



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF NEGROS ORIENTAL  
**OFFICE OF THE PROVINCIAL ASSESSOR**



## **PUBLIC ADVISORY**

February 23, 2026

The public is hereby notified of the Proposed Schedule of Market Values (SMV) for real properties within the municipalities of the Province of Negros Oriental. This posting is made pursuant to Section 15 of Republic Act No. 12001, otherwise known as the Real Property Valuation and Assessment Reform Act (RPVARA).

All interested parties are encouraged to examine the proposed SMV and submit their comments and suggestions within February 23, 2026 to March 13, 2026 to the Office of the Provincial Assessor – Negros Oriental or through email at [assessornegor@gmail.com](mailto:assessornegor@gmail.com).

The Province of Negros Oriental values transparency, accountability, and public participation in the formulation of the Schedule of Market Values. The active involvement of property owners, stakeholders, and the general public is therefore highly encouraged to ensure that the proposed Schedule of Market Values is fair, equitable, and updated.

A handwritten signature in black ink, appearing to read "L. Baliola".

**ENGR. LILIANIE L. BALIOLA, REA, REB, MPA, PhDM**  
Provincial Assessor

**SCHEDULE OF UNIT BASE MARKET VALUES FOR  
RESIDENTIAL, RESIDENTIAL SUBDIVISION,  
COMMERCIAL, AND INDUSTRIAL LANDS**

**RESIDENTIAL**

<b>SUB-CLASSIFICATION</b>	<b>PROPOSED MARKET VALUE (per square meter)</b>
1 <sup>st</sup> Class	5,300
2 <sup>nd</sup> Class	3,900
3 <sup>rd</sup> Class	3,100
4 <sup>th</sup> Class	2,000
5 <sup>th</sup> Class	1,200
6 <sup>th</sup> Class	700

**SUBDIVISION**

<b>SUB-CLASSIFICATION</b>	<b>PROPOSED MARKET VALUE (per square meter)</b>
1 <sup>st</sup> Class	19,000
2 <sup>nd</sup> Class	8,900
3 <sup>rd</sup> Class	5,200

**COMMERCIAL**

<b>SUB-CLASSIFICATION</b>	<b>PROPOSED MARKET VALUE (per square meter)</b>
1 <sup>st</sup> Class	16,200
2 <sup>nd</sup> Class	7,100
3 <sup>rd</sup> Class	5,500
4 <sup>th</sup> Class	4,000
5 <sup>th</sup> Class	2,100
6 <sup>th</sup> Class	800

**INDUSTRIAL**

<b>SUB-CLASSIFICATION</b>	<b>PROPOSED MARKET VALUE (per square meter)</b>
1 <sup>st</sup> Class	3,800
2 <sup>nd</sup> Class	1,700
3 <sup>rd</sup> Class	1,200
4 <sup>th</sup> Class	600

**SCHEDULE OF BASE UNIT CONSTRUCTION COST - BUILDINGS**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ONE STOREY FAMILY DWELLING (INCLUDING SHELTER/CO NTAINER VAN FOR PERMANENT HOUSING)	TWO STOREY FAMILY DWELLING (INCLUDING SHELTER/CO NTAINER VAN FOR PERMANENT HOUSING)	ACCESSO RIA OR ROW HOUSE, BACHLO R SPAD, PARSONA GE	ONE APARTME NT, TOWN HOUSE, BOARDING /LODGING HOUSE	TWO STOREY OR MORE APARTMEN T, TOWN HOUSE, CONDOMINI UMMS, BOARDING/ LODGING HOUSE	ACCESSORY BLDGS., GARAGE, SERVANT QUARTERS, LAUNDRY/D RY CLEANING, SHEDS, GAZEBO, GUARD HOUSE	SCHOOL BUILDING, EDUCATION STRUCTURES, DAY CARE CENTERS, CHILD MINDING CENTERS, NURSERIES FOR FULL TIME CARE OF CHILDREN, HOMES FOR CHILDREN KINDER GARTEN OR ORPHONAGE, REHABILITAT ION CENTER	BANK, OFFICE BUILDING, SHOPPING MALLS/CENT ER, SUPERMARK ET/MARKET, THEATER, AUDITORIUM, CASINO, COMMERCIA L COMPLEX, PARKING BUILDING, HOSPITALS, RURAL HEALTH UNIT, HOTEL, MOTEL, PENSION HOUSE, DORMITORY AND THE LIKE	INDUSTRIAL BUILDING, WAREHOUSE, BODEGA, FACTORY, POWER/ICE PLANTS, COLD STORAGE, CREAMERIES, TOWER/CELL SITE, LIGHT HOUSE, WINDMILL, BILLBOARD, SPIRE, PIER/WHARF, RORO RAMP	GOVERNMENT INSTITUTIONAL STRUCTURES, GOVERNMENT OFFICE BUILDINGS, BARANGAY HALL, BARANGAY HEALTH CENTER, MULTI-PURPOSE BUILDING, POLICE/FIRE STATION, JAIL/PRISON, SANITARIUM, MATERIAL RECOVERY FACILITY, CULTURAL CENTER/BUILDING, MULTIPURPOSE CENTER, FUNCTION HALL, AUDITORIUM, FUNCTION HALL, FUNERAL PARLOR/CREMATOR IUM, CHURCH/CHAPEL, ASSEMBLY HOUSE, CONVENT, MONASTERY AND THE LIKE	STORE, PHARMACY, LABORATORY , CLINIC, COMPUTER/IN TERNET CAFE, PRINTING SHOPS, REPAIR SHOP, LAUNDRY SHOP, SHOP, PET SHOP, HAIR SALON/BEAUT Y PARLOR, BARBER SHOP, SPA/MASSAG E PARLOR, MOTOR/CAR WASH, RESTAURANT, COFFEE SHOP, FOOD SHOPS, CANTEEN, BAKESHOP AND THE LIKE	SAW MILL AND LUMBER YARD, RICE/CORN MILL, PLANNING/WORKING MILLS	PUMP HOUSE, WATER REFILLING STATIONS, GASOLINE/SE RVICE STATIONS, LPG REFILLING STATION AND THE LIKE	RECREATION /AMUSEMENT STRUCTURES, PELOTA COURTS, BOWLING LANES, CLUB HOUSE, GYMNASIUM, COCKPICK, REVIEWING STANDS, STADIUM, BLEACHERS, BILLIARD HALL, PICKLE/ TENNIS/ BADMINTON COURT ETC.	SWIMMING POOLS, BATH HOUSE, RESERVOIR, WATER TANK,	PIGGERY, HOG HOUSE, PIGPEN AND THE LIKE GREEN HOUSE/NURSER Y STABLE, BIOGAS/TREAT MENT PLANTS, BARN, HATCHERY, POULTRY HOUSE, BIRD HOUSE, AVIARY AND THE LIKE	TAILORING/DR ESS SHOPS, BOUTIQUE, AUTOMOTIVE/ WELDING MACHINE SHOP AND THE LIKE, AUTO/MOTOR CYCLE REPAIR SHOP, UPHOLSTERY, BLACKSMITH, PAWNSHOPS, JEWELRY STORE AND THE LIKE	
I-A	2,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II-A	5,040	5,750	-	5,140	6,140	-	-	-	-	-	4,890	-	-	-	-	-	-
II-B	3,300	5,100	-	3,790	5,160	-	-	-	-	-	4,200	-	-	-	-	-	-
III-A	11,130	11,430	-	11,790	12,330	-	-	13,080	-	13,850	6,340	3,240	-	6,430	-	-	-
III-B	9,900	10,120	-	9,960	9,990	-	-	10,400	-	11,230	5,380	2,590	-	5,450	-	-	-
III-C	8,830	8,950	-	8,420	8,780	-	-	-	-	-	-	-	-	-	-	-	-
III-D	7,080	7,570	-	5,580	7,540	-	-	-	-	-	-	-	-	-	-	-	-
III-E	6,300	7,000	-	6,580	7,050	-	-	-	-	-	-	-	-	-	-	-	-
IV-A	13,850	16,210	13,490	12,730	15,090	4,400	8,140	16,920	7,290	18,530	8,770	6,540	8,530	10,400	-	4,200	7,990
IV-B	12,280	14,800	10,690	12,720	14,130	3,850	7,490	14,170	6,290	16,010	7,480	4,350	6,990	8,800	-	3,270	5,970
V-A	17,170	21,940	19,280	17,050	21,500	9,830	10,290	20,700	14,110	19,840	13,780	9,580	14,030	13,230	-	10,410	11,550
V-B	15,850	19,320	17,680	17,350	18,960	7,630	9,050	17,630	9,810	18,160	13,890	9,510	11,330	11,960	8,190	9,600	9,530
V-C	12,790	19,280	16,450	16,170	17,700	6,370	7,840	16,490	8,650	17,190	11,940	7,010	10,330	10,510	7,430	4,610	6,820

## PROPOSED SCHEDULE OF UNIT COST FOR EXTRA ITEMS

<b>1. CARPORT</b>	<b>40% of Base unit Construction Cost (BUCC)</b>
<b>2. MEZZANINE</b>	<b>70% BUCC plus additional cost for finishing</b>
<b>3. ATTIC</b>	<b>50% BUCC plus additional cost for finishing</b>
<b>4. PORCH</b>	<b>40% BUCC plus additional cost for finishing</b>
<b>5. BALCONY</b>	<b>40% of BUCC plus additional cost for finishing</b>
<b>6. GARAGE</b>	<b>50% of Base Unit value</b>
<b>7. TERRACE</b>	
Covered	<b>50% of BUCC plus additional cost for finishing</b>
Open	<b>20% of BUCC plus additional cost for finishing</b>
<b>8. ROOF DECK</b>	
Penthouse	<b>40% of BUCC plus additional cost for finishing</b>
Covered/no walls	<b>35% of BUCC plus additional cost for finishing</b>
Open	<b>20% of BUCC plus additional cost for finishing</b>
<b>9. BASEMENT</b>	
Residential	<b>70% of BUCC plus additional cost for finishing</b>
High Rise-Bldg Plus	<b>100% of BUCC plus additional cost for finishing</b>
<b>10. PAVEMENT (Tennis/basketball/Pelota court, etc)</b>	
<b>a. Concrete</b>	
10 cm thick	<b>Php 580.00/sq.m.</b>
15 cm thick	<b>Php 790.00/sq.m.</b>
20 cm thick	<b>Php 960.00/sq.m.</b>
<b>b. Asphalt</b>	
10 cm thick	<b>Php 450.00/sq.m.</b>
15 cm thick	<b>Php 690.00/sq.m.</b>
20 cm thick	<b>Php 910.00/sq.m.</b>
<b>11. FLOOR/WALL FINISHINGS</b>	
<b>a. Granite slabs/tiles</b>	<b>Php 2,350.00/sq.m.</b>
<b>b. Marble slabs/tiles</b>	<b>Php 2,840.00/710.00/sq.m.</b>
<b>c. Crazy cut marbles</b>	<b>Php 630.00/sq.m.</b>
<b>d. Granolithic</b>	<b>Php 800.00/sq.m.</b>
<b>e. Wood Tiles</b>	<b>Php 900.00/sq.m.</b>
<b>f. Narra Wood Tiles</b>	<b>Php 2,440.00/sq.m.</b>
<b>g. Fancy wood tiles</b>	<b>Php 2,730.00/sq.m.</b>
<b>h. Ordinary wood tiles</b>	<b>Php 670.00/sq.m.</b>
<b>i. Vinyl tiles</b>	<b>Php 450.00/sq.m.</b>

j. Washout Pebbles	Php 450.00/sq.m.
k. Unglazed Tiles	Php 950.00/sq.m.
l. Double Walling (ordinary plywood)	Php 1,280.00/sq.m.
m. Double walling (Narra Paneling)	Php 1,720.00/sq.m.
n. Glazed white tiles	Php 1,470.00/sq.m.
o. Glazed colored tiles	Php 2,600.00/sq.m.
p. Fancy glazed tiles	Php 3,300.00/sq.m.
q. Bricks	Php 1,120.00/sq.m.

## 12. SPECIAL GLASS PANELS/SIDINGS & WINDOW GRILLS

a. Glass with wooden frame	Php 1,900.00/sq.m.
b. Glass with aluminum frames	Php 4,500.00/sq.m.
c. Window grills	Php 1,400.00/sq.m.

## 13. FENCE

### a. Wood:

i. Apitong with Apitong post or its equivalent set on concrete foundation	Php 830.00/sq.m.
ii. Coconut lumber	Php 580.00/sq.m.

### b. CHB Fence/Firewall

i. 10 cm thick without plaster finish	Php 1,840.00/sq.m.
ii. 15 cm thick without plaster finish	Php 1,900.00/sq.m.
iii. 20 cm thick without plaster finish	Php 1,960.00/sq.m.

*Therefore: add P 75.00/sq.m. for one side plaster finish and P150.00 for both sides plaster finish*

c. Reinforced concrete	Php 2,220.00/sq.m.
d. Steel Grille	Php 1,570.00/sq.m.
e. Interlink Wire Fence w/ concrete	Php 1,050.00/sq.m.
f. Adobe Stone without plaster finish	Php 1,200.00/sq.m.
g. Adobe Stone with plaster finish bothsides	Php 1,400.00/sq.m.
h. Steel gate (2 meters high)	
i. Plain GI sheets with 2" dia. Pipe	Php 1,420.00/sq.m.
ii. Steel bar	Php 680.00/sq.m.

## 14. CEILING

a. Ordinary Plywood	Php 910.00/sq.m.
b. Hardiflex/hardilite	Php 640.00/sq.m.
c. Acoustic	Php 960.00/sq.m.
d. Special Finish	Php 880.00/sq.m.

## 15. EXCESS HEIGHTS

a. Residential and Commercial	add 20% of BUCC for every meter in excess of three(3) meters;
b. Bodega and factory	add 20% of BUCC for every meter in excess of three(3) meters;

**16. EXTRA TOILET AND BATH**

- a. Standard Water Closet                      **Php 10,160.00/sq.m.**
- b. Pail Flush Water Closet                      **Php 8,700.00/sq.m.**

**Deductions:**

- i. If the Toilet and Bath is within the building, subtract **Php 3,510.00/sq.m.**
- ii. No Lavatory, deduct                              **Php 1,430.00/sq.m.**
- iii. No Soap holder, deduct                              **Php 168.00/sq.m.**
- iv. No paper holder, deduct                              **Php 350.00/sq.m.**
- v. No shower head and valve deduct                              **Php 550.00/sq.m.**

**17. FOUNDATION: Building in excess of 3 storey add:**

- a. TYPE I        -        **Foundation area x 100 x number of excess floor**
- b. TYPE II       -        **Foundation area x 70 x number of excess floor**

**18. PILES    Php 550.00/linear meter of piles driven**

**19. PAINTING    If the building is not painted deduct 10% of BUCC**

**20. SECOND HAND MATERIALS                      If the building has used second hand materials deduct (10%).**

## SCHEDULE OF BASE UNIT MARKET VALUES FOR AGRICULTURAL LANDS

KINDS OF LANDS	CLASS AND BASE UNIT MARKET VALUE		
	1st	2nd	3rd
1. SUGAR LAND	270,000.00	216,000.00	162,000.00
2. RICE LAND, IRRIGATED	284,000.00	170,000.00	145,000.00
3. RICE LAND, UN-IRRIGATED	245,000.00	196,000.00	147,000.00
4. CORN LAND	229,000.00	137,000.00	92,000.00
5. COCONUT LAND	298,000.00	238,000.00	190,000.00
6. COFFEE LAND	172,000.00	138,000.00	110,000.00
7. NIPA/ SACSAC LAND	116,000.00	77,000.00	39,000.00
8. FISHPOND	350,000.00	292,000.00	233,000.00
9. PEANUT LAND	785,000.00	392,000.00	196,000.00
10. MORADO BANANA	321,000.00	160,000.00	80,000.00
11. LATAKAN BANANA	195,000.00	156,000.00	78,000.00
12. LATUNDAN BANANA	907,000.00	453,000.00	227,000.00
13. LAKATAN BANANA	1,079,000.00	540,000.00	270,000.00
14. SABA BANANA	263,000.00	132,000.00	66,000.00
15. KARDABA BANANA	361,000.00	181,000.00	90,000.00
16. ORCHARD/ AGRO FOREST LAND	213,000.00	107,000.00	53,000.00
17. GABI LAND	324,000.00	169,000.00	85,000.00
18. POTATO LAND	1,359,000.00	679,000.00	340,000.00
19. GINGER LAND	850,000.00	425,000.00	212,000.00
20. FLOWER LAND	803,000.00	482,000.00	241,000.00
21. ABACA LAND	250,000.00	161,000.00	90,000.00
22. GUAVA LAND	216,000.00	108,000.00	54,000.00
23. MANGO LAND	1,359,000.00	680,000.00	340,000.00
24. PINEAPPLE LAND	2,696,000.00	1,348,000.00	674,000.00
25. ATIS LAND	130,000.00	65,000.00	32,000.00
26. CHICOS LAND	743,000.00	372,000.00	186,000.00
27. GRAPEFRUIT LAND	1,200,000.00	600,000.00	301,000.00
28. DUHAT / LUMBOY LAND	1,322,000.00	661,000.00	331,000.00
29. GUYABANO LAND	1,046,000.00	523,000.00	262,000.00
30. STARAPPLE LAND	540,000.00	270,000.00	135,000.00
31. JACKFRUIT LAND	1,673,000.00	837,000.00	418,000.00
32. LANZONES LAND	654,000.00	327,000.00	164,000.00
33. PAPAYA LAND	750,000.00	375,000.00	188,000.00
34. RAMBUTAN LAND	804,000.00	402,000.00	201,000.00
35. SANTOL LAND	489,000.00	244,000.00	122,000.00
36. POMELO LAND	844,000.00	422,000.00	211,000.00
37. ORANGE LAND	638,000.00	319,000.00	160,000.00