

Republic of the Philippines Province of Cavite

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

Trece Martires City



EXCERPT FROM THE MINUTES OF THE 32ND 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.

Hon. Aristides C. Velazco

Hon. Edwin M. Bautista

Hon. Alexander M. Fojas

Hon. Bernard Michael I. Bautista

Hon, Luis A. Ferrer IV

Hon, Hilda P. Mendoza

Hon. Antonio M. Quion III

Hon. Edmund C. Tirona

Hon. Arleen C. Arayata

Hon. Felix A. Grepo

ABSENT:

Hon, Miriam P, Mendoza

Hon. Hermogenes C. Arayata III

Hon. Francisco T. Mendoza, Jr.

Vice-Governor/Presiding Officer

Acting Majority Floor Leader

Minority Floor Leader

Assistant Minority Floor Leader

Sanggunian Member

Sanggunian Member

Sanggunian Member

Sanggunian Member

Sanggunian Member

ABC Prov'l. Fed. Pres.

SB Prov'l. Fed. Pres.

Majority Floor Leader Sanggunian Member SK Prov'l, Fed. Pres.

RESOLUTION NO. 487-S-2000

WHEREAS, the Real Property Tax Administration System under Republic Act. No. 160, 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;

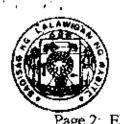
WHEREAS, the Provincial and Municipal Assessor shall undertake a general revision of assessment and property classification once every three (3) years in accordance with the mandate of Section 219 of the abovemention code;

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 Apritides C. Velence 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 3rd 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
- 2. Amadeo
- 3. Bacoor
- 4. Carmona
- 5. Dasmariñas
- 5. Dusinanias
- 6. Gen. E. Aguinaldo
- 7. Gen. M. Alvarez
- 8. Gen Trias
- 9. Imus
- 10. Indang

- 11. Kawit
- 12. Magallanes
- 13. Maragondon
- 14. Mendez
- 15. Naic
- 16. Noveleta
- 17. Rosario
- 18. Silang
- 19. Tanza
- 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:
 - 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

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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 - c --- in alaring posital armanditures and labor which is



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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. 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 reappraisal 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
- "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

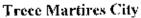
Municipality of Dasmariñas Section 10 Municipality of Gen. E. Aguinaldo

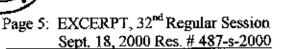
Section 11 Municipality of Con M. Al.

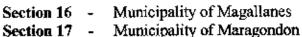


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Section 18 - Municipality of Mendez Section 19 - Municipality of Naic

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

JUANPTO CTOR C. REMULLA, JR.

Xice-Governor/Presiding Officer,

ARISTUDES C. VEÑAZCO

Acting Majority Floor Leader

BERNARD MICHAEL L BAUTISTA

Sanggunian Member

LUIS **A./FERRER** IV

Sanggunian Member

ANTONIO M. QUION III

Sanggunian Member

ARLEEN C. ARAYATA

ABC Prov'l, Fed. Pres.

EDWIN M/BAUTISTA

Minorit<u>y Flo</u>or Leader

MDER M. FOJAS

Assistant Minority Floor Leader

Sanggunian Member

EDMUND C∜TIRONA

Sanggunian Member

FELIX A. GREPO

SB Prov'l, Fed. Pres.

ATTESTED:

ROMEO C. MENDOZA

Provincial Secretary

APPROVED: