



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**7<sup>TH</sup> CITY COUNCIL**

**PRESENT:**

HON. THADDEUS ANTONIO M. SANTOS, JR.

City Councilor  
Acting Presiding Officer

**1<sup>ST</sup> DISTRICT:**

HON. RONNIE S. ACUÑA  
HON. FRANKIE C. AYUSON  
HON. JOSEPH B. BANZON  
HON. WILLIE N. CHAVEZ  
HON. MARIO M. DE LEON  
HON. SAMUEL S. FERRIOL  
HON. EVA AGUIRRE-PAZ

City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor

**2<sup>ND</sup> DISTRICT:**

HON. ARIEL V. CUARESMA  
HON. PAUL B. DAYAO  
HON. XYZA DIAZEN-SANTOS  
HON. ERNESTO M. FLORES  
HON. SUSANA P. MAGTUBO  
HON. ROMMEL F. ORTIZ  
HON. RUBEN R. REYES

City Councilor  
City Councilor  
City Councilor  
City Councilor  
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City Councilor  
City Councilor

**SECTORAL REPRESENTATIVE:**

HON. LEVY DL. DE GUZMAN

ABC President  
City Councilor

**ON OFFICIAL BUSINESS:**

HON. JOSE FABIAN I. CADIZ, M. D.

City Vice-Mayor

**2<sup>ND</sup> DISTRICT:**

HON. MARK ALBERT J. DEL ROSARIO

City Councilor

**ORDINANCE NO. 085**  
Series of 2015

**ORDINANCE ADOPTING THE 2015 REVENUE CODE OF MARIKINA CITY**

Sponsored by:

**Councilor THADDEUS ANTONIO M. SANTOS, JR.**

Co-Sponsored by:

**Councilor RONNIE S. ACUÑA**  
**Councilor FRANKIE C. AYUSON**  
**Councilor JOSEPH B. BANZON**  
**Councilor WILLIE N. CHAVEZ**  
**Councilor ARIEL V. CUARESMA**  
**Councilor PAUL B. DAYAO**  
**Councilor MARIO M. DE LEON**  
**Councilor MARK ALBERT J. DEL ROSARIO**  
**Councilor XYZA DIAZEN-SANTOS**  
**Councilor SAMUEL S. FERRIOL**  
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**Councilor SUSANA P. MAGTUBO**  
**Councilor ROMMEL F. ORTIZ**  
**Councilor EVA AGUIRRE-PAZ**  
**Councilor RUBEN R. REYES**  
**Councilor LEVY DL. DE GUZMAN**

And **Vice-Mayor JOSE FABIAN I. CADIZ, M. D.**

**BE IT ORDAINED, AS IT IS HEREBY ORDAINED** by the **CITY COUNCIL** of **MARIKINA** in session duly assembled, that:

## **CHAPTER 1**

### GENERAL PROVISIONS

**SECTION 1. TITLE.** This Code shall be known as the 2015 Revenue Code of Marikina City.

**SECTION 2. SCOPE.** This Code shall govern the taxing powers of the City of Marikina.

#### **SECTION 3. DEFINITION OF TERMS.**

1. Actual Use- the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.
2. Amusement Places- are establishments devoted to pleasurable diversion and entertainment. They include places of recreation, relaxation, avocation, pastime and fun.
3. Assessed Value- the fair market value of the real property multiplied by the assessment level. It is synonymous with taxable value.
4. Assessment- the act or process of determining the value of a real property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.
5. Assessment level- the percentage applied to the market value of real property to determine its assessed or taxable value.
6. Building- all kinds of structure more or less permanently attached to a piece of land excluding those which are merely super imposed on the soil.
7. Business- trade or commercial activity regarding regularly engaged in as a means of livelihood or for profit.
8. Charges- income derived by the City Government in its proprietary functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sale of goods.
9. Civil Remedies- remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.

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10. Contractor- any person, natural, or judicial, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this definition, the term "contractor" shall include general engineering, general building and especially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators furniture shops and establishments for planning and surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments; steam laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters. Beauty parlors, barber shops, massage clinics, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments, photographic studios, funeral parlors, proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishments, master plumbers, smiths, and house or sign painters, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals, with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners; lessors and distributors or operators of establishments or lots for parking purposes indentors, proprietors or operators of hotels, motels, lodging houses, pension inns, apartelles, townhouses condominium and boarding houses; lessors of real property; and private hospitals.

11. Dealer- one whose business is to buy and sell any commodity of value.

12. Economic Life- the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

13. Fair Market Value- the price at which real property or commodity may be sold by seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.

14. Fee- a charged fixed by law or ordinance for the regulation or inspection of a business activity or the services of a public office.

15. Franchise- a special privilege affecting public interest which is conferred upon private persons or corporations by the Congress of the Philippines, national franchising offices or the *Sangguniang Panlungsod* under such terms and conditions as the granting authority may impose in the interest of public welfare, security, and safety.

16. Gross Receipts or Sales- the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value added tax.

17. Improvement- a valuable addition made to a real 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 protect or enhance its value, beauty or utility or to adapt it for new or further purposes.

18. Lien- a charged upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

19. Machinery- machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real 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 for its manufacturing, mining, logging, commercials, industrial or agricultural purposes. It includes machinery in residential property.

20. Manufacturer- any person who, by physical or chemical process, alters the exterior texture or form or inner substance or any raw material or manufactured or partially manufactured product in such a manner as to prepare it for special use or uses, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured so as to reduce it to marketable shape or prepare it for any for special use or uses, or who by any such process, combines any raw materials or manufacture or partially manufactured products with other materials or products of the same or different kinds in such a manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

21. Motor Vehicle- any vehicle including its attachments propelled by any power other than muscular designed to run on public roads and used mainly for transportation.

22. Occupation- one's regular business or employment, or an activity that principally takes up one's time, thought and energy. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.

23. Operator- the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

24. Peddler- any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Chapter.

25. Profession- a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

26. Public Market- a place where fresh foods or items for food or other commodities are sold. It may be established or operated by the City Government or by a franchise granted by the Sangguniang Panlungsod to private persons. The public market area may include stalls where goods may be sold to the public, loading and unloading spaces and parking areas for vehicles.

27. Public Utility- electric power generating and distributing systems, road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

28. Real Property- land, building, machinery and other improvements temporarily or permanently attached to the real property which forms part of the land.

29. Residential Property- real property principally devoted to habitation.
30. Retail- sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
31. Replacement or Reproduction Cost- the cost that would be incurred on the basis of current pieces, in acquiring an equally desirable substitute property or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.
32. Secretary's Fees- fees collected for services rendered for verification and/or issuance of records and documents on file in the various offices of the City Government.
33. Shopping Centers- business establishments which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc., housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
34. Warehouse- any building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. Strictly, it is a place for the storage of merchandise or commodities and using an approximation of half a kilo waste generation per person. A warehouse that accept orders or issues sales invoices shall be considered a branch or sales office.
35. Wholesale- sale where the purchaser buys the commodities for re-sale, regardless of the quantity for the transaction.

**SECTION 4. GENERAL RULES.** In construing the provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied would lead to absurd or highly improbable results.

1. COMMON AND TECHNICAL WORDS- All words and phrases shall be construed and understood according to the common and approved usage of the language. However, technical words and phrases and such other words which may have acquired a peculiar, or appropriate meaning or that which is defined in this Code shall be construed and understood according to such technical, peculiar, appropriate meaning or as defined.
2. GENDER AND NUMBER- Every word in this Code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall likewise be applicable to several persons or things and every word importing the plural number shall likewise apply to one person or thing.
3. PERSON- The word "person" shall extend and be applied to firms, corporations, or voluntary associations, as well as to individuals, unless plainly inapplicable.
4. COMPUTATION OF TIME- The time in which any act is to be done as provided in this Code or in any rule regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.
5. REFERENCES- All references to chapters, articles, sections are to chapters, articles, sections in this Code, unless otherwise specified.
6. CONFLICTING PROVISIONS OF CHAPTERS OR ARTICLES- If the provisions of different chapters or articles contravene each other, the provisions of each chapter or article shall prevail as to specific matters and questions involved therein.

7. CONFLICTING PROVISIONS OF SECTIONS- If conflicting provisions are found in different sections of the same chapter the provisions of the section which is last in numerical order shall prevail unless the construction is consistent with the meaning of that chapter.

## **CHAPTER 2- REAL PROPERTY TAX**

**SECTION 5. REAL PROPERTY SUBJECT TO TAX-** All real property such as lands, buildings, machineries, and other improvements located in Marikina are subject to real property tax and are covered by this Ordinance.

**SECTION 6. EXEMPTIONS FROM REAL PROPERTY TAX-** The following are exempted from payment of the real property tax:

- a. Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for a consideration or otherwise to a taxable person:
- b. Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes:
- c. All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the generation, supply and distribution of water and electric power;
- d. All real property owned by duly registered cooperatives and provided under RA 6938; and
- e. Machinery and equipment for pollution control and environmental protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of this Code.

**SECTION 7. APPRAISAL AND ASSESSMENT LEVELS-** All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located using the governing schedule of values as basis. For purposes of assessment, real property shall be classified as residential, commercial or industrial, and special.

**SECTION 8. ASSESSMENT LEVELS-** The assessment levels to be applied to the current and market value of real property for taxation purposes shall be as follows:

### **LAND CLASSIFICATION VALUATION**

<u>RESIDENTIAL</u>	Assessed Value
R-1 .....	₱6,000/SQ.M.
R-2 .....	3,500/SQ.M.
R-3 .....	3,000/SQ.M.
R-4 .....	2,700/SQ.M.
R-5 .....	2,300/SQ.M.
R-6 .....	1,800/SQ.M.
R-7 .....	1,500/SQ.M.
R-8 .....	1,300/SQ.M.
R-9 .....	1,000/SQ.M.

### COMMERCIAL

C-1 .....	₱10,000/SQ.M.
C-2 .....	6,000/SQ.M.
C-3 .....	5,000/SQ.M.
C-4 .....	4,000/SQ.M.

INDUSTRIAL

I-1 .....	₱3,000/SQ.M.
I-2 .....	2,500/SQ.M.
I-3 .....	2,000/SQ.M.
I-4 .....	1,800/SQ.M.

CALUMPANG

STREET/SUBDIVISION	CLASS
F. CALDERON	R-4
EVERITE SUBD.	R-4
FERNANDO AVE.	R-7
GENERAL F. SANTOS	R-4
GUWE	R-5
J.M. BASA	R-4
J.P. RIZAL	C-2
JUSTA	R-4
KAGITINGAN	R-5
KAIBIGAN	R-5
KALAKHAN	R-5
KALANTIAO+A36	R-4
KALBARYO	R-5
KALUPI	R-5
KAMUMO	R-5
KANDILI	R-5
KASI	R-5
(CHASE)	
KAPWA	R-5
KATIPUNAN	R-5
LEGASPI	R-5
M.H. DEL PILAR	R-4
M. ROXAS	R-4
MARCOS HIGHWAY	C-2
N. ROXAS	C-4
OLD J.P. RIZAL	R-5
I. SENG	R-5
SANTOLAN	C-4
TAMBANGAN	R-5
TAMBULI	R-5
TAYUG	R-5
KAUNLARAN	R-4
KAPT. TEMYONG	R-7

SAN. ROQUE

A.MABINI	R-5
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*mc*

A.SANTOS	R-5
GIL FERNANDO AVE. (SUMULONG TO CHESTNUT)	C-2
GIL FERNANDO AVE. (CHESTNUT TO MARCOS HIGHWAY)	C-1
B. STA. ANA	R-5
CAPT. MIONG	R-5
D. VICTORINO	R-5
DIEGO SILANG	R-5
E. DELA PAZ	R-1
H. ROXAS	R-5
I. MENDOZA	R-5
J.A. SANTOS	R-5
J.P. RIZAL	C3
MARCOS HIGHWAY	C-1
MARIKINA EAST SUBD.	R-3
MIDTOWN SUBD.	R-3
MT. VIEW VILLAGE	R-3
NEW MARIKINA SUBD.	R-3
NICANOR ROXAS	R-5
PRES. M. ROXAS	R-5
PUREFOODS ROAD	R-6
SANTISIMO	R-5
SHOE AVE.	R-6
V. GOMEZ	R-4
LLAMSON	R-3
JUSTA	R-5
I. CRUZ	R-5
M. DE GUZMAN	R-6

**STA. ELENA**

GIL FERNANDO AVE. (SUMULONG TO CHESTNUT)	C-2
CATALINO CRUZ	R-5
CAPT. VENCIONG	C-3
DANCEL	R-5
DEGUANGCO	R-5
E. DELA PAZ (KAPT. MOY TO W. DELA PAZ)	C-3
E. DELA PAZ (W. DELA PAZ TO KAPT. VENCIONG)	C-2
E. JACINTO (KAPT. VENCIONG TO P. DELA PAZ)	C-3
FLORENCIO PAZ	R-4
J.P. RIZAL	C-1
J.P. RIZAL (P. DELA PAZ KAPT. MOY)	C-1
KAPT. MOY	R-4
MARCOS CRUZ (P. DELA PAZ TO KAPT. MOY)	C-3
NEW MARIKINA SUBD.	R-3
MT. VIEW R3	R-3
P. BURGOS	C-4
P. DELA PAZ	C-3
ROYALVILLE	R-3
RIVERPARK	C-3

SAPATERO	R-5
SHOE AVE.	C-1
SIXTO DELA PAZ	R-3
STA. INES	R-5
W. DELA PAZ	C-2
KAPT. ANTONIO P. SANTOS	R-5
KAPT. CELSO MENDOZA, SR.	R-5

### JESUS DELA PEÑA

A. BONIFACIO AVENUE	C-3
A.FLORES	R-5
KAPT. SINDO	R-5
HALINA	R-5
LOPEZ JAENA	R-4
MALVAR	R-5
PROVIDENT VILLAGE	R-4
PROVIDENT VILLAGE (ST. MARY TO A. BONIFACIO TO RIVERSIDE)	C-4
RIVERPARK	R-5
T. CLAUDIO	R-6
ZAMORA	R-5

### BARANGKA

A. BONOFACIO	C-3
ATENEO DE MANILA	R-5
ATENEO HOUSING PROJECT	R-5
BARANGKA LANDLESS	R-7
CHRYSANTHEMUM	R-6
D. AVELINO	R-6
DEGUANGCO	R-6
DELA COSTA HOUSING	R-5
DON GONZALO PUYAT	R-3
GEN. J. CRUZ (CHORILLO)	R-6
GEN. JULIAN	R-6
GIL FERNANDO	R-5
KABO PIO	R-5
L. CRUZ	R-5
LOYOLA GRAND VILLAS	R-1
LOYOLA SUBD.	R-3
LOYOLA TENANTS	R-6
MAGNOLIA	R-6
MARCOS HIGHWAY	C-3
M. CRUZ	R-6
N. GONZALES	R-6
ORCHIDS	R-6
T. JOSEF	R-6
TIN R. FRANCISCO	R-6
TUAZON SUBDIVISION	R-5
URBAN BLISS	R-7

### STO. NIÑO

AGRICULTORES	R-4
ANGELITO	R-5

AQUILINA	R-5
BONIFACIO	R-5
BUENVIAJE SUBD.	R-6
COL. DIVINO	R-4
CORAZON	R-5
DAAN BAKAL	R-6
E. DELA PAZ	R-3
(SUMULONG TO AGRICULTORES)	
E. JACINTO	C-3
(P. DELA PAZ TO SUMULONG)	
E. JACINTO	R-4
(SUMULONG TO P. ANTONIO)	
EMERALD VILLAGE	R-5
E. MANALO	C-3
E. SANTOS	R-4
EXEQUIEL	R-5
FIRST	R-4
GREGORIO	R-5
J.P.RIZAL	C-1
(SUMULONG TO P. ANTONIO)	
J. P. RIZAL	C-2
(P. ANTONIO TO MALAYA)	
KAREN	R-5
LAZARO	R-4
KAPT. ENRICO CRUZ	R-6
EULOGIO SANTOS	R-4
CECILIO ASTAQUIO	R-4
VIRGINIA	R-4
B. SANTOS	R-4
SANTISIMO	R-4
DIAMOND	R-4
ILAYA HOMES	R-4
B. DELA CRUZ	R-4
MARCOS CRUZ	R-3
MARKET VILLAGE	R-8
MEARLE HOMES	R-3
MENDOZA	R-4
MERCADO COMPOUND	R-7
MIGUELITO	R-5
NILE SUBD.	R-8
NIMFA	R-4
OVAL	R-5
P. ANTONIO	R-4
P. BURGOS	R-3
P. DELA CRUZ	C-3
RIVER PARK	C-3
ROSITA	R-5
2 <sup>ND</sup> , 3 <sup>RD</sup> , 4 <sup>TH</sup> , 6 <sup>TH</sup> & 7 <sup>TH</sup> ST.	R-5
SHEFF	R-5
SHOE AVE. EXT.	C-1
(P. DELA PAZ TO P. ANTONIO)	
SUMULONG	C-1
(J.P. RIZAL TO SHOE AVE.)	
SUMULONG (SHOE AVE. TO CAINTA)	C-2
SYLVIA	R-5
V. SANTOS	R-2
VILLALON	R-4
VISTA VALLEY	R-2

ZENAIDA SUBD.	R-6
DON ABDON HOMES	R-7
CENTRO DE BUENVIAJE	R-5
TOYOTA AVE.	C-1
MC DONALDS AVE.	C-1
KATIPUNAN	R-3
CIRMA	R-4
ENRIQUE DELA PAZ	R-5
G. FERNANDO	C-2
(SUMULONG TO P. ANTONIO)	
G. FERNANDO	R-6

IVC

CINCO HERMANOS SUBD.	R-1
DON JUAN SUBD.	R-3
J.A. SANTOS	R-3
JUSTICE ARELLANO	R-3
JUSTICE TUAZON	R-3
MAJOR S. DIZON	R-2
MONTE VISTA SUBD.	R-1
PRES. E. AGUINALDO	R-3
PRES. J.P. LAUREL	R-3
PRES. M.L. QUEZON	R-3
PRES. MAGSAYSAY	R-3
PRES. MARCOS	R-3
PRES. S. OSEMÑA JR.	R-3
PRES. QUIRINO	R-3
PRES. M. ROXAS	R-3
SITIO OLANDES	R-9

MALANDAY

BULELAK (APD)	R-9
EMERALD VILLAGE	R-4
FILIPINAS VILLAGE	R-4
GUEVARRA COMPOUND	R-5
GUMAMELA	R-5
J.P. RIZAL	C-2
LA VISTA	R-1
LOYOLA GRAND VILLAS	R-1
MALAYA	R-4
MBLA COURT	R-4
MINAHAN INT. (APD)	R-9
PARKLAND SUBD.	R-2
PERPETUAL DRIVE	R-5
SAMPAGUITA VILLAGE	R-4
SAN DIEGO COMPOUND	R-4
SIASOCO COMPOUND	R-4
STA. TERESITA VILLAGE	R-4
SUNNY SQUARE	R-4
VALENTINO SUBD.	R-5
GOLDEN VALLEY SUBD.	R-2
NHA HOUSING	R-9

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NANGKA

ANASTACIA VILLAGE	R-7
BAGONG SILANG	R-8
BALUBAD	R-9
FAIRLANE	R-5
J.P. RIZAL	C-4
J.B. COMPOUND	R-8
MABINI	R-8
MABUHAY	R-8
MAKABAYAN	R-8
MARIKINA GREEN HEIGHTS 3 & 4	R-6
MARIKINA GREENLAND I	R-5
MARIKINA VILLAGE	R-8
MARIKIT	R-8
MIRASOL	R-8
MIRAVARDE	R-6
MITHI	R-8
NHA HOUSING	R-9
PERMALINE COMPOUND	R-8
ST. BENEDICT	R-8
TIERRA VISTA	R-7
TWINRIVER 1&2	R-8
TWINVILLE (HOMESITE)	R-8

TAÑONG

A.BONIFACIO	C-3
COBARRUBIAS	R-5
GEN. JULIAN	R-5
LA VISTA	R-1
LOPEZ JAENA	R-4
LOYOLA GRAND VILLAS 1&2	R-1
MANGGAHAN	R-5
PROVIDENT VILLAGE	R-4
PROVIDENT VILLAGE (ST. MARY AVE. TO RIVERSIDE DRIVE)	C-4
TAÑONG-LANDLESS	R-8
TAVERA	R-5
TIPAN	R-5
TRIGUHAN	R-5

PARANG

A. DE GUZMAN (TO PARALUMAN PARANG BOUNDARY)	R-4
J. CRUZ	R-5
ANNADELS SUBD.	R-5
BAGONG SILANG	R-6
C.M. RECTO (M. TUAZON TO BALAGTAS)	I-1
C.M. RECTO (M. TUAZON TO PARALUMAN)	R-4
DEL PILAR	R-6
DIEGO SILANG	R-6
DOÑA AURORA	R-4

ECHOVILLE	R-8
E.RODRIGUEZ	R-5
EL ROSARIO VILLAGE	R-8
F. BALAGTAS	R-5
<i>(GEN. ORDOÑEZ TO C. M. RECTO)</i>	
G. DEL PILAR	R-6
<i>(GEN. ORDOÑEZ TO PARAISO)</i>	
G. DEL PILAR	C-3
<i>(PARAISO TO R. SOLIMAN)</i>	
GEN. MEÑEZ	R-2
GOMEZ	R-6
HERBOSA COMPOUND (RPD)	R-4
HOME POINT VILLAGE	R-7
J. LUNA	R-4
JEM SUBD.	R-6
JULIETA	R-8
LA COLINA	R-7
LA CONSOLACION VILLAGE	R-5
LAKANDULA	R-4
BG MOLINA	R-3
<i>(BANGKAAN TO BALAGTAS)</i>	
LAPU-LAPU	R-4
<i>(J. P. RIZAL TO BANGKAAN)</i>	
M.L. QUEZON	R-4
M.TUAZON	I-2
MAGSAYSAY	R-6
MANACOP	R-7
METEOR HOMES SUBD.	R-8
GEN. ORDOÑEZ	R-3
<i>(GEN. MEÑEZ TO BALAGTAS)</i>	
MONTEREY SUBD.	R-7
PALARIS	R-4
PANDAY PIRA	R-5
PARAISO	R-5
PARALUMAN	R-5
<i>(LAPU-LAPU TO A. DE GUZMAN)</i>	
PARNASO	R-5
P. PATERNO	R-5
PERMALINE COMPOUND	R-7
PILAPIL	R-4
PINGKIAN	R-4
R.PALMA	R-5
RAJAH MATANDA	R-5
RAJAH SOLIMAN	R-5
RIVERDALE SUBD.	R-7
SANTAN	I-3
SUMULONG	R-5
SUNNYVILLE 1&2	R-5
TANDANG SORA	R-3
TANGUILE	R-4
TWINRIVER SUBD.	R-8
VICTORIA COMPOUND	R-7
VICTORIA HILLS	R-8
VISTA NILA	R-8
ZAMORA	R-7
CHAMPACA	R-6
<i>(EL ROSARIO TO TANGUILE)</i>	
J. CRUZ	R-5

D. LOPEZ

R-5

MARIKINA HEIGHTS

LA MILAGROSA SUBD.	R-6
LIWASANG KALAYAAN	R-5
<i>(BAYAN-BAYANAN TO WEST DRIVE TO EAST DRIVE)</i>	
LIWASANG KALAYAAN	R-6
<i>(BAYAN-BAYANAN TO T. BUGALLON TO EAST DRIVE)</i>	
LOPE K. SANTOS	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
MALIJAPO	R-7
MARIST ROAD	R-6
MARIST VILLAGE	R-6
GEN. ORDOÑEZ EAST	R-3
<i>(BAYAN-BAYANAN TO LAKANDULA)</i>	
GEN. ORDOÑEZ WEST	R-6
<i>(EAST DRIVE TO LAKANDULA)</i>	
NARRA	R-7
<i>(BAYAN-BAYANAN TO GEN. ORDOÑEZ WEST)</i>	
PALMERA HOMES	R-5
TANGUILE	R-6
<i>(APITONG TO BALAGTAS)</i>	
VILLA GRANDE DRIVE	R-6
WEST DRIVE	R-7
<i>(LIWASANG KALAYAAN TO NARRA)</i>	
WEST DRIVE	R-7
<i>(NARRA TO GEN. ORDOÑEZ)</i>	
APITONG	R-7
<i>(CHAMPAGNAT TO BALAGTAS)</i>	
BALAGTAS	R-5
<i>(NARRA TO GEN. ORDOÑEZ)</i>	
BALAGTAS (IND. SITE)	I-1
<i>(GEN. ORDOÑEZ TO TANGUILE)</i>	
BAYAN-BAYANAN AVENUE	C-1
<i>(CONCEPCION UNO TO BAYAN-BAYANAN EXT.)</i>	
BAYAN-BAYANAN EXT.	C-3
<i>(BAYAN-BAYANAN EXT. TO LIWASANG KALAYAAN)</i>	
BUGALLON	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
CHAMPACA	R-6
CHAMPAGNAT	R-7
<i>(GEN. ORDOÑEZ WEST TO GEN. ORDOÑEZ EAST)</i>	
CHAMPAGNAT	R-3
<i>(GEN. ORDOÑEZ EAST TO APITONG)</i>	
DAO	R-7
<i>(BAYAN-BAYANAN TO WEST DRIVE)</i>	
DR. P. VALENZUELA	R-7
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
EAST DRIVE	R-6
<i>(GEN. ORDOÑEZ TO TANGUILE)</i>	
EAST DRIVE	R-5
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
IPIL ST.	R-4
<i>(KATIPUNAN TO CHAMPAGNAT)</i>	
IPIL ST.	R-7
<i>(KATIPUNAN TO DR. P. VALENZUELA)</i>	
KATIPUNAN	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
LADISLAO DIWA	R-7
LAKANDULA	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	

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CONCEPCION UNO

A.DE GUZMAN	R-5
ARANETA SUBD.	R-5
A.RODRIGUEZ SUBD.	R-5
BAGONG SILANG (SHOE)	R-5
BANGKAAN	R-4
BANTAYOG	R-5
BAYAN-BAYANAN AVENUE	C-1
BAYBAY	R-6
BENEDICTO COMPOUND	R-6
BETTER HOMES	R-5
BURGOS PANGILINAN	R-9
BUTHIN	R-6
CANDAZO	R-4
CEPEDA	R-5
COL. DIVINO	R-4
CONCEPCION SUBD.	R-5
C. BAUTISTA	R-6
CRISTINA SUBD.	R-4
COUNTRY SIDE SUBD.	R-6
D. MARIANO	R-6
E. GONZALES	R-5
E. ESTAQUIO	R-6
E. MANALO AVE. (EXEQUIEL TO BAYAN-BAYANAN)	C-3
E. SANTOS STREET	R-4
EXEQUIEL	R-5
FAIRLANE SUBD.	R-5
FRIENDLY VILLAGE 1&2	R-6
F. TORRES	R-6
FARMERS 1	
G. CRUZ	R-6
GREEN HEIGHTS SUBD.	R-4
GSIS SUBD.	R-5
GOODRICH VILLAGE	R-6
GUISAMA	R-6
H. BAUTISTA	R-4
J. MOLINA (J.P. RIZAL TO KATIPUNAN)	R-4
J.P. RIZAL (MALANDAY TO BAYAN-BAYANAN)	C-2
J.P. RIZAL (BAYAN-BAYANAN TO FAIRLANE)	C-2
KALAW	R-5
KATIPUNAN	R-3
L. DE GUZMAN	R-5
LADISLAO DIWA	R-6
LAPU-LAPU (J.P. RIZAL TO BANGKAAN)	R-4
LIBIS	APD
MAJESTIC SUBD.	R-5
MARIKINA GREENHEIGHTS	R4
MARIKINA HOMES	R-5
ORO VISTA SUBD.	R-3
ROSITA VILLE	R-5
R. SANTOS	R-5

SAN ISIDRO SUBD. I	R-4
SAN ISIDRO SUBD. II	R-4
SIMEONA SUBD.	R-5
ST. CLAIRE SUBD. 1, 2 & 3	R-5
STA. TERESITA VILLAGE	R-5
STRIP 70 SUBD.	R-4
SUMMER HOMES	R-7
TEODORA PARK SUBD.	R-4
TORRES BUGALLON	R-6
TWINVILLE SUBD.	R-7
TIBAG	R-8
TINIO COMPOUND	R-5
WANAMAKER	R-5
VALLEY ROAD	R-5
GEN. ORDOÑEZ	R-3

### CONCEPCION DOS

BONITA HOMES	R-4
CHAMPAGNAT AVE.	R-4
CONCEPCION REALTY	R-5
HACIENDA HEIGHTS	R-5
J.M. PANGANIBAN	R-5
KAGAHASAN	R-7
KATIPUNAN	R-4
LILAC	R-4
MAGAT SALAMAT	R-5
GEN. ORDOÑEZ	R-4
<i>(KATIPUNAN TO LILAC)</i>	
OLIVE	R-3
<i>(RUSSET TO LILAC)</i>	
PANORAMA	R-3
PIO DEL PILAR	R-6
PURPLE	R-5
RAINBOW	R-4
<i>(KATIPUNAN TO RUSSET)</i>	
RANCHO ESTATE I	R-4
RANCHO ESTATE II	R-4
RANCHO ESTATE III	R-4
RANCHO ESTATE IV	R-4
RIM VIEW PARK	R-4
RUSSET	R-4
SCARLET	R-5
SSS VILLAGE I	R-5
SSS VILLAGE II	R-5
SSS VILLAGE III	R-4
TAN	R-5
<i>(INTERIOR TANGERINE)</i>	
TECSON	R-4

### TUMANA

EDGEWATER	R-9
DOÑA PETRA	R-9
AFP MUTUAL BENEFITS	R-7
HEART CENTER	R-9

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LOYOLA GRAND VILLAS	R-1
G. S. I. S.	R-9
WOODRIDGE EXECUTIVE VILLAGE	R-2
MALANDAY REALTY DEV. CORP.	R-2
LIBIS/OTHERS	R-9

## SCHEDULE OF VALUES FOR BUILDING AND OTHER STRUCTURES

### GENERAL PROVISIONS

#### A. ON BUILDING AND OTHER STRUCTURES

1. The fair and current market value of all buildings, other structures and improvements shall be computed on the basis of Reproduction Cost New (RCN). RCN less depreciation for old buildings and other structures.
2. Reproduction Cost New (RCN) shall be computed on the basis of graduated schedules of depreciation for building, other structures and improvements as prescribed by the Department of Finance.
3. The Schedule of Base Unit Values herein shall be controlling but when the buildings, other structures and improvements to be appraised are of the type not therein specified, the same shall be appraised at its current and fair market value independent of this schedule and shall be assessed for taxation purposes applying the prescribed assessment level for such class of property with due regard to its actual use.
4. The assessment level for buildings, other structures and improvements used exclusively for residential, commercial and industrial purposes shall be that as prescribed under Section 218, paragraphs (c) and (d) of R.A. No. 7160, except those that are actually, directly and exclusively used for commercial and industrial purposes, which shall be seventy percent (70%) and fifty percent (50%) respectively.

#### B. ON MACHINERIES AND OTHER EQUIPMENT

1. The fair market value of a brand-new machinery shall be its acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement reproduction cost. If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges at present site. The cost in foreign currency exchange rates as fixed by the Bangko Sentral ng Pilipinas.
2. For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement of reproduction cost, as the case may be, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original, replacement, reproduction cost for so long as the machinery is useful and in operation.
3. Replacement or Reproduction Cost New (RCN) of the machinery shall be determined by dividing the dollar (\$) exchange rate to peso at the time of appraisal (present) by the dollar (\$) exchange rate to peso at the time of acquisition and multiplied by its acquisitions or original cost. The foreign currency rate shall be fixed by the Bangko Sentral ng Pilipinas.
4. The assessment level for machineries and other equipment for different classes, based on actual used, shall be those as prescribed in Section 218, paragraphs (c) and d of R.A. No.



7160, except those that area actually, directly and exclusively used for commercial and industrial purposes, which shall be seventy percent (70%) and fifty percent (50%), respectively.

#### APPRAISAL OF BUILDINGS

All improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein schedule of base unit construction cost of building per square meter. Building should be 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 factor:

A. The following kinds of buildings are hereby established:

1. Residential Condominium – individual ownership of a unit in a multi-unit structure (as an apartment building).
2. Commercial Condominium – joint control of unit affairs vested in two (2) or more other units (as in commercial building).
3. Hotel – a building with more than fifteen (15) sleeping rooms, usually occupied singly, where transients are provided with temporary lodging with or without meal and where no provisions for cooking in any individual suite.
4. Theater – building expressly designed where operas, motion pictures, etc. play, are presented.
  - 4a. Convention Hall – a large room for assembly, usually equipped with seats.
  - 4b. Auditorium – a room, hall, or building used for lectures, speeches, concert, etc.
  - 4c. Clubhouse – a place of business; hence, a firm or commercial establishment
5. Hospital – a building or institution where sick or injured persons are given medical or surgical care.
6. Apartment Building – designed for dwelling of four (4) or more families living independently of one another and doing their household chores independently in their particular premises with one (1) or more common entrance.
7. Office Building – a building mainly used for stores and/or offices.
8. Church – a building set apart for public, especially Christian worship.
9. Restaurant – as establishments where refreshments or meals may be procured by public; a public house for eating.
10. Funeral Parlor – a building pertaining to or befitting a funeral; a place where where funeral services are rendered.
11. School – a building or group of buildings in which a school is conducted.
12. One Family Dwelling – a detached building for exclusive use by one family.
13. Gasoline Station – a place for the sale of gasoline, oil, services, etc., for motor vehicles



14. Duplex Dwelling – a detached building designed for use by two (2) families living independently from each other.
15. Car Park Building – a building designed to keep motor vehicles; an area set aside for vehicles where it can be live temporarily.
16. Supermarket – a large food store in which shoppers serve themselves from open shelves and pay for their purchases at the exit.
  - 16.a Shopping Building – a building where variety of goods are offered for sale; usually a commercial complex.
17. Motel – a lodging house with garage composed of several independent living-sleeping quarters.
18. Accessoria or Row House – a one two-storey building divided into a row or independent units with independent entrance for each unit. (A three-storey of this type maybe classified as an apartment for appraisal purposes).
19. Cold Storage – a building designed for storage of perishable food, etc.
20. Gymnasium – a building containing appropriate space and equipment for various indoor sports activities associated with program of physical education an typically including spectator accommodations locker and shower rooms, a swimming pool offices and classrooms.
  - 20a. Recreational Building – building which houses any form of play, amusement or relaxation, used for this purpose, as games, sports, hobbies, reading, etc.
  - 20b. Cockpit – a place for cockfighting.
21. Boarding House (Dormitory) – a house containing (1) or more common sleeping rooms, accommodating several boarders with centralized toiled and bathroom and provided with lodging and meal for a fixed sum paid by the month or week, in accordance with previous arrangement.
  - 21.a Lodging House – a building containing not more than fifteen m(15) sleeping rooms with centralized toilet and bathroom where lodging provided with fixed compensation.
22. Hangar – a shed or other especially designed to house an aircraft.
23. Accessory Building – “as it implies”
24. Market – a building where goods and commodities especially provisions or live stocks are shown for sale, usually with stalls or booths for the various dealers.
25. Industrial Building – a building designed for people engaged in branch of trade, business, production, or manufacturer.
  - 25.a Factory – a building or collection of building usually with equipment and machineries for the manufacture of goods.
26. Warehouse – a building mainly used for deposit and storage of goods, ware, etc.
27. Open Shed – a large, strongly build, barnlike or hangarlike structure as for storage, with open front or sides.

28. Swimming Pool – an artificially created pool or tank, either indoors or outdoors, designed for swimming.
29. Commercial Complex Building – a combination of different kinds of buildings, construction design and uses integrated as a whole, where variety of goods, services and facilities for rent/sale are offered, such as shopping buildings, theaters, and recreational facilities. Example are the likes of SM Mega Mall, etc. For purposes of computation of the building cost (Current and Fair Market Value) determine the construction, designs and uses of each portion of the building and apply the established schedule of value for each use.
- B. The Following are the standard specifications in addition to structural specifications of buildings:
1. External Walls
    - a. On Concrete or hollow block (cement, ceramics, or adobe) mortar finishing painted with locally manufacture paints.
    - b. Double walled portion of tanguile or lauan plywood or its equivalent, painted or varnished with locally manufactured paints or varnish.
  2. Ceiling
    - a. Plain Concrete ceiling – painted with locally manufactured paints beneath concrete floors.
    - b. Beneath wooden floor or roof framing – tanguile or lauan plywood, painted with locally manufactured paints.
  3. Doors
    - a. Exterior – Tanguile, lauan or its equivalent ordinary finished panel.
    - b. Interior – Tanguile, or lauan plywood flush type.
  4. Windows
    - a. For type I, II, III - A building, simple design – steel – glass with iron grills.
    - b. For type III-B, III-C and III-D – wood – glass
    - c. For type III-E and III-F – wood capiz.
  5. Flooring
    - a. On Fill and slab floor-cement finish
    - b. For type II down to Type III-B – Kiln dried tanguile or lauan.
    - c. Other type – sun dried.
  6. Electrical Plumbing – Philippine made materials and fixtures.
  7. Toilet and Bath – “same as above fixtures”  
Waistcoating – 1.5 meters high, locally manufactured white tiles.  
Toilet and bath for the first sixty (60) square meters of floor area or for every two (2) bedrooms or more or less twelve (12) square meters each.

The assessment levels to be applied to the appraisal of buildings and other structures shall be that as fixed in the graduated levels under Section 218 pf Local Government Code.

**SCHEDULE OF DEPRECIATION OF BUILDINGS AND OTHER STRUCTURES**

	I-A	I-B	I-C	II-A	II-B	II-C	III-A-B	III-C-D	IV
1 <sup>st</sup> 5 Years	1.80%	2.00%	2.20%	2.40%	2.60%	3.00%	4.00%	4.00%	5.00%
2 <sup>nd</sup> 5 Years	1.40%	1.80%	2.00%	2.20%	2.30%	2.50%	3.50%	3.60%	4.00%
3 <sup>rd</sup> 5 Years	1.20%	1.50%	1.70%	2.00%	2.20%	2.50%	3.00%	3.20%	3.40%
4 <sup>th</sup> 5 Years	1.00%	1.20%	1.30%	1.70%	2.00%	2.00%	2.50%	3.00%	3.00%
After 20 Years	1.00%	1.00%	1.40%	1.60%	2.00%	2.00%	2.50%	2.50%	3.00%
Residual Value	40.00%	40.00%	37.00%	35.00%	30.00%	30.00%	28.00%	20.00%	15.50%

In excess of the above rate of annual depreciation, bigger rate may be granted for extra ordinary causes, if property presented and described as in the case of the following:

1. Damaged due to catastrophe (earthquake, fire, deluge)
2. Heavily damaged due to pest (termite, "anay", or pest)
3. Established defects construction
4. Obsolescence

**SCHEDULE OF BASE UNIT CONSTRUCTION**  
**FOR BUILDING AND ON THEIR IMPROVEMENT**  
**IN PESOS PER SQUARE METER**

TYPE	1 RESIDENTIAL CONDOMINIUM	2 COMMERCIAL CONDOMINIUM	3 HOTEL	4 THEATER CONVENTION HALL AUDITORIUM
IA	15500-16000	14200-14700	13700-14260	13200-13700
IB	14500-15000	13200-13700	12700-13200	12200-12700
IC	13500-14000	12200-12700	11700-12200	12200-12700
IIA	11500-12000	10200-10700	9700-10200	9200-9700
IIB	10500-11000	9200-9700	8700-9200	8200-8700
IIC	9500-10000	8200-8700	7700-8200	7200-7700

TYPE	HOSPITAL	6A APARTELE 6B APARTMENT BUILDING	7 OFFICE BLDG. 7A BANKS	8 CATHEDRAL 8A CHURCH 8B CHAPEL
IA	12700-1300	12200-12600	11800-12200	11400-12200
IB	11900-1230	11400-11800	11000-11400	10600-11000
IC	11100-11500	10500-11000	10200-10600	9800-10200
IIA	9200-9500	9000-9400	8700-9100	7900-5300
IIB	8300-8700	8200-8600	7900-8300	7100-7500
IIC	7500-7900	7400-7800	7100-7500	6800-6700

TYPE	9 RESTAURANT	10 FUNERAL PARLOR	11 SCHOOLS	12 ONE FAMILY DWELLING
IA	10700-11000	10500-10800	10100-10400	9700-10000
IB	9800-10500	9500-10000	9100-9500	8700-9000
IC	9400-9700	9100-9400	8700-9000	8300-8600
IIA	7800-8100	7300-7600	6900-7200	6000-7000
IIB	7400-7700	6600-6900	6200-6500	5900-6200
IIC	6600-7000	5900-6200	5500-5800	5200-5500
IIIA	5400-6000	4600-5200	3900-4300	3600-4000

TYPE	13 GASOLINE STATION	14 DUPLEX 14A TOWNHOUSE	15 CARPARK BLDG.	16 SUPERMARKET SHOPPING BLDG.
IA	9200-9500	8700-9100	9600-9000	8500-8900
IB	8500-8800	8000-8300	7900-8200	7800-8100
IC	7800-8000	7300-7600	7200-7500	7100-7400
IIA	6600-6900	5800-6100	5600-6000	5600-5900
IIB	5900-5200	5100-5400	4900-5200	4800-5300
IIC	5200-5500	4400-4700	4200-4500	4100-4600
IIIA		3500-3800		

TYPE	17 MOTEL	18 ACCESORIA ROW HOUSE	19 COLD STORAGE	20 GYMNASIUM 20A RECREATIONAL 20B COCKPIT
IA	8200-8500	8000-8400	7800-8100	7700-8000
IB	7500-7800	7300-7600	7100-7400	7000-7300
IC	6800-7100	6600-6900	6400-6700	6300-6600
IIA	5300-5500	5000-5300	4900-5200	4800-5100
IIB	4500-4900	4300-4600	4200-4500	4100-4400
IIC	3900-4200	3600-3900	3500-3800	3400-3700
IIIA	3000-3300	2900-3200		2700-3000

TYPE	21 BOARDING HOUSE 21A CONVENT 21B DORMITORY	22 HANGAR INDUSTRIAL BLDG.	22 ACCESORY BLDG. LAUNDRY GUARD HOUSE SERVANT'S QTR.	24 MARKET
IA	7300-7600	7200-7500	7100-7400	6700-7000
IB	6600-6900	6500-5800	6400-6700	6000-6300
IC	5900-6200	5800-6100	5700-6000	5300-5600
IIA	4400-4700	4300-4600	4200-4500	4100-4400
IIB	3700-4400	3600-3900	3500-3800	3600-3700
IIC	3000-3300	2900-2000	2800-2100	2900-3000
IIIA	2400-2700		2300-2600	2200-2500

TYPE	25 FACTORY	26 WAREHOUSE	27 OPEN SHED	28 SWIMMING POOL PER CU.M
IA	5900-6200	5700-6000	4600-4800	4700
IB	5200-5500	5000-5700	4000-4200	
IC	4500-4800	4300-4600	3500-3700	
IIA	3800-4100	3400-3700	2900-3100	
IIB	3200-4500	2800-3200	2400-2600	
IIC	2500-2800	2200-2400	1900-2100	
IIIA	1800-2100	1700-2000	1400-1700	

**EX ITEMS AS COMPONENT PART OF THE BUILDING**

- |              |                        |
|--------------|------------------------|
| 1. CARPORT   | 30% OF BASE UNIT VALUE |
| 2. MEZZANINE | 60% OF BASE UNIT VALUE |
| 3. PORCH     | 40% OF BASE UNIT VALUE |
| 4. BALCONY   | 45% OF BASE UNIT VALUE |
| 5. GARAGE    | 48% OF BASE UNIT VALUE |
| 6. TERRACE   |                        |