

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 **ALICIA** 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
RESIDENTIAL			
All lots within the Poblacion (Magsaysay, Antonino, Calaoacan and San Antonio	700.00	1,620.00	R-1
All lots within the brgys. of Aurora, Callao, Linglingay, Sta. Cruz, Apanay, Victoria, San Fernando, Paddad, Mabini, Zamora, Burgos, Rizaluna, M.H. Del Pilar & Rizal	540.00	990.00	R-2
All lots within the brgys of Dagupan, Sta. Maria, Salvacion, San Pablo, Sto Tomas & Bagnos	470.00	660.00	R-3
All lots within the brgys of San Francisco, San Juan, Amistad, Sto. Domingo, Mataas na Kahoy, San Pedro, Bagong Sikat, Bonifacio, Bantug Petines & Inanama	440.00	470.00	R-4
COMMERCIAL/INDUSTRIAL			
Along prime roads within the Poblacion	1,100.00	2,980.00	C-1/I-1
Along National/Provincial roads of brgy Aurora, Callao, Linglingay, Sta. Cruz, Apanay, Victoria, San Fernando, Paddad, Mabini,	960.00	2,160.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
Zamora, Burgos, Rizaluna, M.H. Del Pilar & Rizal			
Along all major brgy roads of the remaining barangays of the municipality	900.00	1,090.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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**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
RESIDENTIAL			
All prime lots located within the Poblacion (Centro 1, Centro 2, Centro 3) and lots along Provincial Road of barangays Calabayan Minanga, Minanga Proper, Lomboy and Baniket	450.00	540.00	R-1
Interior lots of Centro 1 & Centro 3, all lots located at Rancho Bassit, interior lots in barangay Calabayan Minanga, Lomboy, Minanga Proper and Baniket	400.00	420.00	R-2
All other lots located at barangay Pissay, Bauí, Kalusutan, Cadalorian Region, Macalauat, Sinabbaran, Barangcuag, Dalakip, San Ambrocio, Fugaru, Cumu, Consular, Esperanza, San Guillermo, Ingud Sur, Ingud Norte, Ramona, Viga, Canangan and Villa Domingo	280.00	330.00	R-3
All lots located at Masabunto Region and La Suerte Region, San Isidro, Campanario, San Vicente, Malasin, Duroc, Dipaluda and Malannao and lots along Municipal Road of Barangay Mangandingay, Rang-ayan, Liwliwa Bonifacio, Bannawag, Calaocan, Saranay and Macaniao	180.00	230.00	R-4

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All interior lots located at barangay Mangandingay, Rang-ayan, Liwliwa, Bonifacio, Bannawag, Calaocan, Saranay and Macaniao	130.00	130.00	R-5
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial/industrial at Poblacion and along Provincial Road	600.00	770.00	C-1/I-1
All other lots located at other barangays except Poblacion	550.00	630.00	C-2/I-2

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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.

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**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
RESIDENTIAL			
All lots of barangays within Poblacion, and along National and Provincial road of barangay Sta. Rosa, San Juan, San Jose, San Pedro/Pablo, and Sta. Rita	670.00	860.00	R-1
All lots along National and Provincial road of barangay Bagong Tanza, Ballesteros, Bolinao, Camarunggayan, Diamantina, Kalabaza, Sili and Villa Nueva	400.00	570.00	R-2
All lots along road of barangay Bagnos, Esperanza East, Esperanza West, Malasin, Rizalina, Saranay, Victoria and all interior lots of R-2	350.00	470.00	R-3
All lots of barangay Apiat, Bannagao, Bannawag, Sto. Niño, Dalig Kalinga, Divisoria, Macatal, Nampicuan, Panicien, San Andres, San Rafael, San Ramon, Villa Fugu and interior of lots R-3	220.00	290.00	R-4

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
COMMERCIAL/INDUSTRIAL			
All lots along National & Provincial road within Poblacion and within the perimeter of Public Market, barangay Sta. Rosa, San Juan, San Jose, San Pedro/Pablo and Sta. Rita	860.00	1,260.00	C-1/I-1
All lots along National and Provincial Road of barangay Apiat, Bagnos, Bagong Tanza, Ballesteros, Bannagao, Bannawag, Bolinao, Sto. Niño, Camarunggayan, Dalig Kalinga, Diamantina, Divisoria, Esperanza East, Esperanza West, Kalabaza, Macatal, Malasin, Nampicuan, Panicien, Rizalina, San Andres, San Rafael, San Ramon, Saranay, Sili, Victoria, Villa Fugu and Villa Nueva	640.00	650.00	C-2/I-2

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

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**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
RESIDENTIAL			
All prime lots of brgys. District 1 & 2 and San Carlos which are classified as residential	360.00	440.00	R-1
All inner lots of brgys District 1 & 2 and San Carlos which are classified as residential	310.00	350.00	R-2
All lots of brgys Binogtungan Dagupan, Gomez, Lucban, Maluno Norte/Sur, Punit, Sta. Cruz, Santiago, Yeban Norte/Sur which are classified as residential	250.00	270.00	R-3
All lots brgys Andabuen, Ara, Balliao, Capuseran, Danipa, Guilingan, La Salette, Makindol, Nacalma, New Magsaysay, Placer, San Francisco, Sevillana, Sinipit and Villaluz, classified as residential	130.00	170.00	R-4
COMMERCIAL/INDUSTRIAL			
Along Provincial Road of San Carlos, and prime lots District I and Dist. 2 which are classified as commercial	860.00	1,040.00	C-1/I-1

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
Inner lots of of brgys Dist. 1 & 2, and San Carlos which are classified as commercial	710.00	940.00	C-2/I-2
Lots classified as commercial of the brgys under sub-class R-3 of Residential Lands	570.00	740.00	C-3/I-3
Lots classified as commercial of the brgys under sub-class R-4 of Residential Lands.	510.00	570.00	C-4/I-4

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

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**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
RESIDENTIAL			
Along Provincial Road of San Antonio, Masigun, Cullalabo Del Norte & Sur, Caliguian, Malasin, Bacnor East & West, San Bonifacio, Raniag, San Miguel, Catabban & Dalig	450.00	990.00	R-1
All inner lots of barangay San Antonino, Masigun, Caliguian, Cullalabo Del Norte and Sur, Bacnor East & West	400.00	630.00	R-2
All other lots on inner barangay of Raniag, San Miguel, San Roque, Catabban and Dalig	380.00	390.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots along National/Provincial Road within San Antonio & Caliguian	700.00	1,630.00	C-1/I-1
All lots classified as commercial of barangay Cullalabo del Norte and Sur	600.00	980.00	C-2/I-2
All lots classified as commercial on Inner Barangays	500.00	510.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

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**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
RESIDENTIAL			
Poblacion and residential lots along national highway	880.00	1,140.00	R-1
Casibarag Norte & Sur, Catabayungan, Luquilu, Ngarag, Anao, Cubag, Garita, Cansan, Angancasilian, Ugad	680.00	940.00	R-2
Masipi East, Masipi West, Aggub, San Antonio, San Bernardo, San Juan, Sauí, Tallag, Pilig Abajo, Pilig Alto, Balasig, Magassi, Mabangug, Union	550.00	580.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots classified as Commercial/Industrial from Quezon Ave. to J.P. Rizal to barangay Anao and along the National Road West and East; In San Francisco Albano St. St., in barangay Ugad and along National Road West to East and from North to South to JP Laurel JP Rizal Ave. San Francisco Albano Sr. St., Quirino St. and Almazan St., North to South and West to East	1,280.00	1,770.00	C-1/I-1

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as Commercial/Industrial from Quezon Ave. to all lots along National Highway of barangays Luquilu, Casibarag Sur & Catabayugan	1,070.00	1,380.00	C-2/I-2
All lots classified as Commercial/Industrial along Riverside, remote barangays and interior lots	830.00	870.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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Province of Isabela

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**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
RESIDENTIAL			
All lots of all barangays within población and along National Road and Provincial Road of barangays Centro, Sampaloc, Saranay, Magdalena, Del Pilar, and San Andress	620.00	770.00	R-1
All lots along National Road and Provincial Road of barangays Macalaoat, Diamantina, Luzon, Calaocan, Magsaysay, and Nueva Era and interior lots of Sub-Class R-1.	500.00	630.00	R-2
All lots along road of barangay Lapaz, Culing East, Culing West, Culing Centro, interior lots of Paraiso and Magsaysay under Sub-class R-2	430.00	520.00	R-3
All lots of barangays Canan, Namnama, Tandul, and interior lots of Nueva Era, Magsaysay, and Macalaoat under Sub-Class R-3	360.00	420.00	R-4
All lots of barangay Rang-ay, Del Corpuz and all interior lots of Tandul, Culing Centro, Culing West, Culing East, Namnama and Canan under Sub-Class R-4	330.00	330.00	R-5

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
COMMERCIAL/INDUSTRIAL			
Along National / Provincial Road and within the Poblacion	990.00	1,200.00	C-1/I-1
All lots along National / Provincial Road of barangays Macalaoat, Diamantina Luzon, Calaocan, Magsaysay, and Nueva Era.	680.00	890.00	C-2/I-2
Other lots along road of barangays La Paz, Culing Centro, Culing East, Culing West and interior lots of Paraiso and Magsaysay	600.00	730.00	C-3/I-3
All other lots on interior barangays	480.00	570.00	C-4/I-4

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 = 20 %
- (2) For Commercial Lands = 20 %

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

- R-1 for 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification
- C-4/I-4 for 4th Class Commercial/Industrial based on the criteria for sub-classification

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DEPARTMENT OF FINANCE

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Province of Isabela

OFFICE ORDER NO. 2023-01
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**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
RESIDENTIAL			
All prime lots classified as Residential of brgys. Magsaysay, Capirpirwan, Laurel, Osmeña, Quezon, Quirino, Roxas, Turod Norte, Taringsing, Turod Sur, Calimaturod, Caquilingan, Gayong, Malapat & Sapat	440.00	860.00	R-1
All inner lots of brgys. Capirpiriwan, Osmeña, Quezon, Quirino, Turod Norte, Taringsing, Turod Sur, Caquilingan, Gayong, and prime lot of brgys. Sagat, San Juan, Tanggal & Villamarzo	320.00	510.00	R-2
All lots of brgys. Wigan, Anonang, Rizaluna and some parts of Villamarzo & San Juan	280.00	440.00	R-3
All lots of brgys. Villamiemban, Camarao, Taliktik & Dallao	240.00	270.00	R-4
COMMERCIAL/INDUSTRIAL			
All prime lots classified as commercial of brgys. Magsaysay, Roxas, Laurel, Capirpirwan, Malapat, Taringsing, Osmeña, Turod Norte, Turod Sur, Quezon, Quirino & Caquilingan	1,010.00	1,200.00	C-1/I-1

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as commercial of brgys. Caquilingan, Gayong, Rizaluna, & Tanggal	870.00	930.00	C-2/I-2

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

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**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
RESIDENTIAL			
All lots of barangays along National and Provincial Road of barangay Ragan Sur, San Antonio, Rizal, San Juan, Villaluz, San Jose	370.00	740.00	R-1
All lots of barangays along National and Provincial Road of barangay Aga, Carmencita, Cal. Sur, San Patricio, Visitacion, San Nicolas, San Andres, Andarayan, Ragan Norte, Concepcion, San Roque, and all other interior lots under Sub-Class R-1	290.00	470.00	R-2
All lots of barangay along Provincial Road, Municipal Road and Barangay Roads of barangay Bayabo, Calaocan, Villa Pereda, Capitol, Santo Rosario, Ragan, Almacen, Quibal, San Isidro, Maui, aneg, San Macario, Santor and all other interior lots under Sub-Class R-2	220.00	360.00	R-3
All other interior lots under Sub-Class R-3	170.00	260.00	R-4
Some inner lots under Sub-Class R-3	110.00	160.00	R-5

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
COMMERCIAL/INDUSTRIAL			
All lots along National and Provincial Road within Road within Poblacion Perimeter of Public Market and town hall, San Antonio and Ragan Sur.	880.00	1,270.00	C-1/I-1
Lots classified as Commercial/Industrial of Rizal, Villaluz, San Jose, & San Juan	660.00	810.00	C-2/I-2
Other lots classified as Commercial/Industrial on other barangays	500.00	520.00	C-3/I-3

STANDARD DEPTH:

- (1) For Residential Lands = 20 meters
- (2) For Residential Lands = 20 meters
- (3) For Residential 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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

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 **DINAPIGUE** 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
RESIDENTIAL			
All lots classified as residential of barangay Digumased	190.00	400.00	R-1
All lots classified as residential on inner part of barangay Digumased	180.00	350.00	R-2
All lots classified as residential of barangays Dibulo, Ayod Bucal Sur, Bucal Norte and Dimaluade	130.00	260.00	R-3
All lots classified as residential on Inner parts of barangays Dibulo, Ayod, Bucal Norte and Dimaluade	100.00	200.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as Commercial/Industrial of barangay Digumased	500.00	850.00	C-1/I-1
All lots classified as Commercial/Industrial on inner lots of barangay Digumased	300.00	630.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as Commercial/Industrial lots of barangay Dibulo, Bucal Sur, Bucal Norte Ayod and Dimaluade	250.00	440.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

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**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
RESIDENTIAL			
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
COMMERCIAL/INDUSTRIAL			
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

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots along provincial road from ISU junction to brgy Soyung Junction and along Maharlika High-way	660.00	1,260.00	R-1
3.5 to 5 kilometers distance from market to brgy and along provincial road from brgy Ipil going to brgy Pangal Sur	530.00	920.00	R-2
All lots along Riverside of Cagayan River	400.00	680.00	R-3
All lots within the Forest Zone Area	310.00	490.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as Commercial along National/Provincial Road	1,320.00	1,460.00	C-1/I-1
All lots classified as Commercial along National/Provincial Road of brgy Ipil to Pangal	1,180.00	1,390.00	C-2/I-2
All lots classified as Commercial of Barangays along the Riverside	1,060.00	1,090.00	C-3/I-3
All lots classified as Commercial of brgy on Forest Region	790.00	890.00	C-4/I-4

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Prime lots of brgys. Dist. I, II, III, Guibang, Upi, Lenzon, Linglingay and Mabini	350.00	640.00	R-1
Inner lots of brgys., Dist. I, II, III Linglingay and Upi	220.00	420.00	R-2
Res. Lots of brgys., Lenzon, Pintor Barcolan, Buenavista, Dammao, Furaon Mabini, Rizal, Songsong and Union	150.00	270.00	R-3
COMMERCIAL/INDUSTRIAL			
Along prov'l. road of Dist. I, II, III, and along National Road of brgys. Guibang, Upi, Lenzon, Barcolan Linglingay and Mabini	600.00	2,970.00	C-1/I-1
Inner lots of brgys. Dist. I, II & III, Barcolan, Dammao, Guibang, Linglingay, Mabini, Pintor, Rizal & Upi, classified as commercial	530.00	2,320.00	C-2/I-2
Com'l. lots in inner brgys.	400.00	1,440.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots along the streets of Pintang, Agpaoa, Ovar, Pascaran, F. Agustin, M. Binag & Tiburcio of Barangay I; Cabannuangan, Bonilla, Padre Sales, Ilocos Norte, Payuyo & Tiburcio of Barangay II	430.00	660.00	R-1
All lots within Central Region brgys. Palagao, Disimpit, San Jose, Fugo, Lacab, San Isidro, Payac, Dalibubon & San Vicente, also brgys. Diarao, Abulan, Daligan, Usol, & Dibuluan and brgy. San Jose, Arurub, Portion of Addalam, Tupax, San Roque, & Barangcuag and all interior residential lots of R1	360.00	490.00	R-2
All lots within Addalam Region: brgys. San Antonio, Linamanan, Divinan, Pungpongan, Malannit & Dipangit; other brgys. of Dibuluan Region, brgys Bantay, Papan Weste, Papan Este, Napaliong, Minuri & San Sebastian; brgys. of Forest Region: Sto. Domingo, Dicomay I & II, Dumawing, Bannawag, Namnama, Linomot, Sta. Isabel & Villa Bello and all interior residential lots of R2	260.00	360.00	R-3

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All interior residential lots of R-3 sitios of farflungs barangays		300.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial along National/Prov'l Road, along Paguirigan, (now P.G. Bello Avenue), Vallejo, V. Torio, and Manaligod St. within Poblacion	640.00	850.00	C-1/I-1
All lots classified as commercial along National/Provincial Road on Barangays Dalibubon, San Isidro, Payac, Palagao, & Fugo and other commercial lots in interior streets of Brgy I & II identified as C-1/I-1	570.00	700.00	C-2/I-2
All lots classified as commercial along Provincial Road in San Vicente, Diarao, Abulan, Daligan, Usol, Dibuluan, Lacab, San Jose, Arubub, part of Addalam, Tupax, San Roque, Barangcuag, & interior commercial lots of Barangays identified as C-2/I-2	470.00	520.00	C-3/I-3
Commercial lots in inner brgys. including interior commercial lots of Barangays identified as C-3/I-3		400.00	C-4/I-4

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots along Provincial and Barangay Road of Centro 1, Centro 2, Centro 3, Dadap, and Macañaño	590.00	730.00	R-1
All lots classified as residential of barangays Bustamante, Concepcion, Harana, Lalog 1, Lalog 2, Luyao, Mambabanga, Pulay, Puroc, San Isidro, San Miguel, Sto. Domingo, and Interior Lots under Sub-R-1	410.00	570.00	R-2
All Interior lots classified as residential of barangays Union Kalinga and Macugay	360.00	440.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots classified as Commercial/Industrial of barangays Centro 1, Centro 2, and Centro 3	1,190.00	1,310.00	C-1/I-1
All lots classified as Commercial/Industrial on Barangay near Poblacion (Luyao and Macañaño), Bustamante, Dadap, Harana, Mambabanga, San Miguel	710.00	930.00	C-2/I-2
All lots classified as commercial on other barangays	600.00	800.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Prime lots along brgy roads of Fely: Donya Luz St., corner Sampaguita St., along Bouganvilla St., Sampaguita St., along Camia St., corner Bouganvilla St., and along brgy roads of Lita: Ebony St., and corner Ilang-Ilang.	300.00	440.00	R-1
Lots along Ebony corner Camia St., along Donya Luz St., Bouganvilla St., & Calachuchi St., corner Mariposa. All lots along Malasugui St., Tambakol St., Quijo St., Ipil St., Yakal St., along Mangga Avenue	230.00	330.00	R-2
All lots classified as Residential within the inner barangays	120.00	230.00	R-3
All lots classified as Residential within inner & far Flung barangays	79.00	130.00	R-4
COMMERCIAL/INDUSTRIAL			
Along Donya Luz St., corner Ilang-ilang St., along Bouganvilla St., corner Camia St.	650.00	1,080.00	C-1/I-1
All lots classified as commercial on barangays near Poblacion	260.00	740.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as commercial in the far flung barangays		410.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Along National Highway (San Pedro, Centro I, Centro 2, Casili, Victoria & Maligaya)	470.00	820.00	R-1
Inner portion of San Pedro, Centro 1, Centro 2, Casili, Victoria, Maligaya & along National Highway of Olango & Manano	320.00	470.00	R-2
All lots within the barangay of Siempre Viva Norte & Sur San Jose Norte 1, & Norte 2, San Jose Sur, inner parts of brgy. Manano. & Olango	200.00	330.00	R-3
All lots within the barangay of Bimonton, Holy Friday, Rang-ayan, San Ramon and Trinidad	140.00	180.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots along National Highway/Prov'l road of barangay San Pedro, Centro 1, Centro 2, Casili, Victoria & Maligaya	860.00	1,260.00	C-1/I-1
Com'l. lots of barangay San Pedro, Centro 1, Centro 2, Casili, Victoria & Maligaya	710.00	830.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All commercial lots on inner barangays	560.00	590.00	C-3/I-3

STANDARD DEPTH:

- (1) For Residential Lands = 20 meters
- (2) For Commercial Lands = 30 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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots classified as residential of barangay Quirino, Quezon, Roxas, Magsaysay and Palattao	430.00	600.00	R-1
All lots classified as residential of barangay. San Manuel, Villapaz and Surcoc	300.00	470.00	R-2
All lots classified as residential of barangay. Mansibang, Minanga, Minallo, Flores, Cabaruan, and Burgos	190.00	330.00	R-3
All lots classified as residential within the forest zone area	150.00	230.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial/industrial of barangay Quirino, Quezon, Roxas, Magsaysay and Palattao	670.00	850.00	C-1/I-1
All lots classified as commercial/industrial of barangay San Manuel, Villapaz and Surcoc, Minallo and Minanga	510.00	660.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots classified as residential within Poblacion (Centro East and West) Prime lots along concrete/asphalt road	360.00	740.00	R-1
All lots classified as residential within Poblacion (Centro East and West) Inner lots along all-weather road	280.00	470.00	R-2
All lots classified as residential Beyond Poblacion, along all weather Roads of Dimalicu-lico, Dialawyao, Culasi, Dimasari, and Dicabayo	230.00	360.00	R-3
All lots classified as residential of brgys. Marikit, Didaddungan, Alomanay, Didian, Dicaduan, San Isidro, Sta. Jacinta and Marikit	180.00	250.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial along main road, within Centro West	550.00	890.00	C-1/I-1
All lots classified as commercial within Centro East	400.00	660.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as commercial outside Poblacion	230.00	340.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

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 **QUEZON** 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
RESIDENTIAL			
All lots (second to third blocks) classified as residential along national road of Barangay (Alunan, Samonte, Arellano, and Santos) and all lots (first block) classified as residential along national road of Barangay (Barucboc, Abut and Minagbag)	410.00	530.00	R-1
All lots (fourth to sixth blocks) classified as residential along national road of Barangay (Alunan, Samonte, Arellano, and Santos) and all lots (second block) classified as residential along national road of Barangay (Barucboc, Abut and Minagbag)	300.00	320.00	R-2
All lots classified as residential of inner lots on barangays along national road (Barucboc, Alunan, Samonte, Arellano, Santos, Abut, and Minagbag).	250.00	260.00	R-3
All lots classified as residential of all interior barangay(Aurora, Dummon, Estrada, Turod, Mangga, San Juan, Callangigan and Lepanto)	180.00	210.00	R-4

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial along national road and classes for inner blocks decrease (variable) depending on business activities	720.00	870.00	C-1/I-1
Lots classified as commercial / industrial of inner lots on barangay along national road	600.00	640.00	C-2/I-2

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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots of Poblacion from Luna to Sta. Lucia & brgy. San Juan	400.00	520.00	R-1
From barangay Villa Miguel to barangay San Mateo, Sto. Domingo from brgy. Suerte, Sinait to barangay Cabaruan	290.00	420.00	R-2
From barangay Rizal, Camaal & Binarzang to barangay Villa Bulusan and Santiago to Sta. Catalina, from Manaoag, San Jose to San Vicente	260.00	330.00	R-3
COMMERCIAL/INDUSTRIAL			
From Camaal to San Jose along the Provincial Road 50m both side	600.00	850.00	C-1/I-1
From Camaal to San Jose after 50m along the Provincial Road and inner barangays	550.00	630.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots within the Poblacion (Bug. Proper, Bug. Norte, Burgos, Oscariz, Raniag)	520.00	770.00	R-1
All lots within the barangay of Ambatali, Gen. Aguinaldo, San Antonio, San Miguel, San Sebastian, Pabil	390.00	540.00	R-2
All lots within the barangay of Nagbacalan, Villa Marcos, Pagrang-ayan, Purok ni Bulan	310.00	440.00	R-3
All lots within the barangay of Bantug, Villa Beltran, Planas, Villa Carmen	260.00	350.00	R-4
COMMERCIAL/INDUSTRIAL			
Along National roads within the Poblacion	1,280.00	1,610.00	C-1/I-1
Along Provincial roads of barangay San Sebastian, San Miguel, San Antonio, Gen. Aguinaldo and Ambatali	960.00	1,250.00	C-2/I-2
Along all major barangay roads of the remaining barangays of the municipality	710.00	940.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

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**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
RESIDENTIAL			
All lots classified as residential of barangay Tallungan including along National Road of Sinippil, Nappaccu Grande and Nappaccu Pequeño	350.00	490.00	R-1
All lots classified as residential of brgys. District 1, District 2, Labinab Pequeño, Labinab Grande, Sinippil, Nappaccu Grande, Turod, Dangan, Cutog Grande, Cutog Pequeño, Santor, Villador, Mallalatang Grande, Nappaccu Pequeño and Mallalatang Tungui	280.00	420.00	R-2
All lots classified as residential of brgys Banquero, Santiago, Sallucong and Binarsang	220.00	270.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial along National Road of Tallungan, Sinippil, Nappaccu Grande, and Nappaccu Pequeno	580.00	740.00	C-1/I-1
All lots classified as commercial along Provincial Road of Tallungan, Labinab Pequeño, Labinab Grande, District 1, District 2 and Dangan	480.00	550.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots of brgys. Rizal, Vira, Bantug & Luna except those zonified under Central Business District	800.00	1,040.00	R-1
All lots of brgys. Rizal, Vira, Bantug & Luna which are zonified as interior lots	620.00	850.00	R-2
All lots of brgys. Masigun, Lucban, San Jose, Lantig, San Luis, Rang-ayan, Matusalem, San Antonio, San Rafael, Simimbaan, San Placido, Muñoz East, Muñoz West, Villa Concepcion, San Pedro, Doña Concha, Anao, Quiling and Nueva	450.00	630.00	R-3
All lots of brgys. Imbiao, Sinamar and Marcos	340.00	390.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots of brgys. Rizal, Vira & Bantug which are zonified under Central Business District & lots along National highway of brgy. Bantug	2,760.00	3,200.00	C-1/I-1
All lots along Provincial Road (20m depth) of brgys. Lucban, San Jose, Lantig, San Luis, Rang-ayan, San Antonio, and San Rafael	1,240.00	1,670.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots which are classified and used as commercial but zonified as such	780.00	890.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Along National/Provincial Road of brgy. Masaya Centro, Masaya Norte & Masaya Sur	350.00	540.00	R-1
Along National/Provincial Road of brgy. Nemmatan, Santos, Dappig, Laoag, Panang, along brgy. Roads of Masaya Centro, Masaya Norte & Masaya Sur	280.00	420.00	R-2
Along brgy. Road(Interior) of brgy. Nemmatan, Santos, Dappig, Laoag, Panang & Other brgys (Interior) of Quimalabasa Norte and Sur Sinaoangan Norte and Sur, Sto. Niño, San Antonio, Mapalad, Dabubu Grande, Dabubu Pequeño, Calaocan	210.00	320.00	R-3
Along lots on remote brgys. of Salay Palacian & Bautista	130.00	220.00	R-4
COMMERCIAL/INDUSTRIAL			
Along National/Provincial Road of brgys. Masaya Centro & Masaya Sur	700.00	1,340.00	C-1/I-1

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
Along brgy road of Masaya Centro, Masaya Sur and along National/Provincial road of Masaya Norte, Masaya Sur & Nemmatan	600.00	1,000.00	C-2/I-2
Along brgy road (Interior) of Masaya Centro, Masaya Norte, Masaya Sur & Nemmatan; and other interior brgys of Santos, Dabubu Grande etc.	450.00	650.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Residential Lots of barangay Centro & Nakar	440.00	540.00	R-1
Residential lots of other barangays	330.00	420.00	R-2
COMMERCIAL/INDUSTRIAL			
Commercial lots of barangay Centro 1 and Centro 2	580.00	660.00	C-1/I-1
Lots classified as commercial of other barangays, except Centro 1 and Centro 2	530.00	600.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots classified as residential of barangay Gomez Poblacion, Quezon, Ramos East & Ramos West and Rizal East	450.00	720.00	R-1
All lots classified as residential of barangay inner of Gomez, Poblacion, Quezon, Ramos East, Ramos West, and Cebu Nagbukel, Patanad, Rizal West, Victoria, Villaflor and Camarag	370.00	510.00	R-2
All lots classified as residential of barangays inner of Cebu, Gud, Nagbukel, Patanad and Rizal	280.00	360.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial/industrial of barangay Quezon and Rizal East	830.00	1,320.00	C-1/I-1
All lots classified as commercial/industrial of barangay Ramos West and inner of Rizal East	660.00	920.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as commercial/industrial of barangay Poblacion, Nagbukel and inner of Ramos West	490.00	550.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots of Barangays Dist. 1, Dist. 2, Dist. 3, Dist. 4, Babanuang, Villanueva and Nueva Era	480.00	520.00	R-1
All lots of Barangays Sandiat West, Sandiat Centro, Sandiat East, Cabaritan, Eden, Mararigue, Malalinta, Sta. Cruz and Caraniogan	350.00	360.00	R-2
All lots of Barangay Pisang, Agliam and San Francisco	230.00	250.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots along National / Provincial road and lots within the poblacion covering Dist. 1, Dist. 2, Dist. 3 and Dist. 4 with actual use as Commercial/Industrial	1,000.00	1,280.00	C-1/I-1
Other lots on inner barangay with commercial as actual use	680.00	820.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots of barangay Zone 1, Zone 2, Zone 3, and Sta. Filomena which are classified as Residential	590.00	630.00	R-1
All lots of barangay Mallabo, Palutan, San Pablo, Old San Mariano, Minanga, Alibadabad, Binatug, Cataguing, Marannao and Bitabian	380.00	440.00	R-2
All lots of barangay. Zamora, Ueg Del Pilar, San Jose, Casala, Gangalan, Disusuan, Libertad, Disulap, Balagan, Daragutan West, Daragutan East, & Panninan	290.00	320.00	R-3
All lots of barangay Tappa, Dicamay, Ibulan, Buyasan, Macayucayu, Dibuluan & Cadsalan	150.00	160.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial of barangay Zone 1, Zone 2, Zone 3, Sta Filomena, & Mallabo	960.00	1,150.00	C-1/I-1
All lots classified as commercial of barangay Minanga & Alibadabad	600.00	700.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots along National/Provincial Road within Poblacion & within the perimeter of Public Market	870.00	2,320.00	R-1
All lots along National Road of barangay Daramuangan Norte, Daramuangan Sur, Dagupan, Marasat, Pequeño, San Andres, San Antonio, San Manuel, Sinamar Norter, Sinamar Sur, Villa Magat & along all other street within the Poblacion.	650.00	1,810.00	R-2
All lots along Provincial Road of barangay Bacarreña, Malasin, Old Centro Proper, Salinungan West, Victoria and lots along road of barangay Mapuroc, Marasat Grande, Old Centro 1, Salinungan East, San Ignacio & all interior lots under R-2	520.00	1,340.00	R-3
All lots of barangay Bagong Sikat, Bella Luz, Estrella, Gaddanan, San Marcos, San Roque, Villa Cruz, Villa Fuerte, Villa Gamiao & interior lots under R-3	390.00	1,100.00	R-4

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
COMMERCIAL/INDUSTRIAL			
All lots along National/Provincial Road within Poblacion and within the perimeter of Public Market	1,050.00	4,960.00	C-1/I-1
All lots along National Road of barangay Daramuangan Norte, Daramuangan Sur, Dagupan, Marasat, Pequeño, San Andres, San Antonio, San Manuel, Sinamar Norte, Sinamar Sur, Villa Magat & along all other street within the Poblacion	860.00	2,860.00	C-2/I-2
All lots along Provincial Road of barangay Bacarreña, Malasin, Old Centro Proper, Salinungan West, Victoria, and lots along road of barangay Mapuroc, Marasat Grande, Old Centro 1, Salinungan East, San Ignacio & all interior lots under C2-/I-2	680.00	1,930.00	C-3/I-3
All lots of barangay Bagong Sikat, Bella Luz, Estrella, Gaddanan, San Marcos, San Roque, Villa Cruz, Villa Fuerte, Villa Gamiao & interior lots under C-3/I-3	550.00	1,500.00	C-4/I-4

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots within brgy. Centro, & lots along National Road of brgys. Calamagui, Binguang, San Jose, Caralucud and Ballacayu	350.00	400.00	R-1
All inner lots classified as Residential of brgys. Calamagui, Binguang, Bungad and San Jose	310.00	360.00	R-2
All lots of brgys. Simanu Norte, Simanu Sur, San Vicente, Dalena and Annanuman	250.00	260.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots within brgy Centro, along National Road of brgys. Calamagui, Binguang, San Jose, Caralucud and Ballacayu	800.00	1,870.00	C-1/I-1
All lots within brgy. Calamagui, Bungad & San Jose	760.00	1,400.00	C-2/I-2
All other barangays, Simanu Norte, Simanu Sur, San Vicente, Dalena and Annanuman	580.00	990.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All residential lots within Poblacion 1, 2, and 3	320.00	540.00	R-1
All residential lots within barangay San Antonio, Lingaling, Mozzozzin Sur and Mozzozzin Norte	270.00	400.00	R-2
All residential lots within barangay Bangad, Calamagui East, Calamagui West, Calamagui North, Quinagabian, San Isidro East, San Isidro West, San Rafael East and San Rafael West.	220.00	300.00	R-3
All residential lots of barangay Divisoria, Buenavista, Naganacan, and Villabuena	180.00	190.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots classified as Commercial/Industrial of barangay Poblacion I and Poblacion II	560.00	790.00	C-1/I-1
All lots classified as Commercial/Industrial of barangay Poblacion III, San Antonio, and Lingaling	420.00	620.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
All lots classified as Commercial/Industrial of barangay Bangad, Calamagui East, Calamagui West, Calamagui North, Bangad, San Isidro East, San Isidro West, Mozzozzin Sur, Mozzozzin Sur, Mozzozzin Norte and Naganacan	350.00	490.00	C-3/I-3
All lots classified as Commercial/Industrial of the remaining barangays of the municipality. (Quinagabian, San Rafael East, San Rafael West, Buenavista and Villabuena	260.00	300.00	C-4/I-4

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Prime lots classified as residential of barangay Bagabag, Balelleng, Poblacion Barumbong, Calanigan Norte and Sur, Amugauan, Antagan, Bulinao, Calinaoan Norte, Calinaoan Centro, Calinaoan, Malasin, & San Rafael Alto.	350.00	1,150.00	R-1
All inner lots classified as residential of barangay Bagabag, Balelleng, Poblacion, Barumbong, Calanigan Norte and Sur, Amugauan, Antagan, Bulinao, Calinaoan Norte, Calinaoan Centro, Malasin & San Rafael Alto	300.00	700.00	R-2
Lots classified as residential on inner barangays	250.00	410.00	R-3
COMMERCIAL/INDUSTRIAL			
All lots classified as commercial of barangay Poblacion and along Provincial Road	600.00	1,640.00	C-1/I-1
Lots classified as commercial in inner barangays	550.00	910.00	C-2/I-2

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
Along National Road within the town proper	1,000.00	1,310.00	R-1
Along Provincial/Municipal Road of the Poblacion	740.00	880.00	R-2
All lots on other barangays except Poblacion	590.00	680.00	R-3
Lots situated at on barangays Caligayan, Camasi, Dy-Abra, and Cumabao	410.00	490.00	R-4
COMMERCIAL/INDUSTRIAL			
All lots along National Road from the boundary of Lapogan to Santa	1,500.00	1,650.00	C-1/I-1
Along Provincial/Municipal Road of Poblacion	1,230.00	1,350.00	C-2/I-2
Commercial lots situated on other barangays except Poblacion	980.00	1,170.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- R-5 for 5th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

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October 15, 2023

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**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
RESIDENTIAL			
Along National, Provincial Road and Interior lots of Barangays Cabaruan, San Fermin, District I, II and III, along national road of barangay Tagaran, Minante I, Minante II, Alinam, Nungnungan II, Sillawit & along Prov'l Road & Interior Lots of barangay Alicaocao and Turayong	1,080.00	1,600.00	R-1
Along National and Provincial Road of barangay Labinab, Baringin Sur, Buena Suerte, Culalabat, Dabburab, Rizal and interior lots of barangays Nungnungan II, Sillawit, Alinam, Tagaran, Minante I and Minante II	910.00	1,260.00	R-2
Residential lots from other barangays of East Tabacal, West Tabacal and Tanap Region	570.00	650.00	R-3
Residential lots of barangays of Forest Region	110.00	270.00	R-4
COMMERCIAL/INDUSTRIAL			
Along National, Provincial Road and Interior lots of barangays Cabaruan, San Fermin, District I, II and III, along National Road of barangays Tagaran, Minante I, Minante II,	3,120.00	3,820.00	C-1/I-1

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
Alinam, Nungnungan II, Sillawit and along Provincial Road and interior lots of barangay Alicaocao and Turayong			
Along National and Provincial Road of Barangay Labinab, Baringin Sur, Buena Suerte, Culalabat, Dabburab, Rizal and interior lots of barangays Nungnungan II, Sillawit, Alinam, Tagaran, Minante I and II	2,350.00	3,150.00	C-2/I-2
Commercial/Industrial lots from East Tabacal, West Tabacal and Tanap Region	1,560.00	1,730.00	C-3/I-3
Commercial/Industrial lots of forest region	670.00	880.00	C-4/I-4

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

Republic of the Philippines
DEPARTMENT OF FINANCE

OFFICE OF THE PROVINCIAL ASSESSOR
Province of Isabela

OFFICE ORDER NO. 2023-01
October 15, 2023

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**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
RESIDENTIAL			
All lots of Metro Poblacion and along National Highway / Provincial Road of Barangay Guinatan to Malalam and Osmeña to Alibagu	730.00	1,400.00	R-1
All lots along National / Provincial Road of Barangay Alinguigan 2 nd to San Juan	520.00	890.00	R-2
All lots classified as Residential to other Barangays	420.00	630.00	R-3
All lots classified as Residential to remote Barangays and Forest Areas	310.00	390.00	R-4
COMMERCIAL/INDUSTRIAL			
Along Rizal St., from Gangan St. to Sto Domingo St. and along all National Road, Guinatan to Alibagu, Osmeña, Bliss and Malalam	1,120.00	2,330.00	C-1/I-1
Along National Road from Alinguigan 2 nd to San Juan, along Aguinaldo St., from San Fernando St. to Mabini St., North and West Side	900.00	1,560.00	C-2/I-2

Location, Avenue, Street, etc.	2018 Market Value per sq. meter	2024 Market Value per sq. meter	Sub- Classification
Commercial/Industrial lots in Inner Barangays	790.00	1,100.00	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 1st Class Residential based on the criteria for sub-classification.
- R-2 for 2nd Class Residential based on the criteria for sub-classification.
- R-3 for 3rd Class Residential based on the criteria for sub-classification.
- R-4 for 4th Class Residential based on the criteria for sub-classification.
- C-1/I-1 for 1st Class Commercial/Industrial based on the criteria for sub-classification.
- C-2/I-2 for 2nd Class Commercial/Industrial based on the criteria for sub-classification.
- C-3/I-3 for 3rd Class Commercial/Industrial based on the criteria for sub-classification.