

CHAPTER IV

CRITERIA

SUB-CLASSIFICATION OF LANDS SITUATED IN RESIDENTIAL, COMMERCIAL, INDUSTRIAL AND AGRICULTURAL AREAS IN THE MUNICIPALITY

Section 25. COMMERCIAL LANDS

I. FIRST CLASS COMMERCIAL LANDS-

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

II. SECOND CLASS COMMERCIAL LANDS-

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

III. THIRD CLASS COMMERCIAL LANDS-

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

IV. FOURTH CLASS COMMERCIAL LANDS-

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

Section 26. RESIDENTIAL LANDS

I. FIRST CLASS RESIDENTIAL LANDS-

- a) Along concrete road;
- b) Where high-grade apartment or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are exceptionally regular towards major trading centers;
- d) Located next to 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.

II. SECOND CLASS RESIDENTIAL LANDS-

- a) Along concrete or asphalted road;
- 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.

III. 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 regular towards major trading center;
- d) Located next to the Second Class Residential Lands;
- e) Where water and electric facilities are available;
- f) Commands lesser value than the Second Class Residential Lands.

IV. FOURTH CLASS RESIDENTIAL LANDS-

- a) Along all weather 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.

V. FIFTH CLASS RESIDENTIAL LANDS-

- a) Along all weather roads;
- b) Where low-grade residential buildings are still scarcely constructed;
- c) Where public water and electric facility sources are not readily available;
- d) Where transportation facilities are exceptionally irregular;
- e) Predominantly undeveloped residential area.

Section 27. RESIDENTIAL LAND SUBDIVISIONS

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

Section 28. INDUSTRIAL LANDS

I. FIRST CLASS INDUSTRIAL LANDS-

- a) Along a concrete or asphalted public road, pier or port, navigable river or seacost;
- 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.

II. SECOND CLASS INDUSTRIAL LANDS-

- a) Along concrete or asphalted public road, pier seacost 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.

III. THIRD CLASS INDUSTRIAL LANDS-

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

Section 29. PRODUCTIVITY CLASSIFICATION

RICELAND (LOWLAND) WITH IRRIGATION FACILITIES:

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

RICELAND (LOWLAND) WITHOUT IRRIGATION FACILITIES:

First Class	- Land which is capable of producing annually for each hectare more than 63 cavanos of palay.
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- Second Class - Land which is capable of producing annually for each hectare from 47 to 63 cavanese of palay.
- Third Class - Land which is capable of producing annually for each hectare less than 47 cavanese of palay.

RICELAND (UPLAND):

- First Class - Land which is capable of producing annually for each hectare more than 43 cavanese of palay.
- Second Class - Land which is capable of producing annually for each hectare from 32 to 43 cavanese of palay.
- Third Class - Land which is capable of producing annually for each hectare less than 32 cavanese of palay.

SUGAR LAND:

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

COCONUT LAND:

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

COFFEE LAND:

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

MANGO LAND:

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

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

BANANA LAND:

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

BAMBOO LAND:

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

SALT LAND:

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

FISHPOND:

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

Section 30. ASSESSMENTS OF AGRICULTURAL LANDS

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

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

1. Type of road on which parcel or tract is located:
 - a) For provincial or national highways, make no addition or deduction.
 - b) For other all-weather road, other than those in (a) subtract 3% of base value
 - c) For dirt road subtract 6% of base value.
 - d) For no road outlet, subtract 9% of base value.

2. Location

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

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

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

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

The term “local trading center” refers to the “Poblacion” of the town or its “arrabal” nearest the parcel or tract, where marketing is generally done.

Section 31. PROCEDURES IN THE APPLICATION OF THE REVISED SCHEDULES OF UNIT VALUES FOR BUILDING AND OTHER LAND IMPROVEMENTS.

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

ADJUSTMENT FACTORS FOR SECOND AND SUCCEEDING FLOORS

TYPE	ONE Family Residential	TWO Family Residential	ACCESSORIA Or Row House	APARTMENT Boarding House, etc.	SCHOOL Building	OFFICE Building Etc.
I	11.70%	10.04%	10.08%	10.11%	10.23%	10.21%
II	11.38%	9.97%	9.28%	9.93%	9.84%	9.36%
III	10.62%	10.95%	9.00%	9.83%	9.74%	9.13%

- RULE IV - The Cost Approach (Reproduction/Replacement Cost New Less Depreciation) shall be applied to existing buildings and other improvements subject to re-appraisal, but strictly applying the accrued depreciation under AR#7-77 dated July 25, 1977 of the DOF.
- RULE V - Roads, fences should be separately appraised. Other improvements, whose basic schedules of unit values are not indicated herein, shall be appraised independently based on prevailing fair market value.
- RULE VI - The different schedule of unit values for each type of building shall be applicable to assessment effective 1998.
- RULE VII - A depreciation table reflecting percentage depreciation of building and other structures depending upon effective age cost grade and physical wear and tear shall be established in applying this schedule in accordance with Sec. 5.03, Chapter V, of AR #7-77.

Section 32. TYPES OF CONSTRUCTION

For purposes of establishing schedule of base unit construction cost, each type of building (say-one-family dwelling) shall further be grouped in accordance with the kind and quality of material used on the constructions such as Type I-A to B; Type II-A to D; Type III-A to D and Type IV. Standard base specifications shall then be prepared, defining and describing each type of building as shown in the sample hereunder:

- I. Reinforced Concrete:
 - a) Structural steel reinforced concrete columns, beams, the rest same as I-B.
 - b) Columns, beams, walls, floors and roofs all reinforced concrete.
- II. Mixed Concrete:
 - a) Same as "I-B" but walls are hollow blocks reinforced concrete or tile roofing.
 - b) Concrete columns, beams and walls – but wooden floor joists, flooring and roof framing and G.I. roofing; even if walls are in CHB kitchen and T & B are in reinforced concrete slabs.
 - c) Concrete columns and beams – but hollow block walls and G.I. roofings.
 - d) Concrete columns and wooden beams, hollow block walls, wooden floor joists, floor and roof framing; and G.I. roofing and second floor wooden walls.

III. Strong Materials:

- a) First group wooden structural framings, floorings, hollow block walls and G.I. roofing.
- b) First group wooden structural framings, floorings and hollow block walls on the first floor, and tanguile walls on the second floor and G.I. roofing.
- c) First group wooden posts, girders, girts, windowsills and heads, apitong floor joists and roof framings, 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 substandard.

IV. The temporary makeshift structure-this is the barong-barong type.

Section 33. KINDS OF BUILDINGS

RESIDENTIAL:

1. One Family Dwelling - a detached building designed for or occupied exclusively by one family.
2. Two Family Dwelling - a detached building designed for or occupied by one family.
3. Multiple Dwelling - a building used as a house or residence of three or more families living independently from one another, each occupying one or more rooms as a single housekeeping unit.
4. Accessoria or Row House - a house of not more than two stories composed of a row or dwelling units entirely separated from one -another by party wall or walls and with an independent entrance for each dwelling unit.
5. Apartment House - a house with apartment for five or more families living independently of one another and doing their cooking in the premise but with one or more entrance common to the apartment.
6. Apartment - a room or suite of two or more rooms designed and intended for or occupied by one family for living, sleeping and cooking purposes.

COMMERCIAL:

1. Hotel - a building with more than 15 sleeping rooms usually occupied singly where transients are provided with temporary lodging with or without meals and where no provisions for cooking in any individual suite.
2. Boarding House - a house containing not more than 15 sleeping rooms, where boarders are provided with lodging and meals for a fixed sum paid by the month or week, in accordance with previous arrangement.

- 3. Lodging House - a building containing not more than 15 sleeping rooms where lodging is provided for a fixed compensation.
- 4. Accessory Building - a building subordinate to the main building on the same lot and used for purposes customarily incidental to those of the main building, such as servant's quarters, garage, pump house, laundry, etc.
- 5. Office Building - a building mainly used for stores and or offices.
- 6. Theatre or Moviehouse - a movie or opera house.
- 7. Condominium Building - a condominium is an interest in real property consisting of separate interest in a unit in a residential, industrial or commercial building and an undivided interest in common, directly or indirectly on the land on which it is located and in other common areas of the building. (Sec. 2 Rep. Act 4726).
- 8. Super Markets, Shopping Centers- a building mainly used as a market (large) or storage, especially a food store, operated in a part on self-service, cash-carry basis.
- 9. Shop - a structure mainly used for dress shop, tailoring shop, barber shop, etc.
- 10. Gasoline Station - a building used for selling gasoline and other automotive supplies complete with gasoline underground tanks and other related mechanical contrivances.
- 11. Recreational Building - a building used for recreational purposes like a bowling or billiard hall, nightclub, clubhouse, etc.
- 12. Printing Press Building - a building used for commercial printing of newspapers, magazines, cards, etc.
- 13. Restaurant Building - a building solely used as eating-place and/or for catering cook foods.

INDUSTRIAL:

- 1. Factory Building - a building used for manufacturing purposes.
- 2. Refinery Plant - a building mainly used for refining or purifying metals, oil, sugar, and other mineral products.
- 3. Saw Mills and Lumber Sheds - a closed or open structure mainly used for saw mill operations and storage of lumbers.

INSTITUTIONAL:

1. School Building - a building exclusively used for educational or attainment of basic and higher learning, duly recognized by the government.
2. Church/Other Religious Institution - a building exclusively used for religious and/or place of worship.
3. Hospital Building - a building mainly used in caring one medication of sick person having at least 20 patient beds.
4. Welfare and Charitable Building - a building where the depressed, aged and incapacitated person stays, and cared for free of charge by members of recognized charitable institutions.

AGRICULTURAL:

1. Barn Sheds - an open or closed structure for livestock's.
2. Poultry Sheds - an open or partially closed shed (either low - or tall) for raising of poultry and piggery.
3. Grain Mill - a structure mainly used for milling of rice and other agricultural products.

Section 34. SCHEDULE OF UNIT VALUES FOR BUILDINGS

TYPE	(1)	(2)	(4)	(5)	(8)	(9)	(10)	(11)
	One Family Residence	Two Family Residence (3) Multiple Dwelling Duplex	Accessoria Or Town House Row House	Apartment (6) Boarding House (7) Lodging House Motel/Inn	Accessory Building a) Garage b) Quarters c) Laundry House d) Guard House	School Building	Office Building Condominium Hospital Hotel	Theatre Church Assembly House
I-A	9,000	7,870	7,250	7,260	4,990	7,710	8,570	8,160
I-B	7,160	7,500	5,820	5,890	4,630	6,740	7,680	7,680
II-A	6,250	6,940	5,540	5,100	3,930	6,320	6,940	7,250
II-B	5,500	6,750	4,540	5,290	3,460	5,310	6,150	6,880
II-C	5,100	5,170	4,030	4,790	3,000	4,800	5,770	6,080
II-D	4,600	4,850	3,700	4,280	2,500	4,520	5,310	5,360
III-A	4,200	4,290	3,400	3,370	2,000	4,340	4,500	4,810
III-B	3,700	4,090	2,800	3,100	1,800	3,700	3,900	4,530
III-C	3,300	3,720	2,550	2,880	1,500	3,260	3,770	3,860
III-D	3,000	3,260	2,000	2,330	1,200	2,960	3,110	3,500
III-E	2,600	2,330	1,500	2,780	800	2,410	2,840	-
IV	2,100	1,860	1,200	1,360	650	2,100	2,320	-
							2,100	

TYPE	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Factory Warehouse Ind'l. Bldg. Hangar	Market Shopping Center Store Canteen	Gymnasium Coliseum	Recreation a) Bowling Lanes b) Club c) Pelota/Tennis d) Basketball	Saw Mills Lumber Shed	Gasoline Station Gasoline Refilling	Swimming Pool Bath House	Bam House Poultry Grain House Livestock
I-A	6,280	8,570	7,620	7,250	-	7,430	7,000	-
I-B	5,000	7,280	7,170	6,470	-	6,740	5,950	-
II-A	4,480	6,360	6,650	5,900	-	6,680	5,250	-
II-B	4,100	5,540	6,070	5,530	-	5,540	4,460	-
II-C	3,600	5,040	5,460	4,870	-	4,540	3,790	-
II-D	3,000	4,540	4,910	3,800	5,180	4,030	3,220	2,000
III-A	2,500	3,810	4,250	-	4,940	-	-	1,400
III-B	2,300	3,640	3,100	-	4,700	-	-	1,200
III-C	2,100	3,510	2,370	-	4,320	-	-	1,000
III-D	1,800	3,340	-	-	3,860	-	-	800
III-E	1,500	3,200	-	-	3,430	-	-	700
IV	1,000	3,100	-	-	2,520	-	-	400

**Section 35: DEPRECIATION TABLE FOR GOOD COST GRADE
RESIDENTIAL BUILDING**

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

**DEPRECIATION TABLE FOR HIGH COST GRADE RESIDENTIAL
BUILDING AND GOOD COST GRADE COMMERCIAL BUILDING**

Degree Of Maint AGE						
	Percent Depr.	Percent Good	Percent Depr.	Percent Good	Percent Depr.	Percent Good
0-2	2	98	2	98	3	97
2-5	4	96	4	96	6	96
5-8	7	93	8	92	10	90
8-12	10	90	13	87	15	85
12-16	14	86	17	83	19	81
16-20	17	83	21	79	23	77
20-25	20	80	24	76	28	72
25-30	24	76	27	73	32	68
30-35	27	73	30	70	36	64
35-40	30	70	33	67	40	60
40-45	33	67	36	64	44	56
45-50	35	65	39	61	47	53

**DEPRECIATION TABLE FOR AVERAGE COST GRADE RESIDENTIAL AND
COMMERCIAL BUILDING**

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

Section 36. ADDITION AND DEDUCTION FACTORS

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

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

EXTRA ITEMS AS COMPONENT PART OF BUILDINGS

1. Carport	-----	40% of Base Unit Value
2. Mezzanine	-----	60% of Base Unit Value
3. Porch	-----	50% of Base Unit Value
4. Balcony	-----	40% of Base Unit Value
5. Garage	-----	50% of Base Unit Value
6. Terrace		
Covered	-----	50% of Base Unit Value
Open	-----	10% of Base Unit Value
7. Deck Roof		
Covered	-----	50% of Base Unit Value
Open	-----	40% of Base Unit Value
8. Basement		
Residential	-----	70% of Base Unit Value
High Rise Bldg.	-----	70% of Base Unit Value
9. Pavements		
Tennis Court	-----	P400.00 per sq. m.
Concrete		
10cm. thick	-----	P400.00 per sq. m.
15cm. thick	-----	410.00 per sq. m.
20cm. thick	-----	420.00 per sq. m.
Asphalt	-----	395.00 per sq. m.
10. Floor Finishes		
a. Marble Slabs	-----	P700.00 per sq. m.
b. Marble Tiles	-----	650.00 per sq. m.
c. Crazy Cut Marbles	-----	500.00 per sq. m.
d. Granolithic	-----	390.00 per. sq. m.
e. Narra	-----	700.00 per sq. m.
f. Yakal	-----	650.00 per sq. m.
g. Narra/Fancy/Wood Tiles	-----	750.00 per sq. m.
h. Ordinary Wood Tiles	-----	600.00 per sq. m.
i. Vinyl Tiles	-----	110.00 per sq. m.
j. Washout Pebbles	-----	110.00 per sq. m.
k. Unglazed Tiles	-----	270.00 per sq. m.
11. Wallings		
a. Use the same rate for floor finishing in a,b,c and i, as indicated above.		
b. Double Walling Ordinary Plywood	--	P275.00 per sq. m.

c. Double Walling (Narra Panelling) --	350.00 per sq. m.
d. Glazed White Tiles -----	270.00 per sq. m.
e. Glazed Colored Tiles -----	380.00 per sq. m.
f. Fancy Tiles -----	540.00 per sq. m.
g. Bricks -----	250.00 per sq. m.
12. Special Panels	
a. Glass with wooden Frames -----	P600.00 per sq. m
b. Glass with Aluminum Frames -----	700.00 per sq. m.
(For tinted glass, add P50) -----	750.00 per sq. m.
13. Ceiling (Below Concrete Floor)	
a) Ordinary plywood -----	P 690.00 per sq. m.
b) Acoustic -----	1,165.20 per sq. m.
14. Fence	
a. Wood -----	P 250.00 per sq. m.
b. CHB Block Laying (no plastering)	
10 cm. thick -----	665.00 per sq. m.
.125 cm. 5" CHB -----	830.00 per sq. m.
15 cm. thick -----	996.00 per sq. m.
c. Reinforce Concrete -----	5,500.00 per sq. m.

CONCRETE ROAD

A - 0.15 m. port cement, conc. Pavement -----	P 750.0 per sq. m.
B - 0.10 m. Agg. Base Course -----	1,070.00 per cu. m.
C - 0.10 m. Agg. Sub-base -----	745.00 per cu. m.

Concrete 6" PA=1	1=1 @	P 403	=	P 403
Base Course	$V = 1 \times 1 \times 0.10 = 0.118$	@ P 320.00	=	37.76
Concrete 6" PA=3	$V = 1 \times 1 \times 0.15 = 0.1875$	@ P150.00	=	<u>28.125</u>
				P 468.88
		Say		470/sq. m.

ASPHALT ROAD

A - 0.15 m. Bit Conc. Surf. Course -----	P 5,500 per metric ton
B - 0.10 m. Agg. Base Course -----	1,070.00 per cu. m.
C - 0.10 m. Agg. Sub-base -----	745.00 per cu. m.

Bit. Conc. Surf. Course = $1 \times 1 \times 0.05 \times 2.3 = 0.1165$ MT @ P 5, 500.00	= P 640.75 per MT
Bit. Prime Coat = $\frac{1 \times 1 \times 1.5}{45.14} = 0.001497$	@ 45, 500.00 per MT = 68.11
Agg. Base Course = $\frac{1 \times 1 \times 0.10}{0.85} = 0.118$	@ P 1, 070.00 per cu. MT = 126.26 per cu. m
Agg. Sub-base = $\frac{1 \times 1 \times 0.10}{0.85} = 0.125$	@ P 745.00 per cu. MT = <u>93.12 cu. m.</u>
	Say P 928.24 per sq. m

GRAVEL ROAD:

A – 0.15 Agg. Sub-base

$$V = \frac{1 \times 1 \times 0.15}{0.80}$$

$$V = 0.1875 \quad @ \quad P 745.00 \text{ per cu. m.} \quad = \quad P 139.70 \text{ per cu.m.}$$

NOTE: Updated data through the courtesy
of the Provincial Engineer's Office.

Section 37. SCHEDULE OF VALUES FOR FENCE, PAVEMENT AND WATER TANK

FENCE:	CHB		
A.	With plaster 2 faces	-----	P 170.00/sq.m.
B.	With plaster 1 face	-----	85.00/sq.m.
C.	Without plaster	-----	830.00/sq.m.
CONCRETE PAVEMENT (4" Thickness)		-----	P 500.00/sq.m.
WATER TANK		-----	P 80/sq. ft.