SANGGUNIANG PANLUNGSOD

Read online (full-text search, related cases, audio case brief): https://batas.org/library/598ffcc7a1af/

Authored by: Councilor ANTONIO R. ESPIRITU
Councilor ROVIN ANDREW M. FELICIANO, Councilor CORAZON A. CORTEZ,
Councilor MARLON PAULO C. ALEJANDRINO, Councilor JENNIFER PINGREE-ESPLANA,
Councilor LORENA NATIVIDAD-BORJA, Councilor LAILANIE P. NOLASCO,
Councilor KIMBERLY ANN D.V. GALANG, Councilor CRISSHA M. PINEDA,
Councilor KRISTIAN ROME T. SY and Councilor RAMON L. ENCARNACION

WHEREAS, Section 2 of Presidential Decree No. 824 included Valenzuela City in the Territorial Jurisdiction of Metropolitan Manila;

WHEREAS, Municipality of Valenzuela became a highly urbanized city on 14 February 1998 pursuant to Republic Act No. 8526, An Act Converting the Municipality of Valenzuela into a Highly Urbanized City to be known as the City of Valenzuela;

WHEREAS, Section 50 of Republic Act No. 8526 suspending the increase in rates of local taxes within the period of five (5) years from its acquisition of corporate existence have already lapsed for eleven years, General Revisions should have been made last 2004;

WHEREAS, FURTHER, no revisions were made despite mandate of laws for twenty (20) years since the effectivity of Revenue Ordinance No. 92-013, a General Revision for the taxable year 1997, 2004, 2007, and 2010 should have been made, therefore the tax rates used in the appraisal and assessment of the office of the city assessor is still a municipal rate;

WHEREAS, Section 18 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, has declared to be the policy of the State that the territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities;

WHEREAS, Section 200 of Republic Act 7160 provided for Administration of the Real Property Tax that the provinces and cities, including the municipalities within the Metropolitan Manila Area, shall be primarily responsible for the proper, efficient and effective administration of the real property tax;

WHEREAS, by virtue of the legal mandate of the City Assessor to prepare the Schedule of Fair Market Value for the conduct of revision, the 2014 Schedule of Fair Market Value of properties classified as industrial for thirty three (33) barangays has been undertaken pursuant to Section 219 of Republic Act No. 7160;

WHEREAS, due to rise of existing market value, it is likewise essential to allow a solution that will adapt and regulate the existing condition of the industrial class which is considered just, fair and equitable;

WHEREAS, it is the mandate of the law to undertake a general revision of real property assessments every three (3) years, the same being reiterated and strengthened by Department of Finance (DOF) and Department of Interior

and Local Government (DILG) Joint Memorandum Circular Nos. 2010-01; and

WHEREAS, FURTHER, the said DOF-DILG Joint Memorandum Circular No. 2010-01 likewise enjoined all Presiding Officers and Members of Sanggunian Panlungsod to calendar, deliberate and cause the passage of an Ordinance incorporating therein the proposed updated Schedule of Fair Market Values prepared, by the City Assessor.

NOW, THEREFORE, be it ORDAINED as It is hereby ORDAINED by the City Council of Valenzuela in session duly assembled:

SECTION 1. SHORT TITLE.

This Ordinance shall be known and cited as the "ADOPTING SCHEDULE OF MARKET VALUES FOR INDUSTRIAL LAND, AND OTHER STRUCTURES SITUATED IN VALENZUELA CITY”.

SECTION 2. TABLE OF CONTENTS.

The following is the table of contents:

SECTION NO. CONTENTS PAGE

SECTION NO. CONTENTS PAGE

1

Short Title

2

2

Table of Contents

2

3

Sub-classification of Industrial Land

3

4

Schedule of Base Unit Value of Industrial Land

4

5

Appraisal of Industrial Land

13

6

Type of Improvements

14

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

7

Schedule of Unit Cost for Extra Items

15

8

Appraisal of Buildings and other Structures/ Improvements

17

9

Schedule of Unit Values of Industrial Buildings and other Structures

19

10

Schedule of Depreciation

20

11

General Revision of Assessment

21

12

Authority of the Assessor to Take Evidence

21

13

Separability Clause

21

14

Repealing Clause

21

15

Effectivity

21

SECTION 3. SUB-CLASSIFICATION OF INDUSTRIAL LAND.

The following sub-classification of Industrial Land was based on the diversity of the data in a given sub-market and limited the same to the existing land use and comprehensive land use program of the city.

SUB—
CLASSIFICATION OF

LAND-INDUSTRIAL UNIT VALUE DESCRIPTION

FIRST CLASS
Industrial - 1
(la-1) P6,000.00

- Located along major thoroughfares;

- Where the highest industrial and manufacturing activities In the City takes place

- Where high grade factory or warehouse are situated.

- Commands the highest industrial land value of the City.

- Classified and zoned as industrial area, although along secondary roads but easily accessible through major thoroughfares, but predominantly Industrial

SECOND CLASS
Industrial - 2
(la-2) P4,500.00

- Along secondary roads but easily accessible through major thoroughfares.

- Where the industrial and manufacturing activities are considerably high but fall short than the First Class Industrial Land

- Where semi-high grade factory and warehouse buildings are situated

THIRD CLASS
Industrial - 3
(la-3) P3,000.00

- Located along weather road, along secondary roads.

- Where low grade factory warehouse are situated

- Where public utility transportation are irregular

- Commands lesser industrial land value than that of the Second Class Industrial Land.

SECTION 4. SCHEDULE OF BASE UNIT VALUE OF INDUSTRIAL LAND.

The following are the computed fair market value of industrial land within city, based on the sub-classification of land:

BRGY CODE STREET VICINITY 2014 Market
Value Per
Sq. M. SUB CLASS

01

PULO

All other streets

3,000,00

1-3

02

ARKONG BATO

M.H. Del Pllar Palasan Bdry. To Malabon

3,000.00

I-3

Arkong Bato Rd. Palasan Rd. to Navarette St.

3,000,00

I-3

03

PALASAN

M.H. Del Pilar Poblacion to Arkong Bato

3,000.00

I-3

04

POBLACION

M.H. Del Pilar Bridge to Palasan Bdry. M.H. Del Pilar St. to

3,000.00

I-3

Poblacion St. Pariancillo Road

3,000.00

I-3

05

PARIANCILLO VILLA

All other streets

3,000.00

I-3

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

06

BALANGKAS

All other streets

3,000.00

I-3

07

WAWANG PULO

All other streets

3,000.00

I-3

08

TAGALAG

All other streets

3,000.00

I-3

09

COLOONG

All other streets

3,000.00

I-3

10

BISIG

All other streets

3,000.00

I-3

11

ISLA

All other streets

3,000.00

I-3

12

RINCON

Rincon Rd Malinta Bdry. To Pasolo Bdry.

3,000.00

I-3

Felol I Rincon Rd. to end

3,000.00

I-3

Felo II Rincon Rd. to end

3,000.00

I-3

San Simon Rincon Rd. to end

3,000.00

I-3

Don Pablo Subd. Rincon Rd. to end

3,000.00

I-3

San Antonio St. Rincon Rd. to end

3,000.00

I-3

First Malinta

Industrial Subd. Don Pablo Subd. To end

4,500.00

I-2

Makipot Road Rincon Rd. to end

3,000.00

I-3

Planters St. Rincon Rd. to Ka Melanio

4,500.00

I-2

13 PASOLO

Pasolo Road 1 Rincon Rd. to G. Lazaro St.

Pasolo Road 2 Gl. G. Lazaro St. to Mabolo

14 MALANDAY

McArthur Hiway
Meycauayan Bdry. To Dalandanan Bdry.

M.H. Del Pilar MacArthur Hi-way to Mabolo Bdry.

I. Fernando St. M.H. Del Pilar to Lazaro St.

M. Gonzales St. MacArthur Hi-way to end

San Andres St. MacArthur Hi-way to end

L. Urrutia St. MacArthur Hi-way to end

Pantaleon St. MacArthur Hi-way to end

Soriano St. MacArthur Hi-way to end

ACA Rd. MacArthur Hi-way to end

S. Lazaro St. MacArthur Hi-way to end

S. Lazaro St. MacArthur Hi-way to end

ITC Woodland MacArthur Hi-way to end

15. DALANDANAN

McArthur Hiway Malinta Bdry. to Malanday Bdry.

C. Santiago St. MacArthur Hi-way to end

V. Hermoso St. MacArthur Hi-way to end

A. Blanco St. MacArthur Hi-way to Sumilang Subd.

A. Marcelo MacArthur Hi-way to Mabolo St.

G. Lazaro St. MacArthur Hi-way to Pasolo

Balubaran MacArthur Hi-way to end

Buenaventura St. MacArthur Hi-way to end

Dizor St. MacArthur Hi-way to end

Industrial Rd. MacArthur Hi-way to end

M. Quimpo Sates St MacArthur Hi-way to end

Marindal St. MacArthur Hi-way to end

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

16. MALINTA

Karuhatan Bdry. To

McArthur Hiway Dalandanan Bdry.

Gov. I Santiago St. MacArthur Hi-way to Malabon Bdry.

Gov. T. Santiago St. to
Dulong

Tangke St. Tangke

Capt Tongco St. Tangke St. to end

St. Joseph St. Tangke St. to St. Jude

Makipot Rd. Rincon Rd. to end

P. Carreon St. Rincon Rd. to end

Gamma Rd. Rincon Rd. to end

Balubaran St. MacArthur Hi-way to Donesa St.

Donesa St. Balubaran to Mabolo Rd.

Capt. Cruz St.
(Poblacion II) MacArthur Hiway to
Mal-Nov. Road

Ibayo St. Gov. Santiago to end

Gomez St. Mal-Nov. Rd. to end

I. Francisco St. Mal-Nov. Rd. to Eden

Malinta Court

Novaliches Rd. Malinta Bdry. to Maysan Bdry.

Cantillon St. Maysan Rd. to end

A. Pablo St MacArthur Hi-way to Karuhatan

Agustin St. MacArthur Hi-way to A. Pablo St.

Capt. Pablo St. MacArthur Hi-way to Karuhatan

Daang Kariton Rincon Rd. to end

Lienado St. Maysan Rd, to end

Daang Makipot Rincon Rd. to end

P. Santos St. Tangke St.

Sitio Pinalagad San Francisco Karuhatan Rd.

St. Jude St. Gov. Santiago to end

17. KARUHATAN

MacArthur Hiway Marulas Bdry. to end

A. Pablo St. Malinta to MacArthur Hi-way

San Vicente St. A. Pablo St. to MacArthur Hi-way

Daez St. MacArthur Hi-way to end

Bezotte St. MacArthur Hi-way to end

San Francisco St. MacArthur Hi-way to end

Sto. Rosario St. San Francisco to end

Industrial Rd. San Francisco to end

Cayetano St. MacArthur Hi-way to end

Arty Subd. MacArthur Hi-way to end

Pag-Asa Pag-Asa Subd.

Tomas Manuel MacArthur Hi-way to end

Tadeo St. MacArthur Hi-way to end

Gen. T. De Leon Rd. MacArthur Hi-way to end

Bayanihan Vill. Gen. T. De Leon to end

Bernabe St. Bernabe Compd. to end

Dicks Co St. MacArthur Hi-way to end

Don Pedro St.

M Antonio St. Maysan Rd. to end

Overland Dr. MacArthur Hi-way to end

T. Manotoc Subd. MacArthur Hi-way to end

Poblacion II MacArthur Hi-way to end

18. GEN. T. DE LEON

Gen. T. de Leon Rd. Karuhatan Bdry. To Bridge

19. MAYSAN

Malinta Novaliches Rd. Malinta Bdry. to Paso de Bias

E. Cabral St. Mal-Nov. Rd. to end

Tongco St. Mal-Nov. Rd. to G. Marcelo St.

G. Marcelo St. Parada Bdry. to Cemetery Rd.

F. Dela Cruz St. Mal-Nov. Rd. to end

Sitio Malabo

Balubaran Ext. End of Marcelo St.

E. Cantillon St. Doneza St. to Alarcon

R. Roberto St.
F. Alarcon to end

A. Alarcon St. F. Cantillon to Djongco

De Zafra St. E. Cantillon to San Andres

Derupa St. Maysan Rd.. to end

Dionisio St. Maysan Rd. to end

Djongco St. Purok II

Doon St. Maysan Rd. to end

I. Cabral St. Maysan Rd. to end

I. Francisco St. Maysan Rd. to end

G. Antonio St. Maysan Rd. to end

Ilang Ilang St. Maysan Rd. to Serrano St.

M. Antonio St. Maysan Rd. to Serrano St.

Mendoza St. F. Dela Cruz to end

Metro Sotanghon E. Cantillon to De Zafra

Molave Maysan Rd. to end

P. Lanozo St. F. Alarcon to end.

Pascual St. Maysan Rd. to end

Sampaguita St. Maysan Rd. to end

Solvic St. Maysan Rd. to end

20. VEINTE REALES

C. Molina St.
T, Santiago St. to Skyline Subd.

T. Santiago St. Malanday Bdry. to Lingunan Bdry.

F. San Diego St. T. Santiago St. to Maysan Bdry.

C. San Diego St. T. Santiago St. to Maysan Bdry.

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

Meralco Compd. T. Santiago St. to end

Rubber Master Rd. T. Santiago St. to end

21. LINGUNAN

T. Santiago St. Veinte Reales Bdry. to Canumay Bdrty.

P. Gregorio St. T. Santiago to end

Trinidad St. P. Gregorio to end

Antonio St. T. Santiago to end

Pinagbayanan St. T. Santiago to end

Rubber Master Rd. T. Santiago to end

Pag-Ibig St. Pinagbayanan St. to end

F. Dulalia St. T. Santiago to end

M. Francisco St. P. Gregorio to end

22. PASO DE BLAS

Malinta Novaliches Rd. Maysan Bdry. to Bagbaguin Bdry.

G. Angeles St. Mal.-Nov. Rd. to end

P. Santiago St. Mal.-Nov. Rd. to end

Service Road East Mal.-Nov. Rd. to end

Service Road Mal.-Nov. Rd. to end

West

Dr. M. Laurel Drive Mal.-Nov. Rd. to end

1st 2nd 3rd 4th St. Fortune Driver to end

Bagbaguin Rd. Mal.-Nov. Rd, to end

E. Miranda Rd. Mal.-Nov. Rd. to end

Francisco St. Paso de Bias to Maysan Rd.

23. PARADA

Parada Road G. Marcelo St. to Fortune Village

Capt. Cruz St. Parada Rd. to S. De Guzman St.

S. de Guzman St. Capt. Cruz St. to Santolan

Study hands-free: podcast-style lessons with read-along highlighting - batas.org

Feliza St. Capt. Cruz St. to end

F. Santiago St. Parada Rd. to end

Cabral St. Parada Rd. to end

24. UGONG

Que Grande St. Gen. T. de Leon Rd. to Sulok Rd.

La Mesa St. Que Grande to end

Barrios Compd. Dieto St. to end

Sulok St. Que Grande to end

Tatalon St. Que Grande to end

F. Bautista St. Mapulang Lupa to Que Grande

Circumferential Rd. to
Mindanao Ave.

Industrial Road Talalon to end

Gen. T. de Leon Rd. Delos Reyes to Que Grande Sts.

Kaybalag St. NPC Circumferential Rd.

Darlucio St. Que Grande to end

B Juan St. Sulok to end

Feliciano St. Kaybalog St. to GSIS

25. MAPULANG LUPA

Apolonia St. Paso de Bias Bdry. to F. Bautista

G. Angeles St. Apolonia St. to Ugong

Home Centrum Subd. Apolonia St. to Candido St.

Candido Compd. Apolonia St. to end

Bisalao Road Sto. Rosario to Mariano St

Benito Hao St. Sto. Rosario to Mariano St.

Kabatuhan St. Sto. Rosario to Candido

Pabaya St. Sto. Rosario to Ugong Bdry.

Sto. Rosario St. Paso de Bias Bdry. to Ugong Bdry.

Servando St. Sto. Rosario to end

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

26. BAGBAGUIN

Malinta Novaliches Rd. Paso de Bias to Caloocan Bdry.

707 Compd. Mal-Nov. Rd. to end

Bisalao Road A. Mariano St. to Mapulang Lupa

ITC Compd. Mal-Nov. Rd. to Sitio Malinis

Sitio Malinis Lawang Bato to Jacinto

G. Molina St. 707 Compd. to end

P. Jaclnto St. Sitio Malinis to end

A. Mariano St. Mal-Nov. Rd. to end

Victoria Rd. Sitio Malinis to end

Dela Cruz St. Sitio Malinis to end

Dalag St. Sitio Malinis to end

Juvic Compd. Sitio Malinis to end

Lorenzo St. ITC Rd. to end
Paso de Bias Bdry, To
Caloocan

Maysan Road Bdry

Molina Compd 707 Compd to end

San Diego St. Avocado St. to Santiago Compd.

St. Dominic St. ITC Road to end

V Sebastian St. Sitio Malinis to end

27 LAWANG BATO

Lawang Bato Rd D. Bonifacio to Sapang Bakaw

Sapang Bakas St. Service Road to Daang Bato

Daang Bato Sapang Bakaw to Daang Bato

Mulawinan St. Lawang Bato Rd. to end

Arty Subd

Sitio Malinis TPI Compound

North Diversion

Service Road

Payapa St. Calle 7

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

Pluvial St. Sapang Bakaw to Daang Bato

Verbes Clemente Rd. Mulawinan Rd. to end

Allied Compd.

B Casimiro Corp.

Chemtex

Drueco St

Lakeshore Compd.

Lucio Delina St.

Primitivo St.

Tibagan

28 PUNTURIN

Punturin Road Lawang Bato Rd. to Bignay Rd.

Sta. Lucia Village III

Sta. Lucia Village V

Sta: Lucia Village IV

Dona Elena St.

Kabesang Porang

Jasmin St. Adjacent to Pearl Island Compd.

Joy St. Adjacent to Pearl Island Compd.

Mahabang Parang Lawang Bato Rd. to Bignay Rd.

R. Pacheco St. Along Dona Elena Rd.

St. Barraquel St. Adjacent to P. Faustino St.

Yardly St. Adjacent to Pearl Island Compd.

29 BIGNAY

All other streets

30 MARULAS

MacArthur Hiway Malabon Bdry to Karuhatan Bdry.

Don Pedro Subd. MacArthur Hi-way to end

Happy Site Subd. MacArthur Hi-way to end

Villa Theresa Subd. MacArthur Hi-way to end

F Bautista St. MacArthur Hi-way to end

Manotok Subd. MacArthur Hi-way to end

Pag-asa Subd. MacArthur Hi-way to end

V. Cordero St. MacArthur Hi-way to end

Tamarraw Hills MacArthur Hi-way to end

Silangan Park Subd. Tamarraw Hill to end

San Miguel Heights

Pio Valenzuela St. MacArthur Hi-way to Concepcion

R. Valenzuela MacArthur Hi-way to San Miguel Heights

Espiritu St. Kasaganaan St. to Ponciano St.

Liwayway St. Guansing St. to Kasaganaan St.

Capalad St. Hernandez St. to Liwayway St.

Ponciano St. Hernandez St. to Liwayway St.

Guansing St. Hernandez St. to Liwayway St.

R. DelfinSt. A. Fernando St. to end

A. Fernando St. MacArthur Hi-way to R. Delfin St.

Jacinto St. Engracia St. to end

Cordero St. MacArthur Hi-way to Serrano Subd.

31 MABOLO

MH Del Pilar
Malanday Bdry to end

Bisig Road Malanday Bdry to end

32 CANUMAY EAST

Victoria Village

Trinidad St.(Asian) Victoria Village to D. Bonifacio st.

Narciso St. (Service Rd) Paso de Bias to Lawang Bato

Marion Road D. Bonifacio St. to end

IRC Road Bagbaguin Rd. to end

ITC Road D. Bonifacio St. to end

G. Molina St. D. Bonifacio St. to end

Sibesco St. T. Pablo St. to end

Trinidad St. D. Bonifacio St. to end

33 CANUWAY WEST

Santiago St. Lingunan to Paso de Bias

M. Gregorio St. T. Santiago to end

F. Lazaro St. T. Santiago to San Diego St.

L. San Diego St.

S. Donesa St.

Jacinto St. T. Santiago to end

San Andres St. T. Santiago to end

SECTION 5. APPRAISAL OF INDUSTRIAL LAND.

To ensure the compliance with the fundamental principles provided by law in the appraisal of real property the following shall be observed:

- Industrial land is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land (199n, R.A. No. 7160).

- All references to the base value shall be construed as base value per square meter (sq.m.).

- General Industrial Zone

This is a Mixed-Use Zone intended for industrial developments. The Dominant Use for this zone is industrial to include light, medium and certain types of heavy industrial activities. The zone shall be characterized mainly by low-rise but sprawling buildings / structures for manufacturing or production activities. While other use is allowed as secondary use, the appraisal and assessment shall be classified as industrial.

- A reduction of not more than 10% of the base value per square meter shall be allowed to the frequently flooded areas or lots.

- A reduction of not more than 5% shall be applied to the lots along gravel, earth or dirt roads. If in any case these roads are improved, the same shall be adjusted accordingly.

- Vacant or idle lands located in purely industrial shall be classified as industrial.

- For parcels of land situated along barangay boundary shall be appraised using the higher base value rule.

- Corner influence value of ten (10%) percent of the base unit value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, in case of different base value of the two streets or roads, the higher base value shall be applied.

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

- An additional ad valorem tax on idle lands at the rate of two (2%) percent of the assessed value of land in addition to the basic real property tax shall be imposed, appraisal shall be based on the zoning of the property.

- Road lots shall be valued at twenty-live (25%) percent of the base value and the right of way shall be valued at fifty (50%) percent of the base value.

SECTION 6. TYPE OF IMPROVEMENTS.

All building and other structure shall be classified and identified according to the following types in accordance with the following improvements, consistent with the provisions of the National Building Code:

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

Type II Building shall be of wood construction with protective fire resistant materials and on-hour fire resistive throughout: except, that permanent non-bearing partitions may use fire retardant treated wood within the framing assembly.

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

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

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

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

First group wooden post, girders, girts, window sill and head, apitong floor joists and roof framing, tranquil floorings and sidings, and G.I. roofings.

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

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

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

- Concrete columns and beams - but hollow block walls and G.I. roofings

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

- Structural steel and reinforced concrete column beams.

- Column beams, walls, floors and roofs are all reinforced concrete.

- Walls are hollow blocks reinforced concretu or tile roofing.

SECTION 7. SCHEDULE OF UNIT COST FOR EXTRA ITEMS.

The following are the computation for extra considered as component parts of the buildings:

Components Parts Schedule of Unit Value

1. Carport

30% of Base Unit Construction Cost

2. Mezzanine

60% of Base Unit Construction Cost

3. Porch

40% of Base Unit Construction Cost

4. Balcony

45% of Base Unit Construction Cost

5. Garage

45% of Base Unit Construction Cost

6. Attic

60% of Base Unit Construction Cost

7. Lanai

45% of Base Unit Construction Cost

8. Terrace

a. Open

45% of Base Unit Construction Cost

b. Covered

30% of Base Unit Construction Cost

9. Deck Roof

a. Open

45% of Base Unit Construction Cost

b. Covered

30% of Base Unit Construction Cost

10. Basement

90% of Base Unit Construction Cost

11. Pavements

Php 200.00 per sq.m.

12. Floor Finishes

a. Marble Labs

Php 700.00 per sq. m.

b. Marble Tiles

Php 500.00 per sq. m.

c. Cary Cut Marble

Php 350.00 per sq. m.

d. Granite

Php 250.00 per sq. m.

e. Narra

Php 350.00 per sq. m.

f. Yakal

Php 350.00 per sq. m.

g. Narra Fancy Wood Tiles

Php 300.00 per sq. m.

h. Wood Laminated Flooring

Php 400.00 per sq. m.

i. Vinyl Tiles

Php 300.00 per sq. m.

j. Washout pebbles

Php 300.00 per sq. m.

k. Unglazed Tiles

Php 300.00 per sq. m.

l. Vigan Tiles

Php 200.00 per sq. m.

m. Granite Tiles

Php 550.00 per sq. m.

n. Granite Slabs

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

Php 1,500.00 per sq. m.

13. Wallings (Wall Finished)

a. Marble Slabs

Php 700.00 per sq. m.

b. Marble Tiles

Php 500.00 per sq. m.

c. Cary Cut Marble

Php 350.00 per sq. m.

d. Granolitmic

Php 250.00 per sq. m.

e. Narra

Php 350.00 per sq. m.

f. Yakal

Php 350.00 per sq. m.

g. Double Walling

Php 300.00 per sq.m.

h. Double Walling (Narra Paneling)

Php 400.00 per sq. m.

i. Glazed Tiles

Php 350.00 per sq. m.

j. Bricks

Php 350.00 per sq.m.

k. Synthetic Rubber

Php 180.00 per sq.m.

l. Deco Tiles

Php 500.00 per sq.m.

m. Wall Paper

Php 300.00 per sq. m.

14. Special Panel

a. Glass with wooden frame

Php 800.00 per sq. m.

b. Glass with aluminum frame

Php 1,500.00 per sq. m.

c. Aluminum Panel

Php 700.00 per sq. m.

15. Ceiling

a. Ordinary Plywood or Cement boards

Php 300.00 per sq. m

b. Luminous Ceiling

Php 400.00 per sq. m.

c. Acoustic

Php 350.00 per sq. m.

d. Special Finish

Php 500.00 per sq. m.

e. Insulation

Php 100.00 per sq. m.

f. Concrete Gutters

Php 600.00 per sq. m.

g Stainless Gutters

Php 500.00 per sq. m.

h. Roof Tiles

Php 750.00 per sq. m.

16. Fence

a. Wood

Php 200.00 per sq. m.

b. Concrete

Php 210.00 per sq. m.

c. Reinforced Concrete

Php 500.00 per sq. m.

d. Steel Grills

Php 850.00 per sq. m.

e. Interlink Wire

Php 150.00 per s.q. m.

f. Wall Scape

Php 600.00 per sq. m.

17. Excess Height

Additional 20% of Base Value for
Every three (3) meters excess

SECTION 8. APPRAISAL OF BUILDINGS AND OTHER STRUCTURES/ IMPROVEMENTS.

All improvement consisting of buildings and other structures shall be valued at its current and fair market values on the basis of the herein schedule of the unit buildings to their use and construction characteristics and unit values established its class and sub-class together with the set of additional factors.

- Building is defined as constructed edifice designed usually covered by a roof and more or less completely enclosed by walls, and serving as a dwelling, storehouse, factory, shelter for animals, or other useful structure - distinguished from structures not designed for occupancy (as fences or monuments) and from structures not intended for use in one place (as boats or trailers) even through subject to occupancy. (Definition adopted in Telmo vs. Bustamante, G.R. No. 182567, June 13, 2009, siting Webster's Third New International Dictionary (Unabridged, 1993, p. 292).

- Improvement is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes. (Section 198, of R.A. No. 7160).

- Building is defined as "any structure intended for shelter, housing, or enclosure of persons, animals, or chattels." Greene County v. N. Shore Resort, 238 Ga. App. 236, 237. (http://definitions.uslegal.com/b/building/)

- Building means any structure that has roof and walls especially a permanent structure. It can be any structure that is designed or intended for support, enclosure, shelter or protection of person, animals or property having a permanent roof that is supported by columns or walls. (http://definitions. usleaal.eom/b/building/)

- All new improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein base unit construction cost of the building per square meter (sq.m.). Buildings are classified according to its use and construction characteristics and unit value established for its class and sub-class together with the set of addition and reduction adjustment factors.

- The fair and current market values of all buildings shall be computed on the basis of the schedule provided, provided, however, that building and other structures constructed in low lying areas or perennially flooded localities or in areas where adverse social and economic conditions prevails, a deduction of ten percent (10%) may be subtracted from the unit base and construction cost of the type of building being appraised in order to compensate for such difference in a value of similar type of buildings constructed in ideal and highly developed environment.

- The following kinds of buildings are hereby established:

- Cold Storage - a building designed for storage of perishable goods.

- Factory - a building or collection of buildings usually with equipment and machineries for the manufacture

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

goods.

- Hangar - a shed or other shelter specifically designed to house an aircraft.

- Industrial building - a building designed to engage in any branch of trade, business, production or manufacture, the production of economic goods and services.

- Warehouse - a building mainly used for deposit and storage of goods, wares and others.

- Open Shed - a large, strongly built, barnlike or hangar like structures, as for storage, with open front or sides.

- Auxiliary Improvements shall be considered appurtenance of the main buildings or structures which shall be appraised independently, the value/s thereof shall be added to the value of the main building and structure.

- The schedule of base unit cost herein prescribed shall be controlling. But when the buildings, structures/ improvements to be appraised is not of the type and kind herein specified, but the same is considered industrial buildings and other structure, the same shall be appraised at its current and fair market value independent of this schedule and shall be assessed for taxation purposes by applying the prescribed assessment level for such class of property with due regard to its actual use.

SECTION 9. SCHEDULE OF UNIT VALUES OF INDUSTRIAL BUILDINGS AND OTHER STRUCTURES.

As jointly prepared and submitted by the District Assessors and in accordance with the survey and study of construction cost and established guidelines of the Department of Finance, the Schedule of Unit Values of Industrial Buildings and other Structures, computed per square meters, shall be as follows:

TYPE HANGAR/INDUSTRIAL BUILDING FACTORY WAREHOUSE

TYPE HANGAR/INDUSTRIAL BUILDING FACTORY WAREHOUSE

I 4,300.00 3,100.00 2,900.00

II 6,400.00 6,200.00 4,800.00

III 7,500.00 7,400.00 6,100.00

IV 9,800.00 8,500.00 8,200.00

V 10,800.00 9,600.00 9,300.00

TYPE OPEN SHED COLD STORAGE

I 2,800.00 6,800.00

II 4,200.00 7,900.00

III 4,900.00 9,200,00

IV 6,600.00 10,200.00

V 7,400.00 11,300,00

SECTION 10. SCHEDULE OF DEPRECIATION.

For purpose of determining the appraisal of the building or other structure, the following depreciation as provided in the appraisal of building, the following shall be used, for industrial building.

YEAR

TYPE IV & V TYPE III & II TYPE I

98 97 96

96 91 94 89 92 87

94 89 84 91 86 81 88 83 78

92 87 82 88 83 78 84 79 74

90 85 80 85 80 75 80 75 70

88 83 78 82 77 72 76 71 66

86 81 76 79 74 69 72 67 62

84 79 74 76 71 66 68 63 58

82 77 72 73 68 63 64 59 54

80 75 70 70 65 60 60 55 50

78 73 68 67 62 57 56 51 46

76 71 66 64 59 54 52 47 42

74 69 64 61 56 51 48 43 38

72 67 62 58 53 48 44 39 34

70 65 60 55 50 45 40 35 30

68 63 58 52 47 42 36 31 26

66 61 56 49 44 39 32 27 22

64 59 54 46 41 36 28 23 18

62 57 52 43 38 33 24 19 14

60 55 50 40 35 30

58 53 48 37 32 27

56 51 46 34 29 24

54 49 44 31 26 21

52 47 42 28 23 18

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

50 45 40 25 20 15

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

SECTION 11. GENERAL REVISION ON ASSESSMENT.

The City Assessor shall immediately undertake a general revision necessary for appraisal and assessment upon enactment of this ordinance. Thereafter, the City Assessor shall undertake the general revision of real property every three (3) years hereafter.

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

SECTION 12. AUTHORITY OF THE ASSESSOR TO TAKE EVIDENCE.

For the purpose of obtaining information on which to base the market value of any real property, the assessor of the province, city or municipality of his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SECTION 13. 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 effect.

SECTION 14. REPEALING CLAUSE.

All other ordinance, rules and regulations, or parts thereof, which are inconsistent with the provisions of this Ordinance, are hereby repealed, amended or modified accordingly.

SECTION 15. EFFECTIVITY CLAUSE.

This ordinance, shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

ENACTED.
NOVEMBER 03, 2014.
VALENZUELA CITY, LOPOLITAN MANILA.

(Sgd.) HON. ANTONIO R. ESPIRITU
Councilor
Majority Floor Leader HON. ROSALIE ESTEBAN-CAYCO
Councilor
Minority Floor Leader

HON. MARCELINO G. MORELOS
Councilor (Sgd.) HON. LORENA NATIVIDAD-BORJA
Councilor
Asst. Majority Floor Leader

(Sgd.) HON. ROVIN ANDREW M. FELICIANO
Councilor (Sgd.) HON. LAILANIE P. NOLASCO
Councilor

(Sgd.) HON. CORAZON A. CORTEZ

Councilor (Sgd.) HON. KIMBERLY ANN D.V. GALANG
Councilor

(Sgd.) HON. MARLON PAULO C. ALEJANDRINO
Councilor (Sgd.) HON. CRISSHA M. PINEDA
Councilor

(Sgd.) HON. JENNIFER PINGREE-ESPLANA
Councilor (Sgd.) HON. KRISTIAN ROME T. SY
Councilor

(Sgd.) HON. RAMON L. ENCARNACION
Councilor
(President League of Barangays)

ATTESTED:

(Sgd.) FLAVIO C. DIAZ
Secretary

CERTIFIED CORRECT:

(Sgd.) HON. ERIC M. MARTINEZ
Presiding Officer
City Vice Mayor

APPROVED:

(Sgd.) HON. REXLON T. GATCHALIAN
City Mayor

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.