commercial Lands;
- c. Where below-average grade commercial or business buildings are situated;
- d. Commands lesser value than the Third-Class Commercial Lands.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 31 of City Ord. No. 19-10 (General):

**C. INDUSTRIAL LANDS**

**I. FIRST CLASS INDUSTRIAL LANDS (I-1)**

- a. Along concrete or asphalted public road;
- b. Located within the distance not more than 10,000 meters to the major trading centers of the city;
- c. Where vicinity is extensively used for industrial purposes;
- d. Commands the highest industrial land value.

**II. SECOND CLASS INDUSTRIAL LANDS (I-2)**

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

**III. THIRD CLASS INDUSTRIAL LANDS (I-3)**

- a. Located more than 50,000 meters to the major trading centers of the city;
- b. Where vicinity or extensively used for industrial purposes;
- c. Commands lesser land value than the Second Class Industrial Lands.

**D. AGRICULTURAL LANDS**

**PRODUCTIVITY CLASSIFICATION**

**RICELAND (LOWLAND) WITH IRRIGATION FACILITIES**

- First Class** - Land which is capable of producing annually for each hectare more than 165 cavanes of palay.
- Second Class** - Land which is capable of producing annually for each hectare from 126 cavanes of palay.
- Third Class** - Land which is capable of producing annually for each hectare from 86 to 125 cavanes of palay.

**RICELAND (LOWLAND) WITHOUT IRRIGATION FACILITIES**

- First Class** - Land which is capable of producing annually for each hectare more than 65 cavanes of palay.
- Second Class** - Land which is capable of producing annually for each hectare from 47 to 65 cavanes of palay.
- Third Class** - Land which is capable of producing annually for each hectare less than 47 cavanes of palay.

**SUGAR LAND:**

- First Class** - Land which is capable of producing annually for each hectare more than 100 piculs of sugar.
- Second Class** - Land which is capable of producing annually for each hectare from 81 to 100 piculs of sugar.
- Third Class** - Land which is capable of producing annually for each hectare from 61 to 80 piculs of sugar.
- Fourth Class** - Land which is capable of producing annually for each hectare from less than 61 piculs of sugar.



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 32 of City Ord. No. 19-10 (General):

**COCONUT LAND:**

- First Class** - Land which is capable of growing trees that will produce an average of more than 70 nuts per tree annually.
- Second Class** - Land which is capable of growing trees that will produce an average of 50 to 70 nuts per tree annually.
- Third Class** - Land which is capable of growing trees that will produce an average of less than 50 nuts per tree annually.

**COFFEE LAND:**

- First Class** - Land which is capable of growing trees that will produce an average of more than 3 kilograms of coffee beans per tree annually.
- Second Class** - Land which is capable of growing trees that will produce an average from 2.5 to 3 kilograms of coffee beans per tree annually.
- Third Class** - Land which is capable of growing trees that will produce an average of less than 2.5 kilograms of coffee beans per tree annually.

**MANGO LAND:**

- First Class** - Land which is capable of growing trees that will produce an average of more than 65 kilograms of mangoes per tree annually.
- Second Class** - Land which is capable of growing trees that will produce an average of 55 to 65 kilograms of mangoes per tree annually.
- Third Class** - Land which is capable of growing trees that will produce an average of less than 55 kilograms of mangoes per tree annually.

**BANANA LAND:**

- First Class** - Land which is capable of producing annually for each hectare of more than 1,000 bunches.
- Second Class** - Land which is capable of producing annually for each hectare from 900 to 1,000 bunches.
- Third Class** - Land which is capable of producing annually for each hectare less than 900 bunches.

**BAMBOO LAND:**

- First Class** - Land which is capable of producing annually for each hectare an average of 800 bamboo poles.
- Second Class** - Land which is capable of producing annually for each hectare an average of 750 to 800 bamboo poles.
- Third Class** - Land which is capable of producing annually for each hectare less than 750 bamboo poles.

**SALT LAND:**

- First Class** - Land which is capable of producing annually for each hectare more than 1,100 cavanes of salt.
- Second Class** - Land which is capable of producing annually for each hectare from 900 to 1,000 cavanes of salt.
- Third Class** - Land which is capable of producing annually for each hectare less than 900 cavanes of salt.



**Republic of the Philippines**  
**Region IV-A (CALABARZON)**  
**Province of Cavite**  
**CITY OF GENERAL TRIAS**  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**

Page 33 of City Ord. No. 19-10 (General):

**FISHPOND:**

- First Class** - Land which is capable of producing annually for each hectare more than 500 kilos of fish.
- Second Class** - Land which is capable of producing annually for each hectare from 400 to 500 kilos of fish.
- Third Class** - Land which is capable of producing annually for each hectare less than 400 kilos of fish.

**SECTION 9. ASSESSMENTS OF AGRICULTURAL LANDS.**

In arriving at the assessed value of a parcel or tracts of agricultural land, the following procedure shall govern;

The total base value of land and taxable perennial trees and plants, adjustments expressed in percentage for type of road, location of property to the nearest all-weather road, railroad stations or landing points along seacoasts and local trading center shall be made, to wit:

**1. Type of road on which parcel or tract is located:**

- a) For provincial or national highways, make no addition or deduction.
- b) For other all-weather road, other than those in (a) subtract 3% of base value
- c) For dirt road subtract 6% of base value.
- d) For no road outlet, subtract 9% of base value.

**2. Location**

For distance of property to the nearest all-weather road, railroad stations or landing points along sea costs, and to the nearest trading center, the following percentage are adjustments or deductions from base value:

<u>Distance in Kilometer</u>	<u>All-Weather Roads</u>	<u>Local Trading Center (Poblacion)</u>
0 to 1	0	+5%
Over 1 to 3	(2%)	0%
Over 3 to 6	(4%)	(2%)
Over 6 to 9	(6%)	(4%)
Over 9	(8%)	(6%)

Distance of property to all-weather road, railroad stations or landing points along seacoast, and to trading center shall be measured from corner of parcel or tract (in the absence of building in the parcel or tract), or from building site, to the nearest all weather road, railroad stations or landing points along seacoasts, and local trading center.

All-weather roads include national, provincial, municipal or barrio roads whether concrete, asphalt, gravel or crushed rock which may be traversed without difficulty by motor vehicle throughout the year.

The term "local trading center" refers to the "Poblacion" of the town or its "arrabal" nearest the parcel or tract, where



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 34 of City Ord. No. 19-10 (General):

marketing is generally done.

**SECTION 10. PROCEDURES IN THE APPLICATION OF THE REVISED SCHEDULES OF UNIT VALUES FOR BUILDING AND OTHER LAND IMPROVEMENTS.**

- RULE I** - The herein basic schedules of unit values shall be applied for each floor area of storey of the building plus the unit values applicable to its amenities.
- RULE II** - For clarity and conclusiveness, only one-unit value is assigned for each type of building except for the swimming pools, where the depth has to be considered in appraising the same.
- RULE III** - In applying the schedule of unit values for the second floor and succeeding floors, the percentage deductions from the basic schedules of unit values shall be as follows:

**ADJUSTMENT FACTORS FOR SECOND AND SUCCEEDING FLOORS**

TYPE	ONE FAMILY RESIDENCE	TWO FAMILY RESIDENCE	ACCESSORIA OR ROW HOUSE	APARTMENT BOARDING HOUSE, 8-etc.	SCHOOL BUILDING	OFFICE BUILDING, ETC
I	11.70%	10.04%	10.08%	10.11%	10.23%	10.21%
II	11.38%	9.97%	9.28%	9.93%	9.84%	9.36%
III	10.62%	10.95%	9.00%	9.83%	9.74%	9.13%

- RULE IV** - The Cost Approach (Reproduction/Replacement Cost New Less Depreciation) shall be applied to existing buildings and other improvements subject to re-appraisal, but strictly applying the depreciation under AR#7-77 dated July 25, 1977 of the DOF.
- RULE V** - Roads, fences should be separately appraised. Other improvements, whose basic schedules of unit values are not indicated herein, shall be appraised independently based on prevailing fair market value.
- RULE VI** - The different schedule of unit values for each type of building shall be applicable to assessment effective 2021.
- RULE VII** - A depreciation table reflecting percentage depreciation of building and other structures depending upon effective age cost grade and physical wear and tear shall be established in applying this schedule in accordance with Sec. 5.03, Chapter V, of Art. #7-77.

**SECTION 11. TYPES OF CONSTRUCTION.**

For the purpose of establishing the different schedules of base unit cost, so as to be consistent with the provisions of the Building Code, all buildings shall be classified and be grouped in accordance with the kind and quality of materials used for construction such as Type V-A to B; Type IV-A to B; Type III-A to D; Type II-A to C and Type I-A. Standard base specifications with the



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 35 of City Ord. No. 19-10 (General):

provisions of the Manual on Real Property Assessment and Appraisal Operations (MRPAO), shall then be prepared, defining and describing each type of building hereunder:

**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 incombustible fire resistive construction.

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

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

- a) Concrete columns, beams and walls - but wooden floor joist, flooring and roof framings and G.I. roofing; even if walls are in CHB, kitchen and T & B are in reinforced concrete slabs.
- b) Concrete columns and beams - but hollow block walls and G.I. roofings.

**Type III** Buildings 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 incombustible fire-resistive construction.

Third Group wooden 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 on the second floor and G.I. roofing.

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

**Type II** Buildings shall be of wood construction with protective fire-resistant materials and one-hour fire resistive throughout: Except that permanent non-bearing partitions may use fire-retardant wood within the framing assembly.

Third group wooden structural framings, floorings and sidings and G.I. roofing but structural members are substandard.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 36 of City Ord. No. 19-10 (General):

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

**Type I** Buildings shall be of wood construction. The structural elements may be any of the materials permitted as follows: Nipa houses and similar structures falling under this type.

**SECTION 12. KINDS OF BUILDINGS.**

**Residential:**

1. One Family Dwelling
2. Two Family Dwelling
3. Multiple Dwelling
4. Accessoria or Row House
5. Apartment House
6. Apartment

**Commercial:**

1. Hotel
2. Boarding House
3. Lodging House
4. Accessory Building
5. Office Building
6. Theatre or Movie House
7. Condominium Unit
8. Supermarkets, Shopping Centers
9. Shop
10. Gasoline Station
11. Recreational Building
12. Printing Press Building
13. Restaurant Building
14. Cottages
15. Clubhouse

**Industrial:**

1. Factory Building
2. Refinery Plant
3. Saw Mills and Lumber Sheds
4. Power Room
5. Stockfile
6. Water Treatment Facility
7. Hangars

**Institutional**

1. School Building
2. Church/Other Religious Institutions
3. Hospital Building
4. Welfare and Charitable Building

**Agricultural:**

1. Barn House
2. Grain Mills
3. Poultry Sheds
4. Saw Mills
5. Lumber Shed
6. Livestock



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite

CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIAN NG PANLUNGOD

Page 37 of City Ord. No. 19-10 (General):

OFFICE OF THE CITY ASSESSOR  
SCHEDULE OF UNIT VALUES FOR BUILDING  
GENERAL REVISION 2020

T/PE	[1] One Family Residence	[2] Two Family Residence [3] Multiple Dwelling/ Duplex	[4] Accessoria of Town Row Houses	[5] Apartment [6] Boarding House [7] Lodging House Motel/Inn	[8] Accessory Building/House a) Garage b) Quarters c) Laundry d) Guard e) Waiting Shed f) Gazebo g) Loading Area h) Storage Room g) Cottages / Resthouse	[9] School Building Library	[10] Office Building Condo. Hospital Hotel Clinic	[11] Theater Church Assembly/ Retreat House Convent	[12] a) Factory b) Warehouse c) Ind'l Bldg. d) Hangars e) Power Room f) Aggregate g) Water Treatment Facility	[13] a)Market b)Shopping Centers c)Stre d)Canteen e)Shops/Parlor f)Car Wash g)Funeral Parlor /Morgue h)Emission Testing	[14] Gymnasium Coliseum	[15] Recreation a) B. Lanes b) Club c) Pelota/ Tennis d) Basketball e) Billiard Hall	[16] Saw Mills and Lumber Sheds	[17] Gasoline Station Gasoline Refilling	[18] Swimming Pool & Bath House	[19] Barn House Grain House Livestock Milling House
V-A	9,000.00	7,870.00	7,250.00	7,260.00	4,990.00	7,710.00	8,570.00	8,160.00	6,280.00	8,570.00	7,620.00	7,250.00	-	7,430.00	7,000.00	-
V-B	7,160.00	7,500.00	5,820.00	5,890.00	4,630.00	6,740.00	7,680.00	7,680.00	5,000.00	7,280.00	7,170.00	6,470.00	-	6,740.00	5,950.00	-
IV-A	6,250.00	6,940.00	5,540.00	5,290.00	3,930.00	6,320.00	6,940.00	7,250.00	4,480.00	6,360.00	6,650.00	5,900.00	-	6,680.00	5,250.00	-
IV-B	5,500.00	6,750.00	4,540.00	5,100.00	3,460.00	5,310.00	6,150.00	6,880.00	4,100.00	5,540.00	6,070.00	5,530.00	-	5,540.00	4,550.00	-
III-A	5,100.00	5,170.00	4,030.00	4,790.00	3,000.00	4,800.00	5,770.00	6,080.00	3,600.00	5,040.00	5,460.00	4,370.00	-	4,540.00	4,060.00	-
III-B	4,600.00	4,850.00	3,700.00	4,280.00	2,500.00	4,520.00	5,310.00	5,360.00	3,000.00	4,540.00	4,910.00	3,800.00	5,180.00	4,030.00	-	2,000.00
III-C	4,200.00	4,290.00	3,400.00	3,370.00	2,000.00	4,340.00	4,500.00	4,810.00	2,500.00	3,810.00	4,250.00	-	4,940.00	-	-	1,400.00
III-D	3,700.00	4,090.00	2,800.00	3,100.00	1,800.00	3,700.00	3,900.00	4,530.00	2,300.00	3,640.00	3,100.00	-	4,700.00	-	-	1,200.00
II-A	3,300.00	3,720.00	2,550.00	2,880.00	1,500.00	3,260.00	3,770.00	3,860.00	2,100.00	3,510.00	2,370.00	-	4,320.00	-	-	1,000.00
II-B	3,000.00	3,260.00	2,000.00	2,330.00	1,200.00	2,960.00	3,110.00	3,500.00	1,800.00	3,340.00	-	-	3,860.00	-	-	800.00
II-C	2,600.00	2,330.00	1,500.00	1,780.00	800.00	2,410.00	2,840.00	-	1,500.00	3,200.00	-	-	3,430.00	-	-	700.00
I-A	2,100.00	1,860.00	1,200.00	1,360.00	650.00	2,100.00	2,320.00	-	1,000.00	3,100.00	-	-	2,520.00	-	-	400.00

*Handwritten signature*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 38 of City Ord. No. 19-10 (General):

**SECTION 13. ASSESSMENT LEVELS.**

This assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as herein fixed:

**a) ON LANDS:**

Class	Assessment Levels
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%

**b) ON BUILDINGS AND OTHER STRUCTURES:**

**I. Residential**

Fair Market Value		Assessment Levels
Over	Not Over	
	P 175,000.00	0%
P 175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		

**II. Agricultural**

Fair Market Value		Assessment Levels
Over	Not Over	
	P 300,000.00	25%
P 300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

**III. Commercial and Industrial**

Fair Market Value		Assessment Levels
Over	Not Over	
	P 300,000.00	30%
P 300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 39 of City Ord. No. 19-10 (General):

c) ON MACHINERIES

Residential

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

d). ON SPECIAL CLASSES: Assessment Level for all lands, buildings, machineries and other improvements;

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%
GOCCs engaged in the supply and distribution of water and/or generation and transmission of electric power	

SECTION 14. DEPRECIATION TABLE FOR GOOD COST GRADE RESIDENTIAL BUILDING.

Degree of Maintaining Age	EXCELLENT		AVERAGE		POOR	
	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0-2	3	97	3	97	4	86
2-5	5	95	6	94	6	94
5-8	10	90	12	88	14	86
8-12	14	86	17	83	21	79
12-16	18	82	22	78	28	72
16-20	21	79	25	75	34	66
20-25	24	76	29	71	40	60
25-30	30	70	36	64	49	51
35-40	33	67	39	61	63	47
40-45	36	64	43	57	56	44
45-50	39	61	46	54	60	40

SECTION 15. DEPRECIATION TABLE FOR HIGH COST GRADE RESIDENTIAL BUILDING AND GOOD COST GRADE COMMERCIAL BUILDING.

Degree of Maintaining Age	EXCELLENT		AVERAGE		POOR	
	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0-2	2	98	2	98	3	97
2-5	4	96	4	96	6	96
5-8	7	93	8	92	10	90



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 40 of City Ord. No. 19-10 (General):

8-12	10	90	13	87	15	85
12-16	14	86	17	83	19	81
16-20	17	83	21	79	23	77
20-25	20	80	24	96	28	72
25-30	24	76	27	73	32	68
30-35	27	73	30	70	36	64
35-40	30	70	33	67	40	60
40-45	33	67	36	64	44	56
45-50	35	65	39	61	47	53

**SECTION 16. DEPRECIATION TABLE FOR AVERAGE COST GRADE RESIDENTIAL AND COMMERCIAL BUILDING.**

Degree of Maintaining Age	EXCELLENT		AVERAGE		POOR	
	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good	Percent Depreciated	Percent Good
0-2	3	97	4	96	4	86
2-5	7	93	10	90	10	90
5-8	12	88	17	83	18	82
8-12	16	84	24	76	28	72
12-16	21	79	28	72	36	64
16-20	26	74	32	68	43	57
20-25	29	71	36	64	49	51
25-30	34	66	40	60	55	45
30-35	38	62	45	55	60	40
35-40	43	57	50	50	64	36
40-45	47	53	55	45	69	31
45-50	51	49	60	40	75	25

**SECTION 17. ADDITION AND DEDUCTION FACTORS.**

Structures falling under classification are not all exact replica of each other, or of standard adopted in the preparation of schedule of market values. It follows therefore that their values are not exactly equal, even if their area and classification maybe the same.

To compensate for these differences in the value, a set of adjustment factors were prepared to go with the schedule. It should only treat items that are commonly found deviating from the standard and expressed as percentage of the base unit construction cost listed in the schedule.

Addition and deduction factors of the Schedule Base Unit Value (BUV) are shown below.

**A. EXTRA ITEMS AS COMPONENT PART OF THE BUILDINGS**

- 1. Carport ----- 40% of the BUV
- 2. Mezzanine ----- 60% of the BUV
- 3. Porch ----- 50% of the BUV
- 4. Balcony ----- 40% of the BUV
- 5. Garage ----- 50% of the BUV

*[Handwritten signature]*



Republic of the Philippines  
 Region IV-A (CALABARZON)  
 Province of Cavite  
 CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 41 of City Ord. No. 19-10 (General):

<b>6. Terrace</b>		
Covered	-----	50% of the BUW
Open	-----	10% of the BUW
<b>7. Deck Roof</b>		
Covered	-----	50% of the BUW
Open	-----	40% of the BUW
<b>8. Basement</b>		
Residential	-----	70% of the BUW
High Rise Bldg.	-----	70% of the BUW
<b>9. Pavements</b>		
Tennis Court	-----	P400.00 per sq.m.
Concrete		
10cm. thick	-----	P400.00 per sq.m.
15cm. thick	-----	410.00 per sq.m.
20cm thick	-----	420.00 per sq.m.
Ashpalt	-----	395.00 per sq.m.
<b>10. Floor Finishes</b>		
a. Marble Slabs	-----	P700.00 per sq.m.
b. Marble Tiles	-----	650.00 per sq.m.
c. Crazy Cut Marbles	-----	500.00 per sq.m.
d. Granolithic	-----	390.00 per sq.m.
e. Narra	-----	700.00 per sq.m.
f. Yakal	-----	650.00 per sq.m.
g. Narra/Fancy/Wood Tiles	-----	750.00 per sq.m.
h. Ordinary Wood Tiles	-----	600.00 per sq.m.
i. Vinyl Tiles	-----	110.00 per sq.m.
j. Washout Pebbles	-----	110.00 per sq.m.
k. Unglazed Tiles	-----	270.00 per sq.m.
<b>11. Wallings</b>		
a. Use the same rate for floor finishing in a, b, c and I, as indicated above.		
b. Double Walling Ordinary Plywood	-----	P275.00 per sq.m.
c. Double Walling (Narra Panelling)	-----	350.00 per sq.m.
d. Glazed White Tiles	-----	270.00 per sq.m.
e. Glazed Colored Tiles	-----	380.00 per sq.m.
f. Fancy Tiles	-----	540.00 per sq.m.
g. Bricks	-----	250.00 per sq.m.
<b>12. Special Panels</b>		
a. Glass with Wooden Frame	-----	P600.00 per sq.m.
b. Glass with Aluminum Frames	-----	700.00 per sq.m.
(For tinted glass, add P50.00)	-----	750.00 per sq.m.
<b>13. Ceiling (Below Concrete Floor)</b>		
a. Ordinary Plywood	-----	P690.00 per sq.m.
b. Acoustic	-----	1,165.20per sq.m.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 42 of City Ord. No. 19-10 (General):

14. Fence

a. Wood	-----	P250.00 per sq.m.
b. CHB Block Laying (No Plastering)		
10 cm. thick	-----	665.00 per sq.m.
.125 cm 5" CHB	-----	830.00 per sq.m.
15 cm thick	-----	996.00 per sq.m.
Reinforce Concrete	-----	996.00 per sq.m.

B. CONCRETE ROAD

A - 0.15 m. port cement, conc. Pavement	----	P750.00 per sq.m.
B - 0.10 m. Agg. Base Course	-----	1,070.00 per cu.m.
C - 0.10 m. Agg. Sub-base	-----	745.00 per cu.m.

Concrete 6" PA=1	1=1 @	P403.00	=	P403.00
Base Course	V= 1x1x0.10 = 0.118 @	P320.00	=	37.76
Concrete 6" PA=3	V= 1x1x0.15 = 0.1875 @	P150.00	=	28.125
				P468.88
Say				P470.00 per sq.m.

C. ASPHALT ROAD

A - 0.15 m. Bit Conc. Surf Course	-----	P5,500.00 per metric ton
B - 0.10 m. Agg. Base Course	-----	1,070.00 per cu.m.
C - 0.10 m. Agg. Sub-base	-----	745.00 per cu.m.

Bit Conc Surf Course	= 1x1x0.05x2.3 = 0.1165MT @	P5,500.00 =	P640.75 per MT
Bit. Prime Coat	= 1x1x1.5	=0.00149y @ 45,500.00 per MT =	68.11
	45.14		
Agg. Base Course	= 1x1x0.10	=0.118 @ P1,070.00 prt cu. MT	=126.6 per MT
	0.85		
Agg. Sub-base	= 1x1x0.10	=0.125 @ P745.00 per cu MT	=93.12 cu.m.
Say			P928.24 per sq.m.

D. GRAVEL ROAD

A - 0.15 Agg. Sub-base	
V - 1x1x0.15	
	0.80
V = 0.1875 @ p745.00 per cu.m.	= P139.70 per cu.m.

SECTION 18. SCHEDULE OF VALUES FOR FENCE, PAVEMENT AND WATER TANK.

A. FENCE: CHB (125cm, 5" CHB)	
a. With plaster 2 faces	----- P1,700.00/sq.m.
b. With plaster 1 face	----- 850.00/sq.m.
c. Without plaster	----- 830.00/sq.m.
B. CONCRETE PAVEMENT (4" Thickness) ----- P500.00/sq.m.	
C. WATER TANK ----- P80.00/ sq.ft.	



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 43 of City Ord. No. 19-10 (General):

**SECTION 19. GENERAL PROVISIONS.**

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

**1. ON LANDS**

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

**A. URBAN LANDS**

The base unit market value per square meter is multiplied to the area of the land to arrive at its market value. Where, the depth of the lot is deeper than the standard depth, area of lot beyond the standard depth is valued lower than the frontage area. The modification is but recognition of the fact that as depth of lot increases, the unit value decreases. Other modifications like street frontages, street corner, sunken or abnormally low land and shape of lot shall be also considered as what is obtaining in the locality.

- I. As a general rule the 100% rate per square meter fixed in the schedule shall be applied to the area of residential, commercial, industrial and other special classes of land within the standard depth fronting the street or road with normal elevation or level. The remaining portion thereof shall be considered as interior lots and the standard depth percentage of adjustments corresponding to the second strip, third strip and so on, shall be applied thereon.

Land beyond the standard depth, i.e. 20 meters for residential land, if any shall be valued 80% for the second trip, 60% for the third strip, 40% for the fourth strip and 20% of the base value fixed for the street or road for the remaining area, Provided, however, that in case the parcel of land abutting two streets or roads with two different base value, the stripping and valuation thereof shall be based on the principal street or road with the higher base value, provided further that the value for the last strip shall not be lower than the Schedule Value of the other street.

Stripping methods shall not be applied to commercial and industrial properties, corner lots and subdivision lots.

- II. For low and sunken areas of the land, a reduction from the base value per square meter may be allowed due to the cost of filling and compaction to bring the same and par with the adjoining developed lots provided, however, that such reduction will in no case exceed 30% of the base value thereof.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 44 of City Ord. No. 19-10 (General):

III. Whenever a parcel of land or tract of residential and commercial lands is situated at the corner of two streets, a corner influence maybe established not exceeding 10% of the base unit market value and shall be assessed to the valuation of residential and commercial lot. Provided however, that if the streets or roads have different base unit market values, the higher the base unit market value shall be used in the computation of the market value of the property.

Provided further that alley or Callejon shall not be considered as a factor for the value adjustment thereof.

IV. Roads or streets shall be valued 50% of the base unit market value fixed for lands classified as residential and commercial in the vicinity of such street or road.

V. Lands considered as Special Class shall be valued on the basis of applicable schedule of base unit market value for the area where such land is located.

VI. Vacant or idle lands located in a purely residential area shall be classified as residential. If such land is located in purely commercial area the same shall be classified according to the class which is more predominant.

VII. Similarly, urban lands shall include not only lands actually used for urban purposes but also those which by reason of their location or physical features should properly be considered as urban lands. The fact that such lands may be actually used for agricultural purposes does not necessarily make them agricultural lands rather than urban, the best use to which they may be put should determine classification as agricultural or urban lands.

**B. AGRICULTURAL LANDS**

I. Agricultural land convertible into residential, commercial or industrial subdivision shall be classified and assessed as agricultural until such time when it has been converted and developed into a subdivision. This rule shall also apply to land already approved as subdivision but has not yet been actually developed for the purpose.

However, as soon as any development on the residential subdivision is made, the same shall be classified as residential and its base market value shall be 70% of the appropriate base market value provided in the schedule of values until such time that it shall have been fully developed, in which case the base market value shall be 100% of the applicable rate of base market value in the schedule of values.

II. The unit base value per hectare prescribed in the Schedule of Base Unit Market Value is multiplied by the area of the agricultural land to arrive at the market value for the different kinds and sub-class of agricultural lands.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 45 of City Ord. No. 19-10 (General):

III. R.A. 7160 has no specific provisions on the valuation and assessment of plants and trees. Apparently, the kind of plants and trees determine the classification and value of agricultural land. To arrive at a final value for agricultural land, the total base market value shall be multiplied by the percentage of adjustments as follows:

- a. Type of Road along/nearest the property and;
- b. Location of property, such as, distance from the public road from the Poblacion or Trading Center

Type of Roads:

Provincial or National Road	-	No deduction
For All-Weather Roads	-	3% deduction
Along Dirt Road	-	6% deduction
For No Road Outlet	-	9% deduction

Distance in km. to:	TYPE OF LOCATION	
	All-Weather Road	Local Trading Center (Poblacion)
0 to 1	0	+5%
Over 1 to 3	2%	0%
Over 3 to 6	4%	-2%
Over 6 to 9	6%	-4%
Over 9	8%	-6%

The distance of a property from all-weather roads, railroad stations, landing places along sea coasts and from a trading center or Poblacion shall be measured from the corner of the lot or parcel nearest to such roads or centers.

All-weather roads include national, provincial, municipal and all other public roads traversable by trucks, cars and other forms of vehicles under any kind of weather.

IV. Supreme Court ruled that: "when the land preferably intended for the raising of a given crop or for the planting of trees of a certain kind, although these or the crop be deemed improvements to the land they shall not be appraised apart from the land as they are integral part thereof and their value is inherent or forms a part of that of the land". However, if it shall be proven that the ownership of the land is different from that of the improvement, a separate valuation and assessment shall be made in the names of their respective owners.

V. Farm lots refers to the land situated in the mixed land use of either agricultural land or residential land with an approximate area of 5,000 sq.m. and by their very nature are design for habitation and backyard farming. Its unit value shall be 50% of the applicable schedule of market value for residential lands in the locality where the property is situated and with corresponding assessment level of 40%.

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



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 46 of City Ord. No. 19-10 (General):

**C. BUILDINGS AND OTHER IMPROVEMENTS**

- I. Buildings used exclusively for residential, agricultural, commercial or industrial purposes shall be classified and valued in accordance with the base unit construction cost and shall be assessed by applying the corresponding assessment levels.
- II. Auxiliary improvements, such as fences, pavements, etc. which may be considered appurtenance/s of the main structure shall be appraised independently and the value/s thereof, added to the value of the main structure.
- III. A depreciation table reflecting percentage depreciation of building and other structures depending upon effective age cost grade and physical wear and tear shall be established in applying this schedule.
- IV. Deductions for accrues yearly depreciation may be allowed and applied for old buildings and other structures. Depreciation table for buildings shall be used as a guide in applying the depreciation to old buildings and other structures. However, for this purpose, depreciation shall be made once every three years, which shall be applied during the general revision of real property assessment.
- V. Building and other improvements actually, directly and exclusively used for hospital, cultural or scientific purposes shall be classified and valued according to the schedule of base unit construction cost, and shall be assessed at 15% of their market values.
- VI. Buildings owned by local water districts and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation or transmission of electric power shall, likewise be classified and valued in accordance with the schedule of base unit construction cost, and shall be assessed at 10% of their market value.
- VII. Churches, parsonages, convents, mosques and buildings and other improvements used actually, directly and exclusively for religious, charitable or educational purposes shall be classified and valued in accordance with the schedule of base construction cost, if applicable, otherwise, the basis of their replacement cost as of the year of appraisal, and shall be assessed as residential on the basis of their market values.
- VIII. Building and other improvements owned by the Republic of the Philippines or any of its political subdivisions are of a kind not covered by the schedule of base unit construction cost shall be classified like similar buildings and improvements and shall be valued at their fair market value at the time of appraisal and shall be assessed like similar buildings and improvements in the locality.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 47 of City Ord. No. 19-10 (General):

**IX. Condominium buildings shall be valued as one building on the basis of the prescribed rated fixed in the schedule. Each condominium unit separately owned shall be assessed separately for its share of the total market value in proportion to its owner's fractional interest in the building. Condominium unit means a part of the condominium project intended for any type of independent use or ownership, including one or more rooms or spaces located in one or more floors in a building and such accessories as may be appended thereto.**

**X. Roads, streets or bridges in urban subdivisions, unless already donated or turned over to the barangay, municipality or city shall be listed in the name of the subdivision owner and shall be valued in accordance with the schedule of base unit construction cost and shall be assessed at 20% of their market value.**

**D. MACHINERY**

**I. The fair market value of a brand-new machinery shall be acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life and multiplied by the replacement or reproduction cost.**

**II. For imported brand new machinery, the market value shall be based on its acquisition cost, which is the actual cost to the owner when the same is not yet depreciated or appraised within the year of its purchase, plus the cost of freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus the cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency shall be converted to peso cost on the basis of the foreign currency exchange rates when such machinery was purchased as fixed by the Bangko Sentral ng Pilipinas (BSP).**

**Step 1 -**

$$\frac{\text{Current Dollar Exchange Rate}}{\text{Dollar Exchange Rate at the time Of Acquisition}} = \text{Conversion Factor (CF)}$$

**Step 2 -**

$$\text{Acquisition Cost} \times \text{CF} = \text{Replacement or Reproduction Cost}$$

**The dollar exchange rate shall be based on the table of dollar rate fixed by the Central Bank of the Philippines that corresponding to time of appraisal.**

**Machinery purchased in any currencies shall be similarly converted to peso cost according to the same formula.**

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



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 48 of City Ord. No. 19-10 (General):

- III. If the machinery is purchased locally, replacement or reproduction cost (new) shall be determined in similar manner as imported machinery by using the price index (PI) prepared by the Department of Trade and Industry, expressed by formula:

$$\text{Acquisition Cost} \times \text{PI} = \text{Replacement or Reproduction Cost}$$

Determination of Current and Fair Market Value of Machinery - Current and Fair Market Value of Machinery through the use of replacement or reproduction cost (new) is determined as follows:

$$\frac{\text{Remaining Economic Life}}{\text{Economic Life}} \times \text{Replacement or Reproduction Cost} - \text{Current and Fair Market Value}$$

- IV. Transmission Lines, Transmission Towers, Cell Sites and the likes shall be assessed like all other machineries. Transmission lines including the post shall be appraised on the basis of its total value using the cost or income approach and the total market value shall also be apportioned or pro-rated between the between the local government units they traverse.
- V. Submerged pipe lines for natural gas, water, etc., shall be appraised on the basis of the cost or income approach, the total market value thereof shall be apportioned or pro-rated between the local government units they traverse.

For purposes of assessment, a depreciation allowances shall be made for machinery at a rate not exceeding five (5%) percent of its original cost for its replacement or reproduction cost as the case may be 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.

#### E. SPECIAL PURPOSE PROPERTIES

Land actually, directly and exclusively used for hospital, cultural or scientific purposes, located in residential, commercial or industrial areas shall be classified and valued as residential, commercial or industrial in accordance with the schedule of base unit valued determined on the basis of that schedule and shall be assessed at 15% of the market value.

Lands owned by local water districts and government-owned or controlled corporations rendering essential public service in the supply or distribution of water and/or generation and transmission of electric power, located in residential, commercial or industrial areas shall, likewise, be classified and valued as residential, commercial or industrial in accordance with the schedule of base market valued and shall be assessed at ten percent (10%) of the market value.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 49 of City Ord. No. 19-10 (General):

If those special classes of lands are, however, located in areas of mixed land uses, such as residential with commercial or industrial, the predominant use of the lands in that area shall govern the classification and valuation of those special classes of land and shall be assessed at the corresponding levels of assessment.

Lands actually, directly and exclusively used and religious, charitable or educational purposed located in residential, commercial or industrial areas shall be classified, valued and assessed as residential, commercial or industrial.

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

2. LANDS OWNED BY REPUBLIC OF THE PHILIPPINES OR ANY POLITICAL SUBDIVISIONS SHALL BE CLASSIFIED VALUED AND ASSESSED LIKE SIMILAR LANDS IN THE LOCALITY

A. GOLF COURSES VALUATION CRITERIA

**LOCATION** - Accessibility to the general public. Type and distance of road leading to and from the highway, whether concrete, asphalt or gravel road.

**SIZE** - Sufficient area to support a high-quality golf facility also requires good layout and appearance. Tees and greens should be large enough approximately 64 hectares.

**TURF** - (Stratum of soil bound by grass and plant roots into a thick mat). Types of grasses, condition of turf, over-all maintenance and the quality of the playing surface.

**SOIL** - This rating considers the types of the soil on the golf course and how well the soil can support a good playing surface. The soil's ability to drain ground water and support natural hazards.

**DRAINAGE** - Establish area that drains well. Grass/trees grow well due to proper drainage.

**TOPOGRAPHY** - Asset of golf course-rolling and undulating land provides visual interest and a range of challenges. Flat site is bland and monotonous.

**HAZARDS** - Enough hazards and bunkers make the course distinctive and challenging to play. Bunkers are used to outline greens, direct play or increase the strategic value of holes.

**AMENITIES** - Given to trees, shrubs, planted areas, cart paths, practice areas, lakes, ponds, views, etc.



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite  
CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 50 of City Ord. No. 19-10 (General):

**WATERING** - Whether the watering system is manual, semi-automatic, or fully automatic and whether the system uses quick-couple sprinklers, pop-ups or a combination.

**SLOPE** - See Slope ratings

**SLOPE RATINGS**

136 and up	-	10
131-135	-	9
126-130	-	8
121-125	-	7
116-120	-	6
111-115	-	5 (average)
106-110	-	4
101-105	-	3
96-100	-	2
Below 95	-	1

Scale of one to ten  
Ten being the best.

**CHARACTERISTICS AND WEIGHT**

<u>Golf Characteristics</u>	<u>% of weight</u>
Location	25
Size (adequacy of greens, trees and length)	15
Turf	10
Soil	10
Drainage	10
Topography	8
Hazards (bunkers, lakes and ponds)	7
Amenities (trees, shrubs, cart paths, etc.)	5
Watering System	5
Slope Rating	5
<b>TOTAL WEIGHT</b>	<b>100%</b>

**Example of WEIGHTED SCORE CALCULATION**

	<u>Rating</u>	<u>Weight</u>	<u>Weighted Score</u>
Location	7	25	25 x 0.70 = 17.5
Size	9	15	15 x 0.90 = 13.5
Turf	8	10	10 x 0.80 = 8.0
Soil	7	10	10 x 0.70 = 7.0
Drainage	6	10	10 x 0.60 = 6.0
Topography	8	8	8 x 0.80 = 6.4
Hazards	7	7	7 x 0.70 = 4.9
Amenities	8	5	5 x 0.80 = 4.0
Watering System	3	5	5 x 0.30 = 1.5
Slope Rating	10	5	5 x 1.00 = 5.0
<b>TOTAL WEIGHT</b>		<b>100%</b>	<b>73.8</b>

*[Handwritten signature]*



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 51 of City Ord. No. 19-10 (General):

**Example of golf value per hole**

**Example: P50,000.00 per hole  
18-hole golf course**

$$P50,000.00 \times 73.8 = 3,690,000 \times 18 = P66,420,000.00$$

The valuation of a golf course is similar to other appraisal problems with regards to general procedures. It is imperative that an appraiser should obtain a thorough knowledge of the golf industry and develop a familiarity with the game and course design in order to accurately identify the quality level of the golf course being appraised.

**B. MEMORIAL PARK - CEMETERY**

A cemetery is a "Special Use" property because it is adapted for a particular purpose. It may be a non-profit or a profit enterprise.

1. Non-profit cemeteries are usually church-affiliated. National and Municipal cemeteries are also included in this category.
2. Profit cemeteries are investment properties and appraised using Income Approach. Net Income (derived from source of income less expenses as Itemized above) is converted into value by a capitalization process (Net Income divided by Capitalization rate equals value).

Development of cemeteries generally follows three patterns

- a. Monument cemeteries - marked by stone memorials like the church yard burial grounds.
- b. Lawn cemetery - stretches of land, almost bare except for markers
- c. Garden memorial park - modification of the lawn cemetery. It is distinguished by sculptural and architectural features centered in its section or garden which achieves individuality and removes the monotony of long stretches lawn.

**C. HOSPITALS**

Hospitals are generally considered special purpose property because hospitals are not usually offered for sale in the open market. The Income Approach may not also give a good indication of value due to the factors to be considered in arriving at the net income, such as, laboratory tests, doctor's professional fees, X-rays, ultra sound technicians, examinations, etc., which are not necessarily part of the income of the hospital.

In value the buildings and other land improvements, as well as the laboratory and hospital equipment, the cost of reproduction, new, is first estimated, based on how much similar properties in brand new condition, can be constructed or acquired. Depreciation resulting from wear and tear and physical and economic obsolescence is then deducted to arrive at the current market value of the improvements and the value of land added to indicate the value of the hospital.



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 52 of City Ord. No. 19-10 (General):

Because of the nature of its operation, hospital beds are considered as part of the building, not as furniture. Similarly, hospitals equipment is also considered as part of the hospital building. However, these items of property will not necessarily follow the economic life of the building.

**D. SCHOOLS**

The appraisal of schools, colleges and universities is similar to the procedure in appraising hospitals. The Cost approach is used in valuing these properties.

As in the valuation of hospitals, classroom desks, chairs, tables and blackboard and other similar illustration boards are considered as part of the school building. Cost of reproduction new is estimated based on current building construction cost and prices of similar furniture in brand new condition and depreciation deducted based on the respective economic life of the properties and value of land using the market data approach added to arrive at the value of the school.

**E. GASOLINE STATION**

Gasoline stations are usually owned by the oil company selling the gasoline and other oil products. The land is more often leased by the oil company on a medium to long term basis. All improvements on the land are owned, installed and constructed by the oil company. The standard improvements on a typical gas station consist of transfer pumps, underground tanks, service facilities including car lifts and the building.

In valuing the land, the market data or comparative approach is used. The income approach is not generally employed because the rentals paid for the lease of the land are considered above prevailing rentals for similar lands for the reason that most of the oil companies are willing to pay a premium based on their survey of the volume of vehicles in the area.

For the improvements, the basis for valuing the equipment, including transfer pumps and underground tanks, is the cost of acquiring and installing similar facilities in brand new condition and depreciated based on current condition of the property. The costs of these facilities can be obtained from the records of the oil company itself if the traditional sources of information like the manufacturer's local representatives or distributors are not available.

**F. MALLS (SHOPPING CENTER)**

Shopping Center - a group of commercial establishments, planned, developed, owned and managed as a unit with the street parking provided on the property.

Four (4) Elements to be given special emphasis in appraising of shopping malls:

1. The property must be valued as an aggregate (whole) and not as separate individual store due to the following reasons:



Republic of the Philippines  
Region IV-A (CALABARZON)  
Province of Cavite  
CITY OF GENERAL TRIAS  
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Page 53 of City Ord. No. 19-10 (General):

- a. Common parking area
  - b. Favored position of department store around which the center is planned and built
2. A Market Survey must be prepared since rents are usually based on a percentage of sales in addition to a minimum guarantee. A market survey to determine the types of stores to be included in the center, to estimate volume of sales of each store, store area required, and percentage rents to be required under store leases.
  3. Sales of commercial properties in the vicinity cannot be used as basis of valuation of the center.
  4. Valuation of land must be based on capitalization of annual residential net income.

Land Value – capitalization of residual net income

Gross rental

Less: allowance for vacancy, management fees, insurance, maintenance real estate tax.

Less: interest charges and depreciation of building = net income contributed to land

Building Value – CRN less depreciation

#### G. CONDOMINIUMS

Section 2 of Philippine Condominium Law defines condominium as an interest in real property consisting of separate interest in a unit in a residential condominium or commercial building and an undivided interest in common, directly or indirectly, in the land on which it is located and in other common areas of the building. Briefly stated, it is a form of ownership less than the whole. Each co-owner enjoys absolute ownership in his separate unit and owns jointly, in direct proportion to his holding the common areas designated in the property.

**SECTION 20. SEPARABILITY CLAUSE.** If for any reason or reasons, any section or provision of this Ordinance shall be held unconstitutional or invalid, other sections or provisions hereof which are not affected thereby shall continue to be in full force.

**SECTION 21. EFFECTIVITY.** This Ordinance shall take effect on 01 January 2021.

ENACTED under THIRD/FINAL READING on 09 SEPTEMBER 2019.

  
JONAS GLYN P. LABUGUEN  
SP Member

  
GARY A. GREPO  
SP Member

  
CLARISSE D. CAMPAÑA-MORAL  
SP Member

  
JOWIE S. CARAMPOT  
SP Member

  
KRISTINE JANE M. PERDITO-BARISON  
SP Member



Republic of the Philippines  
Region IV-A (CALABARZON)

Province of Cavite

CITY OF GENERAL TRIAS

OFFICE OF THE SANGGUNIANG PANLUNGSOD

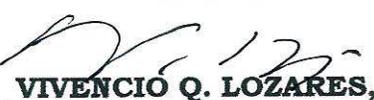
Page 54 of City Ord. No. 19-10 (General):

  
**ISAGANI L. CULANDING**  
SP Member

  
**J-M VERGEL M. COLUMNA**  
SP Member

  
**WALTER C. MARTINEZ**  
SP Member

  
**FLORENCIO D. AYOS**  
SP Member

  
**VIVENCIO Q. LOZARES, JR.**  
SP Member

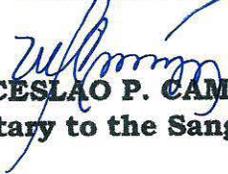
  
**RICHARD R. PARIN**  
SP Member

  
**HERNANDO M. GRANADOS**  
SP Member

  
**ALFREDO S. CHING**  
SP Member/LNB President

  
**JAYVIE ARISAN SIMPAN**  
SP Member/SKF President

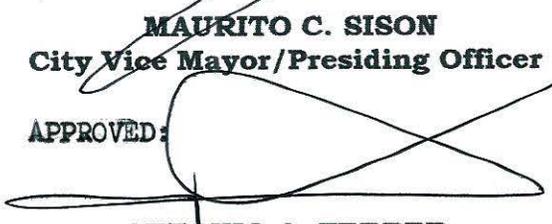
CERTIFIED TRUE AND CORRECT:

  
**WENCESLAO P. CAMINGAY**  
Secretary to the Sanggunian

ATTESTED:

  
**MAURITO C. SISON**  
City Vice Mayor/Presiding Officer

APPROVED:

  
**ANTONIO A. FERRER**  
City Mayor

