

Republic of the Philippines
Province of Davao del Norte
CITY OF TAGUM

BEFORE THE 4TH CITY COUNCIL

EXCERPT FROM THE MINUTES OF THE 43rd REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF THE CITY OF TAGUM, PROVINCE OF DAVAO DEL NORTE HELD ON MAY 05, 2008 AT THE SP SESSION HALL.

PRESENT:

Hon. ALLAN L. RELLON, MPA	City Vice Mayor (Presiding Officer)
Hon. MARIA LINA F. BAURA	Member
Hon. ROBERT L. SO,	Member
Hon. DE CARLO L. UY,	Member
Hon. RAYMOND JOEY D. MILLAN,	Member
Hon. VICENTE C. ELIOT, SR.,	Member
Hon. JOEDEL T. CAASI,	Member
Hon. NICANDRO T. SUAYBAGUIO, JR.,	Member
Hon. REYNALDO T. SALVE,	Member
Hon. FRANCISCO C. REMITAR,	Member
Hon. ALFREDO R. PAGDILAO,	Member (ABC Representative)

ON OFFICIAL BUSINESS:

Hon. ALAN D. ZULUETA,	Member
Hon. CYRIL LEONARD L. MURING,	Member (SKF Representative)

CITY ORDINANCE NO. 284, s-2008

AN ORDINANCE APPROVING THE NEW SCHEDULE OF MARKET VALUES OF REAL PROPERTIES IN THE CITY OF TAGUM INCLUDING ITS CLASSIFICATION AND ASSESSMENT LEVELS AS PROVIDED FOR UNDER SECTION NO. 218 OF REPUBLIC ACT 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991.

BE IT ENACTED by the 4th City Council of Tagum in session assembled, that:

SECTION I. IMPOSITION OF TAX. There shall be levied, assessed and collected in the City of Tagum an Ad Valorem Tax on real property, such as land, plants, buildings, machinery and other improvements, not specifically exempted as provided in Republic Act No. 7160, otherwise known as the Local Government Code of 1991 at the rate of ONE PERCENT (1%) of the assessed value of real property classified as residential and agricultural and 1.333% of the assessed value for those real properties classified as commercial, industrial and special:

MISCELLANEOUS PROVISIONS

1. As far as properly applicable, this Schedule of Market Values shall be controlling but where the property to be assessed is of kind not classified in the schedule or of a kind for which a value is not herein fixed, it shall be appraised at its current and fair market value, independent of this schedule.
2. To determine the assessed value of all kinds of lands as well as perennial plants and trees thereon, the following levels of assessment under Sec.218 of RA 7160 be applied at the rates not exceeding the following:
 - a) 50% of current and fair market value in the case of commercial, industrial or mineral lands;
 - b) 40% in the case of agricultural lands;
 - c) 20% in the case of residential land and timber land;
 - d) 15% for lands and improvements on special classes of properties used for cultural, scientific and hospitals;
 - e) 10% for local water districts and government -owned or controlled corporations engaged in the supply and distribution of water and / or generation and transmission of electric power.
3. All fruit bearing trees and perennial plants which are productive are subject to taxation, although they are not the principal product of such parcel or tract of land, but are planted for commercial purposes otherwise, these are listed for record purposes and exempt from taxation. Fruit bearing trees and perennial plants which have not reached the stage of production are to be listed and are to be considered as non-utilizable improvements, and as such exempt from taxation.
4. All types of buildings and other structures such as fence, aerial propping, irrigation facilities and solar dryers shall be assessed or reassessed independently of lands on the basis of the current reproduction cost or original cost less depreciation, at the current graduated level of assessment for such properties except for special classes of properties used for cultural, scientific, hospitals, etc., whose assessment level are fixed in RA 7160
5. Machineries shall be assessed or reassessed on the basis of their current reproduction cost or original cost less depreciation applying the level of assessment whether used as agricultural, residential, commercial or industrial purposes.
6. As to general rule, 100% base value per square meter for urban lands shall be applied to all lands within the first strip of 30 meters on residential.
7. The portion of the urban lots beyond 30 meters standard depth shall be assigned the base value of the next lower class of residential lands, as the case maybe.
8. For low and sunken area of urban land, a reduction from the base value per square meter maybe allowed due to cost of filling and compaction to bring the same at par with adjoining lots, provided, however, that such reduction will in no case exceed 30% of the base value thereof.
9. Corner Influence of 10% of the base value shall be added to the valuation of residential lots and 20 % of commercial lots located at the corner of two streets or roads.
10. Vacant or idle lands located in a purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial. Mixed residential - commercial area shall be classified according to the class which is more predominant.

Tagum City, Davao del Norte, Philippines, _____

SCHEDULE OF MARKET VALUES
PER SQUARE METER FOR URBAN LANDS IN THE
CITY OF TAGUM FOR 2008 GENERAL REVISION
TO TAKE EFFECT YEAR 2009

CATEGORY	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
1ST CLASS	600.00	3,000.00	900.00
2ND CLASS	500.00	2,500.00	800.00
3RD CLASS	400.00	2,000.00	600.00
4TH CLASS	165.00	825.00	330.00

CRITERIA

SUB - CLASSIFICATION OF LANDS SITUATED IN COMMERCIAL, RESIDENTIAL AND INDUSTRIAL AREAS IN THE CITY OF TAGUM

I COMMERCIAL LANDS

FIRST CLASS COMMERCIAL LANDS:

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

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 first class commercial lands;
- c) Where vehicular and pedestrian traffic flow are considerably busy but fall short from that of the first class commercial lands;
- d) Where semi - concrete commercial or business buildings are situated;
- e) Commands lesser value than the First Class Commercial lands.

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 buildings are situated;
- d) Where vehicular and pedestrian traffic flow are fairly busy;
- e) Commands lesser value than the Second Class Commercial lands.

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.

II RESIDENTIAL LANDS

FIRST CLASS RESIDENTIAL LANDS:

- a) Along concrete roads;
- 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 a commercially classified lands;
- e) Where water, electric and telephone facilities are available;
- f) Commands the highest residential land value in the City or Municipality;
- g) Free of squatters.

SECOND CLASS RESIDENTIAL LANDS:

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

THIRD CLASS RESIDENTIAL LANDS:

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

FOURTH CLASS RESIDENTIAL LANDS:

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

III INDUSTRIAL LANDS**FIRST CLASS INDUSTRIAL LANDS :**

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

SECOND CLASS INDUSTRIAL LANDS :

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

THIRD CLASS INDUSTRIAL LANDS :

- a) Located more than 50,000 meters to the major trading centers of the City or Municipality;
- b) Where vicinity is tensively used for industrial purposes;
- c) Commands lesser land value than the Second Class Industrial lands.

IV RESIDENTIAL AND 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 City or Municipality. Therefore, their respective schedule of market values shall be independently established based from the sales analysis of the lots therein. The unit market value of the subdivisions shall not under any circumstances be less than the adjoining lands classified in accordance with the above criteria.

SECTION 2. ADDITIONAL LEVY ON REAL PROPERTY FOR SPECIAL EDUCATION FUND (SEF). The City shall levy and collect an annual tax of ONE PERCENT (1%) on the assessed value of the real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

SECTION 3. SEPARABILITY CLAUSE. If, for any reason or reasons, any part/s or provision/s of the Code shall be held unconstitutional or unlawful, the other part/s or provision/s hereof which are not affected thereof, shall continue to be in full force and effect.

SECTION 4. REPEALING CLAUSE. All ordinances or resolutions inconsistent with any of the provisions of this Ordinance is hereby repealed accordingly.

SECTION III. EFFECTIVITY CLAUSE. This Ordinance shall take effect immediately upon approval.

CARRIED AND APPROVED.

ENACTED AND PASSED this 5th day of May, 2008.

I HEREBY CERTIFY to the correctness of the foregoing.

(Sgd) **REY A. BUHION**
Secretary to the Sanggunian

ATTESTED:

(Sgd) **ALLAN L. RELLON, MPA**
City Vice Mayor
(Presiding Officer)

APPROVED:

(Sgd) **REY T. UY**
City Mayor