

Republic of the Philippines
DEPARTMENT OF FINANCE
Manila

DEPARTMENT ORDER NO. 1

T ORD

OF THE INITIAL ZONE

T O : All Internal Revenue Officers and Others Concerned.

Section 6 (E) of the Republic Act No. 8424, otherwise known as the "*Tax Ref*" authorizes the commissioner of Internal Revenue to divide the Philippines into different zo

or area upon consultation with competent appraisers both from private

real properties (Initial) located in the Municipalities of Alcantara and Alegria under the jurisdiction of District Office No. 83 (Talisay, Cebu), Revenue Region No. 13 (Cebu City) after publication of the Order of Assessment on August 19 & 20, 1999 for the purpose. This Order is issued to implement the provisions of the Internal Revenue Code of 1997. In the absence of a more specific valuation method established herein, such values shall be used as basis for computing the internal revenue taxes thereon.

This Order shall take effect immediately.

(Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

RECOMMENDED BY:

G. BAÑEZ
Director of Internal Revenue

ND/BUILDING PRINCIPALLY
ND/BUILDING DEVOTED PR
RPOSES AND GENERALLY F

INDUSTRIAL

	CORN, SOYBEANS, WHEAT, AND OTHER CROPS INLAND FISH AND WILDLIFE USES INCLUDING RECREATION
GENERAL PURPOSE	RAWLANDS

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ETC

VICINITY		MEANS AN AREA, LOCALITY, NEIGHBORHOOD OR DISTRICT ABOUT, NEAR, ADJACENT PROXIMATE OR CONTIGUOUS TO A STREET BEING LOCATED.
CLASSIFICATION LEGEND:		
CODE	CLASSIFICATION CODE	
RR	Residential Reo GL	Government Land
CR	Commercial Re GP*	General Purposes
RC	Residential Co I	Industrial
CC	Commercial co I X	Institutional
CL	Cemetery Lot APD	Area for Priority Development
A	Agricultural Lot PS	Parkland Slot
AGRICULTURAL LANDS		
A1	Riceland Irrigated	A26 Bamboo Land
A2	Riceland Unirrigated	A27 Peanut Land
A3	Upland	A28 Soy beans Land
A4	Coco Land	A29 Grape vineyard
A5	Citrus Land	A30 Pepper Land
A6	Fishpond	A31 Mineral Land
A7	Swamp	A32 Non Metallic mineral Land
A8	Nipa Land	A33 Coal Deposit

A10	Codonn	A35	Rud
A11	Abaca Land	A36	Fore
A13	Orchard	A37	Hor

A14 Banana Land	A39 Seashore
A15 Pasture Land	A40 Resort
A16 Corn Land	A41 Sandy/Stone
A17 Sugar Land	A42 Prawn Pond
A18 Tobacco Land	A43 Sorghum
A19 Cacao	A44 Ioil-ioil
A20 Lanzones	A45 Kanakona
A21 Durian	A46 Zarate
A22 Rambutan	A47 Vegetable Land
A23 Mango	A48 Coffee
A24 Manorove	A49 Mountainous / Hillv Areas
A25 Camote/Cassava	A50 Other Agricultural Lands
RDO NO. 83	TALISAY CITY, CEBU

CITY/MUNICIPALITY: ALCANTARA, CEBU

BARANGAY: POBLACION

-	-
ALL LOTS	BLOCK 1 TO 23

BARANGAY: CABADIANGAN			
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	LAWAAN SOUTH-MANGA N-SALAGMA	A50	17.00

BARANGAY: CABIL-ISAN			
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	LAWAAN SOUTH-MANGA N-SALAGMA	A50	17.00

STREET/SUBDIVISION	VICINITY	LOCATION	ZV/SQ.M.
ALL LOTS	CANDABONG SOUTH-LAWAAN	E-PAL A50	17.00
BARANGAY: CANDABONG			
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.

CITY/MUNICIPALITY: ALCANTARA, CEBU		D.O. No.	15-02
BARANGAY: LAWAAN		Effectivity Date	12-28-02
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	CABADIANGAN/SALAGMAYA NORTH-I	A50	17.00

BARANGAY: MANGA			
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	SALAGMAYA/CABADIANGAN S-BGY-N	A50	17.00

BARANGAY: BALANAS

ALL LOTS			
POB. SOUTH-CABIL-ISAN EAST-TAÑC	RR	30.00	
	A50	17.00	
BARANGAY: POLO			
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.

ALL LOTS	POB. NORTH-CANDABONG	RR	30.00
	EAST-TAÑON WEST	A50	17.00
CITY/MUNICIPALITY: ALCANTARA, CEBU			
BARANGAY: SALAGMAYA			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.

ALL LOTS	LAWAAN SOUTH-MANGA NORTH-CAE	A50	17.00
-	-	-	-
CITY/MUNICIPALITY: ALEGRIA, CEBU		D.O. No.	15-02
BARANGAY: POBLACION		Effectivity Date	12-28-02
-	-	-	-
STREET/SUBDIVISION	M.C. ALAYON	CLASSIFICATION	INITIAL
-	-	-	-

ALL LOTS	PROVINCIAL ROAD	CR	350.00
		RR	180.00
	PUBLIC MARKET	CR	225.00
		RR	165.00
	BACK OF MUNICIPAL HALL	RR	180.00
	BARANGAY ROAD	RR	150.00
	INTERIOR	RR	150.00
		A50	50.00
	NEAR SCHOOL BLDG.	RR	165.00

BARANGAY: COMPOSTELA

STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	ALONG BARANGAY ROAD	RR	140.00
		A50	9.00
	INTERIOR	A4	5.00
		A12	5.00
		A15	4.00
		A16	7.00
		A26	7.00

BARANGAY: GUADALUPE

STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL 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
CITY/MUNICIPALITY: ALEGRIA, CEBU		D.O. No.	15-02
BARANGAY: LEGASPI		Effectivity Date	12-28-02
		CLASSIFICATION	INITIAL

ALL LOTS	PROVINCIAL ROAD	RR	200.00
		A50	100.00
	BARANGAY ROAD	RR	150.00
		A50	100.00
	NEAR TRADING CENTER	CR	150.00
	INTERIOR	A4	10.00
		A7	7.00
		A12	10.00
		A16	15.00
		A36	8.00
		A39	50.00
		A50	5.00

BARANGAY: LEPANTO			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	ALONG BARANGAY ROAD	RR	145.00
		A1	15.00
		A50	10.00
	INTERIOR	A4	6.00
		A12	6.00

CITY/MUNICIPALITY: ALEGRIA, CEBU		D.O. No.	15-02
BARANGAY: MADREDIJOS		Activity Date	12-28-02
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	PROVINCIAL ROAD	RR	165.00
		A50	90.00
	BARANGAY ROAD	RR	140.00
		A50	45.00
	NEAR TRADING CENTER	CR	150.00
	INTERIOR	A4	7.00
		A7	5.00
		A17	7.00

		A16	9.00
		A40	45.00
		A50	3.00
BARANGAY: MONTEPELLER			
-	-	-	-
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
-	-	-	-
ALL LOTS	ALONG BARANGAY ROAD	RR	140.00
		A50	9.00
	INTERIOR	A2	7.00
		A4	6.00
		A12	6.00

		A50	3.00
CITY/MUNICIPALITY: ALEGRIA, CEBU			
BARANGAY: SANTA FILOMENA		D.O. No.	15-02
		Effectivity Date:	12-28-02
STREET/SUBDIVISION	VICINITY	CLASSIFICATION	INITIAL ZV/SQ.M.
ALL LOTS	PROVINCIAL ROAD	RR	165.00
		A50	90.00
	BARANGAY ROAD	RR	145.00
		A50	45.00
	NEAR TRADING CENTER	CR	150.00
	INTERIOR	A4	7.00
		A7	45.00
		A12	7.00

		A36	6.00
		A39	45.00
		A50	3.00
BARANGAY: VALENCIA			
-	-	-	-
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
-	-	-	-
ALL LOTS	ALONG BARANGAY ROAD	RR	145.00
		A50	9.00
	INTERIOR	A4	6.00
		A12	6.00
		A15	4.00

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

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

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 SAME CLASSIFICATION OF REAL PROPERTY LOCATED IN THE OTHER STREET/SUBDIVISION THE SAME BARANGAY OF SIMILAR CONDITIONS SHALL BE USED; AND

IN ONE BARANGAYM THE ZONAL VALUE PRESCRIBED FOR THE SAME CLASSIFICATION PROPERTY LOCATED IN AN ADJACENT BARANGAY OF SIMILAR CONDITIONS SHALL BE

2. PREDOMINANT USE OF PROPERTY.

a) ALL REAL PROPERTIES, REGARDLESS OF ACTUAL USE, LOCATED IN A STREET/BARANGAY USE OF WHICH ARE PREDOMINANTLY COMMERCIAL SHALL BE CLASSIFIED AS "COMMERCIAL PURPOSES OF ZONAL VALUATION.

b) THE PREDOMINANT USE OF OTHER CLASSIFICATION OF PROPERTIES LOCATED IN A STREET/BARANGAY USE OF WHICH ARE PREDOMINANTLY COMMERCIAL SHALL BE CLASSIFIED AS "COMMERCIAL PURPOSES OF ZONAL VALUATION.

3. ZONAL VALUES OF CONDOMINIUM UNIT/TOWNHOUSE:

THE TITLE OF A PARTICULAR CONDOMINIUM UNIT/TOWNHOUSE IS -

a) A CONDOMINIUM CERTIFICATE OF TITLE (CCT), THE ZONAL VALUE OF THE LAND AND THE IMPROVEMENTS SHALL BE TREATED AS ONE; OR

b) A TRANSFER CERTIFICATE OF TITLE (TCT), THE LAND AND THE IMPROVEMENTS SHALL BE TREATED AS ONE; OR

- DECLARATION WHICHEVER IS HIGHER AND, IN THE ABSENCE OF ZONAL VALUATION, SHALL BE VALUED PURSUANT TO RAMO 2-91.
- THE GROUND FLOOR OF THE RESIDENTIAL CONDOMINIUM SHALL BE CERTIFIED AT ONE HUNDRED AND TWENTY PERCENT (20%) OF THE ESTABLISHED VALUE SHALL BE ADDED THEREON.
4. AREAS FOR PRIORITY DEVELOPMENT (APD).
- THESE ARE AREAS IDENTIFIED AS AREAS FOR PRIORITY DEVELOPMENT CERTIFIED BY THE HOUSING AND LAND USE REGULATORY BOARD (HLURB). IF IT IS UTILIZED FOR SOCIAL HOUSING, IT SHALL BE CERTIFIED TO AS SUCH BY THE PROPER GOVERNMENT AGENCY SUCH AS, PRECEDENT COMMISSION ON URBAN POOR (PCUP), NATIONAL HOUSING AUTHORITY (NHA), ETC.
- SECOND SALE OF LOT IDENTIFIED AS LOCATED IN THE APD SHALL NO LONGER BE VALUED AT APD AND SHALL BE TREATED AS AN ORDINARY REAL PROPERTY.
5. ZONAL VALUE OR FMV ESTABLISHED IN THE SCHEDULE OF VALUES OF ASSESSORS.
- THE ZONAL VALUES ESTABLISHED HEREIN SHALL APPLY IN COMPUTING ALL INTERNAL REVENUE TAXES (I.E. CAPITAL GAINS, CREDITABLE WITHHOLDING, ESTATE, DONOR'S AND DOCUMENTARY STAMP TAXES) DUE ON SALES, EXCHANGES, OR OTHER DISPOSITIONS OF REAL PROPERTY. PROVIDED THAT THE SAME SALE IS HIGHER THAN (1) THE FAIR MARKET VALUE AS SHOWN IN THE SCHEDULE OF THE PROVINCIAL AND CITY ASSESSORS (I.E. LATEST TAX DECLARATION) AND (2) THE OFFERED PRICE AS SHOWN IN THE DULY NOTARIZED DOCUMENT OF SALE OR EXCHANGE AT THE TIME OF SALE OR EXCHANGE.
- PROVIDED, HOWEVER, THAT THE VALUE OF THE PROPERTY TO BE USED IN COMPUTING INTERNAL REVENUE TAXES SHALL BE (1) THE FAIR MARKET VALUE AS DETERMINED BY THE OFFICE OF INTERNAL REVENUE (I.E. ZONAL VALUES) OR (2) THE FAIR MARKET VALUE AS SHOWN IN THE SCHEDULE OF VALUES OF THE PROVINCIAL/CITY/MUNICIPAL ASSESSOR, WHICHEVER IS HIGHER.