



Republic of the Philippines  
 PROVINCE OF CAGAYAN  
 City of Tuguegarao  
**EIGHTH CITY COUNCIL**



EXCERPTS FROM THE MINUTES OF THE 25<sup>th</sup> REGULAR SESSION  
 OF THE EIGHTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN  
 HELD ON JANUARY 06, 2020, 9:00 A.M., MONDAY,  
 AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

**PRESENT:**

- |                                   |  |
|-----------------------------------|--|
| Hon. Bienvenido C. De Guzman II   | City Vice Mayor/Presiding Officer                  |
| Hon. Maila Rosario T. Que         | Sangguniang Panlungsod Member                      |
| Hon. Imogen Claire M. Callangan   | -do-   |
| Hon. Gilbert S. Labang            | -do-   |
| Hon. Danilo L. Baccay             | -do-   |
| Hon. Ronald S. Ortiz              | -do-   |
| Hon. Arnel T. Arugay              | -do-   |
| Hon. Mary Marjorie P. Martin-Chan | -do-   |
| Hon. Winnoco R. Abraham           | -do-   |
| Hon. Grace B. Arago               | -do-   |
| Hon. Raymund P. Guzman            | -do-   |
| Hon. Karina S. Gauani             | -do-   |
| Hon. Victor Herbert N. Perez      | -do-   |
| Hon. Gil G. Pagulayan             | Ex Officio Member (Liga ng mga Barangay President) |
| Hon. Karen L. Taguinod            | Ex Officio Member (SK Federation President)        |

**CITY ORDINANCE NO. 01-08-2020**

**ORDINANCE AMENDING CITY ORDINANCE NO. 07-2011 TITLED “AN ORDINANCE ENACTING THE REVENUE CODE OF TUGUEGARAO CITY” PARTICULARLY SECTION 2.A.08 ON ADMINISTRATIVE PROVISION, SUB-SECTION 18(c) ON ASSESSMENT LEVELS**

**WHEREAS**, the Eighth City Council approved in its Special Session held on December 23, 2019 City Ordinance No. 67-08-2019 titled “*Ordinance Approving the Schedule of Fair Market Values of Lands and Basic Unit Construction Cost for Buildings and Other Structures for the Revision of Real Property Assessments in Tuguegarao City, Pursuant to the Provisions of the Local Government Code of 1991 (R.A. No. 7160) and its Implementing Rules and Regulations, and For Other Purposes*”;

**WHEREAS**, there is a need to amend and update Ordinance No. 07-2011 “*An Ordinance Enacting the Revenue Code of Tuguegarao City*” to be consistent with the abovementioned ordinance on the general revision of real property assessments in Tuguegarao City.

**NOW, THEREFORE, RESOLVE**, as it is hereby **RESOLVED**, by the Eighth City Council in session assembled to enact the following:

**Section 1. TITLE.** This Ordinance shall be known as “*Ordinance Amending City Ordinance No. 07-2011 titled “An Ordinance Enacting the Revenue Code of Tuguegarao City” particularly Section 2.A.08 on Administrative Provision, Sub-Section 18 (c) on Assessment Levels*”.

**Section 2. AMENDMENT.** Section 2.A.08 on Administrative Provision, Sub-Section 18 (c) on Assessment Levels shall be read as follows:

- a) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

**1) Lands**

CLASS	ASSESSMENT LEVELS
RESIDENTIAL	5%
AGRICULTURAL	17%
COMMERCIAL	20%
INDUSTRIAL	20%
MINERAL	20%
TIMBERLAND	5%

**2) On Buildings and Other Structures**

**a. Residential**

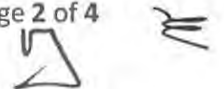
FAIR MARKET VALUE		ASSESSMENT LEVEL
OVER	NOT OVER	
0.00	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	15%
500,000.00	750,000.00	20%
750,000.00	1,000,000.00	25%
1,000,000.00	2,000,000.00	30%
2,000,000.00	5,000,000.00	35%
5,000,000.00	10,000,000.00	45%
10,000,000.00		55%

**b. Commercial and Industrial Buildings**

FAIR MARKET VALUE		ASSESSMENT LEVEL
OVER	NOT OVER	
0.00	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	45%
1,000,000.00	2,000,000.00	55%
2,000,000.00	5,000,000.00	65%
5,000,000.00	10,000,000.00	70%
10,000,000.00	-	75%

**c. Agricultural Buildings**

FAIR MARKET VALUE		ASSESSMENT LEVEL
OVER	NOT OVER	
0.00	300,000.00	20%
300,000.00	500,000.00	25%



500,000.00	750,000.00	30%
750,000.00	1,000,000.00	35%
1,000,000.00	2,000,000.00	40%
2,000,000.00	-	45%

**d. Timberland**

FAIR MARKET VALUE		ASSESSMENT
OVER	NOT OVER	LEVEL
0.00	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

**3) Machineries**

Class	ASSESSMENT LEVEL
AGRICULTURAL	35%
RESIDENTIAL	45%
COMMERCIAL/INDUSTRIAL	75%

**4) On Special Classes - For all Lands, Buildings & Machineries & other Improvements**

<u>Actual Use</u>	ASSESSMENT LEVEL
Cultural	4%
Scientific	4%
Hospital	4%
Local Water District/ Gov't. Owned/Controlled Corp.	3%
Engaged in the Supply/ Distribution of Water and/ or Generation & transmission of Electric Power	3%

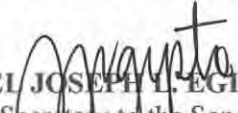
**SECTION 3. SEPARABILITY CLAUSE.** If, for any reason, any part or provision of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 4. REPEALING CLAUSE.** All ordinances and administrative regulations, or part/s thereof which are inconsistent with any provisions of this ordinance are hereby repealed or modified accordingly.


**SECTION 5. EFFECTIVITY.** This ordinance shall take effect on January 01, 2021.

X-X-X

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:

  
**JOEL JOSEPH L. EGIPTO, Ph.D.**  
Secretary to the Sanggunian

ATTESTED:

  
**HON. BIENVENIDO C. DE GUZMAN II**  
City Vice Mayor  
Presiding Officer  
Date: 01-13-20

APPROVED:

  
**HON. ATTY. JEFFERSON P. SORIANO**  
City Mayor  
Date: \_\_\_\_\_

al