

EXCERPT FROM THE JOURNAL OF THE 89TH REGULAR SESSION  
HELD BY THE SANGGUNIANG PANLUNGSOD IN ITS HALL  
OF FAME ON APRIL 27, 1994

Present:

- Hon. Paterno P. Cafete
- Hon. Rafael J. Mayol
- Hon. Magno B. Dionson
- Hon. Demetrio C. Cortes, Jr.
- Hon. Diosdado P. Suico
- Hon. Pontico E. Fortuna
- Hon. Noel C. Soon
- Hon. Gaudiosa O. Bercede
- Hon. Cesar Y. Cabahug, Jr.
- Hon. Guillermo R. Soco
- Hon. Paulino D. Dy
- Hon. Mark Lester A. Jeanjaquet

- Vice-Mayor/Pres. Offr.
- Majority Floorleader
- Minority Floorleader
- Member
- Member
- Member
- Member
- Member
- Member

Absent :

- Hon. Raymundo A. Geniza

- Rep. Mandaue A. B. G.
- Rep. Mandaue S. K. F.

( On leave )

Ord. # 94/013 AMENDING SECTION 5 OF THE LOCAL TAX CODE (ORDN. #01-74, AS AMENDED) BY INCORPORATING THEREIN THE TABLE AND RATES OF THE NEW SCHEDULE OF VALUES FOR LANDS AND IMPROVEMENTS IN MANDAUE CITY.

The Sangguniang Panlungsod of Mandaue City, with Members assembled in session, hereby ORDAINS that:

Section 1. Section 5 of Ordinance # 01-74, otherwise referred to as the Local Tax Code of Mandaue City, as amended, is hereby further amended, to read as follows:

"Section 5. - TAX ON REAL PROPERTY AND TRANSFER OF REAL PROPERTY OWNERSHIP.

(a) The city imposes and collects a tax on real property and/or improvements at the rate of one per cent (1%) of its assessed value and on the transfer, donation, barter, or any other mode of transferring ownership or title thereof at the rate of one-tenth (1/10) of one per cent (1%) of the consideration involved in the transfer.

(b) For purposes of this section, the tax shall be computed on the basis of the total consideration involved in the acquisition of the property or of its assessed value, whichever is higher, or in the absence of specific consideration, the assessed value of the property. The Registrar of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of this tax.

(c) In appropriate cases, the City Assessor shall make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the City Treasurer, within thirty (30) days from the date of notarial authentication before him, of any deed transferring ownership or title to any real property with a copy of such deed.

(d) Real property, for purposes of this tax, refers only to land, buildings, and machineries intended by the owner of the land or building for an industry or work which may be carried on a building or on a piece of land and which tend directly to meet the needs of the said industry or work.

(e) Buildings, for purposes of this tax, refer to all kinds of structures, more or less permanently attached to a piece of land but excluding those which are merely superimposed on the soil.

(f) The schedule of land values, for residential, commercial and industrial purposes shall be graduated to ten (10) categories as follows:



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SCHEDULE OF VALUES FOR LAND - 1993

	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
1	350	600	500
2	325	580	480
3	300	560	460
4	275	540	440
5	250	520	420
6	225	500	400
7	200	475	375
8	175	450	350
9	150	425	325
10	125	400	300

ASSESSMENT LEVEL FOR LAND

RESIDENTIAL - 20% COMMERCIAL - 50% INDUSTRIAL - 50%

(g) The assessment level for land shall be as follows:

- (1) residential = twenty per cent (20%) of the fair market value;
- (2) commercial = fifty per cent (50%) of the fair market value; and
- (3) industrial = fifty per cent (50%) of the fair market value.

(h) The schedule of Fair and Current Market Value of Buildings and other structures in Mandaue City for the year 1994 shall be classified into ten (10) types or grades of building with thirty-nine (39) sub-classifications pertaining to each type or grade as shown on the three (3) pages marked as annex "A", "B", and "C" which are made integral parts of this ordinance.

Section 2. The classifications and sub-classifications of real properties under this ordinance shall be subject to the condition that these classifications and subclassifications are in line and in conformity with the existing zone classifications under ordinance # 79-014 (Zoning Ordinance of Mandaue City).

Section 3. Prior ordinances or portions thereof, particularly ordinance # 1-74, as amended, which are inconsistent with the provisions herewith are hereby repealed, amended or modified accordingly.

Section 4. This ordinance shall take effect on the eleventh day from the date of its approval by the City Mayor on which date the required posting period of ten (10) days mandated by RA-7160 shall have been complied with.

ENACTED after second and final reading on 042794, as proposed by Hon. Mayol, motioned by Hon. Suico, seconded by Hon. Soco and Hon. Cabahug, with majority of the votes cast counted in the affirmative.



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*[Handwritten Signature]*

I hereby certify that the foregoing is true and correct as  
deliberated and decided during the 95th session of the SP

Mandaue City, Philippines, 05 13 94

PATERNO P. CANETE  
City Vice-Mayor & Presiding Officer

MAY 19 1994

ATTESTED:

MADO C. OTARRA, JR.  
City SP Secretary



APPROVED:

24 MAY 1994



ALFREDO A. GUANO  
City Mayor

Posting period expired - 060894  
Effective Date of Ordinances - 060994





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SCHEDULE OF FAIR AND CURRENT MARKET VALUE  
BUILDING AND OTHER STRUCTURES

MANDAUE CITY

TYPE OR GRADE OF BUILDING	(1) One-Family Dwelling	(2) Duplex Dwelling (3) Multiple Dwelling	(4) Apartment	(5) Dormitory (6) Boarding Hse. (7) Lodging Hse.	(8) Pension Hse. (9) Motel (10) Inn	(11) Townhouse	(12) Accessory a) Garage b) Serv. Qtr. c) Lndry Hse. d) Guard Hse.
I-A ( HCG )	4460	4010	4000	4490	4490	4380	
I-B (S/HCG )	4290	3860	3820	4170	4280	4150	
I-C (GCG )	4120	3710	3690	3980	4190	3970	
II-A (S/GCG)	3900	3500	3490	3840	3930	3790	3120
II-B ( ACG )	3660	3290	3280	3720	3670	3590	2940
II-C (S/ACG)	3430	3100	3090	3500	3460	3380	2710
III-A (FCG)	3120	2860		3220			2480
III-B(S/FCG)	2740	2640		2920			2310
III-C (LCG)	2360						2170
III-D(S/LCG)	1980						





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SCHEDULE OF FAIR AND CURRENT MARKET VALUE  
BUILDING AND OTHER STRUCTURES  
MANDAUPE CITY

TYPE OR GRADE OF BUILDING	(13) School Building	(14) Hotel (15) Condominium	(16) Office Bldg. (17) Bank (18) Hospital	(19) Commercial Building a) Hardware b) Store	(20) Coliseum (21) Gymnasium (22) Church (23) Theater	(24) Warehouse (25) Factory (26) Close Hangar (27) Ind'l. Bldg. (28) Storage	(29) Restaurant a) Burger Jt. b) Cafeteria c) Music bar d) Snack Hse. e) Canteen
I-A (HCG)	3390	5100	5330	5050	4750	3090	3750
I-B (S/HCG)	3290	4970	5100	4920	4640	2980	3640
I-C (GCG)	3190	4760	4900	4710	4510	2850	3500
II-A (S/GCG)	3020	4450	4700	4490	4300	2720	3340
II-B (ACG)	2830	4210	4460	4200	4090	2550	3140
II-C (S/ACG)	2650	3960	4200	3870	3890	2370	2980
III-A (FCG)	2250		3680	3380		2020	2730
III-B (S/FCG)				3200		1810	2480
III-C (LCG)							
III-D (S/LCG)							





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SCHEDULE OF FAIR AND CURRENT MARKET VALUE  
BUILDING AND OTHER STRUCTURES  
MANDAUE CITY

TYPE OR GRADE OF BUILDING	(30)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
I-A (HCG)	Coml Complex (31) Shopping Center (32) Supermarket	Recreation Building a) Bowling Joint b) Clubhouse c) PRT Gym	Open Shed a) Lumber Shed b) Sawmills c) Hangar d) Market e) Filler Shed	Radio & TV Station	Gasoline Station	Bath Hse. a) Sauna b) Massage Parlor	Swimming Pool	Power House
I-B (S/HCG)	4750	4600		5000	4600	3530	4300	3090
I-C (GCG)	4640	4470		4800	4470	3400	3870	2980
II-A (S/GCG)	4510	4330	2540	4600	4330	3280	3370	2850
II-B (ACG)	4300	4140	2350	4430	4140	3090		2720
II-C (S/ACG)	4090	3930	2110	4250	3930	2900		2550
III-A (FCG)	3890	3780	1880	4010	3780	2770		2370
III-B (S/FCG)			1620					2020
III-C (LCG)								1810
III-D (SLCG)								

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