

Republic of the Philippines  
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR  
Province of Isabela

OFFICE ORDER NO. 2023-01  
October 15, 2023

Pursuant to Section 212 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations, the following Schedule of Fair Market Values (Schedule of Base Unit Market Values for Lands and Schedule of Base Unit Construction Cost for Buildings and other Structures) are hereby prescribed as the basis for the classification, appraisal and assessment of real properties located in the Municipality of **DIVILACAN** in connection with the 2024 General Revision of Real Property Assessment and Classification, mandated under Section 219 of the same code.

**1. SCHEDULE OF BASE UNIT MARKET VALUES FOR RESIDENTIAL  
COMMERCIAL AND INDUSTRIAL LANDS**

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
<b>RESIDENTIAL</b>			
All lots classified as residential of brgy Dimapula	210.00	270.00	R-1
All lots classified as residential of brgy inner of Dimapula and prime lots of Bicobian, Dicambangan, Dicaruyan, Dicatian, Dilakit, Dimapnat, Ditarum and Dimasalansan	180.00	200.00	R-2
All lots classified as residential of brgy inner of Bicobian, Dicambangan, Dicaruyan, Dicatian, Dilakit, Dimapnat, Ditarum and Dimasalansan	130.00	150.00	R-3
All lots classified as residential to remote or far flung brgys.	100.00	120.00	R-4
<b>COMMERCIAL/INDUSTRIAL</b>			
All lots classified as commercial/industrial along Poblacion	510.00	570.00	C-1/I-1
All lots classified as commercial/industrial along inner portion of Poblacion	350.00	440.00	C-2/I-2

<b>Location, Avenue, Street, etc.</b>	<b>2018 Market Value per sq. meter</b>	<b>2024 Market Value per sq. meter</b>	<b>Sub- Classification</b>
All lots classified as commercial/industrial in other barangays	290.00	330.00	C-3/I-3

**STANDARD DEPTH:**

- (1) For Residential Lands = 20 meters
- (2) For Commercial Lands = 20 meters
- (3) For Industrial Lands = 30 meters

**CORNER INFLUENCE:**

- (1) For Residential Lands = 10 %
- (2) For Commercial Lands = 10 %

Note: Under column “sub-Classification” the following symbols should be used:

- R-1 for 1<sup>st</sup> Class Residential based on the criteria for sub-classification.
- R-2 for 2<sup>nd</sup> Class Residential based on the criteria for sub-classification.
- R-3 for 3<sup>rd</sup> Class Residential based on the criteria for sub-classification.
- R-4 for 4<sup>th</sup> Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1<sup>st</sup> Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2<sup>nd</sup> Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3<sup>rd</sup> Class Commercial/Industrial based on the criteria for sub-classification.