



Republika ng Pilipinas  
LALAWIGAN NG ILOCOS SUR  
VIGAN CITY

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN  
(Office of the Provincial Board)

MRS. FATIMA TENORIO  
Provincial Assessor  
Vigan City, Ilocos Sur

Madame:

Respectfully forwarded is a copy of Ordinance No. 14-06, Series of 2014 - *An Ordinance Authored by Hon. Anicka Nicoli Zaragoza approving the Schedule of Market Values of all Real Properties as a basis in the conduct of General Revision of Real Property Assessment for Calendar Year 2014 in the Province of Ilocos Sur* of the Sangguniang Panlalawigan of Ilocos Sur for your information and appropriate action.

Vigan City, Ilocos Sur, March 31, 2014.

Very truly yours,

The Sangguniang Panlalawigan  
of Ilocos Sur

By

*Maria Ellen D. Cabatu*  
ATTY. MARIA ELLEN D. CABATU, CPA  
Provincial Secretary



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EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF ILOCOS SUR HELD AT THE SESSION HALL, PROVINCIAL CAPITOL, VIGAN CITY, ILOCOS SUR, ON FEBRUARY 4, 2014.

PRESIDENT:

Hon. Deogracias Victor B. Savellano	Vice Governor & Presiding Officer
Hon. Christian "Basi" A. Purisima	Member
Hon. Ismael R. Baterina	-do-
Hon. Jeremias "Jerry" C. Singson	-do-
Hon. Anicka Nicoli S. Zaragoza	-do-
Hon. Robert B. Tudayan	-do-
Hon. Pablito E. Sanidad, Jr.	-do-
Hon. Constante T. Oandasan	-do-
Hon. Jaime M. Singson	-do-
Hon. Edgar L. Yabes	-do-
Hon. Johnny Nestor Itchon	-do-

ABSENT:

Hon. Joselle F. Gironella	Member
Hon. Mario B. Subagan	-do-

ORDINANCE NO. 14-06  
Series of 2014

*Authored by Hon. Anicka Nicoli S. Zaragoza*

AN ORDINANCE APPROVING THE SCHEDULE OF MARKET VALUES OF ALL REAL PROPERTIES AS A BASIS IN THE CONDUCT OF GENERAL REVISION OF REAL PROPERTY ASSESSMENT FOR CALENDAR YEAR 2014 IN THE PROVINCE OF ILOCOS SUR

WHEREAS, submitted to the Sangguniang Panlalawigan of Ilocos Sur is the Proposed Schedule of Market Values for the General Revision 2014 of the Province of Ilocos Sur;

WHEREAS, Article 310 of the Rules and Regulations Implementing the Local Government Code of 1991 provides that "the Provincial, City or Municipal Assessor shall undertake a General Revision of Real Property Assessment within two (2) years after the effectivity of the Code and every three (3) years thereafter;

WHEREAS, Section 212 of Republic Act 7160, otherwise known as the Local Government Code of 1991 states that: Preparation of Schedule of Fair Market Values. - 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 municipal assessors of the municipalities within the Metropolitan Manila Area for the different classes of real property situated in their respective local government units for enactment by ordinance of the sanggunian concerned. The schedule of fair market values shall be published in a newspaper of general circulation in the province, city or municipality concerned, or in the absence thereof, shall be posted in the provincial capitol, city or municipal hall and in two (2) other conspicuous public places therein.

WHEREAS, real property taxes are the most stable sources of income of the Local Government Unit so that updated valuation of the fair market values shall eventually increase revenues for development endeavors;

NOW THEREFORE, on motion of Hon. Anicka Nicoli S. Zaragoza, duly seconded, be it

BE ORDAINED by the Sangguniang Panlalawigan of Ilocos Sur that,



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ORDINANCE NO. 14-06  
Series of 2014

*Authored by Hon. Anicha Nicoli S. Zaragoza*

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SECTION 1. – Title – The title of this Ordinance shall be known as “An Ordinance Revising the Schedule of Market Values of all Real Property Including other Structures and Agricultural Lands in the Province.”

SECTION 2. – This Schedule of Market Values of Real Property including other Structures and Agricultural Lands shall be the basis of general revision of assessments and property classification within the territorial jurisdiction of the province for the General Revision Year 2014 and thereafter unless amended or repealed.

I. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL COMMERCIAL AND INDUSTRIAL LANDS (Sample Guide: Tagudin, Ilocos Sur)

Location, Avenue, Street, etc.	Existing Market Value per sq. meter	Proposed Market Value per sq. meter	Sub-classification
Along National Road and Municipal Road on Poblacion Area (including Brgy. Jardin)	150	400	R-1
Along National Road Brgy. Las-ud Brgy. Lacong	140	370	R-2
All Rural Barangays Ag-aguman, Amballayat, Baritao, Bario-an, Baracbae, Beeques, Bimmanga, Bio, Bitalag, Borono, Bucao East, Bucao West, Cabaroan, Cabugbugan, Cabulanglangan, Dacutan, Dardarat, Farola, Gabor, Garitan, Lantag, Libtong, Lubnac, Pacae, Pallogan, Pudoc East, Pudoc West, Pula, Ranget, Salvacion, San Miguel, Sawat, Tallaoen, Taumpugo, and Tarangotong	130	350	R-3
Poblacion Area	290	780	C-1
Poblacion Area Brgy. Las-ud	260	700	C-2
Brgy. Lacong Brgy. Jardin Brgy. Malakanang			
All Rural Barangays Ag-aguman, Amballayat, Baritao, Bario-an, Baracbae, Beeques, Bimmanga, Bio, Bitalag, Borono, Bucao East, Bucao West, Cabaroan, Cabugbugan, Cabuklanglangan, Dacutan, Dardarat, Farola, Gabor, Garitan, Lantag, Libtong, Lubnac, Pacae, Pallogan, Pudoc East, Pudoc West, Pula, Ranget, Salvacion, San Miguel, Sawat, Tallaoen, Taumpugo, and Tarangotong	220	590	C-3



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STANDARD DEPTH:

- (1) For Residential Lands: 25 meters  
(2) For Commercial Lands: 50 meters

CORNER INFLUENCE:

- (1) For Residential Lands: 25 meters  
(2) For Commercial Lands: 50 meters

Note: Under column "Sub-Classification" the following symbols should be used:

- R-1 for 1st Class Residential based on the criteria for sub-classification.  
R-2 for 2nd Class Residential based on the criteria for sub-classification.  
R-3 for 3rd Class Residential based on the criteria for sub-classification.  
C-1 for 1st Class Commercial based on the criteria for sub-classification.  
C-2 for 2nd Class Commercial based on the criteria for sub-classification.  
C-3 for 3rd Class Commercial based on the criteria for sub-classification.

SECTION 3. - SCHEDULE OF FAIR MARKET VALUES FOR THE YEAR 2014 GENERAL REVISION FOR GROUP 1. SINAT, CABUGAO, MAGSINGAL, SAN JUAN, STO. DOMINGO, SAN ILDEFONSO, BANTAY, SANTA, NARVACAN, STA. MARIA, SAN ESTEBAN, SANTIAGO, STA. LUCIA, STA. CRUZ, SAN VICENTE, STA. CATALINA, TAGUDIN, AND CAOAYAN

A. AGRICULTURAL LAND	CLASSES	VALUE PER HECTARE	1	2	3	4	5
RICELAND (PLAINLAND) IRRIGATED	1	280,000.00	260,000.00	240,000.00	200,000.00	150,000.00	
RICELAND (PLAINLAND) UNIRRIGATED	2	240,000.00	200,000.00	170,000.00	130,000.00	100,000.00	
RICELAND (UPLAND)	3	130,000.00	115,000.00	95,000.00	83,000.00	80,000.00	
TOBACCOLAND	4	220,000.00	190,000.00	165,000.00	130,000.00	100,000.00	
VEGETABLELAND	5	340,000.00	320,000.00	310,000.00	290,000.00	270,000.00	
FISHPOND,	6	450,000.00	390,000.00	350,000.00	280,000.00	200,000.00	
GRAPEVINEYARD	7	340,000.00	320,000.00	310,000.00	290,000.00	270,000.00	
CORNLAND	8	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
SUGARLAND, COFFEE LAND	9	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
ORCHARDLAND	10	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
COCONUTLAND	11	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
BANANALAND,	12	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
CAMOTELAND, CASSAVALAND	13	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
BAMBOOLAND, TIGERGRASSLAND, KAINGIN	14	110,000.00	95,000.00	80,000.00	70,000.00	60,000.00	
COGON, FOREST, PASTURE,	15	70,000.00	54,000.00	43,000.00	35,000.00	30,000.00	
STONY, SWAMPY	16	70,000.00	54,000.00	43,000.00	35,000.00	30,000.00	
SANDYLAND, OTHERS	17	70,000.00	54,000.00	43,000.00	35,000.00	30,000.00	



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ORDINANCE NO. 14-66  
Series of 2014

*[Signature]*  
*Annicka Nicoli S. Zaragoza*

.../...

B. IMPROVEMENTS PERENNIAL TREES/ SEASONAL PLANTS

CLASSES VALUE PER TREE/PLANT

FRUIT BEARING TREES	BIG	MEDIUM	SMALL
MANGO	15,000.00	9,000.00	6,000.00
DRAGON FRUIT	9,000.00	6,000.00	3,000.00
TAMARIND	3,000.00	1,000.00	500.00
SANTOL	3,000.00	1,000.00	500.00
JACK FRUIT	3,000.00	1,000.00	50.00
PACAC/ARIMAS	3,000.00	1,000.00	10.00
LANSEA	3,000.00	1,500.00	50.00
CHICO	3,000.00	2,000.00	50.00
RAMBOTAN	3,000.00	2,000.00	50.00
CITRUS	2,000.00	1,000.00	500.00
COFFEE	2,000.00	1,000.00	50.00
GUAVA	2,000.00	1,000.00	50.00
AVOCADO	2,000.00	1,000.00	50.00
GUYABANO	2,000.00	1,000.00	10.00
SINGGUALAS	2,000.00	1,000.00	50.00
COCONUT	1,000.00	500.00	50.00
CHESA	1,000.00	500.00	50.00
ATSUATE	500.00	200.00	10.00
KATURAY	500.00	200.00	10.00
ARATHLES	500.00	200.00	10.00
MALUNGgay	400.00	200.00	50.00
BANANA	100.00	50.00	20.00
PAPAYA	100.00	50.00	20.00
CACAO	100.00	50.00	20.00
OTHERS	100.00	50.00	20.00

CLASSES VALUE PER TREE/PLANT

NON-FRUIT BEARING TREES	BIG	MEDIUM	SMALL
NARRA	15,000.00	9,000.00	6,000.00
MAHOGANY	15,000.00	9,000.00	6,000.00
ACACIA	15,000.00	9,000.00	6,000.00
ADOAN	15,000.00	9,000.00	6,000.00
ADAN/ARBOR TREE	15,000.00	10,000.00	200.00
GIANT MELINA	5,000.00	3,000.00	100.00
DALIPAWAN	5,000.00	3,000.00	100.00
GOLDEN SHOWER	3,000.00	1,000.00	500.00
CACAWATE	300.00	100.00	50.00
IPI-IPI	300.00	200.00	50.00
BAMBOO	50.00	20.00	10.00
OTHERS	50.00	20.00	10.00



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**C. URBAN LAND**

**GROUP I**

**CLASSES VALUE PER SQUARE METER**

	1	2	3	4	5
COMMERCIAL	780.00	700.00	590.00	500.00	400.00
INDUSTRIAL	780.00	700.00	590.00	500.00	400.00
RESIDENTIAL	400.00	370.00	350.00	290.00	250.00

**URBAN LANDS:**

**COMMERCIAL/INDUSTRIAL LAND**

FIRST CLASS: Along the Commercial/Industrial center of the Poblacion proper

SECOND CLASS: One(1) to two(2) kilometers away from the Commercial/Industrial center of the poblacion proper.

THIRD CLASS: More than two(2) to four(4) kilometers away from the Commercial/Industrial center of the poblacion proper.

FOURTH CLASS: More than four(4) to six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

FIFTH CLASS: More than six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

**SECTION 4. -- SCHEDULE OF FAIR MARKET VALUE FOR THE YEAR 2014 GENERAL REVISION FOR GROUP II (INTERIOR MUNICIPALITIES) BANAYOYO, BURGOS, GALIMUYOD NAGBUKEL, SUYO**

**A. AGRICULTURAL LAND**

**CLASSES VALUE PER HECTARE**

	1	2	3	4	5
RICELAND (PLAINLAND) IRRIGATED	165,000.00	150,000.00	140,000.00	135,000.00	125,000.00
RICELAND (PLAINLAND) UNIRRIGATED	140,000.00	125,000.00	115,000.00	95,000.00	80,000.00
RICELAND (UPLAND)	110,000.00	85,000.00	72,000.00	54,000.00	40,000.00
TOBACCOLAND	140,000.00	125,000.00	115,000.00	95,000.00	80,000.00
VEGETABLELAND	220,000.00	195,000.00	165,000.00	140,000.00	130,000.00
FISUPOND,	350,000.00	295,000.00	220,000.00	120,000.00	80,000.00
GRAPEVINEYARD	210,000.00	198,000.00	185,000.00	170,000.00	150,000.00
CORNLAND	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
SUGARLAND, COFFEE LAND	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
ORCHARDLAND	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
COCONUTLAND	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
BANANALAND,	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
CAMOTELAND, CASSAVALAND	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
BAMBOOLAND, TIGERGRASSLAND, KAINGIN	85,000.00	72,000.00	54,000.00	45,000.00	40,000.00
CORNLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
SUGARLAND, COFFEE LAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
ORCHARDLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
COCONUTLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
COGON, FOREST, PASTURE, STONY, SWAMPY	54,000.00	45,000.00	40,000.00	35,000.00	30,000.00
SANDYLAND, OTHERS	54,000.00	45,000.00	40,000.00	35,000.00	30,000.00

*BB*

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*P JF*

*CR*



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B. IMPROVEMENTS PERENNIAL TREES/ SEASONAL PLANTS

CLASSES VALUE PER TREE/PLANT

FRUIT BEARING TREES	BIG	MEDIUM	SMALL
MANGO	15,000.00	9,000.00	6,000.00
DRAGON FRUIT	9,000.00	6,000.00	3,000.00
TAMARIND	3,000.00	1,000.00	500.00
SANTOL	3,000.00	1,000.00	500.00
JACK FRUIT	3,000.00	1,000.00	50.00
PACAC/ARIMAS	3,000.00	1,000.00	10.00
LANSEA	3,000.00	1,500.00	50.00
CHICO	3,000.00	2,000.00	50.00
RAMBOTAN	3,000.00	2,000.00	50.00
CITRUS	2,000.00	1,000.00	500.00
COFFEE	2,000.00	1,000.00	50.00
GUAVA	2,000.00	1,000.00	50.00
AVOCADO	2,000.00	1,000.00	50.00
GUYABANO	2,000.00	1,000.00	10.00
SINGGUALAS	2,000.00	1,000.00	50.00
COCONUT	1,000.00	500.00	50.00
CHESA	1,000.00	500.00	50.00
ATSUATE	500.00	200.00	10.00
KATURAY	500.00	200.00	10.00
ARATHLES	500.00	200.00	10.00
MALUNGgay	400.00	200.00	50.00
BANANA	100.00	50.00	20.00
PAPAYA	100.00	50.00	20.00
CACAO	100.00	50.00	20.00
OTHERS	100.00	50.00	20.00

CLASSES VALUE PER TREE/PLANT

NON-FRUIT BEARING TREES	BIG	MEDIUM	SMALL
MARIA	15,000.00	9,000.00	6,000.00
MAHOGANY	15,000.00	9,000.00	6,000.00
ACACIA	15,000.00	9,000.00	6,000.00
ADOAN	15,000.00	9,000.00	6,000.00
ADAN/ARBOR TREE	15,000.00	10,000.00	200.00
GIANT MELINA	5,000.00	3,000.00	100.00
DALIPAWAN	5,000.00	3,000.00	100.00
GOLDEN SHOWER	3,000.00	1,000.00	500.00
CACAWATE	300.00	100.00	50.00
IPIL-IPIL	300.00	200.00	50.00
BAMBOO	50.00	20.00	10.00
OTHERS	50.00	20.00	10.00



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**CURBAN LAND**

INTERIOR MUNICIPALITIES (Banayoyo, Nagbukel, Galimuyod, Burgos, Suyo)

CLASSES VALUE PER SQUARE METER

	1	2	3	4	5
COMMERCIAL	450.00	400.00	350.00	290.00	250.00
INDUSTRIAL	450.00	400.00	356.00	290.00	250.00
RESIDENTIAL	350.00	320.00	290.00	240.00	200.00

**URBAN LANDS:**

**COMMERCIAL/INDUSTRIAL LAND**

FIRST CLASS: Along the Commercial/Industrial center of the Poblacion proper

SECOND CLASS: One(1) to two(2) kilometers away from the Commercial/Industrial center of the poblacion proper.

THIRD CLASS: More than two(2) to four(4) kilometers away from the Commercial/Industrial center of the poblacion proper.

FOURTH CLASS: More than four(4) to six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

FIFTH CLASS: More than six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

**SECTION 5. - SCHEDULE OF FAIR MARKET VALUE FOR THE YEAR 2014 GENERAL REVISION FOR GROUP II (UPLAND MUNICIPALITIES) ALILEM, CERVANTES, DEL PILAR, LIDLISSA, QUIRINO, SALCEDO, SAN EMILIO, SIGAY, SUGPON**

**A. AGRICULTURAL LAND**

CLASSES VALUE PER HECTARE

	1	2	3	4	5
RICELAND (PLAINLAND) IRRIGATED	165,000.00	150,000.00	140,000.00	135,000.00	125,000.00
RICELAND (PLAINLAND) UNIRRIGATED	140,000.00	125,000.00	115,000.00	95,000.00	80,000.00
RICELAND (UPLAND)	110,000.00	85,000.00	72,000.00	54,000.00	40,000.00
TOBACCOLAND	140,000.00	125,000.00	115,000.00	95,000.00	80,000.00
VEGETABLELAND	220,000.00	195,000.00	165,000.00	140,000.00	130,000.00
FISHPOND	350,000.00	295,000.00	220,000.00	120,000.00	80,000.00
GRAPEVINEYARD	210,000.00	198,000.00	185,000.00	170,000.00	150,000.00
CORNLAND	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
SUGARLAND, COFFEELAND	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
ORCHARDLAND	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
COCONUTLAND	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
BANANALAND	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
CAMOTELAND, CASSAVALAND					
BAMBOOLAND, TIGERGRASSLAND, KAINGIN	80,000.00	60,000.00	48,000.00	40,000.00	35,000.00
CORNLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
SUGARLAND, COFFEELAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
ORCHARDLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
COCONUTLAND(HILLY)	70,000.00	54,000.00	45,000.00	40,000.00	35,000.00
COGON, FOREST, PASTURE,	40,000.00	37,000.00	35,000.00	32,000.00	30,000.00
STONY, SWAMPY					
SANDYLAND, OTHERS	40,000.00	37,000.00	35,000.00	32,000.00	30,000.00

*DR. B. G. Zaragoza*

*DR. B. G. Zaragoza*

*M. M.*

*J. B. Zaragoza*

**FUNCTIONAL STATEMENT AND GENERAL OBJECTIVES**

Department/Office: Provincial Assessor Office

Budget Year: 2009

**I. FUNCTIONAL STATEMENT:**

The office shall take charge of the following functions prescribed under Section 472 of the Republic Act 7160, the preparation implementation, operation and administration of the Real Property Taxation based on the objectives, guidelines and system issued by the Department of Finance, its Regional Office and the local government unit:

1. Ensure that all laws and policies governing the appraisal and assessment of real properties for taxation purposes are properly executed.
2. Initiate, review and recommend changes in policies and objectives, plans and programs, techniques, procedures and practices in the valuation and assessment of real properties for taxation purposes.
3. Establish a systematic method of real property assessment.
4. Install and maintain a real property identification and accounting system.
5. Prepare, install and maintain a system of tax mapping showing graphically all properties subject to assessment and gather all data concerning the same.
6. Conduct frequent physical surveys to verify and determine whether all real properties within the province are properly listed in the assessment rolls.
7. Exercise the functions of appraisal and assessment primarily for taxation purposes of all real properties in the local government unit.
8. Prepare a schedule of the fair market value for the different classes of real properties, in accordance with Title II, Book II of Local Government Code.
9. Issue upon request of any interested party certified copies of assessment records of real property and all other records relative to its assessment, upon payment of a service charge or fee to the treasurer.
10. Submit every month a report of all assessments, as well as cancellations and modifications of assessments to the local chief executive and sangguniang konseil.
11. Exercise technical supervision and visitorial functions over all component city and municipal assessors, coordinate with them in the conduct of tax mapping operations and all other assessment activities and provide all forms of assistance thereof.

**II. OBJECTIVES:**

1. To gear up the appraisal and assessment activities in order to generate revenue and improve the tax base of the Provincial Government thru the proper, efficient and effective administration of the Real Property Taxation.
2. To ensure the full implementation of Section 219, 220 and 222 of R.A. 7160, otherwise known as the Local Government Code of 1991.

**General Work Program:**

- I. Assessment & Appraisal services:
  1. Plan, direct and monitor full implementation of Section 6 & 21 of PD 464 & 1383 as amended by R.A. 7160 and other assessment circulars & regulations issued by the Department of Finance.
  2. Determine assessed value, effectiveness of assessment, prepare Tax Declaration and Field Appraisal & Assessment sheets.
  3. Determine taxable and exempt real properties, effect transfer of ownership. Apply schedule of values and correct assessment level on appraised real property.
  4. Determine correct classification of properties in the field by conducting ocular inspection.
- II. Assessment Standard and Valuation services:
  1. Supervise the preparation of schedule of Market Values.
  2. Conduct continuous research prevailing market values of different classes of land, construction materials and labor.
  3. Recommend guidelines and policies to strengthen real property tax administration.
  4. Maintain statistics on real property valuation.
  5. Review tax declaration prepared by the municipal assessor.

## SCHEDULE OF BUILDING COST OF YEAR 2000



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**B. IMPROVEMENTS PERENNIAL TREES/ SEASONAL PLANTS**

CLASSES VALUE PER TREE/PLANT

FRUIT BEARING TREES	BIG	MEDIUM	SMALL
MANGO	15,000.00	9,000.00	6,000.00
DRAGON FRUIT	9,000.00	6,000.00	3,000.00
TAMARIND	3,000.00	1,000.00	500.00
SANTOL	3,000.00	1,000.00	500.00
JACK FRUIT	3,000.00	1,000.00	50.00
PACAC/ARIMAS	3,000.00	1,000.00	10.00
LANSEA	3,000.00	1,500.00	50.00
CHICO	3,000.00	2,000.00	50.00
RAMBOTAN	3,000.00	2,000.00	50.00
CITRUS	2,000.00	1,000.00	500.00
COFFEE	2,000.00	1,000.00	50.00
GUAVA	2,000.00	1,000.00	50.00
AVOCADO	2,000.00	1,000.00	50.00
GUYABANO	2,000.00	1,000.00	10.00
SINGGUALAS	2,000.00	1,000.00	50.00
COCONUT	1,000.00	500.00	50.00
CHESA	1,000.00	500.00	50.00
ATSUATE	500.00	200.00	10.00
KATORAY	500.00	200.00	10.00
ARATILES	500.00	200.00	10.00
MALUNGgay	400.00	200.00	50.00
BANANA	100.00	50.00	20.00
PAPAYA	100.00	50.00	20.00
CACAO	100.00	50.00	20.00
OTHERS	100.00	50.00	20.00

CLASSES VALUE PER TREE/PLANT

NON-FRUIT BEARING TREES	BIG	MEDIUM	SMALL
NARRA	15,000.00	9,000.00	6,000.00
MAHOGANY	15,000.00	9,000.00	6,000.00
ACACIA	15,000.00	9,000.00	6,000.00
ADOAN	15,000.00	9,000.00	6,000.00
ADAN/ARBOR TREE	15,000.00	10,000.00	200.00
GIANT MELINA	5,000.00	3,000.00	100.00
DALIPAWAN	5,000.00	3,000.00	100.00
GOULDEN SHOWER	3,000.00	1,000.00	500.00
CACAWATE	300.00	100.00	50.00
IPIL-IPIL	300.00	200.00	50.00
BAMBOO	50.00	20.00	10.00
OTHERS	50.00	20.00	10.00



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URBAN LAND

UPLAND MUNICIPALITIES (Alilem, Cervantes, Del Pilar, Liddida, Quirino, Salcedo, San Emilio, Sigay, Sugpon)  
CLASSES VALUE PER SQUARE METER

	1	2	3	4	5
COMMERCIAL	350.00	320.00	290.00	240.00	200.00
INDUSTRIAL	350.00	320.00	290.00	240.00	200.00
RESIDENTIAL	270.00	240.00	210.00	160.00	130.00

URBAN LANDS:

COMMERCIAL/INDUSTRIAL LAND

FIRST CLASS: Along the Commercial/Industrial center of the Poblacion proper

SECOND CLASS: One(1) to two(2) kilometers away from the Commercial/Industrial center of the poblacion proper.

THIRD CLASS: More than two(2) to four(4) kilometers away from the Commercial/Industrial center of the poblacion proper.

FOURTH CLASS: More than four(4) to six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

FIFTH CLASS: More than six(6) kilometers away from the Commercial/Industrial center of the poblacion proper.

SECTION 6. - Schedule Of Value For Mineral Lands

Base Unit Cost shall be adopted in the Thirty-two (32) Municipalities of Ilocos Sur

A. METALLIC MINERAL LANDS	Per hectare
1. Patented lode mining claims producing or non-producing	P 28,000.00
2. Unpatented lode mining claim which may be adopted	28,000.00
3. Unpatented non-producing lode mining claim which may be patented	14,070.00
4. Patented placer mining claim producing or non-producing	14,070.00
5. Unpatented producing placer mining claim which may be patented	14,070.00
Unpatented non-producing placer mining claim which may be patented	7,020.00
B. NON-METALLIC MINERAL LANDS	
1. Patented producing or non-producing	7,020.00
2. Unpatented, producing which may be patented	7,020.00
3. Unpatented non-producing which may be patented	3,480.00

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**b. SCHEDULE OF BUILDING COST FOR THE GENERAL REVISION OF 2014**

Type of Building	One Story Building	Two Story Residence Multiple Dwellings	Accessory or Row House	Boarding House	Apartment Laundry	Garage	Theater	Factory	Recreation	Sawmill & Gasoline	Swimming
V-A	7198-5560	20206-10584	3960-4158	7182-5503	3213-3591	3959-4347	10206-10584	3960-4158	3960-4158	7198-5560	Gymnasium
V-B	5803-7197	5628-10205	3777-3959	5804-7181	2835-2212	3780-3958	9828-10205	3780-3959	9828-10205	7198-5560	Coliseum
V-C	6423-5802	5450-9827	3399-3775	6426-5803	2457-2834	3402-3729	9450-9827	3402-3779	9450-9827	567-755	Sports
IV-A	5015-5424	3883-9249	3022-3400	5615-5425	2079-2456	3024-3401	9883-9449	3024-3401	9883-9449	1701-1899	Swimming
IV-B	5668-6025	6316-3882	2646-3021	5610-6047	2546-3023	8316-3882	2646-3023	2550-3023	8315-3882	1513-1700	Pool
IV-C	5290-5657	482-3315	2256-2545	4914-5669	1890-2645	7182-8315	1890-2645	1890-2659	7182-8315	1323-1512	Station
IV-D	4912-5289									and	Bath
III-A	4535-4942	5615-7180	1890-2265	4536-4912	1112-2079	1701-1889	5615-7180	1701-1889	5615-7180	945-1133	House
III-B	4140-4554	6046-5514	1512-3889	4153-4555	1512-1700	5648-5614	1512-1700	1512-1700	6048-5614	755-944	Center
III-C	3778-4139	4914-6047	1134-1511	3780-4157		4914-6047			4914-6047		
III-D	3349-5777	4158-4913		3402-3779	1134-1511	4158-4913					
II	3023-3400	3402-4257		3024-3401	756-1133		3402-4257				
I	2645-5022	1890-3401	945-1132	1323-3025	578-755		1323-3025				



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SECTION 7. - KINDS OF BUILDINGS

1. One-Family Dwelling – a detached building designated for or occupied exclusively by one family.
2. Two-Family Dwelling – a detached building designed for or occupied exclusively by two families living independently from each other in their respective dwelling unit.
3. Multiple Dwelling – a building used as a house or residence of three or more families living independently from one another, each occupying one or more rooms as a single housekeeping unit.
4. Accessoria or Row House – a house not more than two-storey high composed of row dwelling units, separated entirely from one another by partition walls with a separate entrance for each dwelling unit.
5. Apartment House – a house designed for five or more families living independently from one another and doing their cooking on the premises, with one or more entrance common to the apartment.

Apartment – a house or building with two or more rooms designed and intended for or occupied by one family for living, sleeping and cooking purposes.

6. Hotel – a building with more than 15 sleeping rooms, usually occupied by one or two persons, where they are provided with temporary lodging, with or without meals and no cooking facilities are provided.
7. Boarding House – a house containing not more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum to be paid daily, weekly or monthly depending on the arrangement.
8. Lodging House – a building containing not more than 15 sleeping rooms where lodging is provided for a fixed sum to be paid daily, weekly or monthly depending on the arrangement.
9. Accessory Building – a building subordinate to the main building on the same lot and used for purposes incidental to the use of the main building such as servant's quarter, garage, pump, house, laundry, etc.

10. Office Building – a building used for stores and offices.
11. Theater – a building specially designed for the presentation of plays, operas, programs and motion pictures.
12. Warehouse, Bodega and Cold Storage – a building used for deposit and storage.
13. Supermarkets/Shopping Centers – a building used as a store or market for food and basic commodities and other necessities, restaurants, operated in part or self-service on a cash-carry basis.
14. Factory Building – a building utilized for manufacturing goods and finished products or a manufacturing plant.
15. Recreational Building – a building used for recreational purposes like a bowling or billiard hall, night club.
16. Sawmill and Lumber Sheds
17. Gasoline Service Stations

The current fair market value of old buildings shall be computed on the basis of replacement cost less depreciation.

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Replacement cost shall be computed on the basis of the schedule of the building unit values which is reflective of the current cost of labor and building materials. Old buildings shall be valued as new and the corresponding allowable depreciation deducted to arrive at their current and fair market value.

a) EXTRA ITEMS AS COMPONENT PARTS OF BUILDINGS:

1. Carport ..... 40% of Base Unit Construction Cost (BUCC)
2. Mezzanine ..... 60%BUCC plus additional cost for finishing.
3. Porch ..... 50% BUCC plus additional cost for finishing.
4. Balcony ..... 50% of BUCC plus additional cost for finishing.
5. Garage ..... 50% of Base Unit Value
6. Terrace:  
Covered ..... 50%ofBUCCplus additional cost for finishing.  
Open ..... 10% of BUCC plus additional cost for finishing.

7. Roof Deck:

- Penthouse ..... 20% of BUCC plus additional cost for finishing.
- Covered ..... 30% of BUCC plus additional cost for finishing.

8. Basement:

- Residential ..... 10% of BUCC plus additional cost for finishing.
- High Rise-bldg. Plus..... 10% of BUCC plus additional cost for finishing.

9. Pavement:

- Tennis Court ..... P 50.00 per sq. meter
- Concrete ..... add P50.00 for every inch thick per sq. meter
- 10 cm. think ..... P200.00 per sq. meter
- 15 cm. think ..... P250.00 per sq. meter
- 20 cm. think ..... P300.00 per sq. meter

10. Floor Finishes:

- Marble Slabs ..... P430.00 per sq. meter
- Marbles Tiles ..... P320.00 per sq. meter
- Narra ..... P320.00 per sq. meter
- Narra/Fancy'
- Wood Tiles ..... P300.00 per sq. meter
- Vinyl Tiles ..... P320.00 per sq. meter
- Washout Pebbles ..... P320.00 per sq. meter
- Unglazed Tiles ..... P320.00 per sq. meter
- Granite ..... P320.00 per sq. meter



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11. Special glass panels/sidings

a) CHB Fence:

With Steel Gate .....	P280.00 per sq. meter
With Finishing .....	P300.00 per sq. meter
With Iron Grills .....	P320.00 per sq. meter

12. Walling:

- a) Use the same rate of the floor finishing as indicate above.....
- b) Double walling (Ordinary Plywood) .....P400.00
- c) Double walling (narra Panelling) .....P440.00
- d) Glazed White Tiles .....P250.00
- e) Glazed Color Tiles .....P250.00
- f) Fancy Tiles .....P250.00
- g) Synthetic Rubber .....P250.00
- h) Bricks .....P200.00

13. Ceiling: (below Concrete Floor)

- a) Ordinary Plywood .....P220.00
- b) Luminous Ceifing .....P250.00
- c) Acoustic .....P400.00
- d) Special Finish .....P400.00

14. Excess Heights:

- a) Residential and Commercial, ..... add 30% from the basic rate
- b) Bodega and Fatory, ..... add 30% from the basic rate

15. Extra T&B- Ordinary Finish ..... P7000.00 per set

16. Foundation:

- Type V Foundation area x P70.00 x no. of excess floor
- Type V Foundation area x P50.00 x no. of excess floor

17. Piles ..... P50.00 per linear meter

18. Painting ..... P40.00 per sq. meter

19. Second Hand Materials ..... 60% from the basic rate



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SECTION 8. - Sub-Classification Criteria (Urban Lands)

A. COMMERCIAL

I. First Class Commercial Lands

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

II. Second Class Commercial Lands

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

III. Third Class Commercial Lands

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

IV. Fourth Class Commercial Lands

- a) Along all weather road;
- b) Where trading, social (or educational) activities are significantly low but predominant;
- c) Where mixed Commercial and Residential buildings are situated;
- d) Where vehicular and pedestrian traffic flow are regularly less busy;
- e) Commands lesser value than the Third Class Commercial Lands.

V. Fifth Class Commercial Lands

- a) Those that do not belong to First, Second, Third and Fourth Class Commercial/Industrial Lands;
- b) Commands lesser value than the Fourth Class Commercial Lands.



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B. RESIDENTIAL LANDS

I. First Class Residential Lands

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

II. Second Class Residential Lands

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

III. Third Class Residential Lands

- a) Along all-weather road;
- b) Where average grade residential buildings are predominantly situated;
- c) Where public utility transportation facilities are regular towards major trading centers;
- d) Located next to Second Class Residential Lands;
- e) Where water and electric facilities are available;
- f) Commands lesser value than the Second Class Residential Lands;

IV. Fourth Class Residential Lands

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

V. Fifth Class Residential Lands

- a) Along all-weather road;
- b) Where residential buildings are still scarcely constructed;
- c) Where public water and electric facilities are readily available;
- d) Farthest residential lands from the trading centers;
- e) Transportation Facilities are exceptionally irregular;
- f) Predominantly undeveloped residential area.



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VI. Residential Land Subdivisions

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

C. INDUSTRIAL LANDS

I. First Class Industrial Lands

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

II. Second Class Industrial Lands

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

III. Third Class Industrial Lands

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

**PROCEDURES FOR THE ASSESSMENT OF AGRICULTURAL LANDS**

In arriving at the assessed value of a parcel or tract of agricultural land, the following procedures shall govern:

1. Multiply the market value of the land and/or taxable perennial plants and trees which is fixed in this schedule by the total percentage of the adjustment factors. The result is the adjusted market value of the property.
2. Multiply the adjusted market value of the property by the percentage of assessment level as indicated under Section 218 of RA 7160. The result is the assessed value of the property.

The adjustment factors mentioned above refer to the percentage adjustment for the type of road bordering the property, distance of the property to the nearest all weather road or landing points along seacoast and distance of the property to the local trading center.



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I. Type of Road on which parcel or tract of land is located

- a) For provincial or national roads - additional 5%
- b) For all-weather roads, other than those in provincial or national - subtract 3% of the base value
- c) For dirt roads - subtract 6% of the base value
- d) For no road outlet - subtract 9% of the base value

II. Location

For the distance of property to the nearest all-weather, or a landing point along the seacoast, and to the nearest trading center, the following are percentage adjustments or deductions from the base value:

Table of Adjustment

I. Type of Road (Accessibility Factor)

- a) Provincial and National Roads - No deduction from the base value of 100%
- b) Other All-Weather Roads - 3% deduction from the base value of 100%
- c) Dirt Roads - 6% deduction from the base value of 100%
- d) No Road Outlet - 9% deduction from the base value of 100%

2. Location

Distance in Kilometers All-Weather Road	Local Trading Center
0 to 1	0
Over 1 to 3	2%
Over 3 to 6	4%
Over 6 to 9	6%
Over 9	8%

The distance of property to all-weather roads, or to the landing points along seacoast and to the trading center shall be measured from the corner of parcel to the nearest all-weather road or landing points along seacoast and to the nearest local trading center.

All-weather roads include national, provincial, municipal and barangay 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 "population" of the town.

CONDITIONS FOR THE CRITERIA FOR SUB-CLASSIFIED LANDS, SITUATED IN RESIDENTIAL,  
COMMERCIAL AND INDUSTRIAL AREAS IN THE PROVINCE

I. COMMERCIAL LANDS

A. Urban Commercial

I. First Class Urban Commercial Lands UC-1

First Strip

- a. Lots along paved parcel roads within 25 meters depth from the edge of the road.
- b. Lots where highest trading, banking, social and educational activities take place.
- c. Lots where traffic flow and pedestrian are exceptionally busy.



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**A. Second Class Urban Commercial Lands UC-II**

- Lots along paved roads with a depth of 26 to 50 meters from the edge of the road.
- Lots where trading, banking, social and educational activities are considerably high but fall short from UC-I.

**3. Third Class Urban Commercial Lands UC-III**

- Lots which do not fall within the descriptions under UC-I and UC-II

**B. Rural Commercial**

**1. First Class Rural Commercial Land RC-I**

100% of Third Class Urban Commercial bounded by National or Provincial Roads

**2. Second Class Rural Commercial Land RC-II**

80% of Third Class Urban Commercial bounded by all-weather roads

**3. Third Class Rural Commercial Land RC-III**

60% of Third Class Urban Commercial bounded by smaller roads

**II - RESIDENTIAL LANDS**

**A. Urban Residential**

**1. First Class Urban Residential Land UR-I**

First Strip

- Lots along paved roads within 25 meters depth from the edge of the road.
- Lots where high grade residential and apartment buildings are predominantly situated and where water, electricity and telephone facilities are always available.
- Where regular transportation facilities are available anytime.

**2. Second Class Urban Residential Land UR-II**

Second Strip

- Lots along paved road within 26 to 50 meters depth from the edge of the road.
- Where semi-high grade residential and apartment buildings are predominantly situated and where water, electricity and telephone facilities are available.
- Where regular transportation facilities are fairly available.

**3. Third Class Urban Residential Land UR-III**

Lots which do not fall within the description under UR-I and UR-II



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B. Rural Residential

1. First Class Residential RR-I

100% of the Third Class Residential bounded by National and Provincial Roads.

2. Second Class Residential RR-II

100% of the Third Class Residential bounded by all-weather roads.

3. Third Class Rural Residential RR-III

60% of the Third Class Residential bounded by smaller roads.

III - INDUSTRIAL LANDS

1. First Class Industrial Land

- Along paved roads, piers and ports, navigable river or seacoast and where the vicinity is extensively used for industrial purposes.
- Located within a distance of not more than 1.5 kilometers from major trading centers and where transportation, water, electricity and telephone facilities are regularly available.

2. Second Class Industrial Land

- Along all-weather roads, piers or ports, navigable rivers or seacoast and where the vicinity is exclusively used for industrial purposes.
- Located within a distance of 2 kilometers but not beyond 5 kilometers to the major trading centers and where transportation, water, electricity and telephone facilities are available.

IV - RESIDENTIAL LAND SUBDIVISIONS

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



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SECTION 9. - Schedule of Depreciation

	I	II-A	II-B	III-A,B	III-C,D	III-E	IV-A	IV-B	V-A	V-B	V-C
1st- 5yrs.	5.2%	5.0%	4.0%	4.0%	3.0%	2.5%	2.5%	2.4%	2.2%	2.0%	1.8%
2nd- 5yrs.	4.6%	4.2%	4.0%	3.6%	3.5%	2.5%	2.3%	2.2%	2.0%	1.8%	1.4%
3rd- 5yrs.	4.0%	3.5%	3.4%	3.2%	3.0%	2.5%	2.2%	2.0%	1.7%	1.5%	1.2%
4th- 5yrs.	3.4%	3.2%	3.0%	3.0%	2.5%	2.0%	2.0%	1.7%	1.3%	1.2%	1.0%
AFTER 20YRS.	3.2%	3.2%	3.0%	2.5%	2.5%	2.0%	1.6%	1.4%	1.1%	1.0%	1.0%
RESIDUAL VALUE	10.0%	12.0%	15.0%	20.0%	28.0%	30.0%	33.0%	35.0%	37.0%	40.0%	40.0%

For an excess in the above rates of annual depreciation, bigger rate may be applied in extraordinary cases, that is, if property presented and described as in the following instances:

- 1) Damage due to catastrophe (earthquake, fire, deluge)
- 2) Heavily damaged due to pest (e.g. termite)
- 3) Established defects in construction.
- 4) Obsolescence



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SECTION 10. - Miscellaneous Provisions

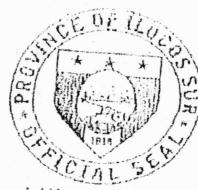
1. As far as properly applicable, this Schedule of Market Values shall be controlling; however, where the kind of property to be valued is not classified in this schedule, or the kind which value is not fixed herein, said property shall be appraised at its full and current fair market value, independent from this schedule and shall be assessed for taxation purposes in accordance with Section 219 and 220 of RA 7160.
2. Fruit bearing trees and perennial plants are exempted from taxation except where the land is cultivated principally for such growth.
3. The values provided herein for agricultural lands shall apply not only to lands under cultivation or those used for agricultural purposes but also to lands which by their location, fertility or other physical feature should be considered as agricultural lands regardless whether these are cultivated or not. The actual or predominant use should determine whether the land is agricultural or otherwise. However, idle agricultural lands shall be valued at the minimum rate provided in this schedule for the particular kind of land to be assessed.

Similarly, urban lands shall include not only those which are used for urban purposes but also those by reason of their location should also be considered urban.

The fact that the land maybe actually used for agricultural purposes does not necessarily make it an agricultural land but rather an urban land.

4. Agricultural lands along rivers, whose productivity can be definitely identified to be frequently and adversely affected by flood waters may be valued at 40% only of what is stated in this schedule under normal conditions. Similarly, market values for agricultural lands which, by their physical features and soil quality are known to be unproductive may be reduced to as low as 40% of the value fixed in this schedule for the corresponding land classification.
5. For low or sunken areas of land, a reduction from the base value per square meter may be allowed to compensate for the cost of improvement to elevate it in the same level with the adjoining developed lot. Provided, however, that such reduction in no case shall not exceed 10% of the base value.
6. Agricultural land which is being cultivated with more than one crop yearly, for example - rice and tobacco, rice and corn or any other combination of multiple crops, shall be valued one productivity grade higher than the assessment level of agricultural lands with single crop only.
7. No parcel of low level land shall be considered a pasture land if it is less than one hectare or when it is not principally used for feeding and/or raising large cattle, sheep or goat. Small low-lying areas not classified and declared shall be considered agricultural land, suitable for cultivation.
8. The adjustment value from the frontage shall be added to the valuation of all commercial lots fronting streets and roads. This can be derived by multiplying the length of frontage in linear meters by 50% of the unit base value.

The adjustment value from the frontage shall be added to the valuation of all residential lots fronting streets and roads. This can be derived by multiplying the length of frontage in linear meters by 25% of the unit base value.



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b. On Buildings and Other Structures:  
a. Residential

FAIR MARKET VALUE

ASSESSMENT LEVELS

Over	Not Over	
P 175,000.00		0%
P 175,000.00	P 300,000.00	5%
300,000.00	500,000.00	10%
500,000.00	750,000.00	12%
750,000.00	1,000,000.00	15%
1,000,000.00	2,000,000.00	17%
2,000,000.00	5,000,000.00	20%
5,000,000.00	10,000,000.00	25%
10,000,000.00		60%

b. Agricultural

FAIR MARKET VALUE

ASSESSMENT LEVELS

Over	Not Over	
P 300,000,000.00	P 300,000.00	12%
500,000.00	500,000.00	15%
750,000.00	750,000.00	20%
1,000,000.00	1,000,000.00	25%
2,000,000.00	2,000,000.00	30%
5,000,000.00	5,000,000.00	32%
10,000,000.00	10,000,000.00	35%
		40%

c. Commercial or Industrial

FAIR MARKET VALUE

ASSESSMENT LEVELS

Over	Not Over	
P 300,000.00	P 300,000.00	12%
500,000.00	500,000.00	15%
750,000.00	750,000.00	20%
1,000,000.00	1,000,000.00	25%
2,000,000.00	2,000,000.00	30%
5,000,000.00	5,000,000.00	32%
10,000,000.00	10,000,000.00	35%
		40%