

REPUBLIC OF THE PHILIPPINES  
SANGGUNIANG PANLUNGSOD  
CITY OF PARANAQUE

ORDINANCE NO. 31  
Series of 2011

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COUN. BRILLANTE V. INCIONG  
COUN. ROSELLE P. NAVA  
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COUN. JASON P. WEBB  
LIGA PRES. TEODORO C. VIRATA, JR.  
SK PRES. MARIE CAMILLE C. MANANSALA

AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR MARKET VALUES FOR LAND, AND OTHER IMPROVEMENT FOR THE CITY OF PARANAQUE IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF 1991 AND THE JOINT MEMORANDUM CIRCULAR NO. 2010-01 OF THE DEPARTMENT OF FINANCE AND THE DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT.

WHEREAS, on October 20, 2010, the Department of Finance and the Department of the Interior and Local Government issued joint Memorandum Circular No. 2010-01 enjoining all provinces, cities and municipality of Pateros, Metro Manila to prepare the schedule of Market Values (SMVs) of real property and to conduct the general revision of property assessments in their respective jurisdiction;

WHEREAS, Section 219 of Republic Act 7160, provides that the City Assessor shall undertake a general revision of real property assessments within two (2) years after effectivity of the Code and every three (3) years thereafter;

WHEREAS, Section 212 also of the said Republic Act 7160 also provides that before any general revision of property assessment is made, there shall be prepared a schedule of fair market value by the City Assessor for the different classes of real property situated in this Local Government Unit for enactment by Ordinance of the City Council concerned;

WHEREAS, the City Assessor in pursuance thereof, has prepared the Schedule of Values for land, buildings and other improvements;

WHEREAS, the City Assessor in coordination with the Secretary of the Sangguniang Panlungsod conducted a series of consultative meeting with the Barangay Captains and their constituents;

WHEREAS, the Committee on Ways and Means has conducted a public meeting regarding the proposed Schedule of Fair Market Values for Land, Building and other improvements submitted by the Assessor;

WHEREAS, after the said consultative meetings, public meeting and dialogues, the schedule of fair market values for lands, buildings and other improvements submitted by the City Assessor was lowered in the draft ordinance;

WHEREAS, the Committee on Ways and Means has conducted numerous public hearings on the said draft ordinance;

WHEREAS, the Sangguniang Panlungsod of Paranaque in its desire to help its constituents from the present economic condition, acknowledged the need to reduce even further the burden brought about by the General Revision submitted by the assessor;

WHEREAS, the present schedule of Fair Market Values of Lands was first revised in 1997 while the Schedule of Values of Building and other improvements remained at the level of 1992;

WHEREAS, as a result of said circumstance, the schedule of Fair Market Values of Real Property and other improvements in the City has remained low compared to the surrounding Cities of Pasay, Makati, Las Piñas, and Muntinlupa;

WHEREAS, the depressed and antiquated schedule of Fair Market Values has prevented the City from adequately sourcing its revenues to fund the prosecution, operation, completion of physical, social, and economic projects to continually enhance the quality of life of the inhabitants of the City;

WHEREAS, such a low schedule of Fair Market Values also negatively impacts on the capacity of the owners to generate capital as the fair market value is the benchmark used in determining the collateral value of said property;

NOW THEREFORE, be it ordained by this Sanggunian pursuant to Section 212, Chapter 2, Book II of the Republic Act 7160 otherwise known as of "The Local Government Code 1991", that -

Section 1  
SHORT TITLE

This Ordinance shall be known and cited as adopting the Revised Schedule of Values of Real Property and improvements in the City of Paranaque.

Section 2  
CRITERIA

The criteria for sub-classification for commercial, industrial, residential, and agricultural land in the City of shall be as follows:

A. COMMERCIAL LAND

- First Class (C-1)**
  - High density commercial center, along concrete roads.
  - Located within 300 meters of six or more lanes of road with heavy business activities.
  - All service facilities are available especially transportation.
  - Command the highest land value in the city, which satisfy all requirements to such highest commercial area category.
- Second Class (C-2)**
  - Along concrete roads of 4 lanes or more.
  - Located within 300 to 700 meters away from public and private markets.
  - Complete in service facilities especially transportations.
  - Command a lesser land value than first class (C-1)
- Third Class (C-3)**
  - Along concrete road of 4 lanes or more.
  - Located within a distance of 700 to 1,200 meters from second class (C-2).
  - Complete with all service facilities especially transportation.
  - Which command a lesser land value than second class (C-2)
- Fourth Class (C-4)**
  - Along concrete road of 4 lanes and more.
  - Complete with all service facilities especially transportation.
  - Which command a lesser land value than third class (C-3)

B. INDUSTRIAL LAND

- First Class (I-1)**
  - Lots along Dr. Arcadio Santos Avenue (Sucat Road), Quirino Avenue, South Superhighway, Ninoy Aquino Avenue and Road) Emilio Aguinaldo Highway (Coastal Road)
  - Located within 500 meters from main thoroughfares.
  - All service facilities are available especially transportation.
  - Command the highest land value in the City, which satisfy all requirements to such highest industrial area category.
- Second Class (I-2)**
  - Along concrete road of 4 lanes and more.
  - Located within 501-1,000 meters away from main thoroughfares.
  - Complete in service facilities especially transportations.
  - Command a lesser land value than first class (I-1).
- Third Class (I-3)**
  - Along concrete road of 2 lanes and more.
  - Located within a distance of 1,000 to 1,500 meters from second class (I-2)
  - Complete in service facilities especially transportation.
  - Which command a lesser land value than second class (I-2)
- Fourth Class (I-4)**
  - Along concrete road of 2 lanes and more.
  - Complete with all service facilities especially transportation.
  - Which command a lesser land value than third class (I-3)

C. RESIDENTIAL LAND

- First Class (R-1)**
  - Land in exclusive subdivisions with private security protections and lowest population density within the city.
  - Land along first class road and highly influenced by Commercial Area.
  - Land with available light, water and telephone as service facilities.
  - Land that commands the highest residential land value in the city.
- Second Class (R-2)**
  - Land along concrete road with curb and gutter and good drainage
  - Land located within a distance 500 to 1,000 meters from hospitals, cinema, church, school, bank, and trading center.
  - Land with available light, water and telephone as service facilities.
  - Land that have a higher population than first class residential land.
  - Land that command a lower land value than first class residential land.
- Third Class (R-3)**
  - Land along concrete and asphalt road with curb and gutter and drainage.
  - Land located within 1,000 to 1,500 meters from hospitals, church, cinema, school, bank and/or trading center.
  - Land with available light, water and telephone as service facilities.
  - Land with higher population density than second class residential.
  - Land that command a lesser land value than second-class residential
- Fourth Class (R-4)**
  - Land along concrete and asphalt road with curb and drainage.
  - Located within 1,500 to 2,000 meters from hospitals, church, cinema, school, bank, and/or trading center.
  - Land with available light, water and telephone as service facility.
  - Land located in higher population density than third class residential category.
  - Land that command lesser land value than third class residential area.
- Fifth Class (R-5)**
  - Land along concrete and asphalt road with curb and gutter and drainage with poor subdivision scheme and small lot area.
  - Land located beyond 2,000 meters from hospitals, church, school, bank and/or trading center.
  - Land with available light service facilities.
  - Land with higher population density than fourth-class residential area.
  - Land that command lesser land value than fourth-class residential category.

Section 3  
GENERAL PROVISIONS ON LANDS

- As far as properly applicable, this Schedule of Market Value shall be controlling where the land to be assessed is of a kind not classified in this schedule or of any kind for which a value not independent of this schedule.
- Corner influence value of 10% of the base shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, however, that the streets or roads have different base value, the higher base value shall be used in the computation thereof
- For the frequently flooded areas, a reduction of not to exceed 50% of the base value per square meter may be allowed.
- For sunken lots, a reduction of not to exceed 30% of the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots.
- Open spaces, parks, roads or streets in urban subdivisions unless already donated and turned over to the government shall be listed separately as taxable in the name of the subdivision owner and such open spaces, parks, and streets or roads shall be assessed at 30% of the total estimated cost.
- The assessment level for residential lands shall be at 20%, agricultural at 40%, and industrial and commercial land shall be at 50%. On special classes, the assessment level for all lands, buildings, machineries and other improvements shall be 15%, for local water district, government owned or controlled corporations engaged in the supply and distribution of water and/or generation of electric and transmission of electric power at 10%.
- As a general rule, 100% base value per square meters for Commercial and Industrial lands and 30 meters for Residential lands shall be applied to all lands within the first strip of 40 meters on Residential sections or zones fronting asphalted or concrete street or road.
- Lands beyond the standard depth i.e., 40 meters for Commercial and Industrial lands and 30 meters for Residential lands, if any, shall be valued 75% for the second strip, 50% for the third strip and 30% of the base value fixed however, that in case of the parcel of land about two streets or roads on two side with different base value, the stripping and valuation thereof shall be based on the principal street roads with the higher base value.
- A reduction of 5%, 10%, and 20% shall be applied from the base value fixed for lands along gravel, earth or dirt and proposed streets or roads and/or sections thereof are subsequently or

constructed, the appraisal and assessment of the same shall be adjusted accordingly.

10. Vacant or idle lands located in purely residential or mixed residential shall be classified as residential. If such land is located in a purely commercial or industrial the same shall be classified as commercial or industrial or in accordance with the zoning ordinance existing within the city.

11. For land occupied by informal settlers without owners consent, a reduction of not more than 30% shall be applied to the base value thereof.

12. For land abutting on informal settlers a reduction o/not more than 25 % shall be applied to the base value thereof

For land within 20 meters of informal settlers, a reduction of not more than 20% shall be applied to the base value thereof.

Section 4  
SCHEDULE OF MARKET VALUES FOR THE  
DIFFERENT CLASSES OF RESIDENTIAL, COMMERCIAL  
& INDUSTRIAL LANDS IN THE CITY OF PARANAQUE

BARANGAY BF HOMES

STREET / SUBDIVISION	SUB-CLASS	VALUE
Dr. A. Santos Ave.	C-3	10,000.00
Manila Memorial Park	C-4	6,000.00
Loyola Memorial Park	C-4	6,000.00
B.F. Homes (Commercial Area)	C-5	5,000.00
B.F. (Industrial) Villongco Ave.	I-1	5,000.00
B.F. Homes Subd. Ph. 1,2,3,5 & 6	R-2	2,000.00
Maywood Village	R-2	2,000.00
South Bay Garden Subd	R-2	2,000.00
Tahanan Village	R-2	2,000.00
Teoville Subd	R-2	2,000.00
Camella Homes Subd	R-3	1,800.00
Goodwill Subd 2	R-3	1,800.00
Ireneville Subd	R-3	1,800.00
Jackielouville Subd	R-3	1,800.00
Sta. Rita Village	R-3	1,800.00
MASHAI, Sampaloc Area	R-5	1,200.00

BARANGAY BACLARAN

STREET / SUBDIVISION	SUB-CLASS	VALUE
Aseana Business Park / BLVD 2000	C-1	20,000.00
Macapagal Avenue Tambo Bdry to Pasay Bdry.	C-1	20,000.00
Roxas Boulevard T. Alonzo Street to Pasay Bdry.	C-1	20,000.00
Airport Road	C-3	10,000.00
F.B. Harrison Redemptorist Road to A. Guarra Street	C-3	10,000.00
Quirino Avenue T. Alonzo Street to Pasay Bdry.	C-3	10,000.00
Redemptorist Road	C-3	10,000.00
Taft Ave. Extn. (Mexico St.)	C-3	10,000.00
M. Roxas Street	C-6	3,000.00
T. Claudio Street	C-6	3,000.00
T. Alonzo Street	R-2	2,000.00
A. Guarra Street	R-2	2,000.00
A. Guarra Extn.	R-2	2,000.00
Bayanihan Street	R-2	2,000.00
Redemptorist Street	R-2	2,000.00
Evangelista Street	R-2	2,000.00
Rivera Street	R-2	2,000.00
G. G. Cruz Street	R-2	2,000.00
J. Gabriel Street	R-2	2,000.00
J. Correa Street	R-2	2,000.00
Dimasalang Street	R-2	2,000.00
Pinaglabanan Street	R-2	2,000.00
Lapu-Lapu Street	R-2	2,000.00
L. Gabriel Street	R-2	2,000.00
Mactan Street	R-2	2,000.00
Lt. Garcia Street	R-2	2,000.00
Unida Street	R-2	2,000.00
O. Pena Street	R-2	2,000.00
R. Custodio Street (Kaliwanagan)	R-2	2,000.00
J. Vizcarra Street	R-3	1,800.00
St. Joseph Street	R-3	1,800.00
17 De Marzo Street	R-3	1,800.00
22 De Mayo Street	R-3	1,800.00
Aragon Street	R-3	1,800.00
4 De Julio Street	R-3	1,800.00
Sta Rita Street	R-3	1,800.00
Santiago Street	R-3	1,800.00
12 De Junio Street	R-3	1,800.00
Mabuhay Street	R-3	1,800.00
Bagong Isla Street	R-3	1,800.00
E Rodriguez	R-3	1,800.00
Sta Maria (Sta Rita Extn) Street	R-3	1,800.00
Sanchez Street	R-3	1,800.00
Espirito Street	R-3	1,800.00
Bagong Buhay Street	R-4	1,600.00
Bagong Silang Street	R-4	1,600.00
Bagong Ilog Street	R-4	1,600.00
Bagong Pag-asa Street	R-4	1,600.00
Bagong Sikat Street	R-4	1,600.00
Bagong Lipunan Street	R-4	1,600.00
Riverside Street	R-4	1,600.00
All Other Streets under CAA	R-4	1,600.00

**BARANGAY DON BOSCO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Dona Soledad Avenue		
Fr. Bicutan Interchange to France	C-4	6,000.00
Fr. France to Russia	C-5	5,000.00
Fr. Russia to Moonwalk Bdry.	C-6	3,000.00
Aeropark Subdivision	R-2	2,000.00
Better Living Subdivision - Section I, II, III, IV, V, VII	R-2	2,000.00
Better Living Subdivision - Annex 1, 3, 5, 6, 7, 8, 12, 15, 16, 17, 18, 23, 27, 28, 36	R-2	2,000.00
Camella Homes Subd.	R-2	2,000.00
Chateau Ville Subd.	R-2	2,000.00
Ina Exec Homes I	R-2	2,000.00
Levitown Subd. 1, 5, 6, 7, 9	R-2	2,000.00
Levitown Royale / Villas	R-2	2,000.00
Nayong Maharlika	R-2	2,000.00
Remmanville Subd.-Annex 30	R-2	2,000.00
Savio Homes	R-2	2,000.00
Sarmiento Cmpd.	R-2	2,000.00
Scienceville Subd	R-2	2,000.00
Valle Vista	R-2	2,000.00
Villa Aurora	R-2	2,000.00
Better Living Subdivision - Annex 29, 32, 35, 40, 42, 43	R-3	1,800.00
Buensuceso Homes	R-3	1,800.00
Don Bosco Village	R-3	1,800.00
El Dorado Homes / Villas	R-3	1,800.00
Manhattan Villas	R-3	1,800.00
Peru/Philtrust Cpd.	R-3	1,800.00
Prince Court I, II	R-3	1,800.00
Sanchez Homes	R-3	1,800.00
BLS Annex 46	R-4	1,600.00
GK Projects, Development Areas, etc.	R-4	1,600.00

**BARANGAY DON GALO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Macapagal Avenue	C-2	15,000.00
Aguinaldo Highway TAMBO Bdry. to Don Galo Coastal Bridge	C-3	10,000.00
Quirino Avenue Tambo Bdry. to Don Galo-La Huerta Bridge	C-4	6,000.00
MARINA BAYTOWN SUBD		
Asia World, Palm Coast	R-1	7,000.00
Factor Compound	R-3	1,800.00
A. Mabini St. Dr. J. Gabriel St. to Balagtas St.	R-3	1,800.00
Balagtas Street Coastal Road to Quirino Ave.	R-3	1,800.00
D. Campos Street Coastal Road to Quirino Ave.	R-3	1,800.00
Dimatimbangan St. Dr. J. Gabriel St. to Balagtas St.	R-3	1,800.00
DR J. GABRIEL ST Coastal Road to Quirino Ave	R-3	1,800.00
S. De Guzman St. Dr. J. Gabriel St. to Balagtas St.	R-3	1,800.00
Sta Monica Street Quirino Ave. to Balagtas St.	R-3	1,800.00
1896 Street (Alley)	R-5	1,200.00
Buencamino Street (Alley)	R-5	1,200.00
Gen Luna Street (Alley)	R-5	1,200.00
Malvar Street (Alley)	R-5	1,200.00
Mayuga Street (Alley)	R-5	1,200.00
Regalado Street (Alley)	R-5	1,200.00
Watawat Street (Alley)	R-5	1,200.00

**BARANGAY LA HUERTA**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Reclaimed Area (Manila Bay)	C-2	15,000.00
AGUINALDO HIGHWAY - La Huerta Coastal Bridge to San Dionisio Bdry.	C-3	10,000.00
NINOY AQUINO AVE (M.R.R.)	C-3	10,000.00
QUIRINO AVE La Huerta- Don Galo Bridge to J. De Leon St.	C-4	6,000.00
A. BONIFACIO STREET P. Dandan to J. De Leon St.	R-4	1,600.00
M.H. DEL PILAR ST. La Huerta- Don Galo Bridge to J. De Leon St.	R-4	1,600.00
P DANDAN Street Paranaque River to Coastal Road	R-4	1,600.00
J. FERRER STREET Quirino Ave. to Coastal Road	R-4	1,600.00
P. BURGOS STREET	R-4	1,600.00
ESPIRITU STREET (Alley)	R-5	1,200.00
CALLEJON LUNA ST (Alley)	R-5	1,200.00
ISAGANI STREET (Alley)	R-5	1,200.00
J DE LEON ST (ALLEY)	R-5	1,200.00
J.P. RIZAL STREEY (ALLEY)	R-5	1,200.00
JUAN LUAN STREET (ALLEY)	R-5	1,200.00
Kapt. Patricio Street (Alley)	R-5	1,200.00
Kapt. Tinoy Street (Alley)	R-5	1,200.00
Maria Clara Street (Alley)	R-5	1,200.00
N De Leon Street (Alley)	R-5	1,200.00
N Domingo Street (Alley)	R-5	1,200.00
N. Rodriguez Street (Alley)	R-5	1,200.00
Nazareno Street (Alley)	R-5	1,200.00
P Gomez Street (Alley)	R-5	1,200.00

Paranillo Street (Alley)	R-5	1,200.00
San Nicolas Street (Alley)	R-5	1,200.00

**BARANGAY MARCELO GREEN**

STREET / SUBDIVISION	SUB-CLASS	VALUE
South Super Highway	I-1	5,000.00
Severina Ind'l Subd	I-2	3,000.00
United Paranaque Subd. IV - Ind'l	I-2	3,000.00
Interior Ind'l Lots	I-2	3,000.00
Marcelo Green Village	R-2	2,000.00
Severina Diamond Subd.	R-2	2,000.00
Ireneville II / Aquino Vill	R-3	1,800.00
Maywood Vill II	R-3	1,800.00
South Green Park Subd.	R-3	1,800.00
Superville Subd	R-3	1,800.00
United Paranaque Subd. IV	R-3	1,800.00
Westborough Homes	R-3	1,800.00
Annex 31 - Remmanville	R-4	1,600.00
Buensuceso Homes II	R-4	1,600.00
Equity Homes /SAVVY 25	R-4	1,600.00
Greenvale Subd.	R-4	1,600.00
Ramona Ville / Universal Solid Homes	R-4	1,600.00
Sitio Fatima, Manggahan-Kawayanan, Aroma, Sampaguita, Ilang-ilang, etc.	R-5	1,200.00

**BARANGAY MERVILLE**

STREET / SUBDIVISION	SUB-CLASS	VALUE
South Super Hi-way WSR-Merville Access Rd. to Edison Ave.	I-1	5,000.00
Edison Avenue South Admiral Vill to West Service Rd	I-2	3,000.00
Merville Park Subd	R-2	2,000.00
Molave Park Subd.	R-2	2,000.00
South Admiral Vill	R-2	2,000.00
South Green Park Vill 1, 2	R-2	2,000.00
Buenavida Homes	R-3	1,800.00
Buensuceso Homes Subd III	R-3	1,800.00
Camella Homes Subd	R-3	1,800.00
Canaan Homes / Velco Prop.	R-3	1,800.00
Regency Place Merville	R-3	1,800.00
City Square Country Homes	R-3	1,800.00
Cubic Homes Subd	R-3	1,800.00
Greenville Subd	R-3	1,800.00
Inland Exec. Haven	R-3	1,800.00
Shenandoah Homes Subd	R-3	1,800.00
South Green Park Vill 7	R-3	1,800.00
South Green Villas	R-3	1,800.00
South Pointe Townhomes I, II	R-3	1,800.00
BALIWAG (OUTSIDE SUBD. PROPER)	R-5	1,200.00

**BARANGAY MOONWALK**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Multinational Village	R-2	2,000.00
Multinational Ph4 -PSPQ	R-2	2,000.00
Silver Homes Subd. 2	R-2	2,000.00
Silver Homes Subd. 1	R-4	1,600.00
Airport Village	R-4	1,600.00
Airportview Subd	R-4	1,600.00
Brickton Subd 1,2 & 3	R-4	1,600.00
Cristina Village	R-4	1,600.00
Eriberta Court Subd.	R-4	1,600.00
Hiyas Ville	R-4	1,600.00
Moonwalk Subdivision	R-4	1,600.00
Purok 7	R-4	1,600.00
San Agustin Village	R-4	1,600.00
Scarlet Homes	R-4	1,600.00
St. Francis Subdivision	R-4	1,600.00
Sta Cecilia Village	R-4	1,600.00
Wawa, Libjo , etc.	R-5	1,200.00

**BARANGAY SAN ANTONIO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Dr. A Santos Avenue	C-3	10,000.00
Camella Homes V	R-2	2,000.00
Finasia Homes	R-2	2,000.00
Jestra Villas I & II	R-2	2,000.00
San Antonio Valley I	R-2	2,000.00
Casa Filipina Subd	R-3	1,800.00
Don Aguedo Bernabe Subd	R-3	1,800.00
Dreamland Subd.	R-3	1,800.00
Equity Homes	R-3	1,800.00
Fil-Homes Subd.	R-3	1,800.00
Fourth Estate Subd	R-3	1,800.00
Fuentebello Homes	R-3	1,800.00
Meliton Espiritu Cmpd	R-3	1,800.00
Raymondville Subd	R-3	1,800.00
S.A.V. 3,5,7,8,9,10 & 11	R-3	1,800.00
Santiago Homes	R-3	1,800.00
St. Martin Vill	R-3	1,800.00
Welcome Village	R-3	1,800.00
Barangay Vill	R-3	1,800.00
Garcia Heights Subd	R-3	1,800.00
Goodwill Subd 3	R-3	1,800.00
Ina Exec Homes	R-3	1,800.00
Malacanang Village	R-3	1,800.00
Mon-El Subd	R-3	1,800.00
Pascual Cmpd	R-4	1,600.00
Kay Biga	R-5	1,200.00

**BARANGAY SAN DIONISIO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Reclaimed Area	C-2	15,000.00
Aguinaldo Highway La Huerta Bdry to Las Pinas City Bdry.	C-3	10,000.00
Dr. A. Santos Avenue	C-3	10,000.00
Ninoy Aquino Avenue	C-3	10,000.00
Quirino Avenue	C-4	6,000.00
Canavay Avenue	C-5	5,000.00
Juanita De Leon St.	C-6	3,000.00
Kabihasanan Fast Track	C-6	3,000.00
Palanyag Avenue	C-6	3,000.00

STREET / SUBDIVISION	SUB-CLASS	VALUE
J.leville Subd	R-2	2,000.00
Au'euna/Rodriguez Cmpd	R-3	1,800.00
Bernabe Sub.d. Ph 1-3	R-3	1,800.00
Don Jose Green Court Subd .	R-3	1,800.00
R. Medina Subd.	R-3	1,800.00
Tudor Gardens/Gardenvale Subd.	R-3	1,800.00
A. Bonifacio Street	R-4	1,600.00
Cooperative Village	R-4	1,600.00
Gatchalian Subd. 1 & 2-C	R-4	1,600.00
Villanueva Village	R-4	1,600.00
P Burgos Street	R-4	1,600.00
Pelaez Street	R-4	1,600.00
Buenaventura Street (Alley)	R-5	1,200.00
Capistrano Street (Alley)	R-5	1,200.00
El Filibusterismo Street (Alley)	R-5	1,200.00
Espiritu Compound	R-5	1,200.00
H. Rodriguez Street (Alley)	R-5	1,200.00
Jacinto Street (Alley)	R-5	1,200.00
Lopez Jaena Street (Alley)	R-5	1,200.00
Mamamante Street (Alley)	R-5	1,200.00
Moras Street	R-5	1,200.00
N. T. Garcia Street	R-5	1,200.00
Ramos Street (Alley)	R-5	1,200.00
Romero Street (Alley)	R-5	1,200.00
Salinas Street (Alley)	R-5	1,200.00
Salvador Street (Alley)	R-5	1,200.00
Vitales Street	R-5	1,200.00
Holy Family Cmpd	R-5	1,200.00
NHA Area / Tramo Street	R-5	1,200.00
Kay Biga, Timbo, Dilain etc.	R-5	1,200.00

**BARANGAY SAN ISIDRO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
Dr. A Santos Avenue	C-3	10,000.00
Camella Homes	R-3	1,800.00
CH Woodsrow Subd	R-3	1,800.00
Equity Homes	R-3	1,800.00
Filinvest Homes	R-3	1,800.00
Fortunata Vill	R-3	1,800.00
Garden City Subd.	R-3	1,800.00
Greenheights Subd	R-3	1,800.00
Guerrero Cmpd	R-3	1,800.00
Justina Village	R-3	1,800.00
Krause's Vill	R-3	1,800.00
Lopez Village	R-3	1,800.00
Mihara Homes	R-3	1,800.00
Primavera Homes	R-3	1,800.00
Rainbow Vill	R-3	1,800.00
San Dionisio Village	R-3	1,800.00
SAV 2,6,12,13,14 & 15	R-3	1,800.00
St. Catherine Subd.	R-3	1,800.00
Topland Subd.	R-3	1,800.00
UPS V	R-3	1,800.00
Valentino Exec. Homes	R-3	1,800.00
Veraville Homes	R-3	1,800.00
Villa Mendoza Subd	R-3	1,800.00
Clarmen Village	R-4	1,600.00
De La Cruz Compound	R-4	1,600.00
Salvador Estate	R-4	1,600.00
Sandville Subd.	R-4	1,600.00
Santos Compound	R-4	1,600.00
Villa Lourdes Subd.	R-4	1,600.00
Vitalez compd.	R-4	1,600.00
Kay Biga, Matatdo, etc.	R-5	1,200.00

**BARANGAY SAN MARTIN DE PORRES**

STREET / SUBDIVISION	SUB-CLASS	VALUE
South Super Highway	I-1	5,000.00
Bacz Street, Daang Hari	I-2	3,000.00
Iba Street	I-2	3,000.00
Marian Park Industrial Subd	I-2	3,000.00
Belmont South Park	R-2	2,000.00
Marian Lakeview Subd.	R-2	2,000.00
Tinzel Homes	R-2	2,000.00
United Hills Village I, II & III Before-United Pque Subd. (UPS)	R-2	2,000.00
Makati South Hills Subd	R-3	1,800.00
Sitio Sto. Nino, Malugay, Etc.	R-5	1,200.00

**BARANGAY SANTO NINO**

STREET / SUBDIVISION	SUB-CLASS	VALUE
NINOY AQUINO AVENUE MIA Road to La Huerta Bridge	C-3	10,000.00
KAJINGIN DRIVE Multinational Drive to E. Rodriguez Ave.	C-6/I-2	3,000.00
MULTINATIONAL DRIVE-LIBJO- N Aquino Ave. to Multin'l Vill.	C-6/I-2	3,000.00
PASCOR VILLA / Queensway	C-6/I-2	3,000.00
PACIFIC GRAND VILLA	R-3	1,800.00
STO NINO SUBD	R-4	1,600.00
Col. E. De Leon Street	R-4	1,600.00
E. Rodriguez Street	R-4	1,600.00
Gomburza Street	R-4	1,600.00
Isarog Street	R-4	1,600.00
J.P. Rizal Street	R-4	1,600.00
Mayon Street	R-4	1,600.00
1st to 21st Street	R-5	1,200.00
Bernardo Compound	R-5	1,200.00
Cruz Compound	R-5	1,200.00
Dandan Street	R-5	1,200.00
Green Towers Street	R-5	1,200.00
Maxim Street	R-5	1,200.00
Santos De Leon Street	R-5	1,200.00
Sta Agueda Street	R-5	1,200.00
Sta Ana Street	R-5	1,200.00
Kaingin, Libjo, Bali, Wawa, etc.	R-5	1,200.00

## BARANGAY SUN VALLEY

STREET / SUBDIVISION	SUB-CLASS	VALUE
South Super Highway	I-1	5,000.00
Edison Avenue	I-2	3,000.00
Sta Ana Drive	I-2	3,000.00
Executive Heights Subdivision	R-2	2,000.00
Moonville Subdivision	R-2	2,000.00
Sun Valley Subdivision	R-2	2,000.00
Annex 41	R-3	1,800.00
Annex 45	R-3	1,900.00
Countryside Village 1-5	R-3	1,800.00
Garville Subdivision	R-3	1,800.00
Happy Glenn Loop	R-3	1,800.00
Marimar Village	R-3	1,800.00
Montevilla de Monsod	R-3	1,800.00
Parkview Homes 1-4	R-3	1,800.00
Ramos Village	R-3	1,800.00
St. Louis Compound	R-3	1,800.00
Sta Ana Subdivision	R-3	1,800.00

## BARANGAY TAMBO

STREET / SUBDIVISION	SUB-CLASS	VALUE
Aseana Business Park / BLVD 2000	C-1	20,000.00
Macapagal Avenue		
U. Coastal Mall to Baclaran Bdry.	C-1	20,000.00
U. Coastal Mall to Don Galo Bdry	C-2	15,000.00
Roxas Boulevard T. Alonzo to MIA Road	C-1	20,000.00
M.I.A Road	C-2	15,000.00
Bayview Garden Homes	C-2	15,000.00
Villa Carolina	C-2	15,000.00
Villa Josefa Carmela	C-2	15,000.00
Aguinaldo Highway (Coastal Rd.)	C-3	10,000.00
QUIRINO AVENUE T. Alonzo St. TO MIA Road	C-3	10,000.00
MIA Road to DON GALO BDRY.	C-4	6,000.00
Marina Baytown Subd	R-1	7,000.00
Bayview Village	R-2	2,000.00
C. Santos Street	R-2	2,000.00
Concorde Subdivision	R-2	2,000.00
Los Tamaras Court	R-2	2,000.00
P. Mayuga Street	R-2	2,000.00
Pildera Street	R-2	2,000.00
Sunrise Street	R-2	2,000.00
Sunset Village	R-2	2,000.00
Villamar Court	R-2	2,000.00
16th Street	R-3	1,800.00
Arias Compound	R-3	1,800.00
Bataan Street	R-3	1,800.00
Goodwill Subd. I	R-3	1,800.00
Jalandoni Street	R-3	1,800.00
McDonough Street	R-3	1,800.00
Agripina Street	R-5	1,200.00
Baluyot Street (Alley)	R-5	1,200.00
G. Mendoza Street (Alley)	R-5	1,200.00
Gabriel Street (Alley)	R-5	1,200.00
Gen Segundo Street (Alley)	R-5	1,200.00
Juan Fermin Street (Alley)	R-5	1,200.00
Kabesang Cilio St. (Alley)	R-5	1,200.00
M. De Leon Street (Alley)	R-5	1,200.00
Martyrs Street (Alley)	R-5	1,200.00
Mayuga Street (Alley)	R-5	1,200.00
P. De Jesus St. (Alley)	R-5	1,200.00
P. De Leon St (Alley)	R-5	1,200.00
P. Macabuag Street (Alley)	R-5	1,200.00
P. Vergel Street (Alley)	R-5	1,200.00
Paulino Street (Alley)	R-5	1,200.00
Pinaglabanan Street (Alley)	R-5	1,200.00
Sandejas Street (Alley)	R-5	1,200.00

## BARANGAY VITALEZ

STREET / SUBDIVISION	SUB-CLASS	VALUE
N.A.I.A Compound	C-3	10,000.00
Airlane Village	R-4	1,600.00
Baltao Subdivision	R-4	1,600.00
Gat Mendoza Subd.	R-4	1,600.00
Jetlane Village	R-4	1,600.00
Santos Compound	R-4	1,600.00
Vitaleza Compound	R-4	1,600.00

Section 5  
TYPE OF IMPROVEMENTS

The appraisal of materials used shall be in accordance with the following type of improvements:

## I. REINFORCED CONCRETE

- A. Structural steel and reinforced concrete columns, beams, the rest same as I-B
- B. Columns, beams, walls, floors and roofs all reinforced concrete.
- C. Same as "B" but walls are hollow blocks reinforced concrete or tiles roofing.

## II. MIXED CONCRETE

- A. Concrete columns, beam, and walls - but wooden floor joists flooring, and roof framing and G. I. roofings; even if walls are in CHB, kitchen and T & B are in reinforced concrete slabs.
- B. Concrete columns and beams - but hollow block walls and G. I. Roofings.

## III. STRONG MATERIALS

- A. First group wooden structural framings, floorings, walls, and G. I. Roofing.
- B. First group wooden structural framings, floorings, walls on the first floor, and tanguile walls on the second and G. I. roofing.
- C. First group wooden posts, girders, girt, window, walls and heads, apitong floor joists and roof framing, tanguile floor, and sidings and G. I. roofing.
- D. Third group wooden structural framings, floorings and sidings, and G. I. roofing.
- E. Same as "D" but structural members are sub-standard.

Section 5A  
APPRAISAL OF IMPROVEMENTS

All improvements consisting of buildings and other structures shall be valued at its current and fair market values on the basis of the herein schedule of unit building to their use and construction characteristics and unit values established for its class and sub-class together with the set of addition and reduction factor:

## A. The following kinds of buildings are hereby established:

- Residential Condominium** - individual ownership of a unit in a multi-unit structure (as an apartment building).
- Commercial Condominium** - joint control of unit affairs vested in two (2) or more units (as in commercial building).
- Hotel** - a building with more than fifteen sleeping rooms, usually occupied singly, where transients are provided with temporary lodging with or without meal and where no provisions for cooking in any individual suite.
- Convention Hall** - a large room for assembly, usually equipped with seats.
  - Auditorium** - a room, hall or building used for lectures, speeches, concerts, etc.
  - Clubhouse** - a place of business, hence, a firm or commercial establishment.
  - Theater** - a building expressly designed where play, operas, motion pictures, etc. are presented.
- Hospital** - a building or institution where sick or injured persons are given medical or surgical care.
  - Clinic** - a place of treatment for nonresident patients.

6. **Apartelle** - same as apartment building.

- Apartment building** - designed for dwelling of four (4) or more families living independently on one another and doing their household chores independently in their particular premises with one (1) or more common entrances.

7. **Office Building** - a building mainly for stores and/or offices.

- Bank** - an establishment for the custody, loans, exchange or issue of money extension of credit and for facilitating the transmission of funds by draft or bills of exchange.

## B. The following are the standards specifications in addition to structural specification of buildings:

1. **External Walls**

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

2. **Ceiling**

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

3. **Doors**

- Exterior - tanguile, or lauan or its equivalent ordinary finished panel.

4. **Windows**

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

5. **Flooring.**

- On fill and slab floor - cement finish.
- For Type II down to Type kiln dried.
- Other types - sun dried.

6. **Electrical and Plumbing** - Philippine made materials and fixtures.7. **Toilet and Bath** - name as above.

- \* Waistcoating -1.50 meters high, locally manufactured white tiles.

- \* Toilet and bath for the first 60 sq. m. of floor area or for every two (2) bedrooms or more or less twelve (12) sq.m. reach.

8. **Places of Worship** - a building set apart for public worship by any religion.9. **Restaurant** - an establishment where refreshment or meals may be procured by the public. A public eating-house.10. **Funeral Parlors** - a building pertaining to or befitting a funeral place where funeral services are rendered.11. **School** - a building or group of buildings in which classes are conducted.12. **One Family Dwelling** - a detached building for exclusively use by one (1) family.13. **Gasoline Station** - a place for the sale of gasoline oil, services, etc. for motor vehicles.14. **Duplex Dwelling** - a building designed for use by two (2) families living independently from each other.

- Townhouse** - a building used as residence of one having a country seat or chief residence elsewhere.

15. **Supermarket** - large food store in which shoppers serve themselves from open shelves and pay for their purchase at the exit.

- Shopping Center** - a building where a variety of goods are offered for sale usually a commercial complex.

16. **Motel** - a lodging house with a garage composed of several independent living-sleeping quarters.17. **Accessoria or Row House** - a one or two storey building divided into a row or independent units with independent entrances for each unit. (A three storey of this type maybe classified as an apartment for appraisal purposes.18. **Cold Storage** - a building designed for storage of perishable food, etc.19. **Gymnasium** - a building containing appropriate space and equipment for various indoor sports activities associated with a program of physical education and typically including spectator accommodations, locker, and shower rooms.

- Recreational Building** - a building which house any form of play, amusement, or relaxation, used for this purpose, as games, sports, hobbies, reading, etc.

- Cockpit** - a place for cockfighting.

20. **Hangar** - a shed or other shelter especially designed to house an aircraft.21. **Accessory Building** - as it is applied.22. **Market** - a building where goods and commodities especially provisions or livestock are shown for sale usually with stalls or booths for various dealers.23. **Industrial Building** - a building designed for engaged in any branch of trade, business, production, or manufacture.

- Factory** - a building or collection of buildings usually with equipments and machineries for the manufacture of goods.

24. **Warehouse** - a building mainly used for deposit and storage of goods, wares, etc.25. **Open Shed** - a large, strongly built, barnlike or hangar like structure, as for storage with open front or sides.26. **Swimming Pools** - an artificially created pool or tank, either indoor or outdoor, designed for swimming\*27. **Commercial Complex Building** - a combination of different kinds of buildings, construction designs and used integrated as a whole, where variety of goods, services and for are offered such as shopping building, theaters, and recreational facilities. Examples are the likes of SM North City, SM Center Point, Robinson Galleria, SM Mega Mall etc., for purposes of computations of the building cost (current and fair market value) determine the constructions, designs and use of each portion of the building and apply the established schedule of value for each use.28. **Casino** - a building equipped with gambling devices, gambling tables and where games of chance are wagered.

**Section 5B .  
ITEMS CONSIDERED AS COMPONENT PARTS OF  
BUILDING**

The computation of extra items, which shall be considered as component parts of the building, is hereby set forth as follows:

1. Carport	30%-40% of Base Unit Value
2. Mezzanine	60% of Base Unit Value
3. Porch	30%-40% of Base Unit Value
4. Balcony	45% of Base Unit Value
5. Garage	45% of Base Unit Value
6. Terrace	
• Covered	35%-40% of Base Unit Value
• Open	20% of Base Unit Value
7. Deck Roof	
• Penthouse	70%-100% of Base Unit Value
• Covered	60% of Base Unit Value
• Open	30% of Base Unit Value
8. Basement	
• One family dwelling	60%-80% of Base Unit Value
9. Pavement	
• Tennis Court	Php500.00 – Php560.00 per sq. m.
• Concrete	
10 cm. thick	Php350.00 per sq. m.
15 cm. thick	Php410.00 per sq. m.
20 cm. thick	Php470.00 per sq. m.
• Asphalt	
1 course	Php340.00 per sq. m.
2 course	Php380.00 per sq. m.
3 course	Php440.00 per sq. m.
10. Floor Finished	
a. Marble Slab 1m x 1m	Php600.00 – 700.00 per sq. m.
b. Marble tiles	Php450.00 – 580.00 per sq. m.
c. Crazy cut marbles	Php400.00 per sq. m.
d. Ginnolithic	Php380.00 per sq. m.
e. Narra	Php610.00 per sq. m.
f. Yakal	Php410.00 per sq. m.
g. Narra/Fancy wood tiles	Php610.00 per sq. m.
h. Ordinary wood tiles	Php410.00 per sq. m.
i. Vinyl tiles	Php410.00 per sq. m.
j. Washour pebbles	Php380.00 per sq. m.
k. Unglazed tiles	Php380.00 per sq. m.
11. Wallings	
a. Use the same rates for floor finishing in a, b, c, and y as indicated above	
b. Double walling (Ordinary Plywood)	Php300.00 per sq. m.
c. Double walling (Narra paneling)	Php560.00 per sq. m.
d. Glazes White Tiles	Php390.00 per sq. m.
e. Glazed Color Tiles	Php420.00 per sq. m.
f. Fancy Tiles	Php440.00 per sq. m.
g. Synthetic Rubble	Php310.00 per sq. m.
h. Bricks	Php390.00 per sq. m.
Special Panel	
1. Glass w/ wooden frame	Php500.00 per sq. m.
2. Glass w/ alum. frame	Php600.00 per sq. m.
Ceiling (below concrete floor)	
a. Ordinary plywood	Php300.00 per sq. m.
b. Luminous ceiling	Php500.00 per sq. m.
c. Acoustic	Php460.00 per sq. m.
d. Special Finish	Php500.00 per sq. m.
13. Concrete Gutters	Php700.00 per sq. m.
Roof tiles	15% of Base Unit Value
14. Fence	
a. Wood	Php350.00 per sq. m.
b. Concrete (10 cm. thick)	Php350.00 per sq. m.
15 cm. thick	Php410.00 per sq. m.
20 cm. thick	Php470.00 per sq. m.
c. Reinforced Concrete	Php620.00 per sq. m.
d. Steel Grills	Php800.00 per sq. m.
e. Interlinks Wire	Php250.00 per sq. m.
15. Excess Heights	
a. Residential and Commercial	Add 20% of Base Value for every meter in excess of three (3)
b. Bodega and Factory	Add 15% of Base Value for every meter in excess of 4.50 meters
16. Extra T and B Ordinary Finish	Php20,200 per unit
17. Foundation	160 x total floor area less floor area of 1 <sup>st</sup> and 2 <sup>nd</sup> floors.
18. Piles	Php500 per linear meters of piles driven
19. Painting	If the building has used second hand materials, deduct 5-10%

**Section 6  
GENERAL PROVISIONS ON BUILDINGS**

- The fair and current market values of all buildings shall be computed on the basis of the prevailing schedule of unit base construction of buildings. However, for buildings and other structures constructed in low lying areas or perennially flooded localities and in areas where adverse social and economic conditions prevail, a deduction of 15% to 20% may be subtracted from the unit base and construction cost of the type of building being appraised. This is to compensate for such differences in value of the similar types of buildings constructed in ideal and highly developed environments.
- This schedule of unit values shall be controlling. But when the building or structure to be appraised is not covered by this schedule, it shall be appraised at its current and fair market value independent of this schedule, and assessed for taxation purposes at the prescribed assessment level based on the actual use of the property.
- The assessment level for the building and other improvements shall be the assessment levels provided for under Section 2180 of RA 7160 (Local Government Code of 1991) specially on buildings and other structures, par (b) nos. 1,3; Thereof and on machineries (c); on special class (d) thereof.
- The application on the minimum base value shall depend on the sound judgment of the appraiser or assessor based primarily on the quality of finish or workmanship of the building structures.
- As a general rule, condominium buildings are assessed based on the separate values of the individual units within the condominium structure and are applied appropriate assessment levels on the market value of the respective condominium units.
- All condominium units whether residential or commercial shall be assessed on the basis of the Condominium Certificate of Title. However, if the parking units spaces shall have been provided for, the same shall be assessed together with the condominium unit if the use or ownership has been identified in one person or entity. Otherwise, all

parking unit spaces shall be assessed as a whole under one assessment with particular notation on parking space unit number although a separate certificate of condominium title has been individually issued under the name of one person or entity. If, however for some reason, individual assessment is required for these parking spaces, the assessment level to use for each parking space shall be the assessment level used in the residential unit of the condominium concerned.

- The physical depreciation table for building indicated as Annex A should be used as the guide in applying the depreciation to old buildings and other similar structures.
- Deduction of accrued yearly depreciation shall be allowed and applied corresponding for old buildings and machineries. However, issuance of tax declaration for this purpose may be made once every three years, where the aggregate yearly depreciation rates for three years will be computed and covered accordingly.
- The unit base values were derived from typical building design for each type of building, using the aforesaid standard specifications. The use of the unit rates for "extra" or deductions shall be applied depending on the deviation of the construction of the building from the standard specifications, regardless of whether the minimum or maximum and other similar structures.
- Auxiliary improvements, such as fences, pavements, etc. which may be considered appurtenances of main structures, shall be appraised independently, and in the values thereof, added to the value of main structures.
- This schedule of values shall be applicable to new buildings and improvements becoming initially taxable beginning 2012 and to the general revision of all real property assessments for under Section 219 of RA 7160. Provided, however, that in the latter case, allowable depreciation shall be applied.

**Section 7  
GENERAL PROVISIONS  
ON MACHINERIES AND OTHER EQUIPMENTS**

- The fair market value of brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost. If machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange as fixed by the Bangko Sentral ng Pilipinas.
- For the purpose of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost as the case maybe, for each year of use. Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original replacement, or reproduction so long as the machinery is useful and in operation.
- Replacement or Reproduction Cost New (RCN) on the machinery shall be determined by dividing the dollar (\$) exchange rate in peso at the time of appraisal (present) by the dollar (\$) exchange rate to peso at the time of acquisition and multiplied by its acquisition cost or original cost. The foreign currency rate shall be fixed by the Bangko Sentral ng Pilipinas.
- The assessment level for machineries and other equipments for different classes based on actual use, shall be those prescribed in Section 218 paragraphs (c) and (d) of RA No. 7160

**Section 8  
SCHEDULE OF UNIT VALUES OF BUILDINGS**

In accordance with comparative studies of construction costs and established guidelines of the Department of Finance in Metro Manila, the schedule of unit of values of buildings in the City shall be in Accordance with the following

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(1) RESIDENTIAL CONDOMINIUM	(2) COMMERCIAL CONDOMINIUM	(3) HOTEL	(4) CONVENTION HALL 4A. AUDITORIUM 4B. CLUBHOUSE 4C. THEATER
I-A	17,700-18,200	16,800-17,300	16,500-17,000	16,200-17,000
I-B	16,500-17,000	15,700-16,200	15,300-15,800	15,000-15,500
I-C	15,300-15,800	14,500-15,000	14,200-14,700	13,900-14,400
II-A	13,900-14,400	13,000-13,500	12,700-13,200	12,400-12,900
II-B	12,700-13,200	11,900-12,400	11,500-12,000	11,200-11,700
II-C	11,500-12,000	10,700-11,200	10,400-10,900	10,100-10,600
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(5) HOSPITAL	(6) APARTELLE 6A. APARTMENT BUILDINGS	(7) OFFICE BUILDING 7A. BANKS	(8) CATHEDRAL 8A. CHURCH 8B. CHAPEL
I-A	15,800-16,300	15,500-16,000	15,000-15,500	14,500-15,000
I-B	14,700-15,200	14,400-14,900	13,900-14,400	13,400-13,900
I-C	13,500-14,000	13,200-13,700	12,700-13,200	12,200-12,700
II-A	12,000-12,500	11,700-12,200	11,200-11,700	10,700-11,200
II-B	10,900-11,400	10,600-11,100	10,100-10,600	9,600-10,100
II-C	9,700-10,200	9,400-9,900	8,900-9,400	8,400-8,900
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(9) RESTAURANT	(10) FUNERAL PARLOR	(11) SCHOOLS	(12) ONE FAMILY DWELLING
I-A	13,900-14,400	13,000-13,500	12,700-13,200	12,500-13,000
I-B	12,700-13,200	11,900-12,400	11,500-12,000	11,400-11,900
I-C	11,500-12,000	10,700-11,200	10,400-10,900	10,200-10,700
II-A	10,100-10,600	9,200-9,700	8,900-9,400	8,700-9,200
II-B	8,900-9,400	8,100-8,600	7,800-8,300	7,600-8,100
II-C	7,800-8,300	7,000-7,500	6,600-7,000	6,400-6,900
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(13) GASOLINE STATION	(14) DUPLEX DWELLING 14A. TOWNHOUSE	(15) CARPARK BUILDING	(16) SUPERMARKET 16A. SHOPPING BUILDING
I-A	12,000-12,900	12,000-12,500	11,900-12,400	11,700-12,200
I-B	11,200-11,700	10,900-11,400	10,700-11,200	10,600-11,100
I-C	10,100-10,600	9,700-10,200	9,600-10,100	9,400-9,900
II-A	8,600-9,100	8,400-8,900	8,200-8,700	8,100-8,600
II-B	7,400-7,900	7,300-7,800	7,100-7,600	7,000-7,500
II-C	6,300-6,800	6,100-6,600	6,000-6,500	5,800-6,300
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(17) MOTEL	(18) ACCESSORIA OR ROW HOUSE	(19) COLD STORAGE	(20) GYMNASIUM 20A. RECREATIONAL OR GYMNASIUM
I-A	11,500-12,000	11,400-11,900	11,200-11,700	11,100-11,600
I-B	10,400-10,900	10,200-10,700	10,100-10,600	9,900-10,400
I-C	9,300-9,800	9,100-9,600	8,900-9,400	8,700-9,200
II-A	7,900-8,400	7,700-8,200	7,600-8,100	7,400-7,900
II-B	6,800-7,300	6,600-7,100	6,400-6,900	6,300-6,800
II-C	5,600-6,100	5,400-5,900	5,300-5,800	5,100-5,600
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(21) BOARDING HOUSE 21A. LODGING 21B. CONVENT	(22) HANGAR 22A. INDUSTRIAL BUILDING	(23) ACCESSORY BUILDING/ 23A. Shopping Building	(24) MARKET
I-A	10,900-11,400	10,700-11,200	10,200-10,700	10,100-10,600
I-B	9,700-10,200	9,600-10,100	9,100-9,600	8,900-9,400
I-C	8,600-9,100	8,400-8,900	7,900-8,400	7,700-8,200
II-A	7,300-7,800	7,100-7,600	6,600-7,100	6,400-6,900
II-B	6,100-6,600	5,900-6,400	5,400-5,900	5,300-5,800
II-C	5,000-5,500	4,800-5,300	4,300-4,800	4,100-4,600
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Schedule of Unit Values of Buildings and Other Structures  
(Pesos per Square Meter)**

TYPE	(25) FACTORY	(26) WAREHOUSE	(27) OPEN SHED	(28) SWIMMING POOL (Per Cubic Meter)
I-A	9,400-9,900	9,100-9,600	7,300-7,800	6,600-7,100
I-B	8,200-8,700	7,900-8,400	6,400-6,900	=
I-C	7,100-7,600	6,800-7,300	5,600-6,100	=
II-A	5,800-6,300	5,400-5,900	4,600-5,100	=
II-B	4,600-5,100	4,300-4,800	3,800-4,300	=
II-C	3,500-4,000	3,100-3,600	3,000-3,500	=
III-A	=	=	=	=
III-B	=	=	=	=
III-C	=	=	=	=
III-D	=	=	=	=
III-E	=	=	=	=

**Section 9  
BUDGET**

A budget of Php10,000,000.00 (Ten Million Pesos) is allotted for the implementation of this ordinance.

**Section 10  
SEPARABILITY CLAUSE**

If any part or provision of this ordinance is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and in effect.

**Section 11  
EFFECTIVITY CLAUSE**

This ordinance shall take in effect immediately after satisfaction of publication as provided by RA 7160.

Done this 13<sup>th</sup> day of October, 2011 at Paranaque City.

CERTIFIED TRUE & CORRECT:  
*[Signature]*  
ATY-ELNO C. SANDIL  
City Council Secretary

**PROPOSERS**

*[Signature]*  
RUFINO M. ALLANIGUE  
City Councilor

*[Signature]*  
FLORENCIA N. AMURAO  
City Councilor

*[Signature]*  
JOSE ENRIQUE G. GOLEZ  
City Councilor

*[Signature]*  
VALERIO C. SBITTO  
City Councilor

*[Signature]*  
ROSELLE P. RAYB  
City Councilor

*[Signature]*  
FLORENCIO C. BERNABE, III  
City Councilor

*[Signature]*  
BRILLANTE A. INCIONG  
City Councilor

*[Signature]*  
TEODORO C. VIRAYA, JR.  
Liga President

*[Signature]*  
JASON P. WEBB  
City Councilor

*[Signature]*  
MARIE CAMILLE C. MANANSALA  
SK President

**CONCURRED BY:**

(Official Business)  
VENESA "ALMA MORENO" SALIC  
City Councilor

*[Signature]*  
RICARDO L. BAES, JR.  
City Councilor

(Vacation Leave)  
CARLITO D. ANTIPUESTO  
City Councilor

(Sick Leave)  
EDWIN R. BENZON  
City Councilor

(Objected)  
ERIC L. OLIVAREZ  
City Councilor

(Objected)  
JOHN RYAN G. YLLANA  
City Councilor

(Vacation Leave)  
CONCHITA S. BUSTAMANTE  
City Councilor

(Maternity Leave)  
RAQUEL GABRIEL-VELASCO  
City Councilor

ATTESTED BY:  
*[Signature]*  
COUN. JASON P. WEBB  
Temporary Presiding Officer

APPROVED BY:  
*[Signature]*  
FLORENCIO M. BERNABE, JR.  
City Mayor