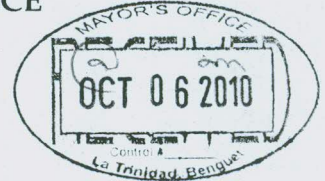




Republic of the Philippines  
PROVINCE OF BENGUET

La Trinidad  
SANGGUNIANG PANLALAWIGAN OFFICE

email: spobenguet@yahoo.com.ph  
Telefax: (6374) 422-6530



REGULAR MEETING, September 13, 2010

- PRESENT:** HON. NELSON C. DANGWA, Board Member, Acting Vice Governor and Presiding Officer
- HON. JUAN M. NAZARRO, JR., Board Member  
 HON. ALFONSO L. FIANZA, Board Member  
 HON. FLORENCE B. TINGBAOEN, Board Member  
 HON. APOLINARIO T. CAMSOL, Board Member  
 HON. ROGELIO P. LEON, Board Member  
 HON. CONCEPCION D. BALAO, Board Member  
 HON. BENJAMIN C. SAGUID, Board Member  
 HON. JOHNNY D. WAGUIS, Board Member  
 HON. NARDO B. CAYAT, Board Member  
 HON. BERNARD S. WACLIN, PCL President, Ex Officio Member  
 HON. PACITO K. DONATO, Liga President, Ex Officio Member  
 HON. GRACE LYN G. CARBORO, SKF President, Ex-Officio Member
- ABSENT:** HON. CRESCENCIO C. PACALSO, Vice Governor & Presiding Officer, (Acting Provincial Governor)

PROVINCIAL ORDINANCE NO. 10 -139

2009 REVISED SCHEDULE OF FAIR MARKET VALUES OF REAL PROPERTIES AND IMPROVEMENTS IN BENGUET PROVINCE

**WHEREAS**, the present market value of real properties in this Province are still based on the 1998 schedule of fair market value of real property which is way below the actual market value of the real property and their Zonal Valuation as assessed by the Bureau of Internal Revenue;

**WHEREAS**, there is therefore an urgent need to update the 1998 schedule of fair market values of real property to be able to come up with a more realistic valuation;

**WHEREAS**, the last general revision on real property assessments and classification in this Province was conducted nine (9) years ago, in the year 2000, as embodied under Provincial Ordinance No. 98-49. The intervening time of nine (9) years is longer than the ideal three (3) year period prescribed for general revision of real property assessments under Sec. 219 of the Local Government Code of 1991;

**NOW THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN IN SESSION ASSEMBLED THAT:**

**SECTION 1.** Title. – This ordinance shall be known as the 2009 Revised Schedule of Fair Market Values of Real Properties and Improvements in Benguet Province;

**SECTION 2.** 2009 Fair Market Value. - The schedule of Fair Market Value of real property in the thirteen (13) Municipalities of this Province prepared by the Provincial and Municipal Assessors pursuant to Section 212 of Republic Act 7160, Local Assessment Regulation 1-92 and Chapter III, Section 1 of the Manual on Real Property Appraisal and Assessment Operations, is hereby adopted as an integral part of this ordinance, allowing a) an increase in value of fifty percent (50%) for agricultural lands

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and sixty percent (60%) for residential, industrial and commercial lands from the existing 1998 schedule of fair market values; **b)** a uniform value for pasture and virgin land; **c)** the adoption of the amended 1998 schedule of Base Unit construction cost for buildings and other structures provided that adjustments maybe made based on a schedule to be set by the building officials of each municipality; and **d)** that values of perennial plants shall be based on the current crop pricing set by the Office of the Provincial Agriculturist.

**SECTION 3.** Classes or Real Property for Assessment Purposes. – For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland or special.

**SECTION 4.** Assessment levels. – The assessment levels to be applied to the fair market value of real properties to determine its assessed value shall be as follows:

**(a) On Lands:**

Class	Assessment Levels
Residential	10%
Agricultural	20%
Commercial	25%
Industrial	25%
Mineral	25%
Timberland	10%

**(b) On Buildings and other Structures**

Class	Assessment Levels
Residential	5 - 30%
Agricultural	10 - 25%
Commercial/Industrial	15 - 40%
Timberland	20 - 35%

**(c) On Machineries**

Class	Assessment Levels
Agricultural	20%
Residential	25%
Commercial	40%
Industrial	40%

**(d) On Special Classes:** The assessment levels for all lands, buildings, machineries and other improvements of the following:

Actual Use	Assessment Levels
Cultural	10%
Scientific	10%
Hospital	15%
Local Water Districts	5%
Government-Owned or Controlled Corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	5%

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**SECTION 5.** General Revision of Real property Assessments and property Classification. – Upon approval of this Ordinance, the Provincial Assessor shall immediately conduct a general revision or real property assessments and property classification. Funding for this purpose shall be made available by the Province in the Annual Budget;

**SECTION 6.** Date of Effectivity of Assessment or Reassessment. – Upon approval of this ordinance, all assessments or reassessments approved on the first (1<sup>st</sup>) day of January up to the 31 of December of any year shall take effect on the first (1<sup>st</sup>) day of January of the succeeding year; Provided, however, that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great and sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or because of any abnormal cause, shall be made within ninety (90) days from the date when any such cause or causes occurred, and shall take effect at the beginning of the quarter following the reassessment.

**SECTION 7.** Repealing Clause. – All Ordinances or part or parts thereof which are inconsistent with any of the provisions of this Ordinance are hereby repealed or modified accordingly.

**SECTION 8.** Separability Clause. – If, for any reason or reasons, any part or provision of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 9.** Effectivity Clause. – This Ordinance shall take effect upon its approval.



**JUAN M. NAZARRO, JR.**  
Board Member



**FLORENCE B. TINGBAOEN**  
Board Member



**ROGELIO P. LEON**  
Board Member



**BENJAMIN C. SAGUID**  
Board Member



**ALFONSO L. FIANZA**  
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**NARDO B. CAYAT**  
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**PACITO K. DONATO**  
Liga ng mga Barangay President  
Ex-Officio Member



**BERNARD S. WACLIN**  
PCL President, Ex-Officio Member

**GRACELYN G. CARBORO**  
SKF Pres., Ex-Officio Member

**CERTIFIED CORRECT:**



**ATTY. FRENZEL A. AYONG**  
Secretary to the Sanggunian

**ATTESTED BY:**



**NELSON C. DANGWA**  
Board Member  
Acting Vice Governor & Presiding Officer

**APPROVED:**



**CRESCENCIO C. PACALSO**  
Vice Governor & Presiding Officer  
Acting Provincial Governor

Date: \_\_\_\_\_