



Republic of the Philippines  
Province of Cavite  
**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**  
Trece Martires City



**EXCERPT FROM THE MINUTES OF THE 32<sup>ND</sup> REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN HELD AT THE VICE-GOVERNOR'S CONFERENCE ROOM, CAPITOL BUILDING, TRECE MARTIRES CITY ON SEPTEMBER 18, 2000**

**PRESENT:**

|                                     |                                 |
|-------------------------------------|---------------------------------|
| Hon. Juanito Victor C. Remulla, Jr. | Vice-Governor/Presiding Officer |
| Hon. Aristides C. Velazco           | Acting Majority Floor Leader    |
| Hon. Edwin M. Bautista              | Minority Floor Leader           |
| Hon. Alexander M. Fojas             | Assistant Minority Floor Leader |
| Hon. Bernard Michael I. Bautista    | Sanggunian Member               |
| Hon. Luis A. Ferrer IV              | Sanggunian Member               |
| Hon. Hilda P. Mendoza               | Sanggunian Member               |
| Hon. Antonio M. Quion III           | Sanggunian Member               |
| Hon. Edmund C. Tirona               | Sanggunian Member               |
| Hon. Arleen C. Arayata              | ABC Prov'l. Fed. Pres.          |
| Hon. Felix A. Grep                  | SB Prov'l. Fed. Pres.           |

**ABSENT:**

|                                |                       |
|--------------------------------|-----------------------|
| Hon. Miriam P. Mendoza         | Majority Floor Leader |
| Hon. Hermogenes C. Arayata III | Sanggunian Member     |
| Hon. Francisco T. Mendoza, Jr. | SK Prov'l. Fed. Pres. |

**RESOLUTION NO. 487-S-2000**

*P.O. # 2000-002*

**WHEREAS**, the Real Property Tax Administration System under Republic Act No. 7160, otherwise known as 1991 Local Government Code provides for a mechanism, whereby the local government units may reasonably tax real properties by equalizing and updating its valuation by means of periodic revision of real property assessment;

**WHEREAS**, the Provincial and Municipal Assessor shall undertake a general revision of assessment and property classification once every three (3) years in accordance with the mandate of Section 219 of the abovemention code;

**WHEREAS**, the general revision of assessment and property classification shall commence only upon the enactment by an ordinance of the Sangguniang Panlalawigan on the Schedule of Fair Market Values of Different Classes of real properties prepared by the Office of the Provincial Assessor pursuant with the provisions of Section 212 of same code;

**WHEREAS**, presented for consideration is the proposed schedule of market values of the different classes of real property within Cavite province to be utilize on the next general revision of assessment and property classification to be conducted by the assessment offices of this province in the year 2001 and shall take effect on the year 2002 or in case the revision could not be completed on the said period its effectivity shall be in accordance with the provisions of Section 221 of R.A. 7160.

**NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE FOREGOING**, after the public hearings have been conducted with affirmative reactions from the majority of the municipal governments and careful discussion and thorough deliberation, the body on motion of Honorable Aristides C. Velazco duly made and

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**PROVINCIAL ORDINANCE NO. 2000-002**

Be it ordained by Sangguniang Panlalawigan of Cavite that:

**CHAPTER I - Title and Scope**

**Section 1. Title** - An Ordinance adopting the proposed Schedule of Market Values of Lands, Buildings and other improvements for the 3<sup>rd</sup> General Revision of Assessment and Property Classification pursuant to Section 219 of R.A. 7160.

**Section 2. Scope** - Subject to the provisions of the Local Government Code, this ordinance shall govern the classification, appraisal and assessment of all kinds of real properties in the twenty (20) municipalities of the province of Cavite, viz:

- |                      |                |
|----------------------|----------------|
| 1. Alfonso           | 11. Kawit      |
| 2. Amadeo            | 12. Magallanes |
| 3. Bacoor            | 13. Maragondon |
| 4. Carmona           | 14. Mendez     |
| 5. Dasmariñas        | 15. Naic       |
| 6. Gen. E. Aguinaldo | 16. Noveleta   |
| 7. Gen. M. Alvarez   | 17. Rosario    |
| 8. Gen. Trias        | 18. Silang     |
| 9. Imus              | 19. Tanza      |
| 10. Indang           | 20. Ternate    |

**CHAPTER II**

**Basic Fundamental Principles and Definition of Terms**

**Section 3. Fundamental Principles.** - The appraisal, assessment, levy and collection of tax shall be guided by the following principles:

- a) Real property shall be appraised at its current and fair market value;
- b) Real property shall be classified for assessment purposes on the basis of its actual use;
- c) Real property shall be assessed on the basis of a uniform classification within each local government unit;
- d) The appraisal, assessment, levy and collection of a real property tax shall not be let to any private person; and

e) The appraisal and assessment of real property shall be available

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**Section 4. Definitions.** - As used herein, the terms

- a) "Acquisition Cost" for newly acquired machinery not yet depreciated and appraised within the year of its purchase refers to the actual cost of the machinery to its present owner plus the cost of transportation, handing and installation at the present site;
- b) "Actual Use" refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
- c) "Ad Valorem tax" is levy on real property determined on the basis of a fixed proportion of the value of the property;
- d) "Agricultural Land" is land devoted principally to the planting of trees raising of crops, livestock and poultry dairying, salt making, inland fishing and similar aquacultural activities, and other agricultural activities, commercial or industrial land;
- e) "Appraisal" is the act or process of determining the value of property, or proportion thereof, subject to tax, including the discovery, listing, classification and appraisal of properties;
- f) "Assessment Level" is the percentage applied to the fair market value to determine the taxable value of the property;
- g) "Assessment Value" is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;
- h) "Commercial Land" is land devoted principally for the object of profit and it is not classified as agricultural, industrial, mineral, timber or residential land;
- i) "Depreciated Value" is the value remaining after deducting depreciation from the acquisition cost;
- j) "Economic Life" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;
- k) "Fair Market Value" is the price at which a property may be sold by seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- l) "Improvement" as a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or

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- n) "Machinery" embraces machines, equipment, mechanical contrivances, instrument, appliances, or apparatus which may or may not attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;
- o) "Mineral Lands" are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;
- p) "Reassessment" is the assigning of new assessed values to property, particularly real estate, as a result of a general, partial or individual re-appraisal of the property;
- q) "Remaining Economic Life" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
- r) "Remaining Value" is the value corresponding to the remaining useful life of the machinery;
- s) "Replacement or Reproduction Cost" is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable property or the cost of reproducing a new replica on the property on the basis of current prices with the same or closely similar materials; and
- t) "Residential Land" is land principally devoted to habitation.

**CHAPTER III**

Schedule of Base Unit Market Values for Residential, Commercial and Industrial Lands

- Section 5 - Municipality of Alfonso  
Section 6 - Municipality of Amadeo  
Section 7 - Municipality of Bacoor  
Section 8 - Municipality of Carmona  
Section 9 - Municipality of Dasmariñas  
Section 10 - Municipality of Gen. E. Aguinaldo  
Section 11 - Municipality of Gen. M. Alvarado



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- Section 16 - Municipality of Magallanes
- Section 17 - Municipality of Maragondon
- Section 18 - Municipality of Mendez
- Section 19 - Municipality of Naic
- Section 20 - Municipality of Noveleta
- Section 21 - Municipality of Rosario
- Section 22 - Municipality of Silang
- Section 23 - Municipality of Tanza
- Section 24 - Municipality of Ternate

**CHAPTER IV**

Sub-classification of lands situated in Residential, Commercial and Industrial Areas in Municipality

- Section 25. I - Commercial Lands
- Section 26. II - Residential Lands
- Section 27. III - Industrial Lands
- Section 28. IV - Residential Land Subdivision
- Section 29 - Productivity Classification
- Section 30 - Assessment of Agricultural Lands
- Section 31 - Procedures in the application of the Revised Schedule of Unit Values for Buildings and other Land Improvements
- Section 32 - Types of Construction
- Section 33 - Kinds of Buildings
- Section 34 - Schedule of Unit Values for Buildings (General Revision)
- Section 35 - Floor Plans and Estimates for Types of Buildings
- Section 36 - Depreciation Table for Good Cost Grade (Residential Building)
- Section 37 - Schedule of the Base Unit Cost for Concrete Road, Asphalt, Road and Gravel Road
- Section 38 - Schedule of Values for Fence, Pavement and Water tank



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**Section 41. Date Effectivity.** - This ordinance adopting schedule of market values for the different classes of real property shall be utilized initially during the conduct of the next general revision of assessment and property classification to be undertaken in the year 2001 and the new revised property values should take effect beginning January 1, 2002 or in case the revision could not be completed on the said period its effectivity shall be in accordance with the provision of Section 221 of R.A. 7160.

**Enacted** - September 18, 2000

**Approved** - September 18, 2000

**JUANITO VICTOR C. REMULLA, JR.**  
 Vice-Governor/Presiding Officer

**ARISTIDES C. VELAZCO**  
 Acting Majority Floor Leader

**EDWIN M. BAUTISTA**  
 Minority Floor Leader

**BERNARD MICHAEL L. BAUTISTA**  
 Sanggunian Member

**ALEXANDER M. FOJAS**  
 Assistant Minority Floor Leader

**LUIS A. FERRER IV**  
 Sanggunian Member

**HILDA P. MENDOZA**  
 Sanggunian Member

**ANTONIO M. QUION III**  
 Sanggunian Member

**EDMUND C. TIRONA**  
 Sanggunian Member

**ARLEEN C. ARAYATA**  
 ABC Prov'l. Fed. Pres.

**FELIX A. GREPO**  
 SB Prov'l. Fed. Pres.

ATTESTED:

**ROMEO C. MENDOZA**  
 Provincial Secretary

APPROVED: