INDUSTRIAL				
	DEVOTED PRINCIPALLY TO INDUST	TRY AS CAPI	TAL.	
AGRICULTURAL	DEVOTED PRINCIPALLY TO RAISIN	G OF CROP	SUCH AS RICE,	
	CORN, SUGARCANE, TOBACCO, ET INLAND FISHING, SALT-MAKING, A USES INCLUDING TIMBERLAND AN	AND OTHER	AGRICULTURAL	
GENERAL PURPOSE	RAWLAND, UNDEVELOPED AND UNDERDEVELOPED AREA WHICH HAS POTENTIAL FOR DEVELOPMENT INTO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, INSTITUTIONAL, ETC. MUST NOT BE LESS THAN 5,000 SQUARE METERS.			
VICINITY	MEANS AN AREA, LOCALITY, NEIGH ABOUT, NEAR, ADJACENT PROXIMA STREET BEING LOCATED.			
CLASSIFICATION LE				
CODE CLASSIFICAT	I CODE			
RR Residential Re CR Commercial Re				
RC Residential Co CC Commercial co	oı X Institutional			
CL Cemeterv Lot A Agricultural Lot	APD Area for Priority Developme	ent		
AGRICULTURA	AL LANDS			
	A26 Bamboo Land			
A3 Upland	e A27 Peanut Land A28 Sov beans Land A29 Grape vinevard			
A4 Coco Land A5 Citrus Land A6 Fishpond	A30 Pepper Land A31 Mineral Land			
AO FISHIDONG A7 Swamp A8 Nipa Land	A32 Non Metallic mineral Land A33 Coal Deposit			
A9 Cotton Land A10 Cogon	A34 African Oil Land A35 Rubber Land			
	A36 Forest Land/Timber Land A37 Horticultural Land			
A12 Orcnard A13 Pineapple Land A14 Banana Land	A37 Horticultural Land A38 Salt Beds A39 Seashore			
A14 Ballalla Lallu A15 Pasture Land A16 Corn Land	A40 Resort A41 Sandy/Stony			
A10 Com Land A17 Sugar Land A18 Tobacco Land	A42 Prawn pond A43 Sorahum			
A19 Cacao A20 Lanzones	A44 Ipil-ipil A45 Kanakona			
A21 Durian A22 Rambutan	A46 Zarate A47 Vegetable Land			
	A48 Coffee A49 Mountainous / Hillv Areas			
A25 Camote/Cassava RDO NO. 83	A50 Other Agricultural Lands TALISAY CITY, CEBU			
CITY/MUNICIPALITY: A	ALCANTARA, CEBU	_		
BARANGAY: POBLACIO	ON :	D.O. No. ffectivity Da		
_	-	- CLASSI-	INITIAL	
STREET/SUBDIVISION -	VICINITY -	FICATION -	ZV/SQ.M. -	
ALL LOTS	BLOCK 1 TO 23 BLOCK 1 TO 4	RR CR	100.00 130.00	
		A50	17.00	
BARANGAY: CABADIAI -	NGAN -	-	-	
STREET/SURDIVISION	VICINITY	CLASSI-		
-	VICINITY - LAWAAN SOUTH-MANGA N-SALAGMA	FICATION -	ZV/SQ.M. -	
-	VICINITY - LAWAAN SOUTH-MANGA N-SALAGMA	FICATION -		
-	- LAWAAN SOUTH-MANGA N-SALAGMA	FICATION -	ZV/SQ.M. -	
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Republic of the Philippines **DEPARTMENT OF FINANCE** Manila

**DEPARTMENT ORDER NO. 15-02** September 16, 2002

All Internal Revenue Officers and Others Concerned.

authorizes the commissioner of Internal Revenue to divide the Philippines into different zo determine for internal revenue tax purposes, the fair market value of the real properties lo or area upon consultation with competent appraisers both from private and public sectors.

real properties (Initial) located in the Municipalities of Alcantara and Alegria under the juris District Office No. 83 (Talisay, Cebu), Revenue Region No. 13 (Cebu City) after public conducted on August 19 & 20, 1999 for the purpose. This Order is issued to implement the i established herein, such values shall be used as basis for computing the internal revenue tax

> (Signed) JOSE ISIDRO N. CAMACHO Secretary of Finance

This Order shall take effect immediately.

IMPLEMENT OF THE INITIAL ZONAL VALUES OF REAL PROPERTIES IN THE OF ALCANTARA AND ALEGRIA UNDER THE JURISDICTION OF RDO NO. 83 REVENUE REGION NO. 13 (CEBU CITY) FOR INTERNAL REVENUE TAX PUI

Section 6 (E) of the Republic Act No. 8424, otherwise known as the "Tax Ref

By virtue of said authority, the Commissioner of Internal Revenue has determined

LAND/BUILDING PRINCIPALLY DEVOTED TO HABITATION.

LAND/BUILDING DEVOTED PRINCIPALLY TO COMMMERCIAL PURPOSES AND GENERALLY FOR THE OBJECT OF PROFIT.

SUBJECT:

**RECOMMENDED BY:** 

RESIDENTIAL

COMMERCIAL

(Signed) RENE G. BAÑEZ

Commissioner of Internal Revenue

**DEFINITION OF TERMS** 

TΟ

BARANGAY: PALANAS			
STREET/SUBDIVISION	VICINITY	- CLASSI- FICATION	- INITIAL ZV/SQ.M.
STREET/ SOBBIVISION	-	-	-
ALL LOTS	POB. SOUTH-CABIL-ISAN EAST-TAÑC	RR A50	30.00 17.00
BARANGAY: POLO			
	-	- CLASSI-	- INITIAL
STREET/SUBDIVISION	VICINITY	FICATION	ZV/SQ.M.
ALL LOTS	POB. NORTH-CANDABONG EAST-TAÑON WEST	RR A50	30.00 17.00
CITY/MUNICIPALITY: A	ALCANTARA, CEBU		
BARANGAY: SALAGMA	YA		
	-	- CLASSI-	- INITIAL
STREET/SUBDIVISION	VICINITY	FICATION	ZV/SQ.M.
LL LOTS	LAWAAN SOUTH-MANGA NORTH-CAE	- A50	17.00
	-	-	-
ITY/MUNICIPALITY: A	LEGRIA, CEBU	D 0 11	45.00
ARANGAY: POBLACIO	n :	D.O. No. ffectivity Da	
	· -	- CLASSI-	- INITIAL
STREET/SUBDIVISION	VICINITY	FICATION	ZV/SQ.M.
LL LOTS	PROVINCIAL ROAD	- CR	350.00
		RR	180.00
	PUBLIC MARKET	RR CR	180.00 225.00
	PUBLIC MARKET		
	PUBLIC MARKET  BACK OF MUNICIPAL HALL	CR	225.00
		CR RR	225.00 165.00
	BACK OF MUNICIPAL HALL	CR RR RR	225.00 165.00 180.00 150.00
	BACK OF MUNICIPAL HALL BARANGAY ROAD	CR RR RR RR	225.00 165.00 180.00 150.00 150.00
	BACK OF MUNICIPAL HALL BARANGAY ROAD	CR RR RR RR RR	225.00 165.00 180.00 150.00 150.00 50.00
	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR	CR RR RR RR RR A50	225.00 165.00 180.00 150.00 150.00 50.00
	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR	CR RR RR RR RR A50 RR	225.00 165.00 180.00 150.00 50.00 165.00 100.00
ARANGAY: COMPOST	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR NEAR SCHOOL BLDG.	CR RR RR RR A50 RR A39	225.00 165.00 180.00 150.00 50.00 165.00 100.00
ARANGAY: COMPOST	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR NEAR SCHOOL BLDG.	CR RR RR RR A50 RR A39 A50	225.00 165.00 180.00 150.00 50.00 165.00 100.00 45.00
	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR NEAR SCHOOL BLDG.  ELA	CR RR RR RR A50 RR A39 A50	225.00 165.00 180.00 150.00 50.00 165.00 100.00 45.00
BARANGAY: COMPOST - STREET/SUBDIVISION	BACK OF MUNICIPAL HALL BARANGAY ROAD INTERIOR NEAR SCHOOL BLDG.	CR RR RR RR A50 RR A39 A50	225.0 165.0 180.0 150.0 50.0 165.0 45.0

BARANGAY: POBLACION		iffectivity Date 12-28-02	
STREET/SUBDIVISION	VICINITY		IITIAL /SQ.M.
ALL LOTS	- PROVINCIAL ROAD	- CR :	350.00
		RR <sup>*</sup>	180.00
	PUBLIC MARKET		225.00
			165.00
	BACK OF MUNICIPAL HALL		180.00
	BARANGAY ROAD		150.00
	INTERIOR		150.00
	NEAD COLLOOL BLDC	A50	50.00
	NEAR SCHOOL BLDG.		165.00
			100.00
ARANGAY: COMPOST	ELA	A50	45.00
	-		
STREET/SUBDIVISION	VICINITY		IITIAL /SQ.M.
	-	-	
LL LOTS	ALONG BARANGAY ROAD	RR ^ A50	9.00
	INTERIOR	A50 A4	5.00
	INILAIUA		
		A12	5.00
		A15	4.00
		A16	7.00
		A36	5.00
ARANGAY: GUADALL	JPE	A50	3.00
The state of the s	-		
TDEET (CLIDDINGS CO.	MICHAEL		IITIAL
STREET/SUBDIVISION	VICINITY -	FICATION ZV	/SQ.M.
LL LOTS	ALONG BARANGAY ROAD	RR	140.00
		A50	9.00
	INTERIOR	A4	6.00
		A12	6.00
		A15	4.00
		A16	7.00
		A36	5.00
		A50	3.00
TY/MUNICIPALITY: A	AL FGRIA. CFBU		
	,	D.O. No. 1	
ARANGAY: LEGASPI	_	Effectivity Dat: 12	-28-02
			IITIAL
STREET/SUBDIVISION	VICINITY	FICATION ZV	/SQ.M.
LL LOTS	PROVINCIAL ROAD	RR 2	200.00
		A50	100.00
	BARANGAY ROAD		150.00
			100.00
	NEAR TRADING CENTER		150.00
	INTERIOR	A4	10.00
		A7	7.00
		A7 A12	10.00
		A16	15.00
		A36	8.00
		A39 A50	50.00
		AJU	5.00
ADANICAV. I EDANITO			
ARANGAY: LEPANTO	-		
			IITIAL
STREET/SUBDIVISION	VICINITY	FICATION ZV	/SQ.M.
LL LOTS	- ALONG BARANGAY ROAD	RR	145.00
		A1	15.00
		A50	10.00
	INTERIOR	A4	6.00
		A12	6.00
		A12 A15	4.00
		A16	8.00
		A16 A36	
			5.00
		A50	3.00

		A12	6.00
		A15 A16	4.00 7.00
		A36	5.00
		A50	3.00
CITY/MUNICIPALITY: A	ALEGRIA, CEBU		
BARANGAY: LEGASPI		D.O. No. Effectivity Da	15-02 t: 12-28-02
-	-	-	-
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION -	INITIAL ZV/SQ.M.
ALL LOTS	PROVINCIAL ROAD	RR	200.00
	BARANGAY ROAD	A50 RR	100.00 150.00
		A50	100.00
	NEAR TRADING CENTER INTERIOR	CR A4	150.00 10.00
		A7	7.00
		A12 A16	10.00 15.00
		A36	8.00
		A39	50.00
		A50	5.00
BARANGAY: LEPANTO			
-	-	- CLASSI-	- INITIAL
STREET/SUBDIVISION	VICINITY	FICATION	ZV/SQ.M.
- ALL LOTS	- ALONG BARANGAY ROAD	- RR	145.00
		A1	15.00
	INTERIOR	A50 A4	10.00 6.00
		A12	6.00
		A15 A16	4.00 8.00
		A36	5.00
		A50	3.00
CITY/MUNICIPALITY: A	ALEGRIA, CEBU		
BARANGAY: MADREDI.	JOS	D.O. No.  Iffectivity Date	15-02 t: 12-28-02
-	-	-	-
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
- ALL LOTS	- PROVINCIAL ROAD	- RR	165.00
		A50	90.00
	BARANGAY ROAD	RR A50	140.00 45.00
	NEAR TRADING CENTER	CR	150.00
	INTERIOR	A4 A7	7.00 5.00
		A12	7.00
		A16	9.00
		A40 A50	45.00 3.00
BARANGAY: MONTPEL	I FR		
-	-	- CLASSI-	- INITIAL
STREET/SUBDIVISION	VICINITY -	FICATION -	ZV/SQ.M.
ALL LOTS	ALONG BARANGAY ROAD	RR	140.00
	INTERIOR	A50 A2	9.00 7.00
	MILMON	A2 A4	6.00
		A12	6.00
		A15 A16	4.00 7.00
		A36	5.00
		A50	3.00
CITY/MUNICIPALITY: A	ALEGRIA, CEBU	D.O. No.	15-02
BARANGAY: SANTA FI	LOMENA	ffectivity Da	
STREET/SUBDIVISION	VICINITY	- CLASSI- FICATION	INITIAL ZV/SQ.M.
-	-	-	-
ALL LOTS	PROVINCIAL ROAD	RR A50	165.00 90.00
	BARANGAY ROAD	RR	145.00
	NEAR TRADING CENTER	A50 CR	45.00 150.00
	INTERIOR	A4	7.00
		A7	45.00

Α7

A12

A16

A36

A39

A50

CLASSI-

**FICATION** 

RR

A50

Α4

A12

A15

A16 A36

A50

VICINITY

CERTAIN GUIDELINES IN THE IMPLEMENTATION OF ZONAL VALUATION OF REAL PROPERTIES FOR RDO NO. 83 TALISAY, CEBU

NO ZONAL VALUE HAS BEEN PRESCRIBED FOR A PARTICULAR CLASSIFICATION OF REAL

WHERE IN THE APPROVED SCHEDULE OF ZONAL VALUES FOR A PARTICULAR BARANGAY.

a) NO ZONAL VALUE HAS BEEN PRESCRIBED FOR A PARTICULAR CLASSIFICATION IN A PA STREET/SUBDIVISION IN A BARANGAY, THE ZONAL VALUE PRESCRIBED FOR THE SAM CLASSIFICATION OF REAL PROPERTY LOCATED IN THE OTHER STREET/SUBDIVISION

b) NO ZONAL VALUES HAS BEEN PRESCRIBED FOR A PARTICULAR CLASSIFICATION OF RE IN ONE BARANGAYM THE ZONAL VALUE PRESCRIBED FOR THE SAME CLASSIFICATION PROPERTY LOCATED IN AN ADJACENT BARANGAY OF SIMILAR CONDITIONS SHALL BE

a) ALL REAL PROPERTIES, REGARDLESS OF ACTUAL USE, LOCATED IN A STREET/BARAN USE OF WHICH ARE PREDOMINANTLY COMMERCIAL SHALL BE CLASSIFIED AS "COM

b) THE PREDOMINANT USE OF OTHER CLASSIFICATION OF PROPERTIES LOCATED IN A S ZONE, REGARDLESS OF ACTUAL USE SHALL BE CONSIDERED FOR PURPOSES OF ZON

a) A CONDOMINIUM CERTIFICATE OF TITLE (CCT), THE ZONAL VALUE OF THE LA

b) A TRANSFER CERTIFICATE OF TITLE (TCT), THE LAND AND THE IMPROVEMENTS SHALL SEPARATE VALUES, I.E. ZONAL VALUE/GROSS SELLING PRICE/FAIR MARKET VALUE PI DECLARATION WHICHEVER IS HIGHER AND, IN THE ABSENCE OF ZONAL VALUATION,

THE GROUND FLOOR OF THE RESIDENTIAL CONDOMINIUM SHALL BE CLASSIFIED A AND TWENTY PERCENT (20%) OF THE ESTABLISHED VALUE SHALL BE ADDED THERET

THESE ARE AREAS IDENTIFIED AS AREAS FOR PRIORITY DEVELOPMENT CERTIFIED 1

SECOND SALE OF LOT IDENTIFIED AS LOCATED IN THE APD SHALL NO LONGER VE

THE ZONAL VALUES ESTABLISHED HEREIN SHALL APPLY IN COMPUTING ALL INTERN

PROVIDED, HOWEVER, THAT THE VALUE OF THE PROPERTY TO BE USED IN COMPU

INTERNAL REVENUE TAXES SHALL BE (1) THE FAIR MARKET VALUE AS DETERMINED BY THE OF INTERNAL REVENUE (I.E. ZONAL VALUES) OR (2) THE FAIR MARKET VALUE AS SHOWN I OF VALUES OF THE PROVINCIAL/CITY/MUNICIPAL ASSESSOR, WHICHEVER IS HIGHER.

TAXES (I.E. CAPITAL GAINS, CREDITABLE WITHHOLDING, ESTATE, DONOR'S AND DOCUMEN TAXES) DUE ON SALES, EXCHANGES, OR OTHER DISPOSITIONS OF REAL PROPERTY. PROV THE SAME SAME IS HIGHER THAN (1) THE FAIR MARKET VALUE AS SHOWN IN THE SCHEDU OF THE PROVINCIAL AND CITY ASSESSORS (I.E. LATEST TAX DECLARATION) AND (2) THE ( PRICE AS SHOWN IN THE DULY NOTARIZED DOCUMENT OF SALE OR EXCHANGE AT THE TIME

THE HOUSING AND LAND USE REGULATORY BOARD (HLURB). IF IT IS UTILIZED FOR SOCIA IT SHALL BE CERTIFIED TO AS SUCH BY THE PORPER GOVERNMENT AGENCY SUCH AS, PRE

COMMISSION ON URBAN POOR (PCUP), NATIONAL HOUSING AUTHORITY (NHA), ETC.

THE TITLE OF A PARTICULAR CONDOMINIUM UNIT/TOWNHOUSE IS -

THE SAME BARANGAY OF SIMILAR CONDITIONS SHALL BE USED; AND

ALONG BARANGAY ROAD

**INTERIOR** 

**BARANGAY: VALENCIA** 

STREET/SUBDIVISION

ALL LOTS

1.

PROPERTY.

2. PREDOMINANT USE OF PROPERTY.

PURPOSES OF ZONAL VALUATION.

3. ZONAL VALUES OF CONDOMINIUM UNIT/TOWNHOUSE:

IMPROVEMENTS SHALL BE TREATED AS ONE; OR

SHALL BE VALUED PURSUANT TO RAMO 2-91.

APD AND SHALL BE TREATED AS AN ORDINARY REAL PROPERTY.

5. ZONAL VALUE OR FMV ESTABLISHED IN THE SCHEDULE OF VALUES OF ASSESSORS.

4. AREAS FOR PRIORITY DEVELOPMENT (APD).

OR EXCHANGE.

I-3/fet

45.00

7.00

9.00

6.00

45.00

INITIAL

ZV/SQ.M.

145.00

9.00

6.00

6.00

4.00 7.00

5.00

3.00

3.00