



Republic of the Philippines
Department of Education
Region VI – Western Visayas
DIVISION OF AKLAN
Arch. Gabriel M. Reyes Street, Kalibo, Aklan



30 August 2017

**To: Public Schools District Supervisors/
Principals/Head Teacher In-Charge of the District
Others Concerned**

Dear Sirs/Mesdames:

Greetings!


Please find attached letter from Ms. Josefa Elena S. Martin, Local Legislative Staff Officer IV and Acting Secretary to the Sanggunian, re: public hearings on the proposed tax ordinance entitled, " An Ordinance Approving The Schedule of Market Values of Real Properties Covering the Seventeen (17) Municipalities of Aklan for the Purpose of the 2017 General Revision and Fixing the Corresponding Assessment Levels for All Real Property Classifications to Take Effect Beginning January 1, 2018."¹

For your information and appropriate action,

Thank you.

Very truly yours,

FOR THE SCHOOLS DIVISION SUPERINTENDENT:


MICHAEL TORRES RAPIZ
Chief Education Supervisor
School Governance and Operations Division
In-charge of the Division

DIVISION LETTER
No. 140 s. 2017
zdr.



REPUBLIC OF THE PHILIPPINES
PROVINCE OF AKLAN
KALIBO, AKLAN

PROVINCE OF AKLAN SANGGUNIANG PANLALAWIGAN	
RELEASED	
By:	<i>Reynaldo M. Quimpo</i>
Date:	16 AUG 2017
Time:	4:26 PM
Ref. No.:	2017-247

SANGGUNIANG PANLALAWIGAN

August 16, 2017

DR. ERNESTO F. SERVILLON, MNSA
DIC-Schools Division Superintendent
Division of Aklan
Department of Education
Kalibo, Aklan



Dear Dr. Servillon :

The Honorable Sangguniang Panlalawigan of Aklan will be conducting **PUBLIC HEARINGS** on the **Proposed Tax Ordinance** entitled **"An Ordinance Approving The Schedule Of Market Values Of Real Properties Covering The Seventeen (17) Municipalities Of Aklan For The Purpose Of The 2017 General Revision And Fixing The Corresponding Assessment Levels For All Real Property Classifications To Take Effect Beginning January 1, 2018"**.

As one of the stakeholders/authorities in this field, may we request for your presence on the dates, time and venue as specified below:

TUESDAY, SEPTEMBER 5, 2017 at 8:00 A.M. to be held at Governor Corazon E. Cabagoot Tourism and Training Center, Old Buswang, Kalibo, Aklan for affected/interested parties in the municipalities of:

- | | |
|-------------|--------------------|
| 1. Altavias | 7. Libisco |
| 2. Baiete | 8. Madalug |
| 3. Banga | 9. Makato |
| 4. Batun | 10. Malinas |
| 5. Kalibo | 11. New Washington |
| 6. Lazo | 12. Numanzia |

THURSDAY, SEPTEMBER 7, 2017 at 8:00 A.M. to be held at Nabas Covered Court, Nabas, Aklan for affected/interested parties in the municipalities of:

1. Buranga
2. Bujay
3. Malay
4. Nabas
5. Tangulan

Attached is a copy of the Proposed Tax Ordinance for your reference, evaluation and recommendation.

We are counting on your active participation during the said public hearing.

Very truly yours,

JOSEFA ELENA S. MARTIN
Local Legislative Staff Officer IV
Acting Secretary to the Sangguniang

cc: Atty. Reynaldo M. Quimpo
Vice Governor

jsm/ast

Proposed Tax Ordinance 2017 Updating the Fair Market Values for the Seventeen (17) Municipalities of the Province of Aklan

TAX ORDINANCE

"AN ORDINANCE APPROVING THE SCHEDULE OF MARKET VALUES OF REAL PROPERTIES COVERING THE SEVENTEEN (17) MUNICIPALITIES OF AKLAN FOR THE PURPOSE OF THE 2017 GENERAL REVISION AND FIXING THE CORRESPONDING ASSESSMENT LEVELS FOR ALL REAL PROPERTY CLASSIFICATIONS TO TAKE EFFECT BEGINNING JANUARY 1, 2018"

WHEREAS, the Office of the Provincial Governor has officially submitted for review and approval the proposed Schedule Market Values of Real Properties for the seventeen (17) municipalities of the Province of Aklan for the 2017 General Revision as prepared by the Aklan Provincial Assessor's Office in cooperation and coordination with the offices of the seventeen (17) Municipal Assessors;

WHEREAS, the Aklan Provincial Assessor's Office has already undertaken the preliminary processes required by law in determining the Schedule of Market Values as evidenced by the issuance of the Certificate of Compliance by the Bureau of Local Government Finance (BLGF) Regional Office in Iloilo City under OIC Regional Director Gilbert B. Gumabay, such certification is herewith appended and made an integral part of this ordinance;

NOW, THEREFORE, be it **ORDAINED** by the 17th Sangguniang Panlalawigan of the Province of Aklan in session duly assembled to **APPROVE** and **FIX**:

SECTION 1 SCHEDULE OF MARKET VALUES The Schedule of Market Values Of Real Properties For The Seventeen (17) Municipalities Of Aklan For The 2017 General Revision, as follows:

A. SCHEDULE OF MARKET VALUES FOR RESIDENTIAL LANDS PER SQUARE METER FOR ALL SUB-CLASSES IN EVERY MUNICIPALITY ENUMERATED HEREUNDER

Municipality	SUB-CLASS								
	1 ST	2 ND	3 RD	4 TH	5 TH	6 TH	7 TH	8 TH	9 TH
Altavas	P600	P480	P370						
Balete	P500	P320	P220						
Banga	P600	P450	P350	P200	P200				
Batan	P500	P350	P190						
Buruanga	P550	P450	P340						
Ibajay	P700	P530	P400	P270					
Kajibo	P4,800	P3,500	P2,500	P2,000	P1,500	P1,100	P800	P650	P450
Lezo	P400	P340	P270						
Libacao	P500	P370	P280	P190	P120	P80			
Madalag	P370	P300	P220	P190					
Makato	P400	P300	P200	P180					
Malay	P4,950	P3,700	P2,400	P1,530	P1,100	P770	P580	P440	P330
Malinao	P420	P320	P250	P180					
Nabitas	P600	P500	P350						
New Washington	P620	P510	P360	P240	P160				
Nurancla	P710	P500	P500	P370	P250	P180			
Tangalan	P380	P250	P190						

B. SCHEDULE OF MARKET VALUES FOR COMMERCIAL LANDS PER SQUARE METER FOR ALL SUB-CLASSES IN EVERY MUNICIPALITY ENUMERATED HEREUNDER

Municipality	SUB-CLASS								
	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH
Alaynas	P1,500	P1,000	P850						
Bante	P2,000	P1,300	P750						
Banga	P1,800	P1,400	P1,200	P1,000	P800				
Batan	P1,500	P1,000	P880						
Buruanga	P1,200	P1,100	P920						
Ibajay	P1,500	P1,200	P920						
Kalibo	P10,500	P8,500	P6,500	P5,300	P4,400	P3,600	P3,000	P2,400	P1,000
Lezo	P1,000	P880	P750						
Linacop	P1,200	P800							
Madalag	P2,500	P1,600	P1,100	P700					
Makato	P1,000	P700	P500						
Malay	P11,480	P8,650	P5,910	P4,040	P3,020	P2,500	P2,070	P1,430	P890
Mainao	P1,400	P1,200							
Nabas	P1,000	P800	P600						
New Washington	P1,500	P1,300	P1,100	P1,000					
Numancia	P2,500	P2,000	P1,500	P1,000					
Tangalan	P1,000	P800	P600						

C. SCHEDULE OF MARKET VALUES FOR INDUSTRIAL LANDS PER SQUARE METER FOR ALL SUB-CLASSES IN EVERY MUNICIPALITY ENUMERATED HEREUNDER

Municipality	SUB-CLASS						
	1ST	2ND	3RD	4TH	5TH	6TH	7TH
Alaynas	P1,500	P1,300					
Bakete	P2,000	P1,500					
Banga	P2,100	P1,600	P1,300	P1,100	P900		
Batan	P1,500	P1,200					
Buruanga	P1,200	P1,000	P920				
Ibajay	P1,400	P1,000	P900				
Kalibo	P10,000	P8,100	P5,800	P4,200	P3,000		
Lezo	P1,000	P950					
Libacab	P1,500	P1,300					
Madalag	P2,500	P2,200	P2,000				
Makato	P1,000	P800	P600				
Malay	P4,000	P3,800	P3,600	P3,100	P2,600	P1,900	P1,200
Mainao	P1,000	P800					
Nabas	P1,200	P1,000	P800				
New Washington	P1,900	P1,400	P1,000	P700			
Numancia	P2,500	P2,000	P1,500	P1,000			
Tangalan	P1,000	P800					

D. SCHEDULE OF MARKET VALUES FOR SPECIAL CLASSES OF LANDS FOR THE PROVINCE OF AKLAN

SN	KIND OF LAND	UNIT OF MEAS.	BMV / SUB-CLASS		
			1st Class	2nd Class	3rd Class
1	Timberland	ha	P196,000	P177,000	P157,000
2	Golf Course	sq. m.	P1,000	P500	
3	Memorial Park	sq. m.	P600	P450	P300

E. SCHEDULE OF MARKET VALUES FOR AGRICULTURAL LANDS PER HECTARE FOR ALL SUB-CLASSES FOR THE PROVINCE OF AKLAN

KIND OF LAND	1st	2nd	3rd	4th	5th	6th	7th
Irrigated Rice Land	P410,000.00	P389,000.00	P328,000.00	P287,000.00	P246,000.00	P205,000.00	-
Unirrigated Rice Land	P284,000.00	P256,000.00	P227,000.00	P198,000.00	P171,000.00	P142,000.00	-
Upland Rice Land	P78,000.00	P71,000.00	P63,000.00	-	-	-	-
Abaca Land	P188,000.00	P166,000.00	P150,000.00	P132,000.00	P113,000.00	P94,000.00	P75,000.00
Ambulong Land	P86,000.00	P78,000.00	P69,000.00	P61,000.00	P52,000.00	P44,000.00	-
Bamboo Land	P150,000.00	P135,000.00	P120,000.00	P105,000.00	P90,000.00	P75,000.00	P60,000.00
Banana Land	P162,000.00	P146,000.00	P130,000.00	P114,000.00	P97,000.00	P81,000.00	P65,000.00
Coconut Land	P189,000.00	P170,000.00	P151,000.00	P132,000.00	P113,000.00	P94,000.00	-
Coffee Land	P133,000.00	P119,000.00	P106,000.00	P93,000.00	P80,000.00	-	-
Cogon Land	P60,000.00	P54,000.00	P48,000.00	P42,000.00	P36,000.00	P30,000.00	-
Corn Land	P128,000.00	P115,000.00	P103,000.00	P90,000.00	P77,000.00	P64,000.00	-
Fallow Land	P57,000.00	P51,000.00	P45,000.00	P40,000.00	P34,000.00	P29,000.00	P23,000.00
Fishpond	P250,000.00	P225,000.00	P200,000.00	-	-	-	-
Floricultural	P300,000.00	P270,000.00	P240,000.00	P210,000.00	-	-	-
Gamefowl Breeding Farm	P523,000.00	P470,000.00	P418,000.00	P366,000.00	P314,000.00	P261,000.00	-
Horticultural Land	P304,000.00	P274,000.00	P243,000.00	P213,000.00	-	-	-
Mangrove Land	P37,000.00	P34,000.00	P30,000.00	-	-	-	-
Nipa Land	P90,000.00	P81,000.00	P72,000.00	P63,000.00	P54,000.00	-	-
Orchard	P148,000.00	P133,000.00	P118,000.00	-	-	-	-
Pandan, Baliw & Bun Land	P42,000.00	P38,000.00	P33,000.00	P28,000.00	-	-	-
Pasture Land	P29,000.00	P26,000.00	P24,000.00	P21,000.00	P18,000.00	-	-
Pineapple Land	P71,000.00	P64,000.00	P56,000.00	P49,000.00	-	-	-
Poultry Farm Land	P484,000.00	P436,000.00	P388,000.00	P339,000.00	P290,000.00	P242,000.00	P194,000.00
Rubbercrop	P50,000.00	P45,000.00	P40,000.00	P35,000.00	P30,000.00	P25,000.00	-
Sugar Land	P155,000.00	P139,000.00	P124,000.00	P108,000.00	P93,000.00	P77,000.00	-
Swine Farm	P500,000.00	P450,000.00	P400,000.00	P350,000.00	P300,000.00	P250,000.00	P200,000.00
Swampy/ Marsh Land	P35,000.00	P32,000.00	P28,000.00	-	-	-	-
Tobacco Land	P135,000.00	P121,000.00	P108,000.00	P94,000.00	P81,000.00	P67,000.00	-
Vegetable Land	P130,000.00	P117,000.00	P104,000.00	P91,000.00	-	-	-

F. SCHEDULE OF BASE CONSTRUCTION COST FOR BUILDINGS FOR ALL CLASSIFICATIONS IN THE PROVINCE OF AKLAN

Type of Building	Metoshift House Single Detach. One- Family Dwelling	Duplex, Multiple Two- Family Dwelling	Apartment Row House Town house Condomi- niums	Boarding House Lodging House Motel Hotel	Accessories Quarters Laundry, Guest House	Church Parsonages Assembly Houses	School	Hospital Office Parking Bank	Theater S-Market Mall Shopping Center Restaurants	Factories Warehouses Bodegas Industrial Bldgs Hangars	Barn Poultry Stables Hog Green Houses	Gymnasium Coliseum Convention Centers Stadiums Cockpits	Bowling Lanes Club Houses Pools Recreation Bldg	Saw Mills Lumber Shed Beach Houses Cottages	Gasoline Stn. Gas Refilling plant Gas Pump Shed
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
V-A	5,750	5,810	5,880	5,800	4,500	7,320	7,310	7,320	7,330	6,290	4,000	6,000	7,400	4,020	7,200
V-B	5,600	5,670	5,780	5,700	4,300	7,180	7,190	7,200	7,220	6,140	3,980	5,980	7,250	4,000	7,180
IV-A	5,460	5,530	5,600	5,590	4,010	6,960	6,800	7,980	6,990	5,990	3,330	5,480	7,180	3,970	7,040
IV-B	5,250	5,320	5,390	5,370	3,970	6,640	6,510	7,620	6,650	5,680	3,160	5,260	7,110	3,890	7,000
IV-C	5,040	5,110	5,210	5,120	3,790	6,380	6,300	6,390	6,400	5,320	3,050	5,140	6,920	3,600	6,800
III-A	4,900	5,000	5,110	5,050	3,650	6,170	6,160	6,180	6,190	5,180	3,010	4,980	6,620	3,520	6,420
III-B	4,500	4,780	4,970	4,880	3,200	5,890	5,800	5,900	5,910	4,900	2,900	4,300	6,460	2,980	6,000
III-C	4,340	4,550	4,850	4,700	3,020	5,540	5,520	5,580	5,600	4,560	2,820	3,500	6,340	2,600	5,900
II-A	4,060	4,090	4,150	4,110	2,800	4,900	4,860	4,920	4,950	3,930	1,980	2,770	6,020	2,800	5,500
II-B	3,850	3,880	3,920	3,910	2,010	4,560	4,540	4,590	4,570	3,580	1,970	2,310	5,900	2,000	5,080
II-C	3,360	3,430	3,570	3,480	1,980	3,980	3,970	3,990	3,960	3,410	1,540	2,100	4,780	1,960	4,640
I	2,940	3,080	3,220	3,190	1,750	3,430	3,420	3,440	3,480	2,910	1,200	2,000	4,500	1,740	4,300

G. SCHEDULE OF VALUES FOR ELECTRICAL UTILITIES FOR THE PROVINCE OF AKLAN

DESCRIPTION	UNIT	MARKET / UNIT VALUE
Concrete Pole – 30 ft.		P19,680.00
Concrete Pole – 35 ft.		P 19,860.00
Concrete Pole – 45 ft.		P 40,290.00
Steel Pole – 30 ft.		P 12,470.00
Steel Pole – 35 ft.		P 14,850.00
Steel Pole – 45 ft.		P 20,140.00
Wooden Pole – 30 ft.		P 10,650.00
Wooden Pole – 35 ft.		P 11,820.00
Wooden Pole – 45 ft.		P 14,160.00
Transformer	KVA	P 4,100.00
Power Transformer	KVA	P 1,578.44
EC – BARE ACSR #1	meter	P 31.20
EC – BARE ACSR #2	Meter	P 55.00
EC – BARE ACSR #3	Meter	P 74.10
EC – BARE ACSR #4	Meter	P 85.80
EC – COPPER INS #1 THW	Meter	P 104.00
EC – COPPER INS #2 THW	Meter	P 88.90
EC – COPPER INS #4 THW	Meter	P 45.50
EC – COPPER INS #6 THW	Meter	P 33.80
LIGHTING ARRESTER	kv	P 390.00
POWER PROVIDERS:		
Lightning Arrester	kv	P 3,025.82
Surge Arrester	Kv	P 2,665.66
Capacitor Bank Control	Kv	P 4,873.89
Capacitor Voltage	Kv	P 2,924.88
Circuit Breaker	Kv	P 27,364.38
Disconnect Switch	Kv	P 5,088.22
Line Trap	Kv	P 1,999.56
Trafo Reg. Panel	Kv	P 269,039.29
Current Transformer	Kv	P 4,583.51
Power Transformer	KVA	P 1,578.44
Station Transformer	KVA	P 4,003.36
Voltage Transformer	kv	P 4,875.11

H. SCHEDULE OF VALUES FOR ALL EXTRA ITEMS AS COMPONENT PART OF BUILDINGS AND OTHER STRUCTURES

1. FLOORING (Floor finish other than plain concrete)		
a. Granite and other similar finish	add	P800.00/sq.m.
b. Marble slabs and other similar finish	add	P450.00/sq.m.
c. Marble tiles and other similar finish	add	P300.00/sq.m.
d. Crazy cut marbles and other similar finish	add	P250.00/sq.m.
e. Narra / Yakal	add	P350.00/sq.m.
f. Granolithic	add	P200.00/sq.m.
g. Parquet (Narra) and other similar finish	add	P400.00/sq.m.
h. Vinyl tiles	add	P150.00/sq.m.
i. Glazed tiles		
1. Colored	add	P400.00/sq.m.
2. White	add	P250.00/sq.m.
j. Unglazed tiles		
1. Colored	add	P300.00/sq.m.
2. White	add	P230.00/sq.m.

k. Washout pebbles and other similar finish		
1. Black	add	P100.00/sq.m.
2. Golden	add	P175.00/sq.m.
3. Gold & black	add	P150.00/sq.m.
l. Rubber tiles	add	P200.00/sq.m.
m. Marble dust	add	P150.00/sq.m.
n. Cement tiles	add	P120.00/sq.m.
o. Ordinary wood tiles	add	P200.00/sq.m.
2. WALLING AND OTHER PARTITIONS		
a. Granite and other similar finish	add	P800.00/sq.m.
b. Marble slabs and other similar finish	add	P450.00/sq.m.
c. Marble tiles and other similar finish	add	P300.00/sq.m.
d. Vinyl tiles	add	P150.00/sq.m.
e. Washout pebbles and other similar finish		
1. Black	add	P100.00/sq.m.
2. Golden	add	P175.00/sq.m.
3. Gold & black	add	P150.00/sq.m.
f. Double walling		
1. Ordinary plywood	add	P180.00/sq.m.
2. Narra panelling	add	P320.00/sq.m.
3. Glazed tiles		
i. White	add	P220.00/sq.m.
ii. Colored	add	P250.00/sq.m.
g. Fancy tiles	add	P280.00/sq.m.
h. Synthetic rubber	add	P200.00/sq.m.
i. Bricks	add	P250.00/sq.m.
j. Mactan stones	add	P300.00/sq.m.
k. Building board (Hardiflex)	add	P280.00/sq.m.
l. Cement bonded board	add	P210.00/sq.m.
m. Green board (Bagasse board)	add	P120.00/sq.m.
3. ROOFING		
a. Tegula or asbestos finish	add	P160.00/sq.m.
b. Glazed tiles	add	P300.00/sq.m.
c. Plastic shingles	add	P500.00/sq.m.
d. Asphalt roofing tiles	add	P980.00/sq.m.
e. Ceramics	add	P750.00/sq.m.
f. Placa Romana	add	P650.00/sq.m.
g. Econospan roof system	add	P1,000.00/sq.m.
h. Cement bonded board	add	P500.00/sq.m.
4. TERRACE		
a. Covered	add	20% of basic rate
b. Open	add	10% of basic rate
5. BALCONY		
	add	30% of basic rate
6. LANAI		
	add	10% of basic rate
7. PORCH		
	add	20% of basic rate
8. CARPORT		
	add	30% of basic rate
9. BASEMENT		
a. Residential	add	20% of basic rate
b. Commercial	add	30% of basic rate
10. MEZZANINE		
	add	30% of basic rate
11. DIRTY KITCHEN		
	add	30% of basic rate

12. ROOF DECK		
a. Covered area	add	20% of basic rate
b. Open area	add	10% of basic rate
13. ATRIUM		
	add	50% of basic rate
14. ATTIC		
	add	50% of basic rate
15. EXTRA TOILET AND BATH		
a. Jacuzzi	add	P35,000/set
b. Special with bath tub	add	P25,000/set
c. Special without bath tub	add	P20,000/set
d. Ordinary	add	P4,000/set
16. FENCE		
a. CHB and steel	add	P500.00/sq.m
b. CHB and cyclone wire	add	P180.00/sq.m
c. CHB and pure concrete decorative panel	add	P200.00/sq.m
d. CHB fence	add	P150.00/sq.m
e. Cyclone wire with bamboo or wooden post	add	P60.00/sq.m
f. Wood	add	P20.00/sq.m
g. Reinforced concrete	add	P600.00/sq.m
h. Gates		
i. Plain steel sheet	add	P800.00/sq.m
ii. Plain steel sheet and iron bars	add	P450.00/sq.m
iii. Plain iron bars	add	P300.00/sq.m
iv. Wood	add	P250.00/sq.m
v. Steel grill	add	P450.00/sq.m
17. CONCRETE PAVEMENT		
a. Plain		
1. 4" thick	add	P15.00/sq.m
2. 6" thick	add	P20.00/sq.m
3. 8" thick	add	P30.00/sq.m
b. Pebble washout	add	P200.00/sq.m
18. HATCHERY TANKS		
	add	P300.00/sq.m
19. SWIMMING POOL		
	add	P3,000.00/sq.m
20. WATER TANK		
a. Concrete	add	P5,000.00/cu.m
b. Fiber glass	add	P4,000.00/cu.m
c. G.I	add	P3,000.00/cu.m
d. Stainless	add	P3,500.00/cu.m
d. PVC	add	P2,500.00/cu.m
21. WHARVES AND HARBORS		
a. Concrete	add	P5,500.00/sq.m
b. Wooden	add	P3,500.00/sq.m
22. BRIDGES		
a. 20 tons load limit	add	P8,000.00/sq.m
b. 10 tons load limit	add	P6,200.00/sq.m
c. 5 tons load limit	add	P5,000.00/sq.m
23. SEA WALLS		
a. Concrete	add	P2,300.00/sq.m
b. Rip-rap	add	P1,300.00/sq.m
24. CAUSEWAYS, PIER AND MOORING FACILITIES		
	add	P3,500.00/sq.m

25. DAMS			
a. Terruviah	add	P1,850.00/sq.m.	
b. Check	add	P870.00/sq.m.	
26. IRRIGATION CANAL			
a. CHB	add	P350.00/ln.m or P140.00/sq.m.	
b. Rip-rap	add	P220.00/ln.m or P90.00/sq.m.	
c. Earth	add	P50.00/ln.m or P20.00/sq.m.	
27. SOLAR DRYER			add P200.00/sq.m.
28. COURT/DRIER			
a. Tennis court	add	P100.00/sq.m.	
b. Dirt road	add	P20.00/sq.m.	
c. Asphalt road			
i. 1 course	add	P50.00/sq.m.	
ii. 2 courses	add	P80.00/sq.m.	
iii. 3 courses	add	P100.00/sq.m.	
29. EXCESS HEIGHT			
a. Residential/Commercial (above 3 meters)	add	15% of basic rate/meter in excess of 3m	
b. Bodega and factory (above 4.5 meters)	add	10% of basic rate/meter in excess of 4.5m	
30. STAIRS			add 20% of basic rate
31. CEILING BELOW CONCRETE FLOOR			
a. Ordinary plywood	add	P160.00/sq.m.	
b. Luminous ceiling	add	P300.00/sq.m.	
c. Acoustic	add	P260.00/sq.m.	
d. Special finish	add	P320.00/sq.m.	
e. Building board	add	P280.00/sq.m.	
f. Cement bonded board (Hardiflex)	add	P210.00/sq.m.	
g. Green board (Bagasse board)	add	P120.00/sq.m.	
32. SPECIAL PANELS			
a. Doors			
i. Clear glass with aluminum frame			
a. Sliding	add	P1,000.00/sq.m.	
b. Ordinary	add	P800.00/sq.m.	
ii. Glass with wooden frame			add P500.00/sq.m.
iii. Tinted glass			add P50.00/sq.m.
iv. Roll up door (steel)			add P2,000.00/sq.m.
v. Accordion door (steel)			add P1,400.00/sq.m.
vi. Stranded steel door			add P1,000.00/sq.m.
vii. Panel door (Hardwood)			add P1,000.00/sq.m.
b. Windows			
i. Glass jalousies			add P200.00/sq.m.
ii. Clear glass with			
a) Aluminum frame			
1) Sliding	add	P1,000.00/sq.m.	
2) Fixed	add	P200.00/sq.m.	
b) Steel frame			add P180.00/sq.m.
iii. French window with			
a) Steel frame			add P200.00/sq.m.
b) Wooden frame			add P180.00/sq.m.
iv. Tinted glass w/ alum & steel frame			add P50.00/sq.m.
33. WASTE TREATMENT POND			add P750.00/sq.m.
34. SECOND HAND MATERIALS			deduct 5%-10% of basic rate

SECTION 2. ADJUSTMENT FACTORS: The following adjustment factors in the determination of market values shall be applied on agricultural lands and buildings within the territorial jurisdiction of the Province of Aldan:

A. ADJUSTMENT FACTORS FOR LOCATION OF AGRICULTURAL LANDS

1. Type of Roads

a. Provincial or National Highways	-	No deduction from basic value of 100%
b. For other all-weather roads	-	3% deduction from basic value of 100%
c. Dirt roads	-	6% deduction from basic value of 100%
d. No road outlet	-	9% deduction from basic value of 100%

2. Type of Location

Distance to: (in km)	(a) All-weather road	Local Trading Center (Poblacion)
0 - 1.0	0	+5%
1.1 - 3.0	-2%	0
3.1 - 6.0	-4%	-2%
6.1 - 9.0	-6%	-4%
9.1 - over	-8%	-6%

B. ADJUSTMENT FACTORS FOR BUILDINGS AND OTHER STRUCTURES

Adjustment factors for design and workmanship – The following adjustment factors for architectural design and workmanship or quality of labor for finished building after having determined the current and fair market value thereof is hereby prescribed:

FACTOR	ADJUSTMENT
<i>1. Adjustment factors for design and workmanship</i>	
a. for normal, typical or standard structural & architectural design	+0%
b. for good quality workmanship and design	+5%
c. for intricate quality workmanship and design	+10%

Adjustment factors for unfinished buildings - The following percentage deductions for unfinished buildings based on the estimated cost of the completely finished building shall be applied:

FACTOR	ADJUSTMENT
<i>1. Adjustment factors for unfinished buildings</i>	
<i>a. Unpainted</i>	
a.1 interior or exterior walls, partition, ceiling, etc	-10%
a.2 both exterior & interior walls, partition, ceiling, etc	-20%
<i>b. Unplastered</i>	
b.1 interior or exterior concrete walls, partition, etc	-8%
b.2 both interior & exterior concrete walls, partition, etc	-12%
<i>c. No ceiling</i>	-8%
<i>d. Temporary structures</i>	
d.1 walls	-5%
d.2 ceiling	-5%
d.3 windows	-5%
d.4 interior partition	-12%
d.5 toilet/bath	-5%
d.6 kitchen	-5%
d.7 flooring	-8%
d.8 Temporary roofing in cases of permanent framework	-15%
d.9 One-half portion of the whole building completed and occupied (horizontally or vertically)	-50%

Adjustment factors for hauling and mobilization - The following percentage shall be applied to the market value of the building for hauling or mobilization of building materials:

FACTOR	ADJUSTMENT
a. Plain within 1-2 km radius from point of source	+5%
b. Plain within 2-4 km radius from point of source	+10%
c. Interior, hilly	+20%

SECTION 3. DEPRECIATION RATES. The following Depreciation Rate Table is hereby prescribed for all buildings and other structures in the Province of Aklan:

Bldg Age (Yrs)	LIGHT MATERIALS - 8%				MIXED (LIGHT & STRONG) MAT'LS - 5%				WOOD FRAME - 4%				CONCRETE & WOOD FRAME - 3%				CONCRETE - 2%			
	Type I				Type II-C & II-B				Type III-A & III-C				Type III-A & III-B				Type IV-A, IV-B, V-A, V-B			
	Dep.	Good (Net)	Fair (Net)	Poor (Net)	Dep.	Good (Net)	Fair (Net)	Poor (Net)	Dep.	Good (Net)	Fair (Net)	Poor (Net)	Dep.	Good (Net)	Fair (Net)	Poor (Net)	Dep.	Good (Net)	Fair (Net)	Poor (Net)
1	8	92			5	95			4	96			3	97			2	98		
2	16	84	79		10	90	85		8	92	87		6	94	89		4	96	91	
3	24	76	71	66	15	85	80	75	12	88	83	78	9	91	86	81	6	94	89	84
4	32	68	63	58	20	80	75	70	16	84	79	74	12	88	83	78	8	92	87	82
5	40	60	55	50	25	75	70	65	20	80	75	70	15	85	80	75	10	90	85	80
6	48	52	47	42	30	70	65	60	24	76	71	66	18	82	77	72	12	88	83	78
7	56	44	39	34	35	65	60	55	28	72	67	62	21	79	74	69	14	86	81	76
8	64	36	31	26	40	60	55	50	32	68	63	58	24	76	71	66	16	84	79	74
9	72	28	23	18	45	55	50	45	36	64	59	54	27	73	68	63	18	82	77	72
10	80	20	15	10 M	50	50	45	40	40	60	55	50	20	70	65	60	20	80	75	70
11					55	45	40	35	44	56	51	46	33	67	62	57	22	78	73	68
12					60	40	35	30	48	52	47	42	36	64	59	54	24	76	71	66
13					65	35	30	25	52	48	43	38	38	61	56	51	26	74	69	64
14					70	30	25	20	56	44	39	34	42	58	53	48	28	72	67	62
15					75	25	20	15	60	40	35	30	45	55	50	45	30	70	65	60
16					80	20	15	10 M	64	36	31	26	48	52	47	42	32	68	63	58
17									68	32	27	22	51	49	44	39	34	66	61	56
18									72	28	23	18	54	46	41	36	36	64	59	54
19									76	24	19	14 M	57	43	38	33	38	62	57	52
20													60	40	35	30	40	60	55	50
21													63	37	32	27	42	58	53	48
22													66	34	29	24	44	56	51	46
23													69	31	26	21	46	54	49	44
24													72	28	23	18	48	52	47	42
25													75	25	20	15 M	50	50	45	40
26																	52	48	43	38
27																	54	46	41	36
28																	56	44	39	34
29																	58	42	37	32
30																	60	40	35	30
31																	62	38	33	28
32																	64	36	31	26
33																	66	34	29	24
34																	68	32	27	22
																	70	30	25	20 M

SECTION 4. ASSESSMENT LEVELS. The following assessment levels determined by the Local Finance Committee of the Province of Aklan shall be applied to the market values of real property to determine its assessed value which is in conformity with the Schedule of Market Values for Lands, Schedule of Base Unit Construction Cost of Buildings other structures, as well as machineries classified as real property which is hereto **FIXED**.

CLASSIFICATION	ASSESSMENT LEVEL
A. ON LAND	
1. Residential	10%
2. Agricultural	25%
3. Commercial	32%
4. Industrial	32%
5. Mineral	50%
6. Timberland	20%
7. Special (including machineries, buildings & other structures)	
7.1. Cultural	10%
7.2. Scientific	10%
7.3. Hospital	10%
7.4. Educational	10%
7.5. Institutional	10%
7.6. Religious	10%
7.7. Recreational (non-profit)	10%
7.8. Local Water Districts	10%
7.9. GOCC - supply/distribution of water and/or generation/transmission of electric power	10%
B. ON MACHINERY (including Electric Utilities)	
1. Residential	10%
2. Agricultural	15%
3. Commercial	50%
4. Industrial	50%

C. FOR BUILDINGS AND OTHER STRUCTURES		
CLASSIFICATION	FAIR MARKET VALUE	ASSESSMENT LEVEL
Residential	0 - 175,000.00	0%
	175,001.00 - 250,000.00	5%
	250,001.00 - 300,000.00	10%
	300,001.00 - 400,000.00	15%
	400,001.00 - 500,000.00	20%
	500,001.00 - 750,000.00	25%
	750,001.00 - 1,000,000.00	30%
	1,000,001.00 - 2,000,000.00	35%
	2,000,001.00 - 5,000,000.00	40%
	5,000,001.00 - 7,500,000.00	45%
	7,500,001.00 - 10,000,000.00	50%
	10,000,000.00 - UP	60%
Agricultural	0 - 100,000.00	10%
	100,001.00 - 200,000.00	15%
	200,001.00 - 300,000.00	25%
	300,001.00 - 500,000.00	30%
	500,001.00 - 750,000.00	35%
	750,001.00 - 1,000,000.00	40%
	1,000,001.00 - 2,000,000.00	45%
	2,000,000.00 - UP	50%
Commercial / Industrial	0 - 200,000.00	20%
	200,001.00 - 300,000.00	25%
	300,001.00 - 500,000.00	35%
	500,001.00 - 750,000.00	40%
	750,001.00 - 1,000,000.00	45%
	1,000,001.00 - 2,000,000.00	50%
	2,000,001.00 - 3,500,000.00	55%
	3,500,001.00 - 5,000,000.00	60%
	5,000,001.00 - 7,000,000.00	65%
	7,000,001.00 - 10,000,000.00	70%
10,000,001.00 - UP	80%	
Timberland	0 - 100,000.00	25%
	100,001.00 - 200,000.00	35%
	200,001.00 - 300,000.00	45%
	300,001.00 - 500,000.00	50%
	500,001.00 - 750,000.00	55%
	750,001.00 - 1,000,000.00	60%
	1,000,001.00 - 2,000,000.00	65%
2,000,001.00 - UP	70%	

SECTION 5. MISCELLANEOUS PROVISIONS. Miscellaneous provisions in the appraisal and assessment of lands, buildings, machineries and other improvements for taxation purposes not covered by the preceding provisions of this Ordinance.

A. URBAN LANDS

1. Land actually and principally used for residential, commercial or industrial purpose shall be classified and valued according to the Schedule of Market Values and assessed at their corresponding levels of assessment which shall be fixed through this ordinance by the Sangguniang Panlalawigan of the Province of Aklan.
2. Vacant lands located in a purely residential area shall be classified as residential. If such land is located in a purely commercial area, the same shall be classified as commercial. However, for mixed residential-commercial areas, the same shall be classified according to the highest and best use of the property.
3. Land used exclusively for recreational purposes located in a residential, commercial or industrial area shall be valued as commercial in accordance with the Schedule of Market Values.
4. Roads or streets in urban subdivision, unless already donated or turned over to the barangay or municipality, shall be listed in the name of the subdivision owner and shall be valued on the basis of the estimated cost of cementing, asphaltting or paving them with gravel and sand per square meter which shall be established by the Provincial/Municipal Assessor and shall be assessed at thirty percent (30%) of its estimated cost. Provided, however that if the same is actually opened and used by the public, the said road or street may be exempted from taxation.
5. As a general rule, a 100% base value per square meter for rectangular residential lands shall be applied for the first strip (standard depth), 80% of the base value to the 2nd strip, 60% to the 3rd strip and 40% to the 4th strip and 20% of the base value fixed for the remaining area. Provided, however that in case the parcel of land abuts two streets or roads on two sides with different unit base value, the striping and valuation thereof shall be based on the principal street or road with the higher base value. Provided further that the value resulting from the 40% strip shall not be lower than the lowest rate in the vicinity.
6. Striping shall be applied only on residential sections or zones in the Poblacion and in developed barangays fronting asphalted or concrete streets or roads. No striping shall be applied to commercial and industrial lands, subdivision lots and corner lots of residential lands.
7. A corner influence value of 10% of the base value shall be added to the valuation of residential and commercial lots situated at the corner of two streets or roads. However, in cases where the streets or roads have different values, the higher value shall be considered in the computation. Provided further that an alley or *callejon* shall not be considered as a factor for the value adjustment hereof.
8. For low and sunken areas of the land, a reduction equivalent to the cost of filling and compaction to bring the same at par with the adjoining developed lots or with the level of concrete paved roads, provided such reduction shall in no case exceed 30% of the base market value thereof.
9. To find the value of triangular lots provided in Section 2d of the Manual on Real Property Appraisal and Assessment Operations or LAR 1-04 shall be observed.
10. For low or sunken areas easily flooded by natural tide and rain for a certain period of one to two months, a reduction of 20% from the market value shall be applied.

11. Residential Land Subdivisions are classified according to the degree or extent of development and facilities, regardless of location from the trading center of the municipality. Therefore, their respective schedule of market value can be independently established based on fair current market value of the subject subdivision. The unit market value for subdivision lots shall not, under any circumstance, be less than adjoining lands classified in accordance with the above criteria for sub-classification.
12. As far as applicable, this Schedule of Market Values shall be controlling, unless the property to be assessed is of a kind not classified in this schedule or of any kind for which a value is not herein fixed, in which case it shall be valued at its current and fair market value independently of this schedule by applying the assessment prescribed to similar class of property either within the same area or elsewhere in the province.

B. AGRICULTURAL LANDS

13. Agricultural lands convertible into residential subdivisions or industrial lands shall be classified and valued as agricultural until such time that they shall have been actually converted and developed into such. This rule shall also apply to lands already approved by proper authorities as subdivision but have not yet been actually developed for the purpose

As soon as the portion of the subdivision is finally divided, converted and developed into a residential lot, the same shall be valued like similar lots in the locality. Portions of the subdivisions not yet developed and converted into residential, commercial or industrial lot shall remain to be classified and valued as agricultural (Refer to BLGF Memorandum Circular 32-2015 dated 28 December 2015, relative to the subject matter).

14. Predominantly agricultural land with portions used for commercial and/or residential and/or industrial shall be classified as agricultural and each portion shall be valued based on its actual use similar to the values of commercial, residential and/or industrial within the area. The assessment levels to be applied shall be similar to the assessment levels of their actual uses.
15. The distance of a property from all-weather roads, railroads stations, landing places along sea coast and from a trading center or Poblacion shall be measured from corner of the lot or parcel nearest to such roads or centers.

All-weather roads include national, provincial, municipal and all other public roads traversable by trucks, cars and other forms of vehicles under any kind of weather.

16. Timberlands belonging to the Republic of the Philippines or any of its political subdivisions, the beneficial use of which have been granted for consideration or otherwise to a taxable person, shall be subject to the real property tax. For this purpose, said lands shall be appraised and assessed against the beneficial user at the market value of the marketable timber on the basis of the annual allowable cut as indicated in the Timberland Lease Agreement (TLA).
17. The value of the surface of mineral land is the projected net earnings derived or potentially derived therefrom which may vary from year to year, depending on the type of natural resource commodity, cyclical nature of the commodity market and prices and variation of production rates and costs. For purposes of real property taxation, the value of a mineral land is the present value per annum of allowable yearly extraction of its mineral reserves.

18. Foreshore land shall be valued and assessed like any other adjoining regular properties in the locality provided it is being used for commercial purposes.
19. Reclaimed lands are lands which form part of an existing body of water and reclaimed by filling up with soil, boulders and other materials that will create a new parcel of land attached to the existing property owned by the private individual, company or of the Republic of the Philippines. Such land shall be compact and habitable. Reclaimed land shall be valued and assessed like any other adjoining regular properties in the locality plus the cost of filling.
20. Auxilliary improvements such as fences, pavements, etc. which may be considered appurtenances of the land shall be appraised and assessed independently, and the value/s thereof shall be as another structure.

C. BUILDINGS AND OTHER STRUCTURES

21. The appraisal of buildings and other structures shall be in accordance with the approved Schedule of Base Unit Construction Cost (SBUCC) for buildings, which is an integral part of the Schedule of Market Values including the additional items as may be determined by the assessors. It should conform to the structural designs, types and other amenities in accordance with Section 401 of RA 1096, otherwise known as the National Building Code of the Philippines and Section 5D.2 of the Manual on Real Property Appraisal and Assessment Operations.
22. In case of a two (2) story building used both for residential and commercial or industrial purposes, the same shall be classified and valued in accordance with the Schedule of Base Unit Construction Cost and shall be appraised on the basis of the actual use of such building.
23. Residential buildings located in a commercial area and used for commercial purposes shall be valued applying the SBUCC for residential and assessed based on its actual use.
24. Real property officially designated by a government-chartered body as having cultural or historic importance because of its association with a historic event or period, with an architectural style, or with the nation's heritage shall be appraised independently making use of applicable approaches to value.
25. Buildings and improvements owned by the Republic of the Philippines or any of its political subdivisions shall be classified, valued and assessed like similar buildings and improvements in the locality. If the buildings and improvements are of a kind not covered by the Schedule of Base Unit Construction Cost, they shall be valued at their market value at the time of appraisal and shall be assessed like similar buildings and improvements in the locality.
26. For buildings and other structures constructed in low lying or perennially flooded localities and in areas where adverse social and economic activities prevail, a deduction of 15% may be subtracted from the unit base construction cost of the type of building being appraised. This is to compensate for such difference in value of the similar types of buildings constructed in ideal and highly developed environment.

27. In the assessment of a condominium building, the roof deck, its foundation and its structural components shall form part of the common area. The value of the building foundation shall be computed as an additional 50% of the SBUCC (150% x SBUCC) multiplied by the condominium area in computing the market value of each condominium units. The common areas as well as the saleable areas form an integral part of the buildings. The value of the common area shall be added to the value of the saleable area, which shall produce the market value of the condominium building. The segregated condominium units which have been issued Condominium Certificates of Title (CCT) shall be assessed using the "weighted average method" wherein the total market value of the whole condominium building shall be distributed proportionately to the saleable units based on the unit area indicated in the CCT. This shall also be applicable in the assessment of townhouses and apartments with individual TCTs/CCTs. Any improvement introduced later by unit buyers, owners or developers of condominium units, apartment units or townhouses, shall be assessed independently using the SBUCC for additional components and "extras" as guide for appraisal/assessment. The assessed value of the additional component of a unit shall then be added to the unit's original assessed value.
28. Parking spaces not sold to respective unit owners in the building shall be considered as included in the common areas, therefore assessed and declared in the name of the developer-owner or Condominium Corporation or Association, as the case may be, for taxation purposes. No separate tax declaration shall be issued for the purpose of declaring for taxation purposes individual parking areas situated within a condominium building.
29. Deduction for accrued yearly depreciation shall be applied correspondingly to old buildings using as guide the Schedule of Depreciation Rates for Buildings. However, applications of depreciation for this purpose may be made only once every three years, where the aggregate yearly depreciation rates for those years will be computed and covered accordingly.
- Depreciation may be applied in between general revisions using the SBUCC for buildings, for as long as there is a written request from the property owner or any person having legal interest on the property or his/her authorized representative given that there is valid reason for revaluation.
30. This Schedule of Base Unit Construction Cost shall be controlling but when the building or structure to be appraised is not covered by this schedule, it shall be appraised at its current and fair market value independent of this schedule and assessed for taxation purposes at the prescribed assessment level based on the actual use of the property.
31. All properties that have suffered permanent loss of value by reason of natural or man-made calamities shall be dropped from the assessment roll.
32. Buildings and other structures shall be declared upon completion or occupancy.
33. Buildings and other structures subject to reappraisal and reassessment must be revalued in accordance with the current SBUCC and whose effectivity shall be the next following quarter.
34. The loss in value or depreciation due to physical, functional or economic obsolescence may be considered in one application, or a combination of two or all of the three methods.
35. Reproduction Cost New Less Depreciation (RCNLD) shall be applied for buildings, other structures and machineries.

MACHINERIES

36. The acquisition cost of the machinery shall be based on the actual cost to the owner when it was acquired. The cost in foreign currency shall be converted to peso cost based on the foreign exchange rate prevailing at the time of assessment. For imported brand new machinery, the market value shall be based on its acquisition cost, which is the actual cost to the owner when the same is not yet depreciated or appraised within the year of its purchase, plus the costs of freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus the cost of inland transportation, handling and installation charges at the present site.
37. The depreciation allowance for machinery shall be made at a rate not exceeding five percent (5%) of its original cost or its replacement or 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, or reproduction cost for so long as the machinery is useful and in operation.
38. Transmission Lines, Transmission Towers, Cell Sites and the like shall be appraised and assessed like all other machineries.
39. Submerged pipe line for natural gas, water, power lines, communication lines, etc., shall be appraised and assessed on the basis of the cost, income or market approach.
40. Special purpose properties can be appraised like similar properties in the locality. These are rarely sold in the market except by way of sale by the business or entity of which it is part, due to the uniqueness arising from its specialized nature and design, size, configuration.

Special purpose properties as enumerated in the Manual on Real Property Appraisal and Assessment Operations under Section 8C(1-7) include golf courses, memorial parks and cemeteries, schools, gasoline station, shopping malls, quarries and extractive industry.

On the other hand, special classes of real property refer to all lands, buildings, machineries and other improvements actually, directly and exclusively used for cultural, scientific, hospital, local water district, and Government Owned or Controlled Corporations (GOCC's) engaged in the supply and/or generation and transmission of electric power.
41. In valuing special purpose properties, other than identified and valued in the approved Schedule of Market Values, it is the Appraiser's/Assessor's responsibility to gather pertinent data and information and develop sound reasoning from the market to support conclusions of value in accordance to Mass Appraisal Guidebook and other existing rules, regulations and guidelines.
42. Lands actually, directly and exclusively used for cultural, scientific or hospital purposes, located in residential, commercial or industrial area shall be classified and valued as residential, commercial or industrial in accordance with the Schedule of Market Values.
43. Lands owned by local water districts and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power, located in residential, commercial or industrial shall be classified and valued as residential or commercial or industrial as the case maybe in accordance with the Schedule of Market Values.

44. If the special classes of lands are however located in areas of mixed uses, such as residential with commercial or industrial, the predominant use of the land in that area shall govern the classification and valuation of the special classes of lands and shall be assessed at the corresponding levels of assessment.
45. Lands owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which had been granted, for consideration or otherwise to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or the public entity if such property has been acquired or held for resale or lease.
46. **PROHIBITION IN THE ISSUANCE OF PROPERTY DECLARATION WITHOUT CERTIFICATION FROM THE BUREAUS OF LAND AND FOREST DEVELOPMENT.** Any public officer or employee who shall issue a tax declaration for the first time on real property without a declaration from the Director of Forest Development and the Director of Lands or their duly designated representative that the area declared for taxation purposes is alienable and disposable lands shall be imprisoned for not less than two (2) years nor more than four (4) years, and a perpetual disqualification from holding an elective or appointive office, unless the property is titled or has been occupied and possessed by members of the national cultural minorities prior to July 4, 1955 (P.D. 705).
47. **FAILURE TO ASSESS PROPERTY OR OMISSION FROM THE TAX ROLL IS PUNISHABLE.** Any officer or employee charged with the duty of assessing real property who shall willfully fail to assess, or omit from the tax roll or intentionally under assess any taxable property shall upon conviction be fined by not more than One Thousand Pesos (P1,000.00) or imprisonment of not more than one (1) year or both. Likewise, a fine of not more than five hundred pesos (P500.00) or imprisonment of not more than one (1) year or both shall be imposed for intentionally delaying the assessment thereof.
48. **TRANSFER OF PROPERTY THRU COURT DECISION.** Court decisions disposing of, or awarding ownership of real property when final and executory and no Appeal has been filed within the period of thirty (30) days from decision thereof, shall be issued a Tax Declaration in the name of the awardee if accompanied by a certified copy of the said decision or order, entry of judgment and/or writ of execution. The Tax Declaration of the losing party if declared in his name shall be cancelled with due notice.
49. **TRANSFER OF PROPERTY BY LAST WILL AND TESTAMENT AND DONATION MORTIS CAUSA.** For purposes of taxation, lands sought to be declared or transferred to the testatee or donee supported by a Deed of Last Will and Testament or Donation Mortis Causa shall be accompanied by a Certificate of Death of the deceased testator or donor as the case may be, duly signed by the Local Civil Registrar.
50. **PROOF OF EXEMPTION OF REAL PROPERTY FROM TAXATION.** Every person by or for whom real property is declared, who shall claim tax exemption for such property shall file with the Provincial/City or Municipal Assessor within thirty (30) days from the date of declaration of real property, sufficient documentary evidence in support of such claims, including laws, decrees, corporate charters, titles of ownership, articles of incorporation, by-laws, contracts, affidavits and certifications and mortgage deeds and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll.

51. **Additional Ad Valorem Tax on Idle Lands.** (Under sections 236-238 of RA 7160)

Sec 237. Idle Lands, Coverage.

– for purposes of real property taxation, idle lands shall include the following:

(a) **agricultural lands, more than 1 hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, ½ of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein.** Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing, purposes shall likewise not be considered idle lands.

(b) **lands, other than agricultural, located in a city or municipality, more than 1,000 sq.m. in area, ½ of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.**

Regardless of land area, **this section shall likewise apply to residential lots in subdivision duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax; provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.**

Sec. 238. Idle Lands Exempt from Tax. – A province or city or a municipality within the Metropolitan Manila Area may exempt idle lands from the additional levy by reason of force majeure, civil disturbance, natural calamity or any cause or circumstance which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

SECTION 6.EFFECTIVITY. This new Schedule of Market Values and the corresponding levels of assessment and rates of taxes due shall be effective on January 1, 2018 and after publication of this ordinance in a newspaper of general circulation in the Province of Aklan for three (3) consecutive days.

SECTION 7.REPEALING CLAUSE. All existing ordinances inconsistent hereto are hereby effectively repealed.

SECTION 8.SEPARABILITY CLAUSE. Should any provision or part of this ordinance be declared contrary to law, the rest of the provisions shall remain in effect or enforceable.