



Republic of the Philippines  
Sangguniang Panlungsod  
City of Surigao

ORDINANCE NO. 535  
Series of 2025

**AN ORDINANCE PRESCRIBING THE REVISED SCHEDULE OF FAIR MARKET VALUES FOR THE DIFFERENT KINDS AND CLASSES OF REAL PROPERTY WITHIN SURIGAO CITY, AND FOR OTHER PURPOSES.**

The Sangguniang Panlungsod of the City of Surigao hereby ORDAINS:

**SECTION 1. TITLE.** - This ordinance shall be known and referred to as the "Revised Schedule of Base Unit Market Values of Real Property in Surigao City for the Sixth General Revision"

**SECTION 2. SCOPE.** - This ordinance shall govern the administration, appraisal, assessment, classification, levy and collection of real property tax within the jurisdiction of the City of Surigao, in accordance with the pertinent provisions under Real Property Taxation of R.A. 7160, otherwise known as the Local Government Code of 1991.

**SECTION 3. DEFINITION OF TERMS** - When used in this ordinance, the terms:

**Acquisition Cost** for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery plus the cost of transportation, handling and installation at the present site;

**Actual Use** refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;

**Ad Valorem Tax** is a levy on real property determined on the basis of fixed proportion of the value of the property;

**Agricultural Land** is land devoted principally for the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities and is not classified as mineral, timber, residential, commercial or industrial;

**Appraisal** is the act or process of determining the value of the property as of specific date for a specific purpose;

**Assessment** is the act or process of determining the value of the property or proportion thereof subject to tax including the discovery, listing, classification and appraisal of properties;

**Assessment Level** is the percentage applied to the fair market value to determine the taxable value of the property;

**Assessed Value** is the fair market value of the property multiplied by the assessment level. It is synonymous to taxable value;

**Commercial Land** is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land;



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**Depreciated Value** is the remaining value after deducting depreciation from the acquisition cost;

**Economic Life** is the estimated period cover which is anticipated for a machinery or equipment to be profitably utilized;

**Exclusively used** means the primary and inherent use and does not preclude such incidental use as directly connected with essential life and in furtherance of the primary use of a building maybe for the purpose of a charitable or religious or educational institution, so that the exemption is not wholly or partly because on occasion, the building or part of it is used for social purposes or let out to others for entertainment;

**Fair Market Value** is the price at which a property maybe sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

**Improvement** is a valuable addition made to a property or amelioration in its condition, amounting to More than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes;

**Machinery** embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which

**SECTION 4. SCHEDULE OF FAIR MARKET VALUES. FOR URBAN LANDS.** The Schedule of Base Unit Market Values of Real Property in Surigao City for the Seventh General Revision, is hereby adopted and approved, as follows:

**I. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL COMMERCIAL, INDUSTRIAL LANDS AND SUBDIVISIONS**

Location, Street, etc.	7 <sup>th</sup> GR 2026-2028 Market Value per sq. meter	Sub Class
<b>BARANGAY WASHINGTON</b>		
<b>PARRUCHO STREET</b>		
From Magallanes St. to Burgos St. Ext (Both sides)	13,520.00	C-2
<b>BORROMEO STREET</b>		
From Sarvida St. to Vasquez St. (Both sides)	16,060.00	C-1
From Vasquez to Surigao River (Both sides)	13,520.00	C-2
<b>SAN NICOLAS STREET</b>		
From Sarvida St. to Vasquez St. (Both sides)	16,060.00	C-1
From Vasquez to Roxas St. (Both sides)	13,520.00	C-2
From Roxas St. to San Juan Bridge. (Both sides)	13,520.00	C-2
<b>AMAT STREET</b>		
From Sarvida St. to Kaimo St. (Both sides)	16,060.00	C-1
<b>NARCISO STREET</b>		
From Sarvida St. to Kaimo St. (Both sides)	16,060.00	C-1
From Kaimo St. to Vasquez St. (Both sides)	13,520.00	C-2
From Vasquez St. to Roxas St. (Both sides)	13,520.00	C-2
From Roxas to M. Ortiz St. (Both sides)	10,480.00	C-3



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<b>GONZALES STREET</b>		
From Rizal St. to Burgos St. (Both sides)	13,520.00	C-2
From Burgos to M. Ortiz St. (Both sides)	10,480.00	C-3
<b>BORJA STREET</b>		
From Rizal St. to Burgos St. (Both sides)	13,520.00	C-2
From Burgos St. to M. Ortiz St. (Both sides)	10,480.00	C-3
<b>GIMENA STREET</b>		
From Rizal St. to Burgos St. (Both sides)	13,520.00	C-2
From Burgos St. to M. Ortiz St. (Both sides)	10,480.00	C-3
<b>SARVIDA STREET</b>		
From Boulevard to Narciso St. (Right Sides)	16,060.00	C-1
<b>MAGALLANES STREET</b>		
From Parrucho St. to Narciso St. (Both sides)	16,060.00	C-1
From Narciso St. to Peñaranda St. (Both sides)	10,480.00	C-3
<b>LOPEZ JAENA STREET</b>		
From Amat St. to Narciso St. (Both sides)	16,060.00	C-1
<b>RIZAL STREET</b>		
From Borromeo St. to Roxas St. (Both sides)	16,060.00	C-1
From Roxas St. to Boundary of Luna (Both sides)	13,520.00	C-2
<b>KAIMO STREET</b>		
From Parrucho St. to Narciso St. (Both sides)	16,060.00	C-1
From Narciso St. to Rizal St. (Left side)	16,060.00	C-1
From Narciso St. to Rizal St. (Right side)	13,520.00	C-2
<b>BURGOS STREET</b>		
From Parrucho St. to Borromeo St. (Both sides)	13,520.00	C-2
From Borromeo St. to Narciso St. (Both sides)	16,060.00	C-1
From Narciso St. to Rizal St. (Both sides)	13,520.00	C-2
<b>VASQUEZ STREET</b>		
From Borromeo St. to San Nicolas St. (Both sides)	16,060.00	C-1
From San Nicolas St to Narciso St. (Both sides)	13,520.00	C-2
From Narciso St. to Rizal St. (Both sides)	10,480.00	C-3
<b>ROXAS STREET</b>		
From Borromeo St. to Narciso St. (Both sides)	13,520.00	C-2
From Narciso St. to Rizal St. (Both sides)	10,480.00	C-3
<b>M.ORTIZ STREET AND EXTENSION</b>		
From Narciso St. to Yuipco St. (Both sides)	2,790.00	R-1
From Ferdinand St. to National Highway (Both sides)	2,790.00	R-1
<b>CAPITOL ROAD</b>		
From Junction of Capitol Road and Rizal St. to DPWH (Both sides)	10,480.00	C-3
From DPWH to Espina Ext. (Both sides)	2,790.00	R-1
From DPWH to Provincial Capitol Comp. (Both sides)	2,790.00	R-1
Interior lots along Capitol Road 60% of Base Unit Market Value		
<b>PEÑARANDA STREET</b>		
From Rizal to Magallanes St. (Both sides)	2,790.00	R-1
<b>KASKAG VILLAGE</b>		
Lots surrounding IMCA	10,480.00	C-3
<b>YUIPCO STREET</b>		
M. Ortiz St. to Concrete Bridge (Both sides)	2,350.00	R-2
<b>P. CASTRO STREET</b>		
From Rizal St. to M. Ortiz St. (Both sides)	2,790.00	R-1
M. Ortiz St. to Surigao River (Both sides)	2,350.00	R-2
Lots along Bagong Diwa St. (Both sides)	2,350.00	R-2



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Lots along Bombels St., Camia St., Dahlia St., Mariposa St., Rosal St., Sampaguita St.	1,980.00	R-3
Lots along Bagong Silang II	1,980.00	R-3
<b>BARANGAY TAFT</b>		
<b>BOULEVARD</b>		
From Pantalan I to P. Reyes St.	16,060.00	C-1
<b>BORROMEO STREET</b>		
From Sarvida St. to P. Reyes St. (Both sides)	16,060.00	C-1
From P. Reyes St. to Punta Bilang-Bilang (Both sides)	13,520.00	C-2
Interior Borromeo Ext. near basin	2,790.00	R-1
<b>SAN NICOLAS STREET</b>		
From Sarvida St. to Borromeo St. (Both sides)	16,060.00	C-1
<b>AMAT STREET</b>		
From Sarvida St. to Borromeo St. (Both sides)	13,520.00	C-2
<b>NARCISO STREET</b>		
From Sarvida St. to Peñaranda St. (Both sides)	13,520.00	C-2
From Peñaranda St. to Borromeo St. (Both sides)	2,790.00	R-1
<b>PEÑARANDA STREET</b>		
From Narciso St. to Magallanes St. (Both sides)	2,790.00	R-1
<b>NAVARRO STREET</b>		
From Peñaranda St. to Borromeo St. (Both sides)	2,790.00	R-1
<b>SARVIDA STREET</b>		
From Boulevard to Narciso St. (Left side)	16,060.00	C-1
Interior Pantalan I (Back of Palma)	16,060.00	C-1
<b>DIEZ STREET</b>		
From Boulevard to Narciso St. (Both sides)	16,060.00	C-1
<b>ESPINA STREET AND EXTENSION</b>		
From Borromeo St. to Navarro St. (Both sides)	13,520.00	C-2
From Navarro St. to Surneco Warehouse (Both sides)	7,420.00	C-4
From Surneco Warehouse to Junction of Capitol Road	2,350.00	R-2
<b>NUEVA STREET</b>		
From Narciso St. to Nueva Gym (Both sides)	2,790.00	R-1
From Nueva Gym to Boundary of Canlanipa Housing	2,350.00	R-2
All Interior and Underwater at 60% base Value		
<b>P. REYES STREET</b>		
From Boulevard to Borromeo St. (Both sides)	16,060.00	C-1
From Borromeo St. to Navarro St. (Both sides)	2,790.00	R-1
From Navarro St. to Bilang-Bilang Bay (Both sides)	2,350.00	R-2
<b>BARANGAY SAN JUAN</b>		
From Suyatan Bridge to Friendship Bridge (National Highway)	7,420.00	C-4
All Lots within Barangay San Juan	1,980.00	R-3
<b>BARANGAY LUNA</b>		
From Boundary of Brgy. Washington to Km. 3 (not along National Highway)	2,350.00	R-2
From Boundary of Brgy. Washington to Km.6 (along National Highway)	7,420.00	C-4
Green Homes and Springville	2,350.00	R-2
Bernadette Village, Tuazon Village	2,760.00	S-4
Holy Cross Village	2,200.00	S-5
Sitio Looc, Malico and Gawad Kalinga, Sitio Bacud	1,980.00	R-3
From Gawad Kalinga to Surigao Farmers	1,540.00	R-4



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<b>BARANGAY BONIFACIO</b>		
Lots along National Highway	5,710.00	C-5
Lots located not along highway	1,540.00	R-4
<b>BARANGAY SILOP</b>		
Lots along Brgy. Road	940.00	R-5
<b>BARANGAY MAPAWA</b>		
Lots along Brgy. Road	940.00	R-5
<b>BARANGAY QUEZON</b>		
Lots along National highway	5,710.00	C-5
Lots located not along highway	940.00	R-5
<b>BARANGAY TRINIDAD</b>		
Lots along National Highway	4,810.00	C-6
Lots located not along highway	510.00	R-6
<b>BARANGAY ANOMAR</b>		
Lots along National highway	940.00	R-5
Lots located not along highway	510.00	R-6
<b>BARANGAY SUKAILANG</b>		
Lots along Brgy. Road	940.00	R-5
All Lots not along Brgy. Road	510.00	R-6
<b>BARANGAY RIZAL</b>		
Brgy. Rizal proper	1,980.00	R-3
From Surigao River to Sitio Tumanday (Along National Highway)	7,420.00	C-4
From Sitio Tumanday to Boundary of Brgy. Ipil (Both sides)	1,980.00	R-3
<b>LOTS NOT ALONG NATIONAL HIGHWAY</b>		
Sitio Balibayon, Lumaban, Kinabutan, Cabalawan and Bioborjan	1,540.00	R-4
<b>BARANGAY LIPATA</b>		
All Lots along the National road	1,980.00	R-3
Interior lots 60% of base rate		
<b>BARANGAY PUNTA BILAR</b>		
All lots along the Prov'l road	940.00	R-5
Interior lots 60% of base rate		
<b>BARANGAY IPIL</b>		
All lots along the road	1,540.00	R-4
Interior lots 60% of base rate		
<b>BARANGAY MABUA</b>		
All lots along the road	1,540.00	R-4
Interior lots 60% of base rate		
<b>BARANGAY SABANG</b>		
From boundary of San Juan to Banahaw along the road	4,810.00	C-6
Interior lots 60% of base rate	940.00	R-5
<b>BARANGAY DANA O</b>		
All lots along Brgy. Road	510.00	R-6
<b>BARANGAY TOGBONGON</b>		
Sto. Nino Village	3,030.00	S-4
Lots along National Highway	1,980.00	R-3
Lots within Brgy. Togbongon	1,540.00	R-4
<b>BARANGAY SAN ROQUE</b>		
Lots along National Highway	940.00	R-5
Interior lots 60% of the base value		
<b>BARANGAY POCTOY</b>		
Lots along National Highway	940.00	R-5



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Interior lots 60% of the base value		
<b>BARANGAY SERNA</b>		
Lots along National Highway	940.00	R-5
Interior lots at 60% of the base value		
<b>BARANGAY MAT-I</b>		
Lots along National Highway	940.00	R-5
Interior lots at 60% of the base value		
Sitio Brazil	510.00	R-6
<b>BARANGAY MABINI</b>		
Lots along National Highway	510.00	R-6
Interior lots at 60% of the base value		
<b>BARANGAY CANLANIPA</b>		
Lots along Brgy. Road	1,540.00	R-4
<b>BARANGAY CAGNIOG</b>		
Lots along National Highway	1,540.00	R-4
Lots along brgy. Road	940.00	R-5
<b>BARANGAY BALIBAYON</b>		
Lots along National Highway	940.00	R-5
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY DAY-ASAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY OROK</b>		
Lots along National Highway	510.00	R-6
<b>BARANGAY SAN ISIDRO</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY CAPALAYAN</b>		
Lots along National Highway	940.00	R-5
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY NABAGO</b>		
Lots along National Highway	940.00	R-5
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY CABONGBONGAN</b>		
Lots along National Highway	940.00	R-5
Lots along Brgy. Road	510.00	R-6
<b>HIKDOP ISLAND / DANAWAN ISLAND</b>		
<b>BARANGAY BUENAVISTA</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY LIBUAC</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY ALEGRIA</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY CATADMAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY SIDLAKAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY ALANG-ALANG</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY BAYBAY</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY BILABID</b>		
Lots along Brgy. Road	510.00	R-6



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<b>BARANGAY DANAWAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>SIBALE/HANIGAD ISLAND</b>		
<b>BARANGAY ZARAGOZA</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY LISONDRA</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY AURORA</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY SAN PEDRO</b>		
Lots along Brgy. Road	510.00	R-6
<b><u>NONOC ISLAND</u></b>		
<b>BARANGAY NONOC</b>		
Lots along Brgy. Road	940.00	R-5
<b>BARANGAY TALISAY</b>		
Lots along Brgy. Road	940.00	R-5
<b>BARANGAY CANTIASAY</b>		
Lots along Brgy. Road	940.00	R-5
<b><u>BAYAGNAN ISLAND</u></b>		
<b>BARANGAY SAN JOSE</b>		
Lots along Brgy. Road	940.00	R-5
<b>BARANGAY BITAUGAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY MANJAGAO</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY CAGUTSAN</b>		
Lots along Brgy. Road	510.00	R-6
<b>BARANGAY SUGBAY</b>		
Lots along Brgy. Road	510.00	R-6
<b><u>SUBDIVISION</u></b>		
VILLA CORITO SUBDIVISION	3,490.00	S-3
OUANO CENIZA HEIGHTS	3,490.00	S-3
WOODRIDGE SUBDIVISION	3,490.00	S-3
ALTA VISTA SUBDIVISION	3,490.00	S-3
BERNADETTE VILLAGE	2,760.00	S-4
TUAZON VILLAGE	2,760.00	S-4
HOLY CROSS VILLAGE	2,200.00	S-5
ACEAN HEIGHTS HOUSING	2,200.00	S-5
MANA PEPANG VILLAGE	2,200.00	S-5
CARAGA REGIONAL HOSPITAL SUBD.	1,740.00	S-6
CANLANIPA HOMES	1,740.00	S-6
STO. NIÑO VILLAGE	1,740.00	S-6
TEACHER'S VILLAGE	1,390.00	S-7
CASSETTA PHASE 1	1,390.00	S-7
PNP NATIONAL HOUSING (TRINIDAD)	1,100.00	S-8
SURIGAO MOUNTAIN VIEW HOMES	1,100.00	S-8
CASSETTA PHASE 3	1,100.00	S-8
NEWLY UNDEVELOPED SUBDIVISIONS	1,100.00	S-8



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<b>BEACHES AND RESORT</b>		
Uniform rate regardless of location	1,540.00	R-4
<b>CEMETERY</b>		
Public Cemetery	940.00	R-5
Private Cemetery (Memorial Park)	940.00	R-5
<b>INDUSTRIAL LANDS</b>		
	1,540.00	R-4
<b>STANDARD DEPTHS:</b>		
For Residential	20 meters	
<b>CORNER INFLUENCE</b>		
For Residential	10%	
For Commercial	10%	
Additional 50% on frontage Commercial lot	50%	
<b>INTERIOR LOTS</b>		
60% of Base Unit Market Value	60%	

**SECTION 5. SCHEDULE OF BASE UNIT MARKET VALUE FOR AGRICULTURAL LANDS, PERENNIAL PLANTS AND FRUIT BEARING TREES.**

**FOR AGRICULTURAL LANDS:**

KINDS OF AGRICULTURAL LANDS	CLASS AND BASE UNIT MARKET VALUE PER HECTARE					
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>
1. RICE LAND (IRRIGATED)	335,000.00	298,000.00	223,000.00			
2. RICE LAND (UNIRRIGATED)	149,000.00	121,000.00	93,000.00			
3. COCOLAND	341,460.00	314,630.00	265,850.00	217,070.00	168,200.00	141,460.00
4. CORN LAND	122,500.00	97,440.00	69,600.00			
5. NIPA LAND/ MANGROVE	87,480.00	65,610.00	43,740.00			
6. CAMOTE LAND	77,580.00	51,720.00	41,380.00			
7. CASSAVA LAND	89,280.00	66,960.00	44,640.00			
8. FISHPOND LAND	375,980.00	282,000.00	188,000.00			
9. ORCHARD LAND	45,500.00	34,130.00	22,750.00			

**FOR AGRICULTURAL IMPROVEMENTS AND OTHER PERENNIAL TREES AND FRUIT-BEARING TREES:**

KINDS OF TREES	CLASS AND BASE UNIT MARKET VALUE PER TREE					
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>
1. COCO TREES	1,940.00	1,660.00	1,380.00	1,110.00	830.00	550.00
2. MANGO TREE (CARABAO)	2,500.00	2,000.00	1,500.00			
3. MANGO TREE (PIKO)	1,400.00	1,050.00	700.00			
4. BAMBOO TREE	1,070.00	750.00	430.00			
5. LANSONES TREE	1,870.00	1,410.00	940.00			
6. GUAVA TREE	1,430.00	1,070.00	720.00			
7. CALAMANSI TREE	540.00	410.00	270.00			
8. CACAO TREE	1,310.00	1,050.00	530.00			





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9. JACKFRUIT TREE	2,870.00	2,150.00	1,430.00			
10. AVOCADO TREE	1,140.00	860.00	570.00			
11. SANTOL TREE	1,190.00	900.00	600.00			
12. GUAVANO TREE	1,000.00	760.00	480.00			
13. TAMBIS TREE	900.00	720.00	540.00			

OTHER KINDS OF AGRICULTURAL LANDS WITHOUT PRODUCTIVITY CLASSIFICATION

	MARKET VALUE PER HECTARE
1. GRAZING OR PASTURE LAND	33,650.00
2. SWAMPY LANDS	33,650.00
3. SECOND GROWTH FOREST	33,650.00

SECTION 6. SCHEDULE OF BASE UNIT VALUES FOR MINERAL LANDS

METALLIC MINERAL LANDS	
KIND	MARKET VALUE PER HECTARE
1. Patented lode mining claims producing or non producing	P 8,910.00
2. Unpatented producing lode mining claims which maybe patented.	8,910.00
3. Unpatented non-producing lode mining claims which maybe patented	4,450.00
4. Patented place mining claims, producing or non-producing	4,450.00
5. Unpatented place mining claims, which maybe patented	4,450.00
6. Unpatented non-producing place mining claims, which maybe patented	2,230.00

NON-METALLIC MINERAL LANDS	
KIND	MARKET VALUE PER HECTARE
1. Patented lode mining claims producing or non producing	P 8,910.00
2. Unpatented producing lode mining claims which maybe patented.	8,910.00
3. Unpatented non-producing lode mining claims which maybe patented	4,450.00



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**SECTION 7. SCHEDULE OF BASE UNIT CONSTRUCTION COST FOR BUILDINGS**

TYPE OF BUILDING	ONE FAMILY DWELLING/ DUPLEX/ MULTI-DWELLING/ APARTMENT/ BOARDING HOUSE/ LODGING HOUSE/ NIPA HUT	COMMERCIAL BUILDING/ SCHOOL BUILDING/ OFFICE BUILDING/ CHURCH/ ASSEMBLY HOUSE	HOTELS/ PENSION HOUSE/ MOTEL/ CONDOMINIUM/ INN
V-A	37,940	36,160	33,650
V-B	29,960	29,160	27,880
V-C	23,660	23,520	23,100
IV-A	18,680	18,970	19,140
IV-B	15,360	15,600	15,740
IV-C	12,280	12,990	14,430
III-A	10,030	10,390	13,120
III-B	9,210	8,840	8,920
III-C	7,930	7,790	7,860
II-A	6,880	6,750	6,810
II-B	5,640	5,730	5,780
II-C	4,610	4,700	4,720
II-D	3,600	3,650	3,680
II-E	2,800	3,120	3,040
I- NIPA HUT	1,860		
TYPE OF BUILDING	MALL/ BANK/ RESTAURANT/ SUPERSTORE/ SHOPPING CENTER/ CLUB HOUSES	FACTORY BUILDING/ WAREHOUSE STORAGE/ SAWMILLS/ LUMBER SHED/ STORAGE/ INDUSTRIAL BUILDINGS/ SHOWROOM	ACCESORIA/ ROW HOUSES/ QUARTERS/ LAUNDRY HOUSE/ FARM HOUSE/ POULTRY ETC.
V-A	67,660	49,640	43,350
V-B	46,110	34,110	32,660
V-C	31,420	23,440	24,610
IV-A	21,410	16,110	18,540
IV-B	17,700	13,420	15,480
IV-C	15,060	10,740	12,170
III-A	13,370	9,650	10,790
III-B	11,370	8,050	9,120
III-C	10,020	7,000	7,720
II-A	8,670	5,920	6,650
II-B	7,370	4,830	5,410
II-C	6,020	3,770	4,140
II-D	5,000	2,940	3,330
II-E	4,180	2,420	2,770



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TYPE OF BUILDING	TENNIS COURTS/ PELOTA/ BADMINTON/ BASKETBALL/ GARAGE AND PARKING AREA	ASTRODOME/ COLISEUM/ GYMNASIUM/ THEATER/ COCKPIT ARENA/ COVERED COURT	SWIMMING POOL/ BATH HOUSES	GASOLINE STATION/ GAS REFILLING PLANT/ WHARVES/ PIERS
V-A	32,300	58,140		
V-B	24,340	43,810		
V-C	18,340	33,010		
IV-A	13,820	24,870	16,590	11,150
IV-B	11,890	22,110		
IV-C	9,680	19,350		
III-A	8,030	16,590		8,030
III-B	6,910	13,820		
III-C	5,800	11,060		
II-A	4,420	9,400		4,140
II-B	3,330	8,280		
II-C	2,770	7,170		
II-D	2,000	5,800		
II-E	1,540	4,980		

**SECTION 8. DEPRECIATION SCHEDULE FOR BUILDINGS**

No. of years	IV-A	IV-B	IV-C	III-A	III-B	III-C	II-A	II-B	II-C	II-D, E	I
1st-5yrs.	1.8%	2%	2.2%	2.4%	2.6%	3.0%	4.0%	4.0%	5.0%	5.0%	5.2%
2nd-5yrs.	1.4%	1.8%	2.0%	2.2%	2.3%	2.5%	3.5%	3.6%	4.0%	4.2%	4.6%
3rd-5yrs.	1.2%	1.5%	1.7%	2.0%	2.2%	2.5%	3.0%	3.2%	3.4%	3.6%	4.0%
4th-5yrs.	1%	1.2%	1.3%	1.7%	2%	2.0%	2.5%	3.0%	3.0%	3.2%	3.4%
After 20 years	1%	1%	1.1%	1.4%	1.6%	2.0%	2.0%	2.5%	3.0	3.2%	3.2%
Residual Value	40.0%	40.0%	37.0%	35.0%	33.0%	30.0%	28.0%	20.0%	15.0%	12.0%	10.0%

NOTE: Higher rate of depreciation may be granted for any extra-ordinary causes if properly presented and described as in the case of the following:

1. Damage due to calamities or accidents such as earthquakes, typhoon, fire, flood and other fortuitous events.
2. Heavy damage due to termite and other pests.
3. Second hand materials used
4. Obsolescence.



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5. Those structures or buildings along or near the shores wherein steel and other materials that are prone to rust can easily be damage or affected.

**SECTION 9. EXTRA ITEMS AS COMPONENT PARTS OF THE BUILDING**

The computation of extra items, which shall be considered as component parts of the building, is hereby set forth as follows:

PARTICULAR	SCHEDULE OF MARKET VALUE
1. CARPORT:	
A. Open	30% OF BUV
B. Covered	50% OF BUV
2. MEZZANINE/ATTIC	60% OF BUV
3. PORCH	40% OF BUV
4. BALCONY	50% OF BUV
5. TERRACE	
A. Open	20% OF BUV
B. Covered	40% OF BUV
6. ROOF DECK	
A. Open	20% OF BUV
B. Covered	40% OF BUV
7. BASEMENT	70% OF BUV
8. CONCRETE PAVEMENT/ DRIER	
A. 4" Thick (10 cm)	500 per sq.m.
B. 6" Thick (15 cm)	550 per sq.m.
C. 8" Thick (20 cm)	600 per sq.m.
9. TENNIS/BASKETBALL COURT	500 per sq.m.
10. FLOOR FINISHES	
A. Slabs	
1. Granite	3,000 per sq.m.
2. Marble	3,000 per sq.m.
B. Tiles	
1. Italian	700 per sq.m.
2. Granite	3,000 per sq.m.
3. Marble	3,000 per sq.m.
4. Glazed	700 per sq.m.
5. Unglazed	600 per sq.m.
6. Asbestos	600 per sq.m.
7. Vinyl	395 per sq.m.
C. Crazy-cut Marble	700 per sq.m.
D. Granolithic (using marble-chips with copper lining, poured-in-place installation	700 per sq.m.
E. Parquet Wood Tile	
1. Tanguile	838 per sq.m.
2. Narra	1,120 per sq.m.
F. Wash-out Finish	
1. Black pebble	700 per sq.m.
2. White-shell	700 per sq.m.
3. Boracay Shell	700 per sq.m.



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11. WALL FINISHES	
A. Granite Slabs	3,000 per sq.m.
B. Marble Slabs	3,000 per sq.m.
C. Italian Tiles, Granite Tiles & other Hi-quality tiles	3,000 per sq.m.
D. Marble Tiles	3,000 per sq.m.
E. Glazed Tiles	1,000 per sq.m.
F. Unglazed Tiles	700 per sq.m.
G. Crazy-cut Marble	700 per sq.m.
H. Wash-out Finish (Pebble, White Shell & Boracay Shell)	700 per sq.m.
I. Synthetic Adobe	700 per sq.m.
J. Brick Tiles	750 per sq.m.
K. Adobe Marble	700 per sq.m.
L. Double Walling (Narra & other special wood paneling)	2,500 per sq.m.
M. Mactan/ Kitchen Stone	1,500 per sq.m.
N. Anay Finished	
12. CEILING	
A. Ordinary Plywood	700 per sq.m.
B. Luminous/ Acoustic	1,200 per sq.m.
C. Other Special Finish	2,500-3,000 per sq.m.
13. PERIMETER FENCE:	
A. CHB Perimeter Fence (Plastered Finish)	
4" Thick (10 cm)	800 per sq.m.
6" Thick (15 cm)	800 per sq.m.
B. CHB Perimeter Fence (Without Plaster)	
4" Thick (10 cm)	700 per sq.m.
6" Thick (15 cm)	700 per sq.m.
C. Interlink Wire Fence	550 per sq.m.
D. Barbed Wire Fence	500 per sq.m.
E. Wrought Iron Grills	600 per sq.m.
F. Wooden Fence	200-300 per sq.m.
G. Bamboo Fence	100 per sq.m.
14. GATE	
A. Iron Grills	800-1,000 per sq.m.
B. Steel Plate Gate	2,500-3,000 per sq.m.
C. Steel Plate with Grills	2,500-3,000 per sq.m.
D. Interlink Wire w/ 2" O Pipe Framing	500-650 per sq.m.
15. SEPTIC TANK/ VAULT ( 1.50 x 1.20 x 2.00)	5,000 per unit
16. REINFORCED CONCRETE TANK:	
HEIGHT 3.00 M	5,000-6,500 per sq.m.
6.00 M	6,000-7,500 per sq.m.
17. PAINTINGS	Add: 5%-10% of BUV
18. CERAMICS BALLUSTER	415 per piece
19. CONCRETE BALLUSTER	120 per piece
20. WOODEN BALLUSTER	100 per piece
21. SECOND HAND/ OLD MATERIALS USED	Deduct: 10%-30% of BUV
22. EXTRA T & B with complete Fixtures & Tiling	25,000-45,000 per unit



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23. EXCESS HEIGHTS – RESIDENTIAL & COMMERCIAL	ADD: 20% OF BASE UNIT VALUE PER SQM. IN EXCESS OF 4.5 METERS
FACTORY OR WAREHOUSE	ADD: 15% OF BASE UNIT VALUE PER SQM. IN EXCESS OF 4.5 METERS

Note: The computation of the value for other finishes not found herein shall be computed based on similar finished.

**ASSESSMENT LEVELS**

**SECTION 10. ASSESSMENT LEVELS FOR LANDS.** – the assessment levels to be applied to the fair market value for lands to determine its assessed value shall be:

RESIDENTIAL	11%
AGRICULTURAL	14%
COMMERCIAL	15%
INDUSTRIAL	40%
MINERAL	50%
SPECIAL CLASS	10%

**SECTION 11. ASSESSMENT LEVELS FOR BUILDINGS AND OTHER STRUCTURES.**- The assessment levels to be applied to the fair market value for buildings and other structures to determine its assessed values shall be fixed at the rates not exceeding the following:

<b>A. RESIDENTIAL</b>		
<b>FAIR MARKET VALUE</b>		
<b>Over</b>	<b>Not over</b>	<b>Assessment Level</b>
0.00	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	12%
500,000.00	750,000.00	15%
750,000.00	1,000,000.00	20%
1,000,000.00	2,000,000.00	25%
2,000,000.00	5,000,000.00	30%
5,000,000.00	10,000,000.00	35%
10,000,000.00		40%



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<b>B. AGRICULTURAL</b>		
<b>FAIR MARKET VALUE</b>		
<b>Over</b>	<b>Not over</b>	<b>Assessment Level</b>
0.00	300,000.00	15%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00		40%
II. Plants and Trees		20%

AGRICULTURAL	35%
RESIDENTIAL	45%
COMMERCIAL	80%
INDUSTRIAL	80%

**SECTION 12. ASSESSMENT LEVELS FOR MACHINERIES-** The assessment levels for machineries are herein fixed as follows.

<b>C. COMMERCIAL / INDUSTRIAL</b>		
<b>FAIR MARKET VALUE</b>		
<b>Over</b>	<b>Not over</b>	<b>Assessment Level</b>
0.00	300,000.00	20%
300,000.00	500,000.00	25%
500,000.00	750,000.00	30%
750,000.00	1,000,000.00	35%
1,000,000.00	2,000,000.00	40%
2,000,000.00	5,000,000.00	45%
5,000,000.00	10,000,000.00	50%
10,000,000.00		55%



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**SECTION 13. ASSESSMENT LEVELS FOR SPECIAL CLASSES OF REAL PROPERTY-** The assessment levels for all lands, buildings, machineries, and other improvements are herein fixed as follows.

CULTURAL	15%
SCIENTIFIC	15%
HOSPITAL	15%
LOCAL WATER DISTRICT	10%
Government owned or controlled operations engaged in the supply and distribution of water and / or generation and transmission of electric power.	10%

**MISCELLANEOUS PROVISIONS (LAR No. 7:77)**

Sec. 7.01-**Applicability of the Schedule** - Real-property shall be valued for **taxation** purposes on the basis of the schedule of market values prepared for the city or municipality. As far as properly applicable, such schedule shall be controlling, except where the property to be assessed is not of the same kind as classified in the schedule, or where the value is not fixed. The same shall be valued at its market value independent of said schedule.

Sec 7.02 - **Appraisal of Urban Lands** - (a) As a general rule, the rate per square meter fixe in the schedule on residential, commercial and Industrial lands, shall be applied to **urban lands** within the standard depth strip fronting the street or road with normal elevation or level. The remaining portions thereof shall be considered as interior lots and on the basis of the **standard** depth, percentage of adjustments corresponding to the second, third, fourth and fifth strips, shall be established or fixed by assessor after a study of lot values relative to depth variations.

(b) On abnormally low urban lands, a reduction from the base unit value may **value** may be allowed in the amount equivalent to the cost of filling up such land, provided such reduction shall not exceed 30% of the value of lot subject to appraisal, if it were **normally** filled or leveled.

(c) Valuation of lands defined as Special Class under Section 19 of **Presidential** Decree No. 464 shall be based on the applicable unit value for residential, commercial or industrial lands as fixed in the schedule for the area where such Land is located.

(d) Whenever a parcel or tract of urban land is situated at the corner of two **streets**, a corner influence as defined under Section 3.09 hereof, shall be added to the **base full** value of the street with higher value, up to the standard depth. Valuation of the **remaining** portion of the lot if there are any, shall be based also from the higher rate and **adjusted** accordingly.

(e) Roads or streets in urban subdivisions, unless already donated and turned over to the government shall be listed separately as taxable in the name of the subdivision **owner** and shall be value on the of the cost of cementing asphaltting and paving, with gravel and sand. As estimated of such cost in square meters shall be established by the assessor. **Such** road or streets shall be assessed at 30% of their total estimated cost.

(f) Rules for Computing Values:

Rule 1 - The value of rectangular lots shall be computed as follows:





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(a) Rectangular lot within the standard depth. - To find the value of a rectangular lot within standard depth, multiply base unit by its area.

(b) Rectangular lot whose depth exceeds the standard. The following computation illustrates how a rectangular lot whose depth exceeds the standard depth shall be valued

Suppose a residential lot 20 by 50 meters is located along street whose schedule of base unit value is P 20.00 and the standard depth for residential land in the locality is 20.00 meters.

Strip	Unit Value	%Value	Adj. UV	Area( Width x Depth)	Value
1	P 20.00	100%	P 20.00	400 ( 20 x 20 )	P 8,000
2	-	80%	P 16.00	400 ( 20 x 20 )	6,400
3	-	60%	P 12.00	200 ( 20 x 20 )	2,400
<b>TOTAL.....</b>				<b>1,000 sq.m.</b>	<b>P 16,800</b>

(c) Rear (Interior) Rectangular Lots-To find the value of a rear Interior rectangular lot, extend first the two (2) opposite sides a hypothetical rectangular lot supposedly formed by a combination of the hypothetical rectangular lot and the subject lot as in Rule 1 (b). This value less the value of the hypothetical rectangular lot computed also as in Rule 1 (b) is the value of subject rectangular lot.

**Rule II -Triangular Lots**

(a) Triangular lot with base on street - To find the value of a triangular lot with base on street, first compute as a rectangular lot as in Rule 1, then take one third (1/3) of the resulting value.

(b) Triangular lot with apex on street - To find the value of a triangular lot with apex on street, first compute as rectangular lot as in Rule 1, then take one third (1/3) of the resulting value.

**Rule III -Trapezoidal Lot** - To find value of a trapezoidal lot, compute the values of the rectangular and triangular portions separately, according to the rules hereof and take the sum on the computed values for the total value.

**Rule IV -Irregular Lot**-Reduce the irregular lot to the nearest equivalent rectangular, triangular, trapezoidal sectors and apply the stated rules for the computations of lot values.

Sec. 7.03-**Appraisal of Agricultural Lands**-The base rate per hectare or per tree as fixed in the schedule for different classes of agricultural lands and Improvements are subject to the applicable adjustment expressed in percentage such as (a) Type of public road where the property is located (b) Distance of property from the public road (c)



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Distance of property from the poblacion, Convenient spaces for the application of such adjustments are so provided in the Tax Declarations Form (RPA Form No. 1)

Sec. 7.04-**Appraisal of Timber and Forest Lands** - Timber and forest lands shall be appraised and assessed in accordance with the provisions of Presidential Decree No. 853 as amended by Presidential Decree No. 888 and as implemented under Assessment Regulations No. 3-76 dated February 9, 1976 of this Department.

Sec. 7.05-**Appraisal of Mineral Lands**-Mineral lands shall be valued in accordance with the schedule of market values for such land as fixed under Provincial Circular No. 3-73 dated January 24, 1973 of this Department.

Sec. 7.06- **Appraisal of Building and other Structures through the Reproduction (Replacement) Cost less Depreciation Method.** The schedule of base unit cost for buildings prepared in accordance hereof when applied, will result in the cost of constructing a new reasonably identical structure with the same or equivalent material, and shall be computed on the basis of current price. This amount called the production or replacement cost (new), less the estimated depreciation, would give the present appraised value of the subject structure.


Auxillary improvements, such as fences, pavements etc., which may be considered appurtenance/s of the main structures, shall be appraised independently, and the value/s thereof, added to the value of the main structure.

Sec. 7.07 - **Appraisal of Machinery** - All kind of machineries classified as real property shall be appraised and assessed in accordance with the provisions of the Department Order No. 22-73 dated June 18, 1973 of the Department.

Sec. 7.08-**Pertinent Rules and Regulations under Assessment Regulations No. 3.75 dated February 10, 1975** - Subject to the provisions of these regulations, appraisal and assessment of real property shall be governed by the rules and regulations provided for under Assessment Regulations No. 3-75 dated February 10, 1975 of this Department.

Sec. 7.09-**Repealing Clause** - All rules and regulations inconsistent with the provisions of these Assessment Regulations are hereby modified accordingly.

## FINAL PROVISIONS

 **SECTION 32.** All pertinent assessment regulations, memoranda, circulars and issuances of the Department of Finance are hereby adopted and made integral part of this Ordinance.

**SECTION 33. APPLICABILITY.** - The Schedule of Base Market Values and Assessment Levels herein fixed shall be applicable for the year 2012 General Revision of Property Classification and Assessments to take effect on the Calendar Year 2013 until the succeeding General Revision pursuant to the provisions of R.A. 7160, otherwise known as Local Government Code of 1991.

**SECTION 34. REPEALING CLAUSE.** - Any previous ordinances inconsistent with the passage of this Ordinance are hereby repealed.



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**SECTION 35. SEPARABILITY CLAUSE.** - if, for any reason, any part or provision of this Ordinance shall be held to be unconstitutional or invalid by competent a court, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.


**SECTION 36. EFFECTIVITY.** This ordinance shall take effect on January 1, 2026.

Enacted on March 14, 2025.

**SPONSORED BY: HON. JOSHUA EMILIO S. GELI**  
Chairman, Committee on Ways and Means

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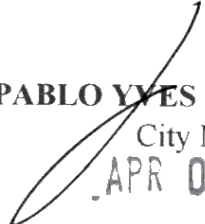
**I HEREBY ATTEST** to the correctness of the foregoing ordinance.

  
**EDNA B. SIEGA**  
Secretary to the Sanggunian

ATTESTED:

~~ALFONSO S. CASERA~~  
City Vice Mayor  
Presiding Officer  
08 APR 2025

APPROVED:

  
**PABLO YVES L. DUMLAO II**  
City Mayor  
APR 08 2025