



MEMORANDUM

FOR : **The Regional Executive Director**
DENR MIMAROPA Region

THRU : The OIC, Assistant Regional Director for Technical Services

FROM : The OIC, PENR Officer

SUBJECT : **COMPLETE STAFF WORK (CSW) REPORT OF FORESHORE LEASE APPLICATION NO. F.L.A.NO. 044001-218-2022 OF RAMON J. APOSTOL LOCATED IN BRGY. LAYLAY, BOAC, MARINDUQUE.**

DATE : November 8, 2022

DENR MIMAROPA RECORDS SECTION
RECEIVED
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☐ INCOMING ☐ OUTGOING
BY: *[Signature]* DATE NO.
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This pertains to Foreshore Lease Application No. 044001-218-2022 of Ramon J. Apostol situated in Brgy. Laylay, Boac, Marinduque.

BACKGROUND:

1. The Foreshore Lease Application of Ramon J. Apostol is covered by FLA No. 044001-118-2022, situated at Brgy. Laylay, Boac, Marinduque.
2. It is located along the shoreline of Tablas Strait of Brgy. Laylay, Boac, Marinduque. Further, it is accessible to all types of land and water transportation, and the major thoroughfares are concreted with widths ranging from 10 to 15 meters.
3. It is subject of approved plan Fli 044001-2019-213-D in favor of the herein applicant, containing an area of 1,276 square meters.

FINDINGS:

1. The site is situated at about thirty (30) meters away from the nearest National Road with postal address at Brgy. Laylay, Boac, Marinduque. It was found out and ascertained that the Highest and Best Use (HABU) of the area is for Commercial and Eco-tourism purposes.
2. It is adjacent to his own private property identified as Lot No. 3825-B, covered by Transfer Certificate of Title No. 061-12000242 in favor of spouses Ramon J. Apostol and Felomina M. Apostol. Based on submitted Development plan, there are five (5) cottages made of light materials and One (1) kitchenette made of semi-concrete materials shall be erected thereon; with an approximate amount of SIX HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTEEN (Php 675,318.00) PESOS ONLY.
3. It shall be developed for bathing establishment (commercial use) to promote eco-tourism purposes. The proponent's advocacy is for total protection of coastal resources, coastal bio-diversity, balance environment and healthy ecology as far as environmental protection is concerned.



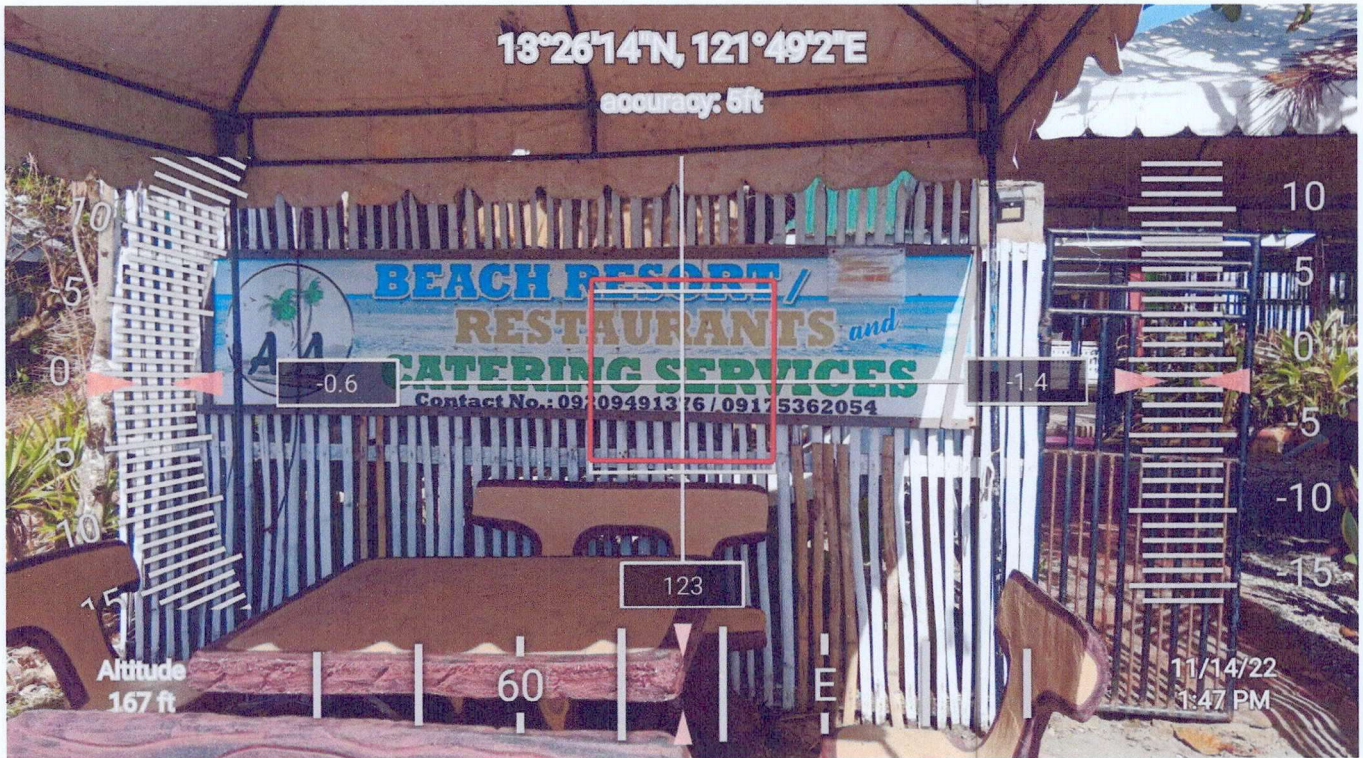
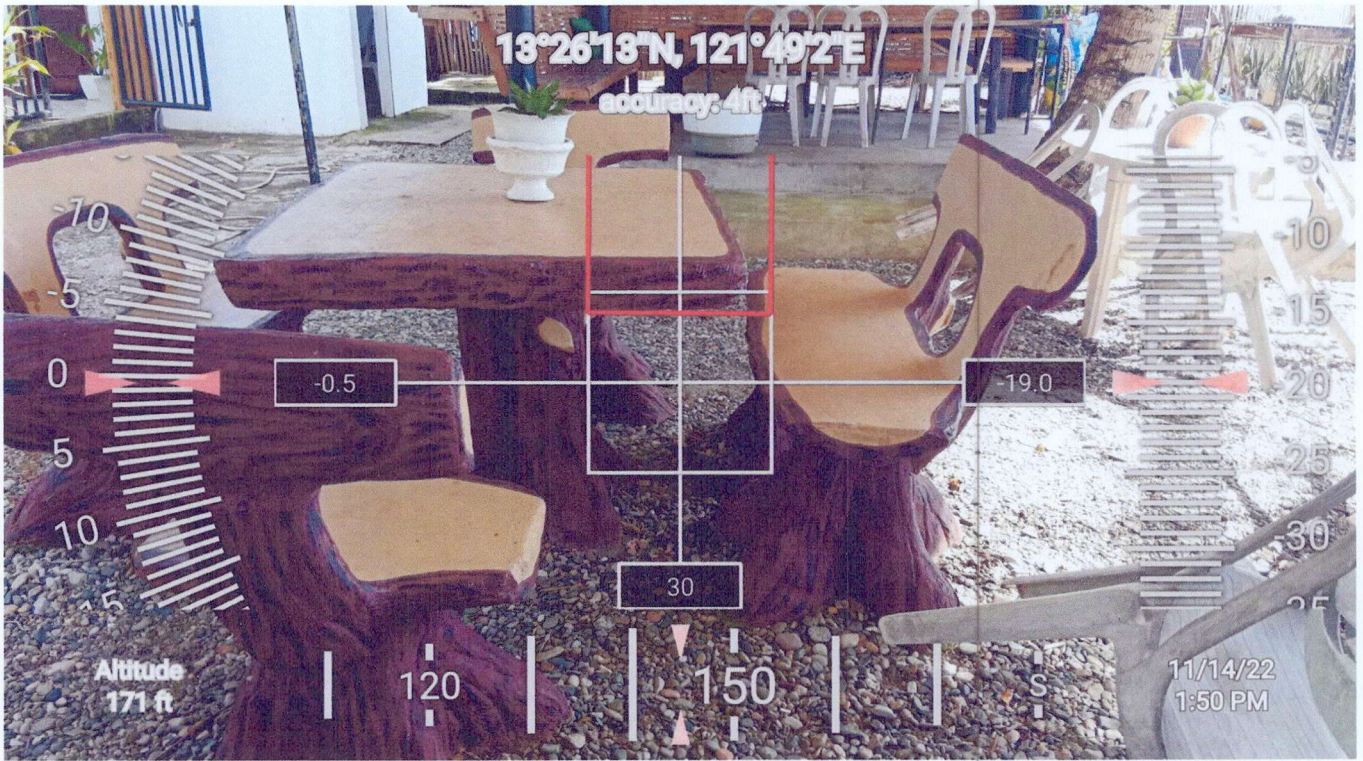
4. Pursuant to Chapter VIII of Commonwealth Act. 141, as amended, Department Administrative Order No. 98-20 dated May 20, 1998 as amended by Department Administrative Order No. 2010-20 dated October 13, 2010, respectively, it is provided that if the property is classified as commercial or industrial, the appraised or re-appraised value shall not be less than the zonal value or market value thereof, whichever is higher.
5. Based on Bureau of Internal Revenue Zonal Valuation, there is no land declared as commercial in Brgy. Laylay, Boac, hence we refer to the nearest barangay which have declared lot as commercial lot and the nearest Barangay is Poblacion, Boac. In Poblacion, Boac the land declared for commercial purposes have a zonal valuation value of Php 930.00 per square meter, while the Fair Market Value of Land and Improvements (2019 General Revision) from the Assessor's Office of the Municipality of Boac, Marinduque for First Class Commercial (C-1) within the vicinity is THREE THOUSAND ONE HUNDRED TWENTY PESOS (Php 3,120.00) per square meter, hence, the Fair Market value of the area amounting to Php 3,120.00 per square meter prevailed in the Appraisal Report.

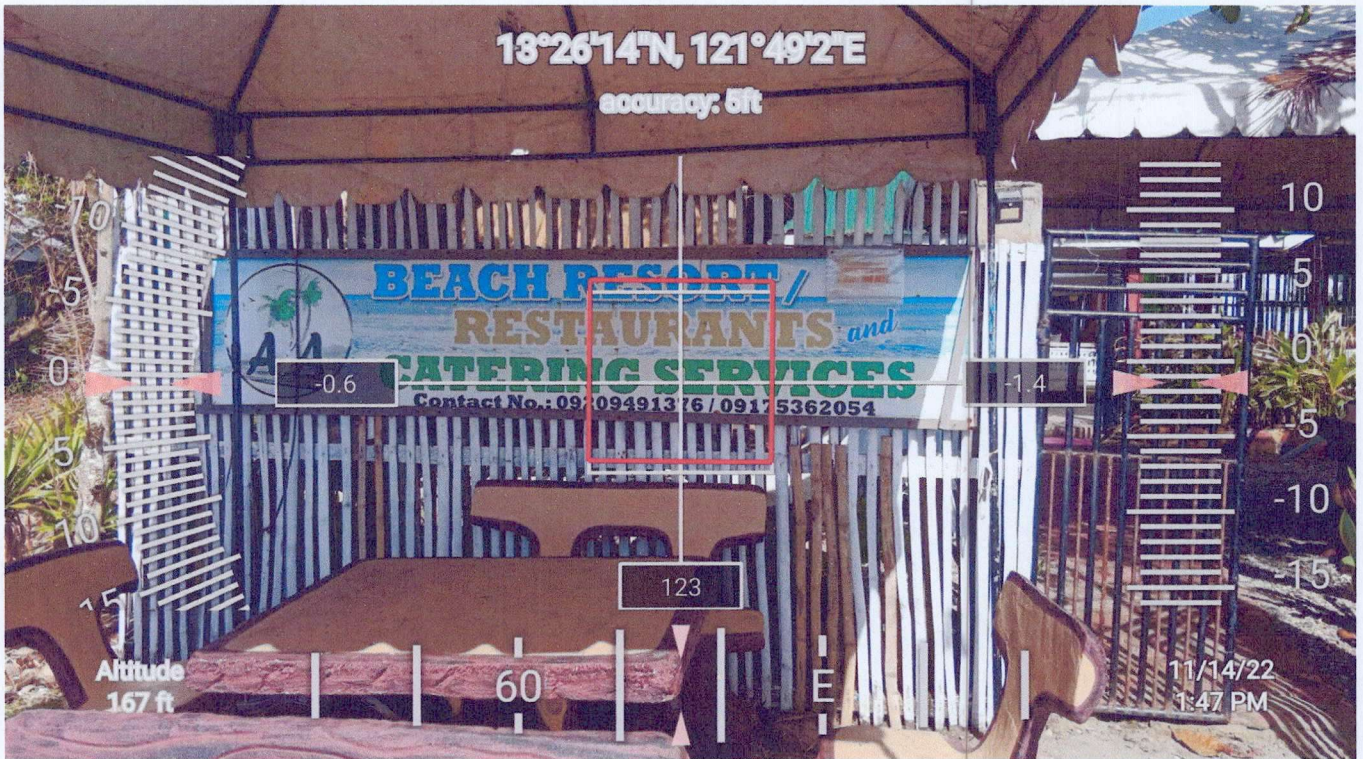
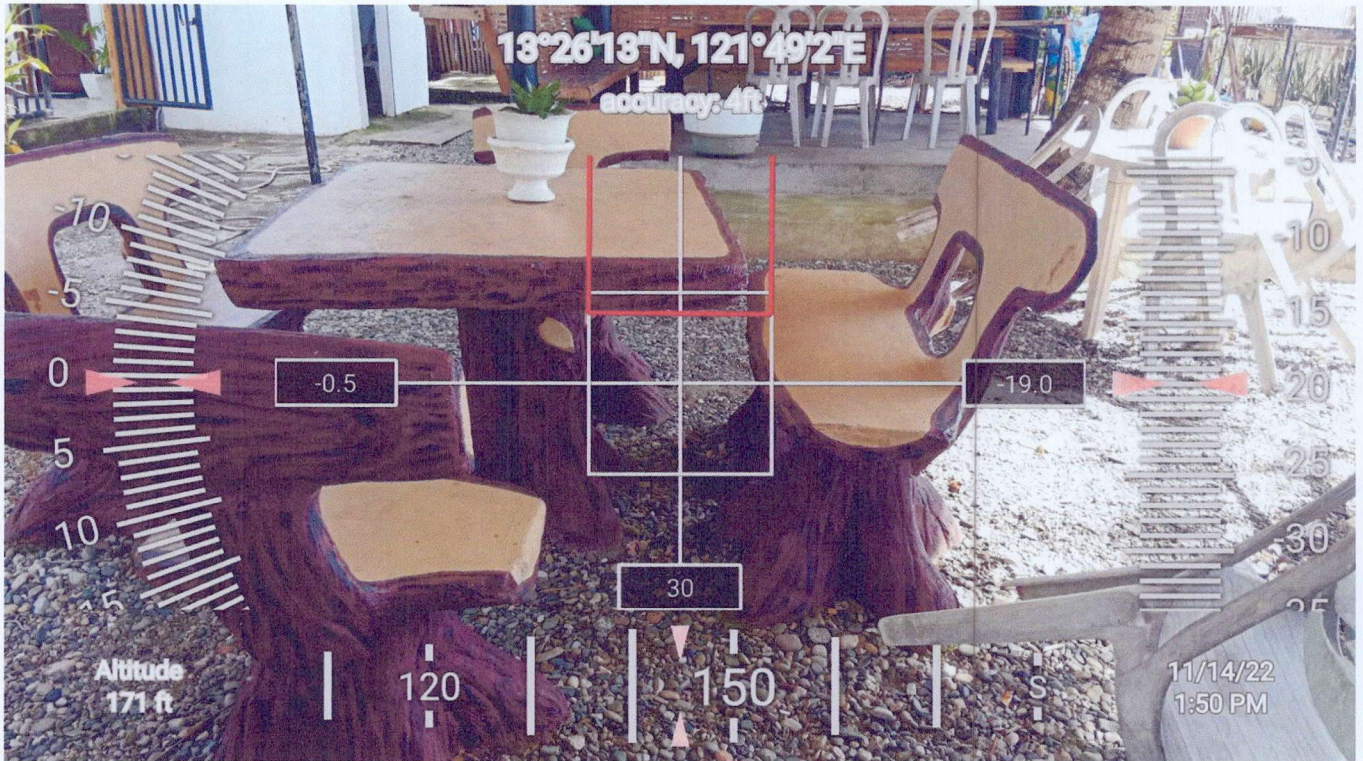
RECOMMENDATION:

IN VIEW HEREOF, it is hereby respectfully recommended that the herein Appraisal Report be approved and that the authority to lease the land be issued.

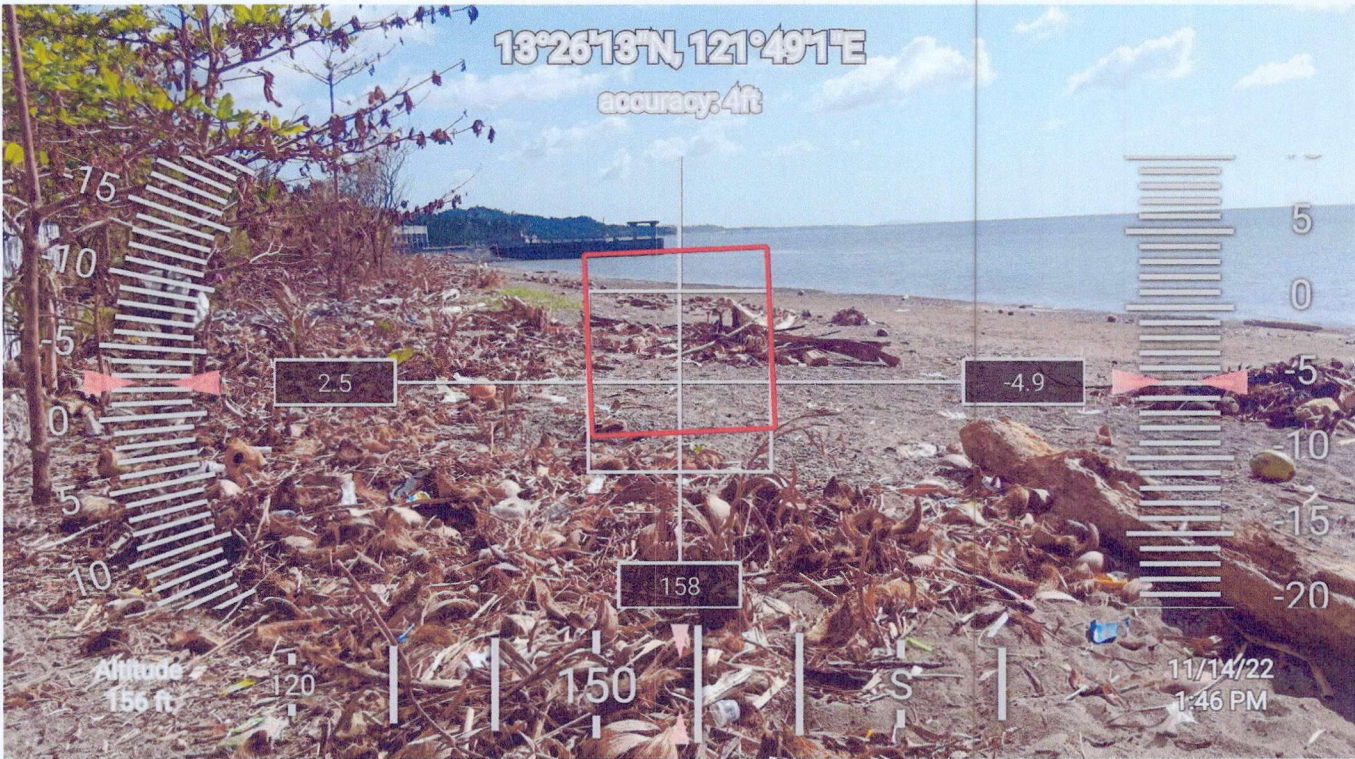
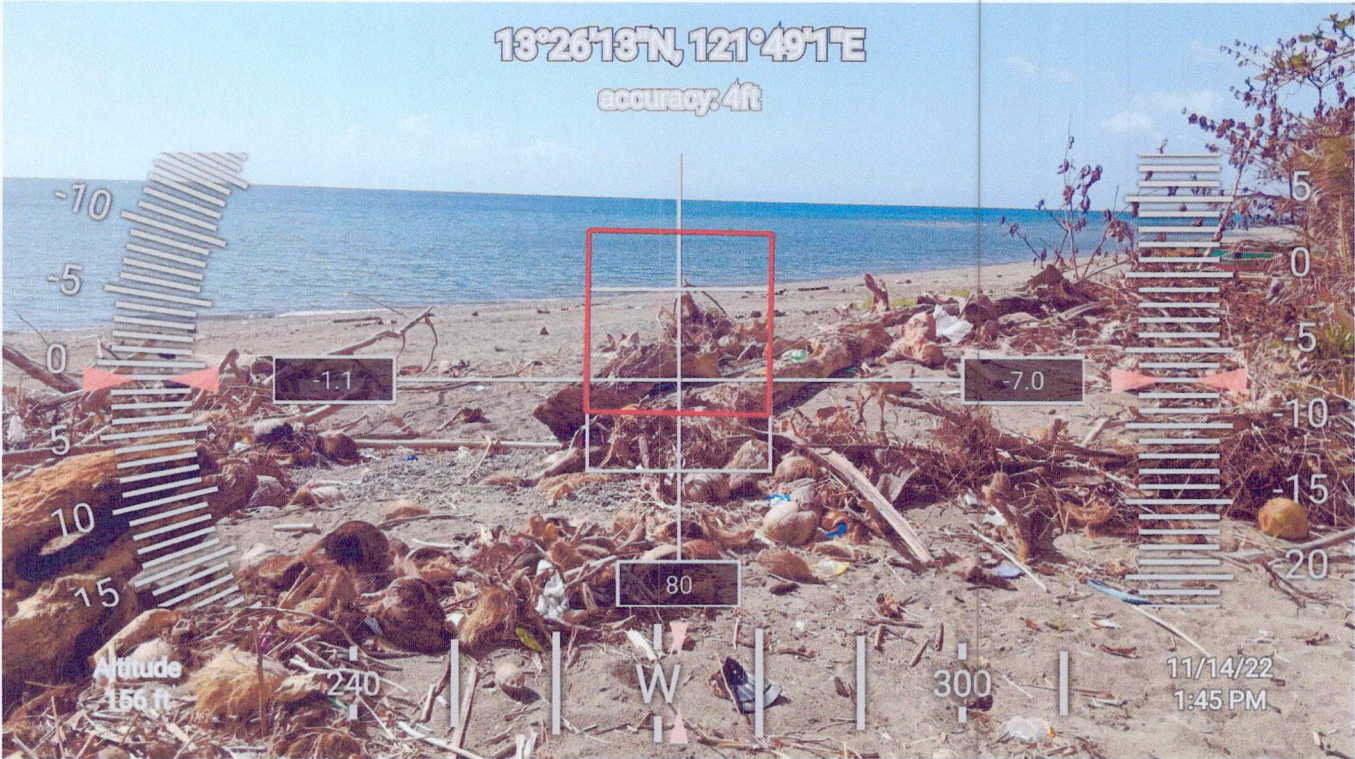
For information, record and approval.


IMELDA M. DIAZ





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MEMORANDUM

FOR : **The Regional Director**
DENR-MIMAROPA Region

THRU : **The OIC-PENR Officer**
PENRO, Marinduque

FROM : The Appraisal Committee
(Per PENRO Special Order No. 2016-30,
Series, 2016)

SUBJECT : **APPRAISAL REPORT OF FORESHORE LEASE APPLICATION
NO. 044001-218-2022 OF RAMON J. APOSTOL, LOCATED AT
BRGY. Laylay, Boac, MARINDUQUE.**

DATE : November 8, 2022

I. SCOPE AND PURPOSE OF THE APPRAISAL

This Appraisal Report covering Foreshore Lease Application No. 044001-218-2022 in the name of **Ramon J. Apostol** is pursuant to Chapter VIII of Commonwealth Act. 141, as amended and DENR Administrative Order No. 98-20 dated May 20, 1998 as amended by DENR Department Administrative Order No. 2010-20 dated October 13, 2010 respectively, in order to determine the current appraised value of the above described government property preparatory to the issuance of appropriate lease contract.

II. PROPERTY IDENTIFICATION, LOCATION AND OWNERSHIP

The subject land of this appraisal report is identified as foreshore land bordering Tablas Strait under approved survey plan Fli 044001-2019-213-D, bounded on the South East along line 1-2 by Lot 3825-B; on the South East along line 2-3 by foreshore; and on the North West along line 3-4 by Foreshore. It contains an area of 1,276 square meters, located at the South Western portion of Brgy. Laylay, Boac, Marinduque.

This site is situated at about thirty (30) meters away from the nearest National Road with postal address at Barangay Laylay, Boac, Marinduque, devoted for bathing establishment for commercial and eco-tourism purposes.

III. LAND CLASSIFICATION, IMPROVEMENTS AND GENERAL CONDITION

Based on the Zoning Ordinance of the Municipality of Boac and as per "Schedule of Market Values for the General Revision of Assessments under Provincial Ordinance No. 123 series of 2016", the foregoing property is classified as mixed commercial and eco-tourism purposes. It is accessible to all types of land and water transportation, and the major thoroughfares are concreted with widths ranging from 10 to 15 meters.

Aside from the eco-tourism development the applicant/proponent will introduce in the area, He also aims for the total protection of coastal resources, coastal bio-diversity, balance environment and healthy ecology which is necessary for the sake of environmental protection.



IV. STATISTICAL DATA REFERENCE

Per BIR Zonal Valuation from Revenue District Office No. 62 there is no lot declared for commercial purposes in Barangay Laylay, Boac, hence we refer to the nearest Barangay which have lot declared for commercial purposes and it is in Poblacion, Boac which have zonal valuation of Nine Hundred Thirty (Php 930.00) Pesos per square meter.

Latest approved Fair Market Values of Lands and Improvements (2019 General Revision) from the Assessor’s Office for commercial lot in Municipality of Boac is Three Thousand One Hundred Twenty (3,120.00) Pesos per square meter.

Considering that the the Fair Market Value of the Municipality of Boac is higher than the Zonal Valuation, hence, we hereby recommended that the Fair Market Value of Three Thousand One Hundred Twenty (3,120.00) Pesos per square meter shall prevail in this Appraisal Report in accordance with DAO NO. 20010-26.

V. HIGHEST AND BEST USE

Pursuant to DENR implementing policy, rules and regulations governing the administration and development of foreshore areas, the proponent adhere for the effective and efficient foreshore management for the conservation and maintenance of an ecologically balance environment.

Further, based on the location, physical characteristics and attributes of the area and its vicinities, the Committee found out that the Highest And Best Use (HABU) of the area is for Commercial and Eco-tourism purposes.

VI. LAND APPRAISAL

In the light of the criteria laid down by Department Administrative Order No. 98-20, as amended by Department Administrative Order No. 2010-26, the annual rental for the whole parcel of land subject for appraisal shall be not less than three percentum (3%) of the value of the land and one percentum (1%) of the proposed/or current improvement of the land. The PENRO Appraisal Committee has taken foremost consideration of the highest and best use of the property.

APPRAISED VALUE FOR PROPOSE IMPROVEMENT

Total Value	=	675,318.00
		X.01
Appraised Value	=	6,753.18

APPRAISED VALUE OF THE LAND

Total Land Area	=	1,276 sq.m.
Recommended Unit Value/sq.m.	=	X 3,120.00/sq.m.
Appraised Value	=	3,981,120.00X.03
Recommended Annual Rental	=	119,433.60

SUMMARY:

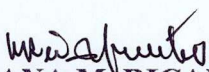
1% of the Proposed Improvement	=	6,753.18
3% Annual Report for Land	=	119,433.60
Recommended Annual Rental	=	126,186.78
Recommended Monthly Rental	=	10,515.56

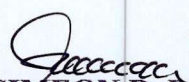


OBSERVATION AND RECOMMENDATION:

Pursuant to DAO 98-20 as amended by DAO 2010-26 and other laws, rules and regulations governing the management of foreshore lands, and in consideration that the applicant had complied all the necessary requirements, the PENRO Appraisal Committee respectfully recommends that the foregoing Appraisal Report of **Foreshore Lease Application No. 044001-2018-2022 of Ramon J. Apostol** be approved, and the corresponding authority to lease the land be granted.

For information, record and approval.

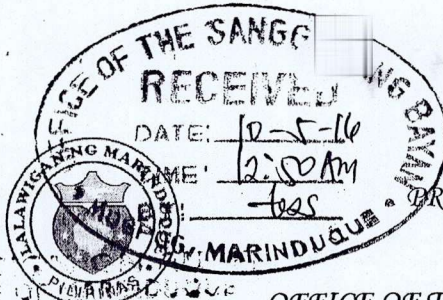

LUCIANA M. RICAFRENT
Special Investigator – 1
Member


SIMEON R. DIAZ
LMO-III/Chief, RPS
Member

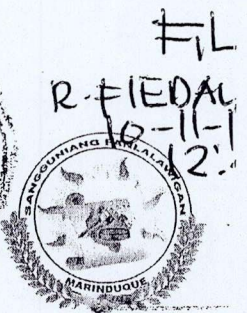

IMELDA M. DIAZ
OIC, PENR Officer
Chairperson

APPROVED BY:

DENR Secretary



B. assessor
10-11-16
Aldrin Fernandez
Republic of the Philippines
PROVINCE OF MARINDUQUE
Boac



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BY LGS-MARINDUQUE
OFFICE OF THE PROVINCIAL AUDITOR

OFFICE OF THE SANGGUNIANG PANLALAWIGAN
EXCERPT FROM THE MINUTES
TERMINAL SESSION, 13TH SANGGUNIANG PANLALAWIGAN
SP SESSION HALL, JUNE 24, 2016

Present:

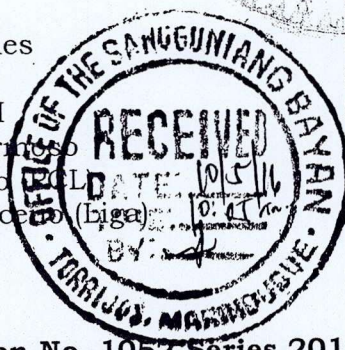
- Hon. Romulo A. Bacorro, Jr. Vice-Governor & Presiding Officer
- Hon. Juan R. Fernandez, Jr. SP Member
- Hon. Mark Anthony E. Seo SP Member
- Hon. Adeline M. Angeles SP Member
- Hon. Harold Y. Red SP Member
- Hon. Theresa P. Caballes SP Member
- Hon. Amelia L. Aguirre SP Member
- Hon. George D. Aliño II SP Member
- Hon. Norma J. Ricohermoso SP Member
- Hon. Sabino P. Fabrerod SP Member
- Hon. Allan H. Nepomudero (biga) SP Member

Absent:

(None)

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Resolution No. 1052 Series 2016
RESOLUTION
ENACTING PROVINCIAL ORDINANCE NO. 123
SERIES 2016

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OFFICE OF THE MAYOR
WHEREAS, on October 20, 2010, the Department of Finance and the Department of the Interior and Local Government issued joint Memorandum Circular enjoining all provinces, cities and the municipalities to prepare the Schedule of Values (SMVs) of real property and to conduct the general revision of assessments in their respective jurisdiction;

WHEREAS, Section 219 of Republic Act 7160 provides that the provincial, city, or municipal assessor shall undertake a general revision of real property assessments within two (2) years after effectivity of the Code and every three (3) years thereafter;

WHEREAS, Section 212 also of the said Republic Act 7160 provides that before any general revision of property assessment is made, there shall be prepared a schedule of fair market value by the provincial, city and the municipal assessors of the municipalities within the Metropolitan Manila Area for the different classes of properties situated in their respective local government units for enactment by an Ordinance of the Sanggunian concerned;

WHEREAS, the Provincial Assessor in pursuance thereof, has coordinated with the Municipal Assessors and prepared the Schedule of Values for land, buildings and other improvements;

WHEREAS, the Provincial Assessor in coordination with the Secretary of the Sangguniang Panlalawigan conducted a series of consultative meetings with the Barangay Captains and their constituents;

WHEREAS, the Committee on Ways and Means has conducted a public meeting throughout the province regarding the proposed Schedule of Fair Market Values for Land, Building and other improvements submitted by the Provincial Assessor;

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WHEREAS, after the said consultative meetings, public meetings and dialogues, the submitted schedule of fair market values for lands, buildings and other improvements was amended based on the result of the public consultations;

WHEREAS, the Sangguniang Panlalawigan of Marinduque in its desire to help its constituents from the present economic condition, acknowledged the need to reduce even further the burden brought about by the General Revision submitted by the assessor;

WHEREAS, the present schedule of Fair Market Values of Lands, Buildings and other improvements was first revised in 1994 and since then, no other revision was undertaken, hence, the schedule of Fair Market Values of Real Property and other improvements in the Province has remained lower compared to the surrounding provinces within the MIMAROPA Region;

WHEREAS, the depressed and antiquated schedule of Fair Market Values has prevented the Province from adequately sourcing its revenues to fund the operation and completion various programs and projects to continually enhance the quality of life of the inhabitants of the Province,

WHEREAS, such a low schedule of Fair Market Values also negatively impacts on the capacity of the owners to generate capital as the fair market value is the benchmark used in determining the collateral value of their properties;

NOW THEREFORE, be it ordained by the 13th Sangguniang Panlalawigan of Marinduque pursuant to Section 212, Chapter 2 of Republic Act 7160, otherwise known as the Local Government Code of 1991, the following:

**PROVINCIAL ORDINANCE NO. 123
SERIES 2016**

**AN ORDINANCE PRESCRIBING THE SCHEDULE OF FAIR
MARKET VALUES FOR LAND AND OTHER
IMPROVEMENT FOR BUILDINGS, MACHINERIES AND
OTHER STRUCTURES FOR THE PROVINCE OF
MARINDUQUE IN ACCORDANCE WITH THE LOCAL
GOVERNMENT CODE OF 1991**

**Section 1
TITLE**

This Ordinance shall be known and cited as "The Revised Schedule of Market Values of Real Property and Improvements in the Province of Marinduque".

**Section 2
CRITERIA**

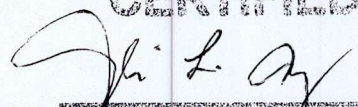
The criteria for sub-classification of residential, commercial, industrial and agricultural lands in the province shall be as follows:

A. COMMERCIAL LANDS

I. FIRST CLASS (C-1) COMMERCIAL LAND

- a) Located along concrete roads;
- b) Where highest trading, social or educational activities in the municipality take place;
- c) Where concrete or high grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are exceptionally busy;
- e) Apparently commands the highest commercial land value in the municipality.

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AUTHORIZED SIGNATURE **DATE** 6/15/22

II. SECOND CLASS (C-2) COMMERCIAL LAND

- a) Along concrete or asphalted road;
- b) Where trading, social or educational activities are considerably high, but fall short from that of the First Class Commercial Land;
- c) Where semi-concrete commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are considerably busy;
- e) Commands lesser value than the First Class Commercial Lands.

III. THIRD CLASS (C-3) COMMERCIAL LAND

- a) Along concrete or asphalted road;
- b) Where trading, social or educational activities are significantly less than the Second Class Commercial land;
- c) Where average grade commercial or business buildings are situated;
- d) Where vehicular and pedestrian traffic flow are fairly busy;
- e) Commands lesser value than the Second Class Commercial Lands.

IV. FOURTH CLASS (C-4) COMMERCIAL LAND

- a) Along all-weather road;
- b) Where trading, social or educational activities are significantly low but predominant;
- c) Where mixed commercial and residential buildings are situated;
- d) Where vehicular and pedestrian traffic flow are regularly less busy;
- e) Commands lesser value than the Third Class Commercial Lands.

B. RESIDENTIAL LANDS

I. FIRST CLASS (R-1) RESIDENTIAL LAND

- a) Located along concrete road;
- b) Where high grade apartment or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are exceptionally regular towards major trading centers;
- d) Located next to commercially classified lands;
- e) Where water, electric, and telephone facilities are available;
- f) Commands the highest residential land value in the municipality;
- g) Free from squatters.

II. SECOND CLASS (R-2) RESIDENTIAL LAND

- a) Along concrete or asphalted road;
- b) Where semi-high grade apartment or residential buildings are predominantly situated;
- c) Where public utility transportation facilities are fairly regular towards major trading centers;
- d) Located next to the First Class Residential Land;
- e) Where water, electric, and telephone facilities are available;
- f) Commands lesser value than the First Class Residential Land;
- g) Free from squatters.

III. THIRD CLASS (R-3) RESIDENTIAL LAND

- a) Along all-weather road;
- b) Where average grade residential buildings are predominantly situated;
- c) Where public utility transportation facilities are regular towards major trading centers;
- d) Located next to the Second Class Residential Land;
- e) Where water and electric facilities are available;
- f) Commands lesser value than the Second Class Residential Land.

IV. FOURTH CLASS (R-4) RESIDENTIAL LAND

- a) Along all-weather road;
- b) Where low grade residential buildings are predominantly situated;
- c) Located next to the Third Class Residential Land;

JOSE L. ALAWIGAN
MARINDUQUE
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- d) Where public utility transportation facilities are irregular;
- e) Where sources of water facilities are commonly pump wells;
- f) Commands lesser value than the Third Class Residential Land.

V. FIFTH CLASS (R-5) RESIDENTIAL LAND

- a) Along all-weather road;
- b) Where residential buildings are still scarcely constructed;
- c) Where public water and electric facilities are readily available;
- d) Farthest residential land from the trading center;
- e) Transportation facilities are exceptionally irregular;
- f) Predominantly undeveloped residential area.

VI. RESIDENTIAL LAND SUBDIVISION

Residential Land Subdivisions are classified according to the degree of development and facilities, regardless of location from the trading center of the city/municipality. Therefore, their respective schedule of base market values shall be independently established based from the sales analysis of the lots therein. The unit market value for subdivision lots shall not, under any circumstances, be less than adjoining lands classified in accordance with the above criteria for sub-classification.

C. CRITERIA FOR INDUSTRIAL LANDS

- a) Located along concrete, asphalted, first class macadam road, pier, sea coast or navigable water;
- b) Located within a distance of more than 10,000 meters but not beyond 50,000 meters to the major trading center of the municipality;
- c) Where the vicinity is extensively used for industrial purposes;
- d) Commands the highest industrial land value in the municipality.

D. PRODUCTIVITY CLASSIFICATION

1. RICELAND IRRIGATED:

- 1ST CLASS Lands capable of producing an average of 150 cavanes of palay per hectare annually
- 2nd CLASS Lands capable of producing 130 to 150 cavanes of palay per hectare annually.
- 3rd CLASS Lands capable of producing less than 130 cavanes of palay per hectare annually.

2. RICELAND UNIRRIGATED:

- 1ST CLASS Lands capable of producing an average of 130 cavanes of palay per hectare annually
- 2nd CLASS Lands capable of producing 110 to 130 cavanes of palay per hectare annually.
- 3rd CLASS Lands capable of producing less than 110 cavanes of palay per hectare annually.

3. COCONUT LAND:

- 1ST CLASS Lands capable of producing an average of 64 nuts per tree annually
- 2nd CLASS Lands capable of producing 54 to 64 nuts per tree annually.
- 3rd CLASS Lands capable of producing less than 50 nuts per tree annually.

GOVERNMENT OF PANLAU
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BANGALANG, PANLAU
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ADJUSTMENT OF VALUES FOR AGRICULTURAL LANDS AS TO LOCATION

TYPE OF ROAD	% OF ADJUSTMENT
A. Provincial or National Highways	No deduction from the base value of 100%
B. For other all-weather roads	3% deduction from the base value of 100%
C. Dirt Roads	6% deduction from the base value of 100%
D. For no road outlet	9% deduction from the base value of 100%

TYPE OF LOCATION		ADJUSTMENT FACTOR	
Distance in kms. to:		All-Weather Road	Local Trading Center (Poblacion)
Zero	0 to 1 km	- 0 %	+ 5%
Over	1 to 3kms	- 2 %	- 0 %
Over	3 to 6kms	- 4 %	- 2 %
Over	6 to 9kms	- 6 %	- 4 %
Over	9 kms	- 8 %	- 6 %

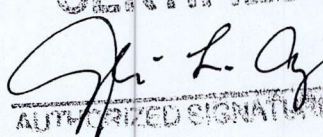
Distance of property from all-weather road, railroad stations, landing places along sea coast and from trading center (Poblacion), shall be measured from the corner of the lot or parcel nearest to such road or center.

All-weather road includes municipal, provincial, national and all other public roads traversable by truck, cars and other forms of motor vehicle under any kind of weather.

Section 3
GENERAL PROVISIONS

1) ON LAND

1. As a general rule, 100% base value per square meter for commercial, industrial, residential and other special classes of land shall be applied to all lands within the first strip of 25 meters on commercial and industrial section or zones, and within 20 meters on residential sections or zones fronting asphalted or concrete, or all-weather streets or roads.
2. Lands beyond the standard depth (e.i. 25 meters for commercial and industrial lands) and 20 meters for residential land, if any, shall be valued 80% for the second strip, 60% for the third strip and 40% of the base value fixed for the street or road for the remaining area. Provided however, that in case the parcels of land abutting two streets or roads on two with different base values, the stripping and valuation thereof shall be based on the principal street or road with the higher base value, but not lower than the schedule of values of the other street.
3. A reduction of 20% and 50% shall be applied from the base value of lands along gravel, earth or dirt and proposed street or roads respectively. In similar manner, if the roads or streets and/or sections thereof are subsequently improved or constructed, the appraisal and assessment of the same shall be adjusted accordingly.
4. For low and sunken areas of the land, a reduction from the base value per square meter may be allowed due to the cost of filling and compaction to bring the same at par with the adjoining developed lots. Provided however, that such reduction will, in no case, exceed 30% of the base value thereof.

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5. Adjustment value for frontage shall be added to the valuation of all commercial lots fronting streets or roads. The same is derived by multiplying the length of frontage in lineal meters by 50% of the unit base value thereof.
6. Corner influence value of 10% of the same value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided however, that if the streets or roads have different base values, the higher base values shall be used in the computation thereof.
7. Vacant or idle 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. Mixed residential/commercial area, the same shall be classified according to the class which is more predominant.
8. As far as properly applicable, the Schedule of Base Market Value shall be controlling, but where the property to be assessed is of a kind not classified in this schedule or any kind of which the value is not herein fixed, it shall be appraised at the current and fair market value, independently of this schedule.
9. Timber and forest land 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. 3-78 dated May 15, 1978 of the Ministry of Finance and in accordance with the Manual of Real Property Appraisal and Assessment Operations (MRPAAO) of 2006.
10. Machinery and Mechanical contrivances shall embrace under Section 1 of Presidential Decree No. 1383, amended by Section 3(m) of Presidential Decree No. 464 and as implemented by Assessment Regulations No. 2-79, dated October 16, 1979 and as amended by Assessment Regulations No. 1-80, dated December 9, 1980.

Appraisal and assessment of Machinery shall be governed by Department (then Ministry) Order No. 22-73 dated June 18, 1973 and in accordance with the Manual of Real Property Appraisal and Assessment Operations (MRPAAO) of 2006.
11. Privately owned Timber and Forest Lands shall be valued in accordance with Presidential Decree No. 853 as amended by Presidential Decree No. 888 and implemented by Assessment Regulation No. 3-76 dated February 9, 1976 and in accordance with the Manual of Real Property Appraisal and Assessment Operations (MRPAAO) of 2006.
12. 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 the Ministry (now Department) of Finance and in accordance with the Manual of Real Property Appraisal and Assessment Operations (MRPAAO) of 2006.

Section 3-A
Schedule of Base Unit Market Values for the different types and classes of Urban Lands

SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS MUNICIPALITY OF BOAC				
Along	From	To	VALUE/sqm	SUB CLASS
Nepomuceno (North Side)	Biglang Awa St.	Dela Santa St. Ext.	1,400.00	C-1
Nepomuceno & D.Reyes	Deogracias St.	Dela Santa St.	1,400.00	C-1
D. Reyes & Mercader St.	Deogracias St.	Magsaysay St.	1,400.00	C-1
G. Nieva & Magsaysay St.	D. Reyes St.	Melendez St.	1,400.00	C-1
Magsaysay & I de Nov. St.	Mercader St.	Creek	1,400.00	C-1

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MUNICIPALITY OF BOAC

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6/15/22

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Aurora Park & Creek	1 de Noviembre St.	Deogracias St.	1,400.00	C-1
D. Reyes st. North Side	Dela Santa St.	D. Reyes St. (West Side)	1,400.00	C-1
Deogracias St.	San Miguel St.	Cor. of Deogracias & Kasilag	1,400.00	C-1
Nepomuceno (North Side)	Dela Santa St. (Extension)	Boundary to Brgy. Santol	1,030.00	C-2
Nepomuceno (South side)	Dela Santa St.	D. Reyes (W-side intersection to Nepomuceno St.	1,030.00	C-2
D. Reyes St. (SW Side)	Nepomuceno - Intersection	G. Nieva St. Intersection	1,030.00	C-2
Magsaysay & G. Nieva St.	Melendez St.	Canovas St.	1,030.00	C-2
Magsaysay St.	Canovas cor. L. Hidalgo st.	Luis Hidalgo St. 1 cor. Luis Hidalgo St. 2	850.00	C-3
Kasilag St. (one lot deep)	Deogracias St.	L.Sosa Prop. (fmr Shell Stn.)	850.00	C-3
Kasilag St. NE side (one lot Deep)	Brgy. Rd. to Boac River	Biglang Awa Bridge	720.00	C-4
Magsaysay & G. Nieva St.	Canovas St.	L. Hidalgo St.	760.00	R-1
Magsaysay St. & Creek	L. Hidalgo St.	Boundary to Isok II	760.00	R-1
Abad Santos (South Side)	Magsaysay. - Intersection	Quezon St. (Intersection)	760.00	R-1
Pamintuan St.	Quezon St.-Intersection	Ermita	760.00	R-1
Quezon St. (East Side)	Abad Santos - Intersection	Kasilag St. Intersection	760.00	R-1
Quezon St. (West Side)	Boundary to Dep Ed	Red Cross Road	760.00	R-1
Kasilag St.	Deogracias St. Intersection	San Miguel St. (Intersection)	760.00	R-1
San Miguel St.	Deogracias St. Intersection	Kasilag St. (Intersection)	760.00	R-1
Biglang Awa St.	Deogracias - (Intersection)	San Miguel St. (Intersection)	760.00	R-1
Roads Lots and Pathways of the Consolidated Subdivided Lot 879 & 876	G. Nieva St.	Lot 877	760.00	R-1
G. Nieva St.	Creek	L. Hidalgo St. (Intersection)	760.00	R-1

**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS
MUNICIPALITY OF BUENAVISTA**

Along	From	To	VALUE/sqm.	SUB CLASS
	E. Sosa St.	L. Catamio St.	620.00	C-1
East of E. Sosa St.	A. Sarmiento	Salvage Zone	620.00	C-1
South of P. Sumagui St.			620.00	C-1
West of C. Nepomuceno St.	J. Salvacion St.	P. Sumagui St.	620.00	C-1
West of L. Catamio St.			620.00	C-1
East of C. Nepomuceno St.	Sadiwa St.	Outskirts of Poblacion	620.00	C-1
South of A. Sarmiento St.	E. Sosa St.	V. Valenzuela	550.00	C-2
North & South of Natl. Rd.	X St.	Outskirts of Poblacion	550.00	C-2
North of C. Sadiwa St.	C. Nepomuceno St.	V. Valenzuela St.	400.00	R-1
West of V. Valenzuela St.			400.00	R-1
South of C. Sadiwa St.	E. Sosa St.	V. Valenzuela St.	400.00	R-1
North of C. Sadiwa St.	V. Valenzuela St.	Sabang River	360.00	R-2
South of C. Sadiwa St.	V. Valenzuela St.	Alley 1	360.00	R-2
North and South of A. Sarmiento ext.	V. Valenzuela St.	Alley 1	360.00	R-2
20 m. Strip South of A. Sarmiento St.	E. Sosa St.	V. Valenzuela St.	360.00	R-2
North, South and West of C. Sadiwa ext.	RCC Site	Westward	360.00	R-2
North and South of Sarmiento ext.	Alley 1	Eastward	280.00	R-3
40 m. Strip North of Sadiwa ext.	BNHS Site	Westward	280.00	R-3

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**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS
MUNICIPALITY OF GASAN**

From	To	VALUE/sqm.	SUB CLASS
Gasan Bridge	Dili - Pangi Monument	1,040.00	C-1
Reyes Park	San Jose St.	1,040.00	C-1
Reyes Park	Rizal St.	1,040.00	C-1
Reyes Park	Zamora St.	1,040.00	C-1
Burgos St.	Gomez St.	760.00	R-1
Rizal St.	San Jose St.	1,040.00	C-1
Guevarra St.	Burgos St.	760.00	R-1
Abad Santos St.	Burgos St.	590.00	R-2
Del Pilar St.	End of Quezon Ave.	1,040.00	C-1
Del Pilar St.	End of San Jose Ext.	760.00	R-1
Zamora St.	San Jose St.	760.00	R-1
Edge of Tablas Strait	Mabini St.	590.00	R-2
Gen. Luna St.	Guevarra St.	760.00	R-1
Roman Catholic Church	Baluarte	590.00	R-2
Gomez St.	Del Pilar St. Along San Jose St.	1,040.00	C-1
San Jose Ext.	Matandang Gasan Bridge	760.00	R-1
Abad Santos St.	Along San Jose St.	760.00	R-1
PR Sotto St. Cor. Gomez St.	San Jose St.	1,040.00	C-1
Abad Santos St. Along San Jose St.	Cor. Of Road Torc	760.00	R-1
Midst of Abad Santos St.	Gen. Santos St.	820.00	C-2

**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS
MUNICIPALITY OF MOGPOG**

Along	From	To	VALUE/sqm.	SUB CLASS
Frontage of Mogpog Public Market			1,250.00	C-1
Rizal St.	Frontage of Old Rural Bank	Del Carmen St.	900.00	C-2
Paras St.	Quezon St.	Municipal Building	900.00	C-2
Dofia Aurora St.	Mendez St.	Olaveria St.	900.00	C-2
Malvar St.	Quezon St.	Public Market	900.00	C-2
Mendez St.	Dofia Aurora	Monserrat St.	900.00	C-2
Del Pilar & Monserrat	Mendez St.	Rizal St.	900.00	C-2
Del Carmen St.	Paras St.	Claudio St.	900.00	C-2
Quezon St.	Mendez St.	PNP Station	900.00	C-2
All other Cemented streets of Poblacion	Candahon, Nangka 1	Mataas na Bayan urban area	770.00	C-3
All other roads of Poblacion	Candahon, Nangka 1	Mataas na Bayan urban area	670.00	C-4
Rizal St.	Frontage of Old Rural Bank	Mogpog Creek	680.00	R-1
Quezon St.	Frontage of St. Isidore Parish	Mogpog Creek	680.00	R-1
Dofia Aurora St.	Rizal St.	Mogpog Creek	680.00	R-1
Along all other Cemented streets of Poblacion Urban Area			680.00	R-1
Quezon St.	Mogpog Creek	Nangka 1Crossing	550.00	R-2
Quezon St.	Frontage of St. Isidore Parish	Mataas na Bayan Crossing	550.00	R-2
Dofia Aurora St.	Mogpog Creek	Nangka 1Crossing	550.00	R-2
Cemented Roads of Brookside area	Sosa's Estate and Mataas na Bayan		550.00	R-2
Along all-weather roads of Poblacion, Candahon, Nangka 1 and Mataas na Bayan Urban area			370.00	R-3
Along other roads of Poblacion, Candahon, Nangka 1 and Mataas na Bayan urban area			280.00	R-4
Other lots of Poblacion, Candahon, Nangka 1, and Mataas na Bayan Urban Area			140.00	R-5

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**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS
MUNICIPALITY OF STA. CRUZ**

Along	From	To	VALUE/sqm.	SUB CLASS
Near Public Market. Brgy. Manlibunan			1,260.00	C-1
Mabini St.	Ramos St.	Burgos St.	1,260.00	C-1
Quezon St.	Mabini St.	Regalia St.	1,260.00	C-1
Mabini St.	Burgos St.	National Road	1,260.00	C-1
Burgos St.	Jones St.	Mabini St.	960.00	C-2
National Road - Brgy. Landy			960.00	C-2
Quezon St., Brgy. Lapu-Lapu			960.00	C-2
Beachfront - Brgy. Maniwaya			780.00	C-3
Beachfront - Brgy. Mongpong			780.00	C-3
Provincial Road - Brgy. Buyabod			780.00	C-3
National Road - Brgy. Lamesa			590.00	C-4
National Road - Brgy. Taytay			590.00	C-4
Provincial Road - Brgy. Buyabod			590.00	C-4
Quezon St.	Osmena St.	Balwarte	770.00	R-1
Bonifacio St., Brgy. Banahaw			770.00	R-1
Bonifacio St.	Mabini St.	Tavera St.	770.00	R-1
National Road Brgy. Lipa			590.00	R-2
National Road Brgy. Buyabod			590.00	R-2
National Road Brgy. Napo			590.00	R-2
Provincial Road - Brgy. Ipil			430.00	R-3
Brgy. Road - San Antonio			430.00	R-3
Near Public Market. Brgy. Manlibunan			430.00	R-3
Provincial Road - Brgy. Angas			320.00	R-4
Provincial Road - Brgy. Taytay			320.00	R-4
Provincial Road - Brgy. Matalaba			320.00	R-4
Brgy. Road - Brgy. Polo			230.00	R-5
Brgy. Road - Brgy. Morales			230.00	R-5
Brgy. Road - Brgy. Masaguisi			230.00	R-5

**SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL AND COMMERCIAL LANDS
MUNICIPALITY OF TORRIJOS**

From	To	VALUE/sqm.	SUB CLASS
Rizal St.	Magsaysay St.	860.00	C-1
Rosales St.	Quezon St.	860.00	C-1
Burgos St.	Rosas St.	860.00	C-1
Maneja Drive	Magsaysay St.	620.00	C-2
Zamora St.	Vasquez St.	500.00	C-3
Quezon St.	National Road	500.00	R-1
Reynoso St.	National Road	500.00	R-1
Quezon St.	End of Rizal St.	500.00	R-1
Quezon St.	End of Burgos St.	500.00	R-1
Zoleta St.	Vasquez St.	500.00	R-1
Burgos St.	Zoleta St.	500.00	R-1
Penaflor St.	Vasquez St.	500.00	R-1
Rizal St.	Palatino St.	500.00	R-1
Rizal St.	Zamora St.	500.00	R-1
Maneja Drive	Magsaysay St.	390.00	R-2
Quezon St.	Vasquez St.	390.00	R-2
Zoleta St.	Road-end	390.00	R-2
Col. Abad St.	Zamora St.	390.00	R-2
Vasquez St.	Del Mundo St.	390.00	R-2
Col. Abad St.	Rosas St.	390.00	R-2
Rosas St.	Quezon St.	390.00	R-2
Roman Catholic Church	St. Ignatius Subd./Catholic Cemetery	320.00	R-3
Col. Abad St.	Magsaysay St.	270.00	R-4
Mabini St.	Del Mundo St.	270.00	R-4

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Section 3-B
Schedule of Base Unit Market Values for the different types and classes of Agricultural,
Industrial Lands and Improvements

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS BOAC			
CLASSIFICATION	VALUE /hectare	CLASSIFICATION	VALUE /hectare
Coconut Land -1	93,830.00	Rice Land Unirrig-3	52,590.00
Coconut Land -2	84,500.00	Upland Rice	28,540.00
Coconut Land -3	76,130.00	Orchard	44,100.00
Rice Land - Irrig -1	188,760.00	Cogon Land	46,460.00
Rice Land - Irrig -2	174,390.00	Nipa Land	55,070.00
Rice Land - Irrig -3	126,950.00	Forest Land	59,660.00
Rice Land Unirrig-1	82,450.00	Fishpond	218,240.00
Rice Land Unirrig-2	75,070.00	Industrial	1,810.00 per sqm.
SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS - BOAC			
Coco Brg -1	480.00	Mabolo	350.00
Coco Brg -2	420.00	Mango	1,750.00
Coco Brg -3	330.00	Orange	460.00
Avocado	310.00	Rambutan	360.00
Banana	200.00	Santol	620.00
Cacao	300.00	Sineguelas	310.00
Calamansi	360.00	Star Apple	790.00
Camansi	420.00	Tamarind	350.00
Chico	630.00	Bamboo	460.00
Coffee	250.00	Buri	410.00
Jackfruit	840.00	Nipa	240.00
Lanzones	460.00		

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS BUENAVISTA			
CLASSIFICATION	VALUE / hectare	CLASSIFICATION	VALUE / hectare
Coconut Land -1	65,550.00	Rice Land Unirrig-3	47,680.00
Coconut Land -2	60,280.00	Upland Rice	29,090.00
Coconut Land -3	56,680.00	Orchard	44,720.00
Rice Land - Irrig -1	157,510.00	Cogon Land	30,180.00
Rice Land - Irrig -2	148,170.00	Nipa Land	-
Rice Land - Irrig -3	111,780.00	Forest Land	-
Rice Land Unirrig-1	75,330.00	Fishpond	-
Rice Land Unirrig-2	69,750.00	Industrial	1,810.00 per sqm.
SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS - BUENAVISTA			
Coco Brg -1	470.00	Mabolo	330.00
Coco Brg -2	390.00	Mango	1,650.00
Coco Brg -3	320.00	Orange	240.00
Avocado	290.00	Rambutan	180.00
Banana	240.00	Santol	620.00
Cacao	230.00	Sineguelas	300.00
Calamansi	270.00	Star Apple	720.00
Camansi	260.00	Tamarind	350.00
Chico	640.00	Bamboo	410.00
Coffee	220.00	Buri	280.00
Jackfruit	830.00	Nipa	-
Lanzones	460.00		

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS GASAN			
CLASSIFICATION	VALUE / hectare	CLASSIFICATION	VALUE / hectare
Coconut Land -1	92,970.00	Rice Land Unirrig-3	66,870.00
Coconut Land -2	83,120.00	Upland Rice	28,450.00
Coconut Land -3	74,560.00	Orchard	48,530.00

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Rice Land - Irrig -1	196,470.00	Cogon Land	51,490.00
Rice Land - Irrig -2	183,030.00	Nipa Land	55,080.00
Rice Land - Irrig -3	153,800.00	Forest Land	67,420.00
Rice Land Unirrig-1	87,690.00	Fishpond	-
Rice Land Unirrig-2	78,490.00	Industrial	1,810.00 / Sqm.

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS - GASAN

Coco Brg -1	480.00	Mabolo	350.00
Coco Brg -2	420.00	Mango	1,850.00
Coco Brg -3	340.00	Orange	450.00
Avocado	320.00	Rambutan	200.00
Banana	220.00	Santol	500.00
Cacao	310.00	Sineguelas	330.00
Calamansi	350.00	Star Apple	830.00
Camansi	420.00	Tamarind	380.00
Chico	630.00	Bamboo	560.00
Coffee	260.00	Buri	410.00
Jackfruit	850.00	Nipa	260.00
Lanzones	460.00		

**SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS
MOGPOG**

CLASSIFICATION	VALUE / hectare	CLASSIFICATION	VALUE / hectare
Coconut Land -1	88,840.00	Rice Land Unirrig-3	60,800.00
Coconut Land -2	84,170.00	Upland Rice	33,040.00
Coconut Land -3	79,210.00	Orchard	42,180.00
Rice Land - Irrig -1	199,990.00	Cogon Land	45,110.00
Rice Land - Irrig -2	143,180.00	Nipa Land	55,720.00
Rice Land - Irrig -3	113,470.00	Forest Land	56,340.00
Rice Land Unirrig-1	85,290.00	Fishpond	219,230.00
Rice Land Unirrig-2	74,820.00	Industrial	1,810.00 per sqm.

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS - MOGPOG

Coco Brg -1	500.00	Mabolo	310.00
Coco Brg -2	420.00	Mango	1,750.00
Coco Brg -3	350.00	Orange	440.00
Avocado	300.00	Rambutan	290.00
Banana	180.00	Santol	560.00
Cacao	280.00	Sineguelas	310.00
Calamansi	320.00	Star Apple	760.00
Camansi	410.00	Tamarind	350.00
Chico	590.00	Bamboo	460.00
Coffee	230.00	Buri	400.00
Jackfruit	860.00	Nipa	260.00
Lanzones	440.00		

**SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS STA.
CRUZ**

CLASSIFICATION	VALUE / hectare	CLASSIFICATION	VALUE / hectare
Coconut Land -1	92,680.00	Rice Land Unirrig-3	52,900.00
Coconut Land -2	89,840.00	Upland Rice	35,210.00
Coconut Land -3	87,630.00	Orchard	46,740.00
Rice Land - Irrig -1	161,950.00	Cogon Land	51,040.00
Rice Land - Irrig -2	155,720.00	Nipa Land	56,040.00
Rice Land - Irrig -3	122,640.00	Forest Land	58,800.00
Rice Land Unirrig-1	79,730.00	Fishpond	279,600.00
Rice Land Unirrig-2	70,100.00	Industrial	1,810.00 per sqm.

**SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS
STA. CRUZ**

Coco Brg -1	480.00	Mabolo	320.00
Coco Brg -2	410.00	Mango	1,780.00
Coco Brg -3	380.00	Orange	410.00
Avocado	280.00	Rambutan	210.00

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Banana	160.00	Santol	520.00
Cacao	300.00	Sineguelas	310.00
Calamansi	330.00	Star Apple	730.00
Camansi	380.00	Tamarind	340.00
Chico	630.00	Bamboo	580.00
Coffee	230.00	Buri	380.00
Jackfruit	810.00	Nipa	260.00
Lanzones	430.00		

**SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL AND INDUSTRIAL LANDS
TORRIJOS**

CLASSIFICATION	VALUE / hectare	CLASSIFICATION	VALUE/ hectare
Coconut Land -1	70,730.00	Rice Land Unirrig-3	61,940.00
Coconut Land -2	57,330.00	Upland Rice	25,520.00
Coconut Land -3	46,630.00	Orchard	40,120.00
Rice Land - Irrig -1	148,640.00	Cogon Land	24,260.00
Rice Land - Irrig -2	127,650.00	Nipa Land	42,720.00
Rice Land - Irrig -3	117,770.00	Forest Land	49,640.00
Rice Land Unirrig-1	75,520.00	Fishpond	235,600.00
Rice Land Unirrig-2	68,370.00	Industrial	1,810.00 per sqm

SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL IMPROVEMENTS TORRIJOS

Coco Brg -1	450.00	Mabolo	350.00
Coco Brg -2	400.00	Mango	1,750.00
Coco Brg -3	350.00	Orange	280.00
Avocado	310.00	Rambutan	190.00
Banana	210.00	Santol	610.00
Cacao	270.00	Sineguelas	320.00
Calamansi	290.00	Star Apple	750.00
Camansi	260.00	Tamarind	380.00
Chico	650.00	Bamboo	380.00
Coffee	260.00	Buri	330.00
Jackfruit	820.00	Nipa	270.00
Lanzones	460.00		

**Section 4
MISCELLANEOUS PROVISIONS**

1. The Schedule of Market Values is prepared and submitted for approval pursuant to Section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.
2. Pursuant to the provisions of Sec. 19 of RA 7160, the Provincial, City or Municipal Assessors shall undertake a general revision of real property within two years after the effectivity of the Local Government Code of 1991 and every three years thereafter. The new and approved Schedule of Market Values shall be applied in the general revision of real property assessments to be conducted from 2016 to 2017, to take effect in January 2018.
3. Appraisal and assessment of real property shall be at its current and true market value.
4. In cases of agricultural land convertible into urban or subdivision land in the future, these shall be classified and assessed as agricultural until such time when it has been converted and developed into a subdivision. The rule also apply to land already approved as part of a subdivision, but has not yet been actually developed for the purpose.
5. Roads or street in urban subdivision, unless already donated and turned over to the government, shall be listed separately as taxable in the name of the subdivision owner on the basis of this Schedule for classes of roads, applying the assessment level applicable. The Schedule are as follows:

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- a. Cemented - P 95.00 / square meter
 - b. Asphalted - 75.00 / square meter
 - c. Dirt Road - 50.00/ square meter
6. Road and street lots in commercial centers, unless already donated and turned over to the government shall be listed separately as taxable in the name of the listed owner and shall be valued at 10% of the applicable unit values for land classified as such, plus cost of cementing, asphaltting or paving them with gravel and sand.
 7. The use of the stripping method in the valuation of property located in commercial centers shall not be applied to properties fronting a street or road with a normal level elevation if said property is traversed by more that one road or street or when there are crisscrossing road or streets within the property, which would defeat the stripping methods as provided for by Section 7.02, Chapter VII of Assessment Regulations No. 7-77, specifically on properties that have given unit values by this Schedule of Market Values.
 8. The base rate or per hectare or per tree as fixed in the Schedule for different classes of agricultural lands and its improvements are subject to the applicable adjustments expressed in percentage such as (a) Type of public road where the property is located (b) Distance of property from the public road, and (c) Distance of property from the poblacion. Convenient spaces for application of such adjustments are so provided in the Tax Declaration form (RPA Form No. 1)
 9. The value herein provided for agricultural lands shall apply not only to land actually under cultivation or being used for agricultural purposes but also to lands which by their location, fertility and physical features should be considered as agricultural land regardless of whether or not they are under cultivation.
 10. Fruit trees and other perennial plants are exempt from taxation except where the land upon which they grow is planted principally to such growth. Trees and other plant improvements which have not yet reached the stage of production are to be considered as non-utilizable improvements and as such, exempt from taxation.
 11. Farm lots with an area of less than 2000 sq.m. If actually used as agricultural within and urban area should be appraised as either horticultural or orchard. A portion of a bigger parcel of agricultural land used as urban shall be so classified and appraised as such.
 12. Whenever and agricultural land is principally devoted to perennial plants or trees which although non-bearing or not yet productive and have no commercial value but enhances or perceptively increases the value of the land, such land shall be valued and assessed at twenty five (25%) per centum more than the market value of the kind and classes of land to which it belongs according to this Schedule.
 13. Agricultural lands with mountainous terrain, the slopes of which is more than 30% or when the soil is rocky or with very poor vegetation shall be allowed a 10% reduction from their value.
 14. The schedule of values for miscellaneous agricultural lands shall also apply to multi-crop lands and vice versa where perennial plants and trees that are already fruit-bearing or are productive shall separately be appraised per plant or per tree in accordance with this schedule.
 15. Irrigable rice lands whose water supply is derived from irrigation pumps shall be entitled to a 5% reduction as adjusted market value.
 16. Agricultural lands already converted by the owner at the time the general revision was conducted into non-agricultural uses already devoid of any agricultural

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activity over the premises shall, for appraisal and assessment purposes only, be classified and valued in accordance with this Schedule.

17. When vacant idle lots or when small agricultural/vegetable (fruit) gardens are located in a purely commercial area, the same shall be classified as commercial.
18. Urban areas refer to parcel of land or portion thereof located within the suburb or the poblacion or centers of population or adjacent to residential, commercial or industrial zones, or adjoining national highways or expressways which manifestly command higher market values than ordinary agricultural lands. In their appraisal, the appropriate rules provided for in Chapter 4, Section 2 of BLGF Manual of Real Property Appraisal and Assessment Operations of 2006 may be used.
19. The appraisal of beaches or urban lots shall include not only those that are actually used or developed as resorts but also those parcels which have been the subject of unusual and extraordinary high sales value and potentially due for development and improvement for residential, commercial or industrial purposes.
20. The fair and current market value of all buildings shall be computed on the basis of replacement/reproduction cost new less depreciation.
21. Replacement cost shall be computed on the basis of Schedule of Unit Values of current cost of building materials and labor.
22. This Schedule of Market Values shall be controlling but when the lands, buildings, structures and other improvements appraised are not within the Schedule of Unit Values, it shall be appraised independently of this Schedule and assessed for taxation purposes at the prescribed assessment level for the particular class of property.

The gradual implementation of increases in real property assessments referred to in the Final Provisions shall not apply to properties that have undergone changes in actual use and changes in property classification as provided for under joint Assessment Regulations No. 1-85 and Local Treasury Regulations No. 2-85, dated August 1, 1985.

In determining the increase in real property assessments resulting from the application of this Schedule of Market Values, the base value shall be full Market Value of the same property as reflected in the approved "1994" Schedule of Market Values for Marinduque regardless of whether or not the said schedules were used in full in the computation thereafter, as provided for in Memorandum Order No. 77, dated March 31, 1987 of the Office of the President.

Section 5

TYPES OF CONSTRUCTION

For purposes of this ordinance and in order to be consistent with the provisions of the Building Code, all buildings shall be classified or identified according to the following types:

Type V Buildings shall be fire-resistive. The structural elements shall be of steel, iron, concrete or masonry construction. Walls, ceilings and partitions shall be of incombustible fire-resistive construction. All steel structural members, foundation, columns and beams, encased in concrete; reinforced walls, floors and roofs.

Type IV-A Buildings shall be of steel, iron, concrete or masonry construction. Walls, ceilings and permanent partitions shall be of incombustible fire resistive constructions;

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Except, that permanent non-bearing partitions of one-hour fire resistive construction may use fire retardant treated wood within the framing assembly.

Type IV-B Combination of steel and reinforced concrete structural members; reinforced concrete floors, CHB walls and G.I. roofings.

Type III-A Buildings shall be of masonry and wood construction. Structural elements maybe any of the materials permitted by the National Building Code. Provided, that the building shall be one-hour, fire-resistive throughout. Exterior walls shall be of incombustible fire-resistive construction.

Type III-B Reinforced concrete or wooden floors, hollow block walls, wooden roof framing (truss or rafter type); aluminum or G.I. sheet roofing.

Type III-C Concrete foundation, reinforced concrete or wooden beams and floors, hollow blocks or adobe walls, wooden framing (rafter type), G.I. sheet roofing.

Type III-D Low cost housing-use of modular coordination; mixed materials of concrete and wood.

Type II-A Building shall be of wood construction with protective fire-resistant materials and one-hour fire resistive throughout; Except, that permanent non-bearing partition may use fire retardant treated wood within the framing assembly.

Type II-B Concrete footings, second group wooden structural members (post, beams, girders, floor joists and roof framing), wooden flooring, sidings and partitions (double-walled); G.I. sheet roofing.

Type II-C Concrete or adobe footing, third group wooden structural members (posts, beams, girders, floor joists and roof framing) flooring, sidings and partitions (double-walled) G.I. sheet roofing.

Type II-D Same as C except as to sidings and partitions which are single walled.

Type II-E Same as D except that structural members are substandard.

Type I Building shall be of wood construction, the structural elements maybe any of the materials permitted as follows: nipa houses and similar structures falling under this type.

The introduction of the terms fire-resistive requirements in the building construction in accordance with the National Building Code of the Philippines are defined as follows:

Fire-Resistive Rating means the degree to which a material can withstand fire as determined by generally recognized and accepted testing methods.

Fire-resistive Time Period rating is the length of time a material can withstand being burned which may be one-hour, three-hours, etc.

Fire-Resistive Standard All materials of construction and assemblies or combination thereof shall be classified according to their fire retardant or flame spread ratings as determined by generally accepted testing methods.

Fire-Retardant Treated Wood Lumber or wood impregnated with chemicals and when tested in accordance with accepted fire standards for a period of 30 minutes shall have a flame spread of not over 25% and show no evidence of progressive combustion. The fire-retardant properties shall not be considered permanent when exposed to the weather.

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**SECTION 5-A
APPRAISAL OF IMPROVEMENTS**

All improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein schedule of values and adjustment factors established for each class and classified according to their use and construction characteristics.

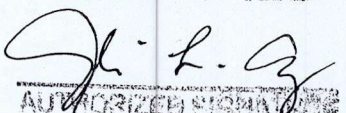
A. The following kinds of buildings are hereby established:

RESIDENTIAL:

1. Single Detached - a detached building designed for or occupied exclusively by one family.
2. Duplex dwelling - a detached building designed for or occupied exclusively by two families living independently from each other in their respective dwelling unit.
3. Accessory Building - a building subordinate to the main building on the same lot and used for purposes customarily incidental to those of the main building such as servant's quarters, garage, pump house, laundry, etc.
4. Town House/Row House - a house of not more than two stories composed of a row of dwelling units entirely separated from one another by partly wall or walls and with an independent entrance for each dwelling unit.
5. Apartment House - a house with apartment for five or more families living independently of one another and doing their cooking on the premises but with one or more entrance common to the apartment.
6. Apartment - a room or suite of two or more rooms, designed and intended for or occupied by one family for living, sleeping and cooking purposes.
7. Residential Condominium - an interest in real property consisting of a separate interest in a unit in a residential building and an undivided interest in common directly or indirectly on the land in which it is located and in other common areas of the building (Sec.2 RA 4726)

COMMERCIAL:

1. Hotel - a building with more than 15 sleeping rooms, usually occupied singly, where transients are provided with temporary lodging, with or without meals and where no cooking facilities are provided in any individual suites.
2. Boarding House - a house containing not more than 15 sleeping rooms where boarders are provided with lodging and meals for a fixed sum paid by the month or week in accordance with a previous arrangement.
3. Lodging House - a building containing not more than 15 sleeping rooms where lodging is provided for a fixed compensation.
4. Office Building - a building mainly used for stores and/or offices.
5. Theater/Movie House - a building specially designed for the presentation of plays, operas, motion pictures, etc.
6. Commercial Condominium - an interest in real property consisting of a separate interest in a unit in a commercial building and an undivided interest in common directly or indirectly on the land in which it is located and in other common areas of the building (Sec.2 RA 4726)
7. Supermarket, Shopping Center, Mall - A building where a variety of goods and services are offered for sale. A large market especially a food store, operated in part or on a self-service, cash-carry basis.
8. Shop - a structure mainly used for dress shop, tailoring, barber shop, etc.
9. Gasoline/Gas Refilling Station - a facility for selling automotive fuel, supplies and services complete with underground tanks and other related mechanical contrivances
10. Recreation Building - a building which houses any form of play, amusement or relaxation and used for recreational purposes like bowling or billard hall, night club, clubhouse, cockpit, gym, etc.
11. Restaurant/Fastfood Building a building solely used as eating place and/or for catering cooked foods.
12. Swimming Pool an artificially created pool or tank, either indoor or outdoor intended for recreational or sports swimming.

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INDUSTRIAL:

1. Factory Building - a building utilized for manufacturing goods or finished products.
2. Refinery Plant - a building mainly used for refining or purifying metals, oil, sugar, and other mineral products.
3. Saw Mills and Lumber Sheds - a closed or open structure mainly used for saw mill operations and storage of lumber.

INSTITUTIONAL:

1. School Building - a building exclusively used for educational or attainment of basic and higher learning duly recognized by the government.
2. Church/other Religious Institution - a building exclusively used for religious rites and/or place of worship.
3. Hospital Building a building mainly used in carrying out medication of sick persons having at least 20 patient beds.
4. Welfare and Charitable Building - a building where the depressed, aged, and incapacitated persons stay, and are cared for, free of charge by members of recognized charitable institutions.

AGRICULTURAL:

1. Barn Sheds an open or closed structure for livestock.
2. Poultry/Hog Houses an open or partially closed shed (either low or tall) for raising poultry & piggery.
3. Grain Mill a structure mainly used for milling of rice and other agricultural products

B. The following are the standards specifications in addition to structural specification of buildings:

1. External Walls
 - a. On concrete or hollow block (cement, ceramic or adobe) mortar finishing painted with locally manufactured paints. ,
 - b. Doubled walled of tanguile or lauan plywood or its equivalent, painted, or varnished with locally manufactured paints or varnish.
2. Ceiling
 - a. Plain cement ceiling - painted with locally made paints beneath concrete floors.
 - b. Beneath wooden floor or roof framing tanguile or plywood painted with locally made paints.
3. Doors
 - a. Exterior - tanguile or lauan or its equivalent ordinary finished panel.
4. Windows
 - a. For Type I, II and II I-A buildings. Simple design steel glass with iron grills.
 - b. For Type III-B, III-C and 111-0 wood glass
 - c. For Type II-E wood capiz
5. Flooring
 - a. On fill and slab floor - cement finish,
 - b. For Type II down to Type kiln dried,
 - c. Other types - sun dried,
6. Electrical and Plumbing - Philippine made materials and fixtures
7. Toilet and Bath -same as above
 - a. Waist coating - 1.50 meters high. Locally manufactured white tiles.
 - b. Toilet and bath for the first 60 sq. m. of floor area or for every two (2) bedrooms or more or less twelve (12) sq.m. each.

C. Adjustment Factors for Second and succeeding floors.

In applying the schedule of unit values for the second floor and succeeding floors, the percentage deduction from the basic schedules of unit values shall be as follows:

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TYPE	One-family Residence	Two-family Residence / Duplex Building	Apartment, Accessoria or Row House	Boarding / Lodging House, etc.	School Building etc.	Office Bldg. etc.
V	11.70%	10.04%	10.08%	10.11%	10.23%	10.21%
IV-A	11.38%	9.97%	9.28%	9.93%	9.84%	9.36%
III-A	10.62%	10.95%	9.00%	9.83%	9.74%	9.13%
II-A	10.02%	9.50%	8.00%	9.42%	9.38%	9.04%

SECTION 5-B
INCREMENTAL COSTS ATTRIBUTABLE TO BUILDING VALUE

The computation of extra items that are considered as component parts of the building is hereby set forth as follows:

NO.	BUILDING COMPONENT	ADJUSTMENT
1	Carport	30%-40% of Base unit Value
2	Mezzanine	60% of Base unit Value
3	Porch	30%-40% of Base unit Value
4	Balcony	45% of Base unit Value
5	Garage	45% of Base unit Value
6	Terrace	
	a. Covered	35%-40% of Base unit Value
	b. Open	20% of Base unit Value
7	Roof Deck	
	a. Penthouse	70%-100% of Base unit Value
	b. Covered	60% of Base unit Value
	c. Open	30% of Base unit Value
8	Basement	60%-80% of Base unit Value
9	Pavement	
	a. Tennis Court	500.00-560.00 per sqm.
	b. Concrete - 10cm.	350.00 per sqm.
	c. Concrete - 15cm.	410.00 per sqm.
	d. Concrete - 20cm.	470.00 per sqm.
10	Floor Finish	
	a. Marble slab 1m.x1m.	600.00-700.00 per sqm.
	b. Marble tiles	450.00-580.00 per sqm.
	c. Crazy cut marbles	400.00 per sqm.
	d. Granolithic	380.00 per sqm.
	e. Narra/Fancy wood tiles	610.00 per sqm.
	f. Yakal, Ord. wood tile, vinyl	410.00 per sqm.
	g. Washout pebbles	380.00 per sqm.
	h. Unglazed tiles	380.00 per sqm.
11	Walling	
	a. Use the same rates for floor finishing in a, b, c and g	
	b. Double walling (plywood)	300.00 per sqm.
	c. Double walling (narra panel)	560.00 per sqm.
	d. Glazed white tiles	390.00 per sqm.
	e. Glazed color tiles	420.00 per sqm.
	f. Fancy tiles	440.00 per sqm.
	g. Synthetic rubble	310.00 per sqm.
	h. Bricks	390.00 per sqm.
12	Special Panel	
	a. Glass w/ wooden frame	500.00 per sqm.
	b. Glass w/ aluminum frame	600.00 per sqm.
13	Aluminum Doors and Windows	

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	a.	Clear Glass	1,800.00-2,000.00	per sqm.
	b.	Tinted Glass	2,500.00-2,700.00	per sqm.
	c.	Door frame w/ screen	1,200.00-1,500.00	per sqm.
	d.	Window screen	600.00-700.00	per sqm.
	e.	Glass jalousie on alum. frame	500.00-550.00	per sqm.
14	Steel Windows, Gates and Doors			
	a.	Steel casement with glass	1,000.00-1,050.00	per sqm.
	b.	G.I. Pipe w/black sheet	800.00-850.00	per sqm.
	c.	Roll up Shutte	1,500.00-1,700.00	per sqm.
	d.	Accordion Door - Single	1,100.00-1,200.00	per sqm.
	e.	Accordion Door - Double	1,400.00-1,500.00	per sqm.
15	Wooden/PVC Doors and Windows			
	a.	Narra, Mahogany panel type	1,500.00-2,000.00	per sqm.
	b.	Plywood flush type doors	600.00-700.00	per sqm.
	c.	PVC Door	600.00-700.00	per sqm.
16	Ceiling			
	a.	Ordinary plywood	300.00	per sqm.
	b.	Luminous ceiling	500.00	per sqm.
	c.	Acoustic	460.00	per sqm.
	d.	Special finish	500.00	per sqm.
17	Fence			
	a.	Wood	350.00	per sqm.
	b.	Concrete Hollow Blocks - 10cm.	350.00	per sqm.
		Concrete Hollow Blocks - 15cm.	410.00	per sqm.
		Concrete Hollow Blocks - 20cm.	470.00	per sqm.
	c.	Reinforced Concrete	620.00	per sqm.
	d.	Steel Grills	800.00	per sqm.
	e.	Interlinks wire	250.00	per sqm.
18	Excess Heights			
	a.	Resdl/Comml-add 20% of base value/meter in excess of 3m.		
	b.	Bodega/Factory-add 15% of base value/meter in excess of 4.5m.		
19	Foundation			
		Type III - Foundation Area x 400.00 x no. of floors		
		Type IV - Foundation Area x 570.00 x no. of floors		
		Type V - Foundation Area x 760.00 x no. of floors		
20	Water Tank (Reinforced Concrete)		12.00	per liter

Section 6 GENERAL PROVISIONS ON BUILDINGS

1. The fair and current market values of all buildings shall be computed on the basis of the prevailing schedule of unit base construction of buildings. However, for buildings and other structures constructed in low lying areas or perennially flooded localities and in areas where adverse social and economic conditions prevail, a deduction of 15% to 20% may be subtracted from the unit base and construction cost of the type of building being appraised. This is to compensate for such differences in value of the similar types of buildings constructed in ideal and highly developed environments.
2. This schedule of unit values 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.
3. The assessment level for the building and other improvements shall be the assessment levels provided for under Section 218 of RA 7160 (Local Government Code of 1991) specially on buildings and other structures, par (b) nos. 1,3, thereof and on machineries (c); on special class (d) thereof.

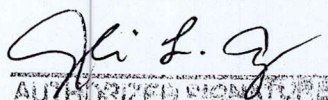
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4. The application on the minimum base value shall depend on the sound judgment of the appraiser or assessor based primarily on the quality of finish or workmanship of the building structures.
5. As a general rule, condominium buildings are assessed based on the separate values of the individual units within the condominium structure and are applied appropriate assessment levels on the market value of the respective condominium units.
6. All condominium units whether residential or commercial shall be assessed on the basis of the Condominium Certificate of Title. However, if the parking units spaces shall have been provided for, the same shall be assessed together with the condominium, unit if the use or ownership has been identified in one person or entity. Otherwise, all parking unit spaces shall be assessed as a whole under one assessment with particular notation on parking space unit number, although a separate certificate of condominium title has been individually issued under the name of one person or entity. If, however for some reason, individual assessment is required for these parking spaces, the assessment level to use for each parking space shall be the assessment level used in the residential unit of the condominium concerned.
7. The physical depreciation table for building indicated in Section 8-A shall be used as the guide in applying the depreciation to old buildings and other similar structures.
8. Deduction of accrued yearly depreciation shall be allowed and applied corresponding for old buildings and machineries. However, issuance of tax declaration for this purpose may be made once every three years, where the aggregate yearly depreciation rates for three years will be computed and covered accordingly.
9. The unit base values were derived from typical building design for each type of building, using the aforecited standard specifications. The use of the unit rates for "extra" or deductions shall be applied depending on the deviation of the construction of the building from the standard specifications, regardless of whether the minimum or maximum and other similar structures.
10. Auxiliary improvements, such as fences, pavements, etc. which may be considered appurtenances of main structures, shall be appraised independently and in the values thereof added to the value of main structures.
11. This schedule of values shall be applicable to new buildings and improvements becoming initially taxable beginning 2018 and to the general revision of all real property assessments for under Section 219 of RA 7160. Provided, however, that in the latter case, allowable depreciation shall be applied.

Section 7
GENERAL PROVISIONS
ON MACHINERIES AND OTHER EQUIPMENT

1. The fair market value of brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost. If machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange as fixed by the Bangko Sentral ng Pilipinas.

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2. For the purpose of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost as the case maybe, 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 so long as the machinery is useful and in operation.
3. Replacement or Reproduction Cost New (RCN) on the machinery shall be determined by dividing the dollar (\$) exchange rate in peso at the time of appraisal (present) by the dollar (\$) exchange rate to peso at the time of acquisition and multiplied by its acquisition cost or original cost. The foreign currency rate shall be fixed by the Bangko Sentral ng Pilipinas.
4. The assessment level for machineries and other equipment for different classes based on actual use, shall be those prescribed in Section 218 paragraphs (c) and (d) of RA No. 7160.

Section 8
SCHEDULE OF BASE UNIT VALUE FOR BUILDINGS
AND OTHER STRUCTURES
(Pesos per Square Meter)

Type of Building	(1) Single Detached Building	(2) Duplex Building	(3) Apartment Row House	(4) Boarding Houses, Lodging Houses, Hotels/ Motels	(5) Accessory Bldgs: -Garage -Quarters -Laundry House -Guard House	(6) School Buildings, Churches, Assembly Houses	(7) Hospitals, Office Parking -Banks, Condominiums
V	11,400.00	9,880.00	9,120.00	10,260.00	-	11,400.00	11,400.00
IV-A	8,900.00	7,660.00	7,320.00	8,320.00	7,320.00	9,310.00	8,990.00
IV-B	7,850.00	6,500.00	6,270.00	7,220.00	6,270.00	8,150.00	7,850.00
III-A	6,560.00	5,420.00	5,130.00	5,990.00	5,130.00	6,270.00	6,270.00
III-B	5,130.00	4,850.00	4,560.00	5,420.00	4,560.00	5,700.00	5,700.00
III-C	4,560.00	4,280.00	3,990.00	4,850.00	3,990.00	5,420.00	5,130.00
III-D	3,990.00	3,710.00	3,420.00	4,280.00	3,420.00	4,850.00	4,560.00
II-A	2,850.00	2,620.00	2,380.00	3,100.00	2,380.00	3,570.00	3,570.00
II-B	2,380.00	2,150.00	1,900.00	2,620.00	1,900.00	3,100.00	3,210.00
II-C	2,150.00	1,790.00	1,670.00	2,150.00	1,430.00	2,470.00	2,620.00
II-D	1,670.00	1,430.00	1,430.00	1,670.00	950.00	-	-
II-E	1,330.00	1,310.00	1,310.00	1,540.00	-	-	-
I	760.00	950.00	950.00	1,140.00	-	-	-

Type of Building	(8) Theater, Super Markets, Shopping Ctrs/Malls, Restaurants	(9) Factories, Warehouses, Bodegas, Storage Industrial Buildings	(10) Barn, Poultry Houses, Stables, Hog Houses, Green Houses	(11) Recreational Club House -Bowling Lanes -Pelota Court, etc.	(12) Gas Refilling Plant, Gasoline Station, etc.	(13) Swimming Pool, Bath House, etc.
V	9,500.00	8,360.00	-	9,120.00	9,880.00	6,080.00
IV-A	7,660.00	6,650.00	-	7,320.00	6,270.00	11,400.00
IV-B	6,590.00	5,640.00	-	6,120.00	6,270.00	11,400.00

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III-A	5,420.00	3,990.00	-	5,130.00	5,130.00
III-B	4,850.00	3,420.00	-	4,560.00	4,560.00
III-C	4,280.00	3,000.00	-	3,990.00	3,990.00
III-D	3,710.00	2,720.00	3,420.00	-	-
II-A	2,620.00	1,900.00	2,150.00	-	-
II-B	2,150.00	1,670.00	1,670.00	-	-
II-C	1,670.00	1,430.00	1,430.00	-	-
II-D	1,200.00	950.00	1,200.00	-	-
II-E	-	-	720.00	-	-
I	-	-	380.00	-	-

Section 8-A
SCHEDULE OF DEPRECIATION

STRUCTURAL TYPE	I	II-A	II-B	III-A, III-B	III-C, III-D	III-E
1st 5 Years	5.2%	5.0%	5.0%	4.0%	4.0%	3.0%
2nd 5 Years	4.6%	4.2%	4.0%	3.6%	3.5%	2.5%
3rd 5 Years	4.0%	3.6%	3.4%	3.2%	3.0%	2.5%
4th 5 Years	3.4%	3.2%	3.0%	3.0%	2.5%	2.0%
After 20 Years	3.2%	3.2%	3.0%	2.5%	2.0%	2.0%
Residual Value	10.0%	12.0%	15.0%	20.0%	28.0%	30.0%

STRUCTURAL TYPE		IV-A	IV-B	V-A	V-B	V-C
1st	5 Years	2.6%	2.4%	2.2%	2.0%	1.8%
2nd	5 Years	2.3%	2.2%	2.0%	1.8%	1.4%
3rd	5 Years	2.2%	2.0%	1.7%	1.5%	1.2%
4th	5 Years	2.0%	1.7%	1.3%	1.2%	1.0%
After 20 Years		1.6%	1.4%	1.1%	1.0%	1.0%
Residual Value		33.0%	35.0%	37.0%	40.0%	40.0%

For an excess in the above rates of annual depreciation, bigger rate may be applied in extra ordinary cases, that is , if properly presented and described as in the following instances:
following instances:

1. Damage due to catastrophe (earthquake, fire, deluge, typhoon, etc.)
2. Heavily damaged due to pests (termite, etc.)
3. Established defects in construction
4. Obsolescence

Section 9
BUDGETARY ALLOCATION

The amount of Five Million Five Hundred Forty Seven Thousand Pesos (P5,547,000.00) is hereby appropriated for the implementation of this Ordinance.

Section 10
SEPARABILITY CLAUSE

If any part of this ordinance is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.

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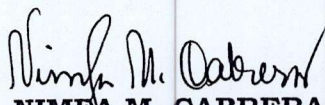
Section 11
EFFECTIVITY CLAUSE

This ordinance shall take effect immediately after satisfaction of publication as provided by RA 7160.

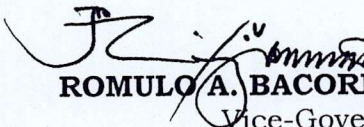
XX

ADOPTED, this 24th day of June 2016 at Boac, Marinduque.

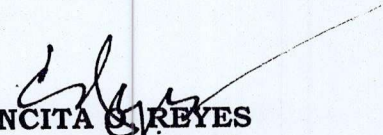
CERTIFIED CORRECT:


NIMFA M. CABRERA
SP Secretary

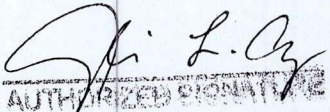
ATTESTED:


ROMULO A. BACORRO, JR., MD, MHSA
Vice-Governor &
Presiding Officer

APPROVED:


CARMENCITA S. REYES
Governor

SANGUNIANG PANGALAWIGAN
MARINDUQUE
CERTIFIED COPY

 6/15/22
AUTHORIZED SIGNATURE DATE

SCHEDULE OF MARKET VALUES FOR THE GENERAL REVISION OF ASSESSMENTS
Provincial Ordinance No. 123 series of 2015

Land Classification	Boac	Buenavista	Gasan	Mogmog	Sta. Cruz	Torrijos
Commercial 1	1,400	620	1,040	1,250	1,260	860
Commercial 2	1,030	550	820	900	960	620
Commercial 3	850	490	680	770	780	500
Commercial 4	720	-	590	670	590	-
Residential 1	760	400	760	680	770	500
Residential 2	610	360	590	550	590	390
Residential 3	470	280	370	370	430	320
Residential 4	280	220	300	280	320	270
Residential 5	200	130	-	140	230	-
Coconut Land -1	93,830	65,550	92,970	88,840	92,680	70,730
Coconut Land -2	84,500	60,280	83,120	84,170	89,840	57,330
Coconut Land -3	76,130	56,680	74,560	79,210	87,630	46,630
Rice Land w/ Irrig -1	188,760	157,510	196,470	199,990	161,950	148,640
Rice Land w/ Irrig -2	174,390	148,170	183,030	143,180	155,720	127,650
Rice Land w/ Irrig -3	126,950	111,780	153,800	113,470	122,640	117,770
Rice Land w/o Irrig -1	82,450	75,330	87,690	85,290	79,730	75,520
Rice Land w/o Irrig -2	75,070	69,750	78,490	74,820	70,100	68,370
Rice Land w/o Irrig -3	52,590	47,680	66,870	60,800	52,900	61,940
Upland Rice	28,540	29,090	28,450	33,040	35,210	25,520
Orchard	44,100	44,720	48,530	42,180	46,740	40,120
Cogon Land	46,460	30,180	51,490	45,110	51,040	24,260
Nipa Land	55,070	-	55,080	55,720	56,040	42,720
Forest Land	59,660	-	67,420	56,340	58,800	49,640
Fishpond	218,240	-	-	219,230	279,600	235,600
Industrial	-	-	-	-	1,810	-
IMPROVEMENT						
Coco Brig -1	480	470	480	500	480	450
Coco Brig -2	420	390	420	420	410	400
Coco Brig -3	330	320	340	350	380	350
Avocado	340	290	320	300	280	310
Banana	200	240	220	180	160	210
Cacao	300	230	310	280	300	270
Calamansi	360	270	350	320	330	290
Camansi	420	260	420	410	380	260
Chico	630	640	630	590	630	650
Coffee	250	220	260	230	230	260
Jackfruit	840	830	850	860	810	820
Lanzones	460	460	460	440	430	460
Mabolo	350	330	350	310	320	350
Mango	1,750	1,650	1,850	1,750	1,780	1,750
Orange	460	240	450	440	410	280
Rambutan	360	180	200	290	210	190
Santol	620	620	500	560	520	610
Singuelas	310	300	330	310	310	320
Star Apple	790	720	830	760	730	750
Tamarind	350	350	380	350	340	380
Bamboo	460	410	560	460	580	380
Buri	410	280	410	400	380	330
Nipa	740	-	720	720	-	-

ADJUSTMENT OF VALUES FOR AGRICULTURAL LANDS AS TO LOCATION			
TYPE OF ROAD		% OF ADJUSTMENT	
A. Provincial or National Highways		No deduction from the base value of 100%	
B. For other all-weather roads		3% deduction from the base value of 100%	
C. Dirt Roads		6% deduction from the base value of 100%	
D. For no road outlet		9% deduction from the base value of 100%	
Location	Distance (in km.) from	All-Weather Road	Local Trading Center
A. Zero	to 1km	0%	5%
B. Over	1 to 3 kms	-2%	0%
C. Over	3 to 6 kms	-4%	-2%
D. Over	6 to 9 kms	-6%	-4%
E. Over	9 kms	-8%	-6%
ADJUSTMENT OF VALUES FOR URBAN LANDS			
CORNER INFLUENCE	Plus 10%	SUBDIVISION ROADS	
SUNKET LOT	Minus 1% to 30%	CEMENTED	95 /SQM
FRONTAGE ADJUSTMENT	Plus (50% of Unit Value x length of frontage)	ASPHALTED	75 /SQM
(for Commercial Lot Only)		DIRT ROAD	50 /SQM
ROAD LOTS IN COMMERCIAL CENTERS - 10% of Unit Value plus cost of Cementing/Asphalting/Paving		ASSESSMENT LEVELS	
A. ON LANDS			
Residential	Assmt Lev 20%	Timberland	Assmt Lev 45%
Agricultural	40%		50%
Commercial	50%		55%
Industrial	50%		60%
Mineral	50%		65%
Timberland	20%		70%
B. ON BUILDINGS / STRUCTURES		C. ON MACHINERIES	
Residential	Over	Not Over	Assmt Lev
	175,000	300,000	0%
	300,000	500,000	10%
	500,000	750,000	20%
	750,000	1,000,000	25%
	1,000,000	2,000,000	30%
	2,000,000	5,000,000	35%
	5,000,000	10,000,000	40%
	10,000,000		50%
			60%
Agricultural	Over	Not Over	Assmt Lev
	300,000	500,000	25%
	500,000	750,000	30%
	750,000	1,000,000	35%
	1,000,000	2,000,000	40%
	2,000,000		45%
			50%
Commercial/Industrial	Over	Not Over	Assmt Lev
	300,000	500,000	30%
	500,000	750,000	35%
	750,000	1,000,000	40%
	1,000,000	2,000,000	45%
	2,000,000		50%
D. ON SPECIAL CLASSES			
The assmt levels of all lands, buildings, machineries and other improvements			
ACTUAL USE		Assmt Lev	
Scientific		15%	
Hospital		15%	
Local Water Districts		10%	
Govt. Owned or Controlled Operations engaged in the supply and distrbn of water and / or gen. and trans. of electrical power		10%	

SCHEDULE OF MARKET VALUES FOR THE GENERAL REVISION OF ASSESSMENTS

Provincial Ordinance No. 123 series of 2016

Land Classification	Boac	Buenavista	Gasan	Mogmog	Sta. Cruz	Torrijos
Commercial 1	1,400	620	1,040	1,250	1,260	860
Commercial 2	1,030	550	820	900	960	620
Commercial 3	850	490	680	770	780	500
Commercial 4	720	-	590	670	590	-
Residential 1	760	400	760	680	770	500
Residential 2	610	360	590	550	590	390
Residential 3	470	280	370	370	430	320
Residential 4	280	220	300	280	320	270
Residential 5	200	130	-	140	230	-
Coconut Land -1	93,830	65,550	92,970	88,840	92,680	70,730
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Upland Rice	28,540	29,090	28,450	33,040	35,210	25,520
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Cogon Land	46,460	30,180	51,490	45,110	51,040	24,260
Nipa Land	55,070	-	55,080	55,720	56,040	42,710
Forest Land	59,660	-	67,420	56,340	58,800	49,640
Fishpond	218,240	-	-	219,230	279,600	235,600
Industrial	-	-	-	-	1,810	-
IMPROVEMENT	-	-	-	-	-	-
Coco Brg -1	480	470	480	500	480	450
Coco Brg -2	420	390	420	420	410	400
Coco Brg -3	330	320	340	350	380	350
Avocado	330	290	320	300	280	310
Banana	200	240	220	180	160	210
Cacao	300	230	310	280	300	270
Calamansi	360	270	350	320	330	290
Camansi	420	260	420	410	380	260
Chico	630	640	630	590	630	650
Coffee	250	220	260	230	230	260
Jackfruit	840	830	850	860	810	820
Lanzones	460	460	460	440	430	460
Mabolo	350	330	350	310	320	350
Mango	1,750	1,650	1,850	1,750	1,780	1,750
Orange	460	240	450	440	410	280
Rambutan	360	180	200	290	210	190
Santol	620	620	500	560	520	610
Sineguelas	310	300	330	310	310	320
Star Apple	790	720	830	760	730	750
Tamarind	350	350	380	350	340	380
Bamboo	460	410	560	460	580	380
Buri	410	280	410	400	380	330
Nipa	740	740	740	740	740	740

ADJUSTMENT OF VALUES FOR AGRICULTURAL LANDS AS TO LOCATION

TYPE OF ROAD		% OF ADJUSTMENT	
A. Provincial or National Highways		No deduction from the base value of 100%	
B. For other all-weather roads		3% deduction from the base value of 100%	
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D. For no road outlet		9% deduction from the base value of 100%	
Location	Distance (in km.) from	All-Weather Road	Local Trading Center
A.	Zero to 1km	0%	5%
B.	Over 1 to 3 kms	-2%	0%
C.	Over 3 to 6 kms	-4%	-2%
D.	Over 6 to 9 kms	-6%	-4%
E.	Over 9 kms	-8%	-6%

ADJUSTMENT OF VALUES FOR URBAN LANDS

CORNER INFLUENCE		SUBDIVISION ROADS	
SUNKET LOT		CEMENTED	
FRONTAGE ADJUSTMENT		ASPHALTED	
(for Commercial Lot Only)		DIRT ROAD	
ROAD LOTS IN COMMERCIAL CENTERS - 10% of Unit Value plus cost of Cementing/Asphalting/Paving		ASSESSMENT LEVELS	

A. ON LANDS		ASSESSMENT LEVELS	
Residential	Assmt Lev	20%	300,000
	Assmt Lev	40%	500,000
	Assmt Lev	50%	750,000
	Assmt Lev	60%	1,000,000
	Assmt Lev	70%	1,250,000
B. ON BUILDINGS / STRUCTURES		ASSESSMENT LEVELS	
Residential	Assmt Lev	20%	300,000
	Assmt Lev	40%	500,000
	Assmt Lev	50%	750,000
	Assmt Lev	60%	1,000,000
	Assmt Lev	70%	1,250,000

B. ON BUILDINGS / STRUCTURES		ASSESSMENT LEVELS	
Residential	Assmt Lev	20%	300,000
	Assmt Lev	40%	500,000
	Assmt Lev	50%	750,000
	Assmt Lev	60%	1,000,000
	Assmt Lev	70%	1,250,000

C. ON MACHINERIES		ASSESSMENT LEVELS	
Residential	Assmt Lev	20%	300,000
	Assmt Lev	40%	500,000
	Assmt Lev	50%	750,000
	Assmt Lev	60%	1,000,000
	Assmt Lev	70%	1,250,000

D. ON SPECIAL CLASSES		ASSESSMENT LEVELS	
Residential	Assmt Lev	20%	300,000
	Assmt Lev	40%	500,000
	Assmt Lev	50%	750,000
	Assmt Lev	60%	1,000,000
	Assmt Lev	70%	1,250,000

RDO NO. 62**BOAC, MARINDUQUE**

(formerly RDO No. 41-Marinduque)

PROVINCE: MARINDUQUE**MUNICIPALITY: BOAC**

BARANGAY: POCTOY	D.O. No.	21-94
	Effectivity Date	8-Jun-94

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL, MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00
		A4	2.00

BARANGAY: PORAS

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-PROVINCIAL RD SEASHORE INTERIOR	RR	150.00
		CR	220.00
		RR	90.00
		A1	10.00
		A2	6.00

BARANGAY: PUTING BUHANGIN

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00
		A4	2.00

BARANGAY: POBLACION

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
PROVINCIAL ROAD		CR	930.00
		RR	350.00
NATIONAL ROAD		CR	700.00
		RR	300.00
ALL OTHER STREETS		CR	700.00
		RR	300.00

BARANGAY: PUYOG

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-PROVINCIAL ROAD INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	8.00

BARANGAY: SABONG

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00

RDO NO. 62**BOAC, MARINDUQUE**

(formerly RDO No. 41-Marinduque)

PROVINCE: MARINDUQUE**MUNICIPALITY: BOAC**

BARANGAY: POCTOY	D.O. No.	21-94
	Effectivity Date	8-Jun-94

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL, MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00
		A4	2.00

BARANGAY: PORAS

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-PROVINCIAL RD SEASHORE INTERIOR	RR	150.00
		CR	220.00
		RR	90.00
		A1	10.00
		A2	6.00

BARANGAY: PUTING BUHANGIN

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00
		A4	2.00

BARANGAY: POBLACION

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
PROVINCIAL ROAD		CR	930.00
		RR	350.00
NATIONAL ROAD		CR	700.00
		RR	300.00
ALL OTHER STREETS		CR	700.00
		RR	300.00

BARANGAY: PUYOG

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-PROVINCIAL ROAD INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	8.00

BARANGAY: SABONG

STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A1	4.00
		A2	4.00

RDO NO. 62**BOAC, MARINDUQUE**

(formerly RDO No. 41-Marinduque)

PROVINCE: MARINDUQUE**MUNICIPALITY: BOAC**

BARANGAY: HINAPULAN		D.O. No. Effectivity Date	21-94 8-Jun-94
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A2	4.00
BARANGAY: IHATUB			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-NATIONAL ROAD INTERIOR	RR	250.00
		RR	150.00
		A1	4.00
		A2	8.00
BARANGAY: ISOK (CALAMIAS)			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	BARANGAY ROAD INTERIOR	RR	150.00
		RR	90.00
		A2	20.00
BARANGAY: ISOK (POBLACION)			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
PAMINTUAN ST	NEAR SCHOOL	CR	250.00
MAGSAYSAY ST	PROVINCIAL ROAD	RR	150.00
		CR	250.00
ALL OTHER STREETS		RR	150.00
		CR	250.00
		RR	150.00
BARANGAY: LAYLAY			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	NATIONAL ROAD-SEASHORE INTERIOR	RR	250.00
		RR	150.00
		A1	4.00
		A2	8.00
		GP	110.00

RDO NO. 62 **BOAC, MARINDUQUE**

(formerly RDO No. 41-Marinduque)

PROVINCE: MARINDUQUE**MUNICIPALITY: BOAC**

BARANGAY: HINAPULAN		D.O. No. Effectivity Date	21-94 8-Jun-94
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	MOUNTAINOUS INTERIOR	RR	150.00
		RR	90.00
		A2	4.00
BARANGAY: IHATUB			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	SCHOOL-NATIONAL ROAD INTERIOR	RR	250.00
		RR	150.00
		A1	4.00
		A2	8.00
BARANGAY: ISOK (CALAMIAS)			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	BARANGAY ROAD INTERIOR	RR	150.00
		RR	90.00
		A2	20.00
BARANGAY: ISOK (POBLACION)			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
PAMINTUAN ST	NEAR SCHOOL	CR	250.00
MAGSAYSAY ST	PROVINCIAL ROAD	RR	150.00
		CR	250.00
ALL OTHER STREETS		RR	150.00
		CR	250.00
		RR	150.00
BARANGAY: LAYLAY			
STREET/SUBDIVISION	VICINITY	CLASSI- FICATION	INITIAL ZV/SQ.M.
ALL LOTS	NATIONAL ROAD-SEASHORE INTERIOR	RR	250.00
		RR	150.00
		A1	4.00
		A2	8.00
		GP	110.00

PROJECT: PROPOSED 5 COTTAGE(S)
 LOCATION : LAYLAY, BOAC, MARINDUQUE
 OWNER : MR. RAMON APOSTOL

BILL OF MATERIALS

Quantity	Unit	Description	Unit Cost	Total Cost
15	M³	Sand	P 700/M³ ^F	P 10,500
15	M³	Gravel	700/M³	10,500
500	Pcs	4" CHB	11	5,500
200	Bags	Cement	230	46,000
				P 72,500
50	Pcs	10MMØ RSB x 6.0M	235	11,750
5	Kl	Tie Wire #6	100	500
50	Kls	C.W. Nail #4	100	5,000
50	Kls	C.W Nail #3	100	5,000
15	Kls	C.W. Nail #1	100	1,500
15	Kls	C.W Nail #2	100	1,500
15	Kls	Hardi Nail #1	150	2,250
20	Pcs	Plain 6.1 Sht x 8'	325	6,500
5	Pcs	Door Knob	540	2,700
10	Pair	4" x 4" Hinges	100/pair	1,000
600	Bd.ft	200-6x6x10' - coco -	20/Bd.ft	12,000
1800	Bd.ft	300-2x3x12 - do -	- do -	36,000
1500	Bd.ft	300-2x3x10 - do -	- do -	30,000
40	Pcs	½ x 10x8' F. Board	350	14,000
10	Pcs	Bamboo	200	2,000
450	Pcs	Nipa Roofings	50/pc	22,500
				P 154,200
5	Set	Panel Door w/jamb	5,000/Set	25,000
10	Set	Jalousie Window	3,500/Set	35,000
				P 60,000

Tile Work Lump Slim P 45,000
 Electrical Lumpsum P 50,000

Estimated Cost of Materials **P 381,700**
 Estimated Cost of Labor **P 152,680**
 Estimated Cost of Project **P 534,380**

Egr. Emmanuel Semilla
PR# 55640
JTR# 7855839
DATE 2/14/22
PACA Cession

PROJECT: PROPOSED 5 COTTAGE(S)
LOCATION : LAYLAY, BOAC, MARINDUQUE
OWNER : MR. RAMON APOSTOL

BILL OF MATERIALS

Quantity	Unit	Description	Unit Cost	Total Cost
15	M ³	Sand	P 700/M ^{3F}	P 10,500
15	M ³	Gravel	700/M ³	10,500
500	Pcs	4" CHB	11	5,500
200	Bags	Cement	230	46,000
				P 72,500
50	Pcs	10MMØ RSB x 6.0M	235	11,750
5	Kl	Tie Wire #6	100	500
50	Kls	C.W. Nail #4	100	5,000
50	Kls	C.W Nail #3	100	5,000
15	Kls	C.W. Nail #1	100	1,500
15	Kls	C.W Nail #2	100	1,500
15	Kls	Hardi Nail #1	150	2,250
20	Pcs	Plain 6.1 Sht x 8'	325	6,500
5	Pcs	Door Knob	540	2,700
10	Pair	4" x 4" Hinges	100/pair	1,000
600	Bd.ft	200-6x6x10' - coco -	20/Bd.ft	12,000
1800	Bd.ft	300-2x3x12 - do -	- do -	36,000
1500	Bd.ft	300-2x3x10 - do -	- do -	30,000
40	Pcs	½ x 10x8' F. Board	350	14,000
10	Pcs	Bamboo	200	2,000
450	Pcs	Nipa Roofings	50/pc	22,500
				P 154,200
5	Set	Panel Door w/jamb	5,000/Set	25,000
10	Set	Jalousie Window	3,500/Set	35,000
				P 60,000

Tile Work Lump Slim P 45,000
Electrical Lumpsum P 50,000

Estimated Cost of Materials **P 381,700**
Estimated Cost of Labor **P 152,680**
Estimated Cost of Project **P 534,380**

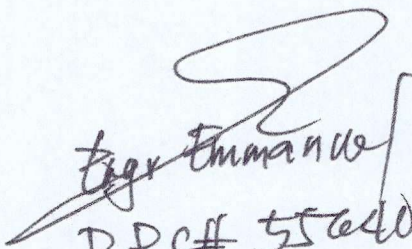
Egr. Emmanuel Sevilla
IR# 55640
JTR# 7355839
DATE 2/14/22
DACA Cession

PROJECT: PROPOSED NIPA HUT W/BENCH (5)
LOCATION : LAYLAY, BOAC, MARINDUQUE
OWNER : MR. RAMON APOSTOL

BILL OF MATERIALS

Quantity	Unit	Description	Unit Cost	Total Cost
50	Bags	Cement	P 230	P 11,500
5	M ³	Mixed	P 600	P 3,000
				P 14,500
266	Bd.ft	20-4x4x10' -coco-	20/Bd.ft	5,320
250	Bd.ft	30-2x5x10' - DO-	20/Bd.ft	5,000
400		40-2x5x12 - DO-	20/Bd.ft	8,000
600		100-2x3x12 - DO-	20/Bd.ft	12,000
400		100-2x2x12 - DO-	20/Bd.ft	8,000
10	Pcs	Plain G.I. Sheet x 8'	325	3,250
50	Pcs	Assorted C.N. Nail	100	5,000
20	Pcs	½ x 10x10' F. Board	480	9,600
500	Pcs	Nipa Roofings	50/pc	25,000
25	pcs	Bamboo	200	5,000
				P 86,170

Estimated Cost of Materials **P 100,670**
Estimated Cost of Labor **P 40,268**
Estimated Cost of Project **P 140,938**

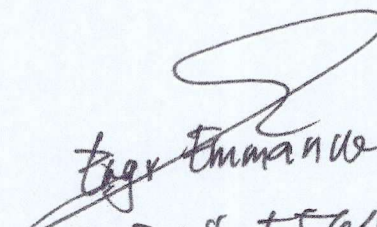

Engr. Emmanuel S. Sevilla
PRC# 55640
PTR# 735839
DATE 2/14/22
Pura Casas

PROJECT: PROPOSED NIPA HUT W/BENCH (5)
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Estimated Cost of Labor **P 40,268**
Estimated Cost of Project **P 140,938**

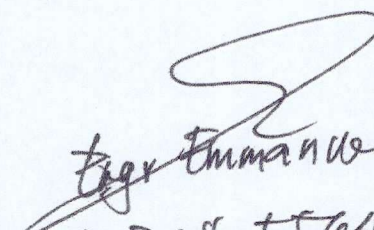

PRC# 55640
PTR# 735839
DATE 2/14/22
Pura Casas

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Estimated Cost of Project **P 140,938**


Eger E. Manalo / Senilla
PRC# 55640
PTR# 735839
DATE 2/14/22
Pura Casas



MEMORANDUM

FOR : **The Provincial environment
And Natural Resources Officer**

THRU : The Chief, Technical Services Division
& Chief, RPS

FROM : The Special Land Investigator-1

SUBJECT : **PRELIMINARY INVESTIGATION REPORT OF FORESHORE
LEASE APPLICATION NO. 044001-218-2022 OF RAMON J.
APOSTOL SITUATED AT BRGY. LAYLAY, BOAC,
MARINDUQUE.**

DATE : November 8, 2022

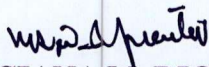
In compliance with your directive relative to the above-noted subject, please be informed that the undersigned conducted preliminary investigation and it was found and ascertained the following findings:

BACKGROUND/FINDINGS:

1. That the land subject of Foreshore Lease Application of Ramon J. Apostol is covered by FLA No. 044001-218-2022. It is a foreshoreland adjacent to his private land identified as 3823, pt, Cad. 612-D, situated at Barangay Laylay, Boac, Marinduque.
2. It is subject of approved plan Fli 0440012019-213-D was surveyed in favor of the herein applicant, containing an area of 1,276 square meters. The property is located wherein the trend of the land is accessible by land and water transportation. Generally, it is intended for commercial and eco-tourism purposes.
3. Based on development Plan, the proposed improvement are 5 cottages made of light materials and one (1) simi-concrete kitchenette shall be erected thereon with an approximate amount of TWO HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED FORTY SEVEN (Php 286,647.20) PESOS & 20/100.
4. Verification of this Office revealed that the land applied for is falls within Alienable and Disposable zone per BF LC Map No. 789, Project No. 1.
5. Finally, the possession and occupation over the area is peaceful, well established and it is free from claims and conflicts. Further, it is suited for the purpose.

In view hereof, it is hereby respectfully recommended that the applicant shall be advised that the said area shall be subject for Appraisal of improvement of this Office.

For information, record and appropriate action.


LUCIANA M. RICAFRENTTE



MEMORANDUM

FOR : The Provincial environment
And Natural Resources Officer

THRU : The Chief, Technical Services Division
& Chief, RPS

FROM : The Special Land Investigator-1

SUBJECT : PRELIMINARY INVESTIGATION REPORT OF FORESHORE
LEASE APPLICATION NO. 044001-218-2022 OF RAMON J.
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DATE : November 8, 2022

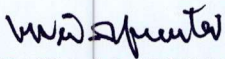
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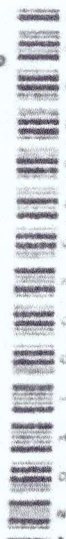
For information, record and appropriate action.


LUCIANA M. RICAFRENTÉ

TCT No. 061-2012000242
Page No. 2

TECHNICAL DESCRIPTION (Continued from Page 1)

METERS. ALL POINTS ARE MARKED ON THE GROUND BY P.S. CYL. CONC. MONS. BOUNDED ON THE S. ALONG LINE 1-2-3 BY LOT NO. 3822, CAD 544-D, ON THE W. ALONG LINE 3-4-5 BY LOT NO. 3824, CAD 544-D, ON THE N. ALONG LINE 5-6 BY LOT NO. 3848, CAD 544-D AND ON THE E. ALONG LINE 6-7-8-1 BY LOT NO. 3828, CAD 544-D. BEARINGS GRID. THIS LOT WAS SURVEYED BY GREGORIO B. PARERRA, GEODETIC ENGINEER ON FEBRUARY 26, 1978 IN ACCORDANCE WITH LAW AND EXISTING RULES AND REGULATIONS PROMULGATED THEREUNDER. APPROVED ON MARCH 26, 1980. NOTE: THIS LOT IS COVERED BY F.P.A. NO. (IV-14) 10472.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF JUSTICE
Land Registration Authority
QUEZON CITY

Registry of Deeds for Boac, Marinduque

Transfer Certificate of Title
OWNER'S DUPLICATE OWNER'S DUPLICATE OWNER'S DUPLICATE OWNER'S DUPLICATE
061-2012000242

4099502001102

IT IS HEREBY CERTIFIED that certain land situated in BARANGAY LAYLAY, BOAC, MARINDUQUE, more particularly bounded and described as follows:
LOT NO. 3825, CAD 544-D, C-8 BEGINNING AT A POINT MARKED "1" OF LOT NO. 3825, CAD 544-D, BEING S., 64-05 W., 2644.21 M. FROM B.L.L.M. NO. 1, CAD 544-D, BOAC, CADASTRE, BOAC, MARINDUQUE, THENCE: S. 72-12 W., 10.89 M. TO POINT 2; S. 69-13 W., 38.85 M. TO POINT 3; N. 32-40 E., 27.23 M. TO POINT 4; N. 11-26 W., 16.79 M. TO POINT 5; N. 84-06 E., 35.32 M. TO POINT 6; S. 00-51 E., 11-38 M. TO POINT 7; S. 00-16 E., 7.25 M. TO POINT 8; S. 00-05 W., 7.26 M. TO POINT 1; POINT OF BEGINNING. CONTAINING AN AREA OF ONE THOUSAND TWENTY TWO (1,022) SQUARE (Continued on next page)

is registered in accordance with the provision of Section 103 of the Property Registration Decree in the name of

Owner: SPOUSES RAMON J. APOSTOL AND FELOMINA M. APOSTOL, BOTH OF LEGAL AGE, FILIPINO CITIZENS,
Address: BARANGAY DOS, GASAN, MARINDUQUE MIMAROPA
subject to the provisions of the said Property Registration Decree and the Public Land Act, as well as to those of the Mining Laws, if the land is mineral, and subject, further, to such conditions contained in the original title as may be subsisting.

IT IS FURTHER CERTIFIED that said land was originally registered as follows:
Patent Type: Free Patent
Patent Date: 08/15/1994
Under Act No.: 496
Volume No: 85
Original Owner: HECTOR CHUA
Original RD: BOAC, MARINDUQUE
OCT Date: 08/17/1994
OCT No: OCT-P-16930
Page No: 130

This certificate is a transfer from ORIGINAL CERTIFICATE OF TITLE P-16930 (TOTALLY CANCELLED) by virtue hereof in so far as the above-described land is concerned.
Entered at Boac, Marinduque, Philippines on the 8th day of OCTOBER 2012 at 03:35pm.

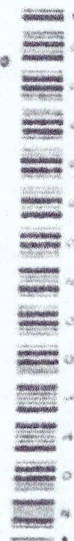
LEONARDO D. MENDOZA
OIC-REGISTER OF DEEDS



TCT No. 061-2012000242
Page No. 2

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GENERAL REVISION OF ASSESSMENT

THIS DECLARATION IS FOR REAL PROPERTY TAXATION PURPOSES ONLY AND THE VALUATION INDICATED HERE IN ARE BASED ON THE SCHEDULE OF UNIT MARKET VALUES PREPARED FOR THE PURPOSE AND DULY ENACTED INTO AN ORDINANCE BY THE SANGGUNIANG PANGALAWIGAN OF MARINOUQUE UNDER ORDINANCE NO. 123 DATED JUNE 24, 2016. IT DOES NOT AND CANNOT BY ITSELF ALONE CONFER ANY OWNERSHIP OR LEGAL TITLE TO THE PROPERTY.

IMPORTANT: Issued for taxation purposes and should not be considered as title to the property.

TAX DECLARATION NO.

GENERAL REVISION OF ASSESSMENT

DECLARATION OF REAL PROPERTY
(FILED UNDER REPUBLIC ACT NO. 7160)Owner **APOSTOL, RAMON & APOSTOL, FELOMINA**

BRGY.II POB-7, GASAN, MARINDUQUE

Administrator

Address

Address

DESCRIPTION AND OTHER PARTICULARS OF PROPERTY

Location of Property

Number and Street

(Barangay/District)

(Municipality/City/Province)

Certificate of Title No.

Cadastral Lot. No.

3823 PT.

Assessor's Lot No.

164

Boundaries

020 (3848 PT.) VERONICA HERNANDEZ

023 (3832) HECTOR CHUA

North

144 (3823 PT.) JOSEFINA M. ESTREVILLO

South

SEASHORE

East

West

(State streets, lots, or streams by which bounded or names of owners of adjoining lands)

I (a) LAND (AGRICULTURAL/MINERAL)

OWNER'S DECLARATION			ASSESSOR'S FINDINGS				
Kind	Area	Value	Kind	Area	Class	Unit Values	Market Values

Judicial Form No. 140-D
(Revised 2009)

18

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF JUSTICE
Land Registration Authority
QUEZON CITY

Registry of Deeds for Boac, Marinduque

Transfer Certificate of Title

OWNER'S DUPLICATE OWNER'S DUPLICATE OWNER'S DUPLICATE OWNER'S DUPLICATE

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Original RD: BOAC, MARINDUQUE

Patent Date: 08/15/1994

OCT Date: 08/17/1994

Under Act No.: 496

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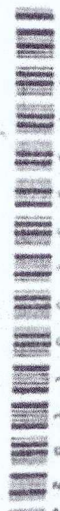
Volume No: 85

Page No: 130

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Entered at Boac, Marinduque, Philippines on the 8th day of OCTOBER 2012 at 03:35pm.

LEONARDO D. MENDOZA
OIC-REGISTER OF DEEDS



This certifies that

A & A BEACH RESORT / RESTAURANTS & CATERING SERVICES
(CITY/MUNICIPALITY)

BOAC (CAPITAL), MARINDUQUE - REGION IV-B (MIMAROPA)

is a business name registered in this office pursuant to the provisions of Act 3883, as amended by Act 4147 and Republic Act No. 863, and in compliance with the applicable rules and regulations prescribed by the Department of Trade and Industry.

This certificate issued to

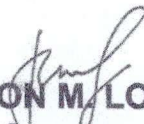
ABIGAIL APOSTOL TERRAZOLA

is valid from 17 September 2019 to 17 September 2024 subject to continuing compliance with the above-mentioned laws and all applicable laws of the Philippines, unless voluntarily cancelled

In testimony whereof, I hereby sign this

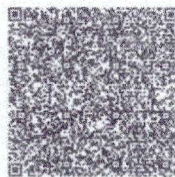
Certificate of Business Name Registration

and issue the same on 17 September 2019 in the Philippines.


RAMON M. LOPEZ
Secretary

Business Name No. 1192296

This certificate is not a license to engage in any kind of business and valid only at the scope indicated herein.



AEWT289610314762



Republic of the Philippines
Province of Marinduque

MUNICIPALITY OF BOAC

Mayor's Permit

2022

BUSINESS PERMIT AND LICENSING SECTION

Pursuant to the provisions of the Municipal Ordinance No. 243 series of 2018, otherwise known as the Revised Revenue Code of 2018 of the Municipality of Boac, Province of Marinduque, this Mayor's Permit to operate business is hereby granted to:

TERRAZOLA, ABIGAIL APOSTOL

Registered Name of Owner

A & A BEACH RESORT / RESTAURANTS & CATERING SERVICES

Registered Name of Business

LAYLAY, BOAC, MARINDUQUE

Location of Business

LINE OF BUSINESS:

RESORT
CATERING SERVICES

PERMIT NUMBER:

BP838-2022

DATE ISSUED:

January 21, 2022

O.R. NUMBER:

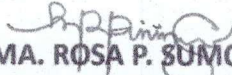
7825468-H

AMOUNT PAID:

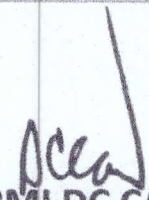
P 7,862.50

TERMS:

RECOMMENDING APPROVAL:


MA. ROSA P. SUMO
Licensing Officer I

APPROVED:

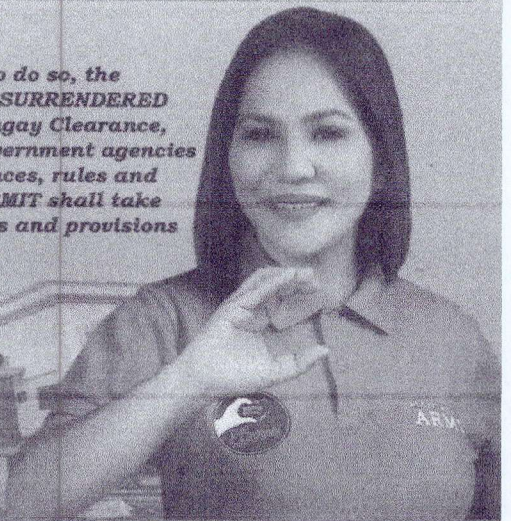

ARMY DC CARRION
Municipal Mayor

TERMS AND CONDITIONS

This PERMIT must be posted in a conspicuous place in your establishment. FAILURE to do so, the Owner of the business shall pay a corresponding PENALTY and this PERMIT MUST BE SURRENDERED UPON CLOSURE OF BUSINESS. This permit is not valid without Official Receipt, Barangay Clearance, Sanitary Permit, Zoning Clearance, Fire Safety Inspection Certificate and/or other government agencies requirements. This PERMIT is subject on the conditions that all existing laws, ordinances, rules and regulations governing the business hereby authorized are properly observed. This PERMIT shall take effect until December 31, 2022 unless sooner revoked any time if any of the conditions and provisions set forth by the Code is violated and/or safety or security of the public is at stake.

Sulong Boac, Carry On!

Enhanced Tax Revenue Assessment and Collection System
CCP/IOSE-PLD-02 REV.00 EFFECTIVITY DATE 05-15-05





Republic of the Philippines
Province of Marinduque

MUNICIPALITY OF BOAC

Mayor's Permit

2022

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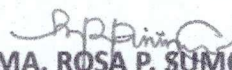
7825468-H

AMOUNT PAID:

P 7,862.50

TERMS:

RECOMMENDING APPROVAL:


MA. ROSA P. SUMO
Licensing Officer I

APPROVED:

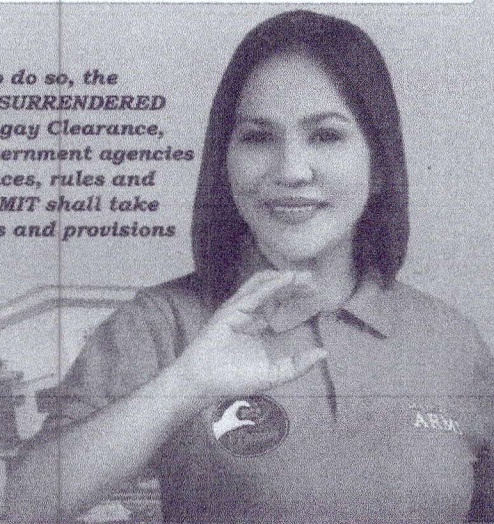

ARMY DC CARRION
Municipal Mayor

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Sulong Boac, Carry On!

Enhanced Tax Revenue Assessment and Collection System
CGPPOSE-PLD 02 REV.00 EFFECTIVITY DATE 05-15-05





AGRICULTURAL, FORESHORE, RECLAIMED LAND
OR MISCELLANEOUS LEASE APPLICATION

Entry No. _____

044001-218-2022

1. The undersigned hereby makes application under the provisions of Chapters VI and IX of Commonwealth Act 141, as amended, to lease for a period of 25 years the tract of land as described as follows:

North West - Foreshore South East - Foreshore
North East - Lot 3823-B South West - Tabke Strait
situated in the Barrio of Layby, Municipality of Boac Province
of Marinduque, Philippines, containing an area of 1.276, the shape
and dimension of said tract being indicated in the sketch drawn on the back of the
application.

2. My name is Ramon J. Lopez, my age is 58 years; the place of my birth is Malibago, Tarlac, I am a citizen of the Phils. and my post office address is Brgy. Layby, Boac, Marinduque; I am married, single, and the name of my wife/husband is Edwina U. Lopez a citizen of the Phils. I am not employed in the government service. (If a government employee, he should attach to this application permission in writing of the head of the Department under which he is working). I possess funds and personal property as follows. With which I expect to put into beneficial use the land applied for within the period fixed by law: 25 years - (If the applicant is a corporation or association, attach a certified copy of the articles of incorporation or co-partnership and evidence of its having been authorized to transact business in the Philippines.)

3. I have examined the land applied for, and it contains no improvement or indication of occupation and settlement, except as follows: _____
and to the best of my knowledge and belief, it is neither timber nor mineral land and contains no guano or any deposit of salts or coal.

The following improvements are proposed to be made on the land applied for, the same to be used solely for Commercial purposes. (State kind and approximate value of proposed improvements, such as houses, warehouses, factories, wharves, docks, piers, etc. (If the land will be devoted for agricultural purposes, state the crop to be raised.) Shp (cottages)

4. This application is made in good faith for the exclusive benefit of the applicant and not either directly or indirectly, for the benefit of any other person, corporation, association or partnership, and for the actual purpose of using the land for the object specified in this application and for no other purposes. I will not sell, assign, transfer, sublet or in any manner encumber the land of the right or rights that I may acquire, without the approval of the Secretary of Environment and Natural Resources first had been obtained as provided in Section 40 of Commonwealth Act 141, as amended.
5. I agree to defray all expenses that might be incurred in the survey of the land the applied for, in advertisement of this application and other legal and necessary expenses and to deposit on account thereof such amount as the Regional Executive Director may require, and to conform to delimitation, classification, survey of the land herein applied for.



AGRICULTURAL, FORESHORE, RECLAIMED LAND
OR MISCELLANEOUS LEASE APPLICATION

Entry No. _____

044001-218-2022

1. The undersigned hereby makes application under the provisions of Chapters VI and IX of Commonwealth Act 141, as amended, to lease for a period of 25 years the tract of land as described as follows:

North West - Foreground South East - Foreground
North East - Lot # 3823-B South West - Tobacco strand
situated in the Barrio of Laylay, Municipality of Boac Province
of Marinduque, Philippines, containing an area of 1.276, the shape
and dimension of said tract being indicated in the sketch drawn on the back of the
application.

2. My name is Ramon J. Luperol, my age is 58 years; the place of my birth is Maliwaga, Iloilo, I am a citizen of the Phils. and my post office address is Boac, Marinduque. I am married, single, and the name of my wife/husband is Edwina Luperol is a citizen of the Phils. I am not employed in the government service. (If a government employee, he should attach to this application permission in writing of the head of the Department under which he is working). I possess funds and personal property as follows. With which I expect to put into beneficial use the land applied for within the period fixed by law: 25 years - (If the applicant is a corporation or association, attach a certified copy of the articles of incorporation or co-partnership and evidence of its having been authorized to transact business in the Philippines.)

3. I have examined the land applied for, and it contains no improvement or indication of occupation and settlement, except as follows: _____
and to the best of my knowledge and belief, it is neither timber nor mineral land and contains no guano or any deposit of salts or coal.

The following improvements are proposed to be made on the land applied for, the same to be used solely for Commercial use purposes. (State kind and approximate value of proposed improvements, such as houses, warehouses, factories, wharves, docks, piers, etc. (If the land will be devoted for agricultural purposes, state the crop to be raised.) Str (6) Cottages

4. This application is made in good faith for the exclusive benefit of the applicant and not either directly or indirectly, for the benefit of any other person, corporation, association or partnership, and for the actual purpose of using the land for the object specified in this application and for no other purposes. I will not sell, assign, transfer, sublet or in any manner encumber the land of the right or rights that I may acquire, without the approval of the Secretary of Environment and Natural Resources first had been obtained as provided in Section 40 of Commonwealth Act 141, as amended.
5. I agree to defray all expenses that might be incurred in the survey of the land the applied for, in advertisement of this application and other legal and necessary expenses and to deposit on account thereof such amount as the Regional Executive Director may require, and to conform to delimitation, classification, survey of the land herein applied for.



6. That I agree that a strip forty meters wide starting from the bank on each of any river or stream that may be found on the land I applied for, shall be demarcated and preserved as permanent timberland to be painted exclusively to trees of known economic value, and that I shall not make any clearing thereon or utilize the same for ordinary farming purpose even after patent shall have been issued to me or a contract of lease shall have been executed in my favor. (Note: Not applicable if land applied for is for residential, industrial or commercial purposes)
7. I a not a member, stockholder, officer, representative, attorney, agent, employee or bondholder of the following corporations, associations or partnerships which are engaged in agriculture and are holders of agricultural public lands in the Philippines.
8. I understand that this application conveys no right to me to enter upon, occupy, cultivate, or make clearings on the land until the same has been finally approved and a lease contract executed, and that any lease applicant who shall lawfully and knowingly submit false statements or execute false affidavits in connection with the foregoing application shall be deemed guilty of perjury and punished by a fine of not more than two thousand pesos and by imprisonment for not more than five years, and in addition thereto his application shall be cancelled and all amounts paid on account thereof forfeited to the government, and he shall not be entitled to apply for any public land in the Philippines.

Signature of applicant

SUBSCRIBED AND SWORN to before me this 7th day of November, 2022 at
Boac, Marinduque, affiant exhibiting his/her Residence Certificate No. _____ Issued
at _____ on _____.

LUCIANA M. RICAFRENTÉ
Special Land Investigator-1

₱ 1,000.00 Application Fee
OR No. 1619842
10/25/2022



6. That I agree that a strip forty meters wide starting from the bank on each of any river or stream that may be found on the land I applied for, shall be demarcated and preserved as permanent timberland to be painted exclusively to trees of known economic value, and that I shall not make any clearing thereon or utilize the same for ordinary farming purpose even after patent shall have been issued to me or a contract of lease shall have been executed in my favor. (Note: Not applicable if land applied for is for residential, industrial or commercial purposes)
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Signature of applicant



SUBSCRIBED AND SWORN to before me this 7th day of December, 2022 at
Boac, Marinduque, affiant exhibiting his/her Residence Certificate No. _____ Issued
at _____ on _____.

LUCIANA M. RICAFRENT
Special Land Investigator-1

11 mo. w - Application fee
OK No. 1619842
10/25/2022

ACCOUNTABLE FORM No. 51-C
Revised January, 1992

(ORIGINAL)

	Official Receipt of the Republic of the Philippines		
	Nº 1619842 J		
	Date 10/25/2022		
Agency DENR - PENRO		Fund	
Payor SRAMON APOSTOL			
Nature of Collection	Account Code	Amount	
Foreshore Lease Application		P 1,000-	
TOTAL		P 1,000-	
Amount in Words One thousand Pesos Only			
<input checked="" type="checkbox"/> Cash	Drawee Bank	Number	Date
<input type="checkbox"/> Check			
<input type="checkbox"/> Money Order			
Received the amount stated above.			
 Collecting Officer			
NOTE: Write the number and date of this receipt on the back of check or money order received.			