

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

	MUNICIPALITIES	Classification
	NCR	
1.	Pateros	1st
	CAR	
	ABRA	
1.	Baay-Licuan	5th
2.	Bangued	1st
3.	Boliney	5th
4.	Bucay	5th
5.	Bucloc	6th
6.	Daguioman	5th
7.	Danglas	5th
8.	Dolores	5th
9.	La Paz	5th
10.	Lacub	5th
11.	Lagangilang	5th
12.	Lagayan	5th
13.	Langiden	5th
14.	Luba	5th
15.	Malibcong	5th
16.	Manabo	5th
17.	Penarrubia	6th
18.	Pidigan	5th
19.	Pilar	5th
20.	Sallapadan	5th
21.	San Isidro	5th
22.	San Juan	5th
23.	San Quintin	5th
24.	Tayum	5th
25.	Tineg	2nd
26.	Tubo	4th
27.	Villaviciosa	5th
	APAYAO	
1.	Calanasan	1st
2.	Conner	2nd
3.	Flora	3rd
4.	Kabugao	1st
5.	Luna	2nd
6.	Pudtol	4th
7.	Sta. Marcela	4th
	BENGUET	
1.	Atok	4th
2.	Bakun	3rd
3.	Bokod	4th
4.	Buguias	3rd
5.	Itogon	1st
6.	Kabayan	4th
7.	Kapangan	4th
8.	Kibungan	4th
9.	La Trinidad	1st
10.	Mankayan	1st
11.	Sablan	5th
12.	Tuba	1st

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13.	Tublay	5th
	IFUGAO	
1.	Aguinaldo	2nd
2.	Alfonso Lista	3rd
3.	Asipulo	5th
4.	Banaue	4th
5.	Hingyon	5th
6.	Hungduan	4th
7.	Kiangan	4th
8.	Lagawe	4th
9.	Lamut	4th
10.	Mayoyao	4th
11.	Tinoc	4th
	KALINGA	
1.	Balbalan	3rd
2.	Lubuagan	4th
3.	Pasil	5th
4.	Pinukpuk	1st
5.	Rizal	4th
6.	Tanudan	4th
7.	Tinglayan	4th
	MOUNTAIN PROVINCE	
1.	Barlig	5th
2.	Bauko	4th
3.	Besao	5th
4.	Bontoc	2nd
5.	Natonin	4th
6.	Paracelis	2nd
7.	Sabangan	5th
8.	Sadanga	5th
9.	Sagada	5th
10.	Tadian	4th
	REGION 1	
	ILOCOS NORTE	
1.	Adams	5th
2.	Bacarra	3rd
3.	Badoc	3rd
4.	Bangui	4th
5.	Burgos	5th
6.	Carasi	5th
7.	Currimao	4th
8.	Dingras	2nd
9.	Dumalneg	5th
10.	Espiritu/Banna	4th
11.	Marcos	4th
12.	Nueva Era	3rd
13.	Pagudpud	4th
14.	Paoay	4th
15.	Pasuquin	3rd
16.	Piddig	3rd
17.	Pinili	3rd
18.	San Nicolas	2nd
19.	Sarrat	4th

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20.	Solsona	3rd
21.	Vintar	1st

	ILOCOS SUR	
1.	Alilem	4th
2.	Banayoyo	4th
3.	Bantay	3rd
4.	Burgos	4th
5.	Cabugao	1st
6.	Caoayan	4th
7.	Cervantes	4th
8.	Galimuyod	4th
9.	G. Del Pilar	5th
10.	Lidlidda	5th
11.	Magsingal	3rd
12.	Nagbukel	5th
13.	Narvacan	2nd
14.	Quirino	4th
15.	Salcedo	4th
16.	San Emilio	4th
17.	San Esteban	5th
18.	San Ildefonso	5th
19.	San Juan	3rd
20.	San Vicente	5th
21.	Santa	4th
22.	Santa Catalina	5th
23.	Santa Cruz	1st
24.	Santa Lucia	3rd
25.	Santa Maria	3rd
26.	Santiago	4th
27.	Sto. Domingo	3rd
28.	Sigay	5th
29.	Sinait	3rd
30.	Sugpon	5th
31.	Suyo	4th
32.	Tagudin	2nd
	LA UNION	
1.	Agoo	1st
2.	Aringay	2nd
3.	Bacnotan	1st
4.	Bagulin	5th
5.	Balaoan	1st
6.	Bangar	3rd
7.	Bauang	1st
8.	Burgos	5th
9.	Caba	4th
10.	Luna	3rd
11.	Naguillan	1st
12.	Pugo	5th
13.	Rosario	1st
14.	San Gabriel	4th
15.	San Juan	2nd
16.	Sto. Tomas	4th
17.	Santol	4th
18.	Sudipen	4th

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19.	Tubao	4th
	PANGASINAN	
1	Agno	3rd
2	Aguilar	3rd
3	Alcala	3rd
4	Anda	3rd
5	Asingan	2nd
6	Balungao	4th
7	Bani	2nd
8	Basista	4th
9	Bautista	4th
10	Bayambang	1st
11	Binalonan	1st
12	Binmaley	1st
13	Bolinao	1st
14	Bugallon	2nd
15	Burgos	4th
16	Calasiao	1st
17	Dasol	3rd
18	Infanta	3rd
19	Labrador	4th
20	Laoac	4th
21	Lingayen	1st
22	Mabini	3rd
23	Malasiqui	1st
24	Manaoag	1st
25	Mangaldan	1st
26	Mangatarem	1st
27	Mapandan	3rd
28	Natividad	4th
29	Pozorrubio	1st
30	Rosales	1st
31	San Fabian	1st
32	San Jacinto	3rd
33	San Manuel	1st
34	San Nicolas	1st
35	San Quintin	3rd
36	Sison	3rd
37	Sta. Barbara	1st
38	Sta. Maria	4th
39	Sto. Tomas	5th
40	Sual	1st
41	Tayug	3rd
42	Umingan	1st
43	Urbiztondo	3rd
44	Villasis	1st
	REGION 2	
	BATANES	
1.	Basco	5th
2.	Itbayat	5th
3.	Ivana	6th
4.	Mahatao	6th
5.	Sabtang	6th
6.	Uyugan	6th

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	CAGAYAN	
1	Abulug	3rd
2	Alcala	3rd
3	Allacapan	3rd
4	Amulung	2nd
5	Aparri	1st
6	Baggao	1st
7	Ballesteros	4th
8	Buguey	3rd
9	Calayan	3rd
10	Camalaniugan	4th
11	Claveria	3rd
12	Enrile	3rd
13	Gattaran	1st
14	Gonzaga	1st
15	Iguig	4th
16	Lallo	1st
17	Lasam	3rd
18	Pamplona	4th
19	Peñablanca	1st
20	Piat	4th
21	Rizal	5th
22	Sanchez-Mira	3rd
23	Solana	1st
24	Sta. Ana	2nd
25	Sta. Praxedes	5th
26	Sta. Teresita	4th
27	Sto. Niño	2nd
28	Tuao	1st
	ISABELA	
1	Alicia	1st
2	Angadanan	3rd
3	Aurora	3rd
4	Benito Soliven	4th
5	Burgos	4th
6	Cabagan	1st
7	Cabatuan	3rd
8	Cordon	3rd
9	Delfin Albano	4th
10	Dinapigue	1st
11	Divilacan	2nd
12	Echague	1st
13	Gamu	4th
14	Jones	1st
15	Luna	5th
16	Maconacon	3rd
17	Mallig	4th
18	Naguillian	4th
19	Palanan	1st
20	Quezon	4th
21	Quirino	4th
22	Ramon	2nd
23	Reina Mercedes	4th
24	Roxas	1st
25	San Agustin	3rd

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26	San Guillermo	4th
27	San Isidro	5th
28	San Manuel	4th
29	San Mariano	1st
30	San Mateo	1st
31	San Pablo	2nd
32	Sta. Maria	4th
33	Sto. Tomas	4th
34	Tumauini	1st
	NUEVA VIZCAYA	
1.	A. Castañeda	1st
2.	Ambaguio	5th
3.	Aritao	2nd
4.	Bagabag	2nd
5.	Bambang	1st
6.	Bayombong	1st
7.	Diadi	4th
8.	Dupax Del Norte	3rd
9.	Dupax del Sur	2nd
10.	Kasibu	3rd
11.	Kayapa	3rd
12.	Quezon	4th
13.	Solano	1st
14.	Sta. Fe	3rd
15.	Villaverde	5th
	QUIRINO	
1.	Aglipay	3rd
2.	Cabarroguis	3rd
3.	Diffun	2nd
4.	Maddela	1st
5.	Nagtipunan	1st
6.	Saguday	5th
	REGION 3	
	AURORA	
1.	Baler	3rd
2.	Casiguran	2nd
3.	Dilasag	3rd
4.	Dinalungan	4th
5.	Dingalan	3rd
6.	Dipaculao	3rd
7.	Maria Aurora	2nd
8.	San Luis	2nd
	BATAAN	
1.	Abucay	3rd
2.	Bagac	3rd
3.	Dinalupihan	1st
4.	Hermosa	1st
5.	Limay	1st
6.	Mariveles	1st
7.	Morong	3rd
8.	Orani	1st
9.	Orion	2nd
10.	Pilar	3rd

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11.	Samal	4th
	BULACAN	
1.	Angat	1st
2.	Balagtas	1st
3.	Baliwag	1st
4.	Bocaue	1st
5.	Bulacan	1st
6.	Bustos	2nd
7.	Calumpit	1st
8.	Doña Remedios Trinidad	1st
9.	Guiguinto	1st
10.	Hagonoy	1st
11.	Marilao	1st
12.	Norzagaray	1st
13.	Obando	2nd
14.	Pandi	2nd
15.	Paombong	3rd
16.	Plaridel	1st
17.	Pulilan	1st
18.	San Ildefonso	1st
19.	San Miguel	1st
20.	San Rafael	1st
21.	Sta. Maria	1st
	NUEVA ECIJA	
1.	Aliaga	2nd
2.	Bongabon	2nd
3.	Cabiao	1st
4.	Carranglan	1st
5.	Cuyapo	1st
6.	G. M. Natividad	4th
7.	Gabaldon	3rd
8.	Gen. Tinio	1st
9.	Guimba	1st
10.	Jaen	2nd
11.	Laur	3rd
12.	Licab	4th
13.	Llanera	4th
14.	Lupao	3rd
15.	Nampicuan	5th
16.	Pantabangan	1st
17.	Peñaranda	4th
18.	Quezon	4th
19.	Rizal	2nd
20.	San Antonio	1st
21.	San Isidro	2nd
22.	San Leonardo	1st
23.	Santa Rosa	1st
24.	Sto. Domingo	3rd
25.	Talavera	1st
26.	Talugtog	4th
27.	Zaragosa	3rd
	ZAMBALES	

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1.	Botolan	1st
2.	Cabangan	4th
3.	Candelaria	3rd
4.	Castillejos	3rd
5.	Iba	2nd
6.	Masinloc	1st
7.	Palauig	3rd
8.	San Antonio	2nd
9.	San Felipe	4th
10.	San Marcelino	1st
11.	San Narciso	4th
12.	Sta. Cruz	1st
13.	Subic	1st
	PAMPANGA	
1	Apalit	1st
2	Arayat	1st
3	Bacolor	3rd
4	Candaba	1st
5	Floridablanca	1st
6	Guagua	1st
7	Lubao	1st
8	Macabebe	1st
9	Magalang	1st
10	Masantol	2nd
11	Mexico	1st
12	Minalin	4th
13	Porac	1st
14	San Luis	3rd
15	San Simon	4th*
16	Sasmuan	4th
17	Sta. Ana	3rd
18	Sta. Rita	4th
19	Sto. Tomas	4th
	TARLAC	
1.	Anao	5th
2.	Bamban	2nd
3.	Camiling	1st
4.	Capas	1st
5.	Concepcion	1st
6.	Gerona	1st
7.	La Paz	2nd
8.	Mayantoc	3rd
9.	Moncada	1st
10.	Paniqui	1st
11.	Pura	4th
12.	Ramos	5th
13.	San Clemente	5th
14.	San Jose	3rd
15.	San Manuel	4th
16.	Sta. Ignacia	2nd
17.	Victoria	2nd
	REGION IV-A	
	BATANGAS	
1.	Agoncillo	4th

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2.	Alitagtag	4th
3.	Balayan	1st
4.	Balete	5th
5.	Bauan	1st
6.	Calaca	1st
7.	Calatagan	2nd
8.	Cuenca	4th
9.	Ibaan	2nd
10.	Laurel	3rd
11.	Lemery	1st
12.	Lian	3rd
13.	Lobo	3rd
14.	Mabini	1st
15.	Malvar	2nd
16.	Mataas na Kahoy	4th
17.	Nasugbu	1st
18.	Padre Garcia	2nd
19.	Rosario	1st
20.	San Jose	1st
21.	San Juan	1st
22.	San Luis	4th
23.	San Nicolas	5th
24.	San Pascual	1st
25.	Sta. Teresita	5th
26.	Sto. Tomas	1st
27.	Taal	3rd
28.	Talisay	3rd
29.	Taysan	2nd
30.	Tingloy	5th
31.	Tuy	3rd
	CAVITE	
1.	Alfonso	1st
2.	Amadeo	4th
3.	Carmona	1st
4.	Gen. E. Aguinaldo	5th
5.	Gen. M. Alvarez	1st
6.	Gen. Trias	1st
7.	Indang	1st
8.	Kawit	1st
9.	Magallanes	4th
10.	Maragondon	3rd
11.	Mendez	4th
12.	Naic	1st
13.	Noveleta	3rd
14.	Rosario	1st
15.	Silang	1st
16.	Tanza	1st
17.	Ternate	4th
	LAGUNA	
1.	Alaminos	3rd
2.	Bay	2nd
3.	Calauan	2nd
4.	Cavinti	3rd
5.	Famy	5th
6.	Kalayaan	3rd

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7.	Liliw	4th
8.	Los Baños	1st
9.	Luisiana	4th
10.	Lumban	3rd
11.	Mabitac	5th
12.	Magdalena	4th
13.	Majayjay	4th
14.	Nagcarlan	2nd
15.	Paete	4th
16.	Pagsanjan	3rd
17.	Pakil	5th
18.	Pangil	4th
19.	Sta. Cruz	1st
	QUEZON	
1.	Agdangan	5th
2.	Alabat	5th
3.	Atimonan	1st
4.	Buenavista	4th
5.	Burdeos	4th
6.	Calauag	1st
7.	Candelaria	1st
8.	Catanauan	1st
9.	Dolores	4th
10.	General Luna	4th
11.	General Nakar	1st
12.	Guinayangan	3rd
13.	Gumaca	1st
14.	Infanta	1st
15.	Jomalig	5th
16.	Lopez	1st
17.	Lucban	2nd
18.	Macalelon	4th
19.	Mauban	1st
20.	Mulanay	1st
21.	Padre Burgos	4th
22.	Pagbilao	1st
23.	Panukulan	4th
24.	Patnanungan	5th
25.	Perez	5th
26.	Pitogo	4th
27.	Plaridel	5th
28.	Polilio	3rd
29.	Quezon	5th
30.	Real	1st
31.	Sampaloc	5th
32.	San Andres	4th
33.	San Antonio	4th
34.	San Francisco	2nd
35.	San Narciso	3rd
36.	Sariaya	1st
37.	Tagkawayan	1st
39	Tiaong	1st
39.	Unisan	4th
	RIZAL	
1.	Angono	1st
2.	Baras	4th

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3.	Binangonan	1st
4.	Cainta	1st
5.	Cardona	3rd
6.	Jala-Jala	4th
7.	Morong	2nd
8.	Pililla	1st
9.	Rodriguez	1st
10.	San Mateo	1st
11.	Tanay	1st
12.	Taytay	1st
13.	Teresa	2nd
	REGION 4-B	
	MARINDUQUE	
1.	Boac	1st
2.	Buenavista	4th
3.	Gasán	3rd
4.	Mogpog	3rd
5.	Sta. Cruz	1st
6.	Torrijos	3rd
	OCCIDENTAL MINDORO	
1.	Abra de Ilog	2nd
2.	Calintaan	3rd
3.	Looc	5th
4.	Lubang	4th
5.	Magsaysay	3rd
6.	Mamburao	2nd
7.	Paluan	3rd
8.	Rizal	3rd
9.	Sablayan	1st
10.	San Jose	1st
11.	Sta. Cruz	1st
	ORIENTAL MINDORO	
1.	Baco	3rd
2.	Bansud	2nd
3.	Bongabong	1st
4.	Bulalacao	3rd
5.	Gloria	3rd
6.	Mansalay	2nd
7.	Naujan	1st
8.	Pinamalayan	1st
9.	Pola	3rd
10.	Puerto Galera	1st
11.	Roxas	2nd
12.	San Teodoro	4th
13.	Socorro	3rd
14.	Victoria	2nd
	PALAWAN	
1.	Aborlan	1st
2.	Agutaya	5th
3.	Araceli	4th
4.	Balabac	2nd
5.	Bataraza	1st
6.	Brooke's Point	1st
7.	Busuanga	3rd

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8.	Cagayancillo	6th
9.	Coron	1st
10.	Culion	3rd
11.	Cuyo	4th
12.	Dumaran	3rd
13.	El Nido	1st
14.	Española	2nd
15.	Kalayaan	5th
16.	Linapacan	5th
17.	Magsaysay	5th
18.	Narra	1st
19.	Quezon	1st
20.	Rizal	1st
21.	Roxas	1st
22.	San Vicente	1st
23.	Taytay	1st
	ROMBLON	
1.	Alcantara	5th
2.	Banton	5th
3.	Cajidiocan	4th
4.	Calatrava	5th
5.	Concepcion	6th
6.	Corcuera	5th
7.	Ferrol	6th
8.	Looc	4th
9.	Magdiwang	5th
10.	Odiongan	2nd
11.	Romblon	3rd
12.	San Agustin	4th
13.	San Andres	5th
14.	San Fernando	4th
15.	San Jose	5th
16.	Sta. Fe	5th
17.	Sta. Maria	5th
	REGION 5	
	ALBAY	
1.	Bacacay	2nd
2.	Camalig	1st
3.	Daraga	1st
4.	Guinobatan	1st
5.	Jovellar	4th
6.	Libon	1st
7.	Malilipot	4th
8.	Malinao	3rd
9.	Manito	4th
10.	Oas	1st
11.	Pio Duran	3rd
12.	Polangui	1st
13.	Rapu-Rapu	3rd
14.	Santo Domingo	4th
15.	Tiwi	1st
	CAMARINES NORTE	
1.	Basud	3rd
2.	Capalonga	3rd

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3.	Daet	1st
4.	Jose Panganiban	2nd
5.	Labo	1st
6.	Mercedes	2nd
7.	Paracale	3rd
8.	San Lorenzo Ruiz	5th
9.	San Vicente	5th
10.	Santa Elena	3rd
11.	Talisay	4th
12.	Vinzon	3rd
	CAMARINES SUR	
1.	Baao	3rd
2.	Balatan	4th
3.	Bato	3rd
4.	Bombon	5th
5.	Buhi	1st
6.	Bula	2nd
7.	Cabusao	5th
8.	Calabanga	1st
9.	Camaligan	5th
10.	Canaman	4th
11.	Caramoan	2nd
12.	Del Gallego	4th
13.	Gainza	5th
14.	Garchitorena	4th
15.	Goa	2nd
16.	Lagonoy	2nd
17.	Libmanan	1st
18.	Lupi	3rd
19.	Magarao	4th
20.	Milaor	4th
21.	Minalabac	3rd
22.	Nabua	1st
23.	Ocampo	3rd
24.	Pamplona	4th
25.	Pasacao	3rd
26.	Pili	1st
27.	Presentacion	4th
28.	Ragay	1st
29.	Sagnay	4th
30.	San Fernando	4th
31.	San Jose	4th
32.	Sipocot	1st
33.	Siruma	4th
34.	Tigaon	3rd
35.	Tinambac	1st
	SORSOGON	
1.	Barcelona	5th
2.	Bulan	1st
3.	Bulusan	4th
4.	Casiguran	4th
5.	Castilla	3rd
6.	Donsol	3rd
7.	Gubat	2nd
8.	Irosin	2nd

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9.	Juban	4th
10.	Magallanes	3rd
11.	Matnog	3rd
12.	Pilar	1st
13.	Prieto Diaz	5th
14.	Santa Magdalena	5th
CATANDUANES		
1.	Bagamanoc	5th
2.	Baras	5th
3.	Bato	5th
4.	Caramoran	3rd
5.	Gigmoto	5th
6.	Pandan	4th
7.	Panganiban	5th
8.	San Andres	3rd
9.	San Miguel	5th
10.	Viga	4th
11.	Virac	1st
MASBATE		
1	Aroroy	1st
2	Baleno	4th
3	Balud	4th*
4	Batuan	5th
5	Cataingan	2nd
6	Cawayan	2nd
7	Claveria	3rd
8	Dimasalang	4th
9	Esperanza	5th
10	Mandaon	3rd
11	Milagros	1st
12	Mobo	4th
13	Monreal	4th
14	Palanas	4th
15	Pio V. Corpuz	4th
16	Placer	2nd
17	San Fernando	5th*
18	San Jacinto	4th
19	San Pascual	3rd
20	Uson	3rd
REGION 6		
AKLAN		
1.	Altavas	4th
2.	Balete	4th
3.	Banga	3rd
4.	Batan	4th
5.	Buruanga	5th
6.	Ibajay	3rd
7.	Kalibo	1st
8.	Lezo	5th
9.	Libacao	3rd
10.	Madalag	4th
11.	Makato	4th
12.	Malay	1st
13.	Malinao	4th
14.	Nabas	4th

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15.	New Washington	3rd
16.	Numancia	4th
17.	Tangalan	5th
	ANTIQUE	
1.	Anini-y	4th
2.	Barbaza	4th
3.	Belison	5th
4.	Bugasong	3rd
5.	Caluya	1st
6.	Culasi	3rd
7.	Hamtic	3rd
8.	Laua-an	4th
9.	Libertad	5th
10.	Pandan	4th
11.	Patnongon	3rd
12.	San Jose	1st
13.	San Remegio	3rd
14.	Sebaste	4th
15.	Sibalom	2nd
16.	Tibiao	4th
17.	Tobias Fornier	4th
18.	Valderrama	4th
	CAPIZ	
1.	Cuartero	4th
2.	Dao	4th
3.	Dumalag	4th
4.	Dumarao	2nd
5.	Ivisan	4th
6.	Jamindan	2nd
7.	Maayon	3rd
8.	Mambusao	3rd
9.	Panay	3rd
10.	Panitan	3rd
11.	Pilar	3rd
12.	Pontevedra	3rd
13.	Pres. Roxas	4th
14.	Sapian	4th
15.	Sigma	4th
16.	Tapaz	1st
	GUIMARAS	
1.	Buenavista	2nd
2.	Jordan	3rd
3.	Nueva Valencia	3rd
4.	San Lorenzo	5th
5.	Sibunag	4th
	ILOILO	
1.	Ajuy	2nd
2.	Alimodian	3rd
3.	Anilao	4th
4.	Badiangan	4th
5.	Balasan	4th
6.	Banate	4th
7.	Barotac Nuevo	2nd

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8.	Barotac Viejo	3rd
9.	Batad	5th
10.	Bingawan	5th
11.	Cabatuan	2nd
12.	Calinog	1st
13.	Carles	2nd
14.	Concepcion	3rd
15.	Dingle	3rd
16.	Dueñas	4th
17.	Dumangas	1st
18.	Estancia	2nd
19.	Guimbal	4th
20.	Igbaras	3rd
21.	Janiuay	1st
22.	Lambunao	1st
23.	Leganes	4th
24.	Lemery	4th
25.	Leon	2nd
26.	Maasin	3rd
27.	Miag-ao	1st
28.	Mina	5th
29.	New Lucena	4th
30.	Oton	1st
31.	Pavia	2nd
32.	Pototan	1st
33.	San Dionisio	4th
34.	San Enrique	3rd
35.	San Joaquin	2nd
36.	San Miguel	4th
37.	San Rafael	5th
38.	Sara	2nd
39.	Sta. Barbara	2nd
40.	Tigbauan	2nd
41.	Tubungan	4th
42.	Zarraga	4th
	NEGROS OCCIDENTAL	
1.	Binalbagan	1st
2.	Calatrava	1st
3.	Candoni	4th
4.	Cauayan	1st
5.	E.B. Magalona	2nd
6.	Hinigaran	1st
7.	Hinobaan	1st
8.	Ilog	2nd
9.	Isabela	2nd
10.	La Castellana	1st
11.	Manapla	2nd
12.	Moises Padilla	3rd
13.	Murcia	1st
14.	Pontevedra	3rd
15.	Pulupandan	3rd
16.	S. Benedicto	4th
17.	San Enrique	4th
18.	Toboso	3rd
19.	Valladolid	4th
	REGION 7	

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	BOHOL	
1.	Albuquerque	5th
2.	Alicia	4th
3.	Anda	5th
4.	Antequera	4th
5.	Baclayon	4th
6.	Balilihan	4th
7.	Batuan	5th
8.	Bien Unido	4th
9.	Bilar	4th
10.	Buenavista	4th
11.	Calape	3rd
12.	Candijay	4th
13.	Carmen	1st
14.	Catigbian	4th
15.	Clarin	5th
16.	Corella	5th
17.	Cortes	5th
18.	Dagohoy	5th
19.	Danao	4th*
20.	Dauis	4th
21.	Dimiao	4th
22.	Duero	4th
23.	Garcia-Hernandez	4th
24.	Getafe	3rd
25.	Guindulman	4th
26.	Inabanga	3rd
27.	Jagna	3rd
28.	Lila	5th
29.	Loay	5th
30.	Loboc	4th
31.	Loon	2nd
32.	Mabini	4th
33.	Maribojoc	4th
34.	Panglao	4th
35.	Pilar	4th
36.	Pres Garcia	4th
37.	Sagbayan	4th
38.	San Isidro	5th*
39.	San Miguel	4th
40.	Sevilla	5th
41.	Sierra-bullones	3rd
42.	Sikatuna	5th
43.	Talibon	1st
44.	Trinidad	3rd
45.	Tubigon	1st
46.	Ubay	1st
47.	Valencia	4th
	CEBU	
1.	Alcantara	5th
2.	Alcoy	5th
3.	Alegria	4th
4.	Aloquinsan	4th
5.	Argao	1st
6.	Asturias	3rd
7.	Badian	3rd

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8.	Balamban	1st
9.	Bantayan	1st
10.	Barili	2nd
11.	Boljoon	5th
12.	Borbon	4th*
13.	Carmen	3rd
14.	Catmon	4th
15.	Compostela	3rd
16.	Consolacion	1st
17.	Cordova	3rd
18.	Daanbantayan	1st
19.	Dalaguete	1st
20.	Dumanjug	3rd
21.	Ginatilan	5th
22.	Liloan	1st
23.	Madridejos	4th
24.	Malabuyoc	5th
25.	Medellin	2nd
26.	Minglanilla	1st
27.	Moalboal	4th
28.	Oslob	4th
29.	Pilar	5th
30.	Pinamungahan	2nd
31.	Poro	4th
32.	Ronda	5th*
33.	Samboan	5th
34.	San Fernando	2nd
35.	San Fransisco	3rd
36.	San Remigio	3rd
37.	Santa Fe	4th
38.	Santander	4th
39.	Sibonga	3rd
40.	Sogod	4th*
41.	Tabogon	3rd
42.	Tabuelan	4th
43.	Tuburan	2nd
44.	Tudela	5th
	NEGROS ORIENTAL	
1.	Amlan	4th
2.	Ayungon	2nd
3.	Bacong	4th
4.	Basay	4th
5.	Bindoy	3rd
6.	Dauin	4th
7.	Jimalalud	4th
8.	La Libertad	3rd
9.	Mabinay	1st
10.	Manjuyod	2nd
11.	Pamplona	3rd
12.	San Jose	5th
13.	Siaton	1st
14.	Sibulan	2nd
15.	Sta Catalina	1st
16.	Tayasan	3rd
17.	Valencia	1st
18.	Vallehermoso	3rd

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19.	Zamboangita	4th
	SIQUIJOR	
1.	E. Villanueva	5th
2.	Larena	5th
3.	Lazi	4th
4.	Maria	5th
5.	San Juan	5th
6.	Siquijor	4th
	REGION 8	
	BILIRAN	
1.	Almeria	5th
2.	Biliran	5th
3.	Cabucgayán	5th
4.	Caibiran	5th*
5.	Culaba	5th
6.	Kawayan	5th*
7.	Maripipi	5th
8.	Naval	2nd
	EASTERN SAMAR	
1.	Arteche	3rd
2.	Balangiga	4th
3.	Balangkayan	5th
4.	Can-Avid	4th
5.	Dolores	3rd*
6.	Gen. Macarthur	5th*
7.	Giporlos	5th*
8.	Guiuan	2nd
9.	Hernani	5th
10.	Jipapad	5th
11.	Lawa-an	5th*
12.	Llorente	3rd
13.	Maslog	5th*
14.	Maydolong	4th*
15.	Mercedes	5th*
16.	Oras	4th*
17.	Quinapondan	5th
18.	Salcedo	5th*
19.	San Julian	5th
20.	San Policarpio	5th*
21.	Sulat	4th
22.	Taft	4th
	LEYTE	
1.	Abuyog	1st*
2.	Alang-alang	2nd
3.	Albuera	3rd*
4.	Babátngon	4th*
5.	Barugo	4th
6.	Bato	4th*
7.	Burauen	1st
8.	Calubian	4th
9.	Capoocan	4th
10.	Carigara	2nd
11.	Dagami	3rd
12.	Dulag	3rd*
13.	Hilongos	2nd
14.	Hindang	5th

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15.	Inopacan	4th
16.	Isabel	1st
17.	Jaro	3rd
18.	Javier	4th*
19.	Julita	5th
20.	Kananga	1st
21.	La Paz	5th*
22.	Leyte	4th*
23.	Mahaplag	4th
24.	Matag-ob	4th
25.	Matalom	3rd
26.	Mayorga	5th*
27.	Mc Arthur	5th*
28.	Merida	5th
29.	Palo	3rd
30.	Palompon	2nd*
31.	Pastrana	5th*
32.	San Isidro	4th*
33.	San Miguel	4th
34.	Sta. Fe	5th*
35.	Tabango	4th
36.	Tabon-tabon	5th
37.	Tanauan	2nd
38.	Tolosa	5th
39.	Tunga	6th*
40.	Villaba	3rd
	NORTHERN SAMAR	
1.	Allen	5th
2.	Biri	5th
3.	Bobon	4th
4.	Capul	5th
5.	Catarman	1st
6.	Catubig	3rd
7.	Gamay	4th
8.	Laoang	2nd
9.	Lapinig	5th
10.	Las Navas	3rd
11.	Lavezares	4th
12.	Lope de Vega	4th
13.	Mapanas	5th
14.	Mondragon	3rd
15.	Palapag	3rd
16.	Pambujan	4th
17.	Rosario	5th
18.	San Antonio	5th
19.	San Isidro	4th
20.	San Jose	5th
21.	San Roque	4th
22.	San Vicente	6th
23.	Silvino Lobos	4th
24.	Victoria	5th
	SAMAR	
1.	Almagro	5th
2.	Basey	1st
3.	Calbiga	4th

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4.	Daram	3rd
5.	Gandara	2nd
6.	Hinabangan	4th*
7.	Jiabong	5th
8.	Marabut	5th
9.	Matuguinao	5th
10.	Motiong	4th
11.	Pagsanhan	5th
12.	Paranas	2nd
13.	Pinabacdao	4th
14.	San Jorge	4th
15.	San Jose de Buan	4th
16.	San Sebastian	6th
17.	Sta. Margarita	4th
18.	Sta. Rita	3rd*
19.	Sto. Niño	5th
20.	Tagapul-an	5th*
21.	Talalora	6th
22.	Tarangnan	4th
23.	Villareal	4th*
24.	Zumarraga	5th*
	SOUTHERN LEYTE	
1.	Anahawan	5th
2.	Bontoc	4th*
3.	Hinunangan	3rd
4.	Hinundayan	5th
5.	Libagon	5th
6.	Liloan	4th*
7.	Limasawa	6th*
8.	Macrohon	4th
9.	Malitbog	4th*
10.	Padre Burgos	5th*
11.	Pintuyan	5th*
12.	San Francisco	5th
13.	San Juan	5th
14.	San Ricardo	5th
15.	Silago	4th
16.	Sogod	2nd
17.	St. Bernard	4th
18.	Tomas Oppus	5th
	REGION 9	
	BASILAN	
1.	Akbar	new
2.	Al-Barka	new
3.	Lantawan	3rd
4.	Mohammad Ajul	new
5.	Maluso	4th
6.	Sumisip	1st
7.	Tipo-Tipo	3rd
8.	Tuburan	2nd
9.	Ungkaya Pukan	new
	SULU	
1.	Indanan	3rd
2.	Jolo	1st
3.	K. Caluang	5th

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4.	Lugus	5th
5.	Luuk	3rd
6.	Maimbung	5th
7.	Panamao	4th
8.	Pandami	4th
9.	Panglima Estino	5th
10.	PanglimaTahil	6th
11.	Pangutaran	4th
12.	Parang	2nd
13.	Pata	5th
14.	Patikul	3rd
15.	Siasi	2nd
16.	Talipao	1st
17.	Tapul	5th
18.	Tongkil (Banguingui)	4th
	TAWI-TAWI	
1.	Bongao	2nd
2.	Languyan	1st
3.	Mapun	4th
4.	P'Lima Sugala	3rd
5.	Sapa-Sapa	3rd
6.	Sibutu	new
7.	Simunul	4th
8.	Sitangkai	1st
9.	South Ubian	3rd
10.	Tandubas	2nd
11.	Turtle Island	5th
	ZAMBOANGA DEL NORTE	
1.	Baleguian	3rd
2.	Godod	4th
3.	Gutalac	2nd
4.	Jose Dalman	4th
5.	Kalawit	4th
6.	Katipunan	2nd
7.	La Libertad	5th
8.	Labason	3rd
9.	Leon B. Postigo	4th
10.	Liloy	3rd
11.	Manuel Roxas	2nd
12.	Manukan	3rd
13.	Mutia	5th
14.	Piñan	4th
15.	Polanco	3rd
16.	Rizal	5th
17.	Salug	3rd
18.	Sergio Osmeña	2nd
19.	Siayan	2nd
20.	Sibuco	1st
21.	Sibutad	5th
22.	Sindangan	1st
23.	Siocon	1st
24.	Sirawai	4th
25.	Tampilisan	4th
	ZAMBOANGA DEL SUR	

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1.	Aurora	2nd
2.	Bayog	3rd*
3.	Dimataling	4th
4.	Dinas	4th
5.	Dumalinao	4th
6.	Dumingag	2nd
7.	Guipos	4th
8.	Josefina	5th*
9.	Kumalarang	4th*
10.	Labangan	3rd
11.	Lakewood	4th
12.	Lapuyan	3rd
13.	Mahayag	3rd*
14.	Margosatubig	3rd
15.	Midsalip	4th*
16.	Molave	1st
17.	Pitogo	4th
18.	Ramon Magsaysay	4th*
19.	San Miguel	4th
20.	San Pablo	4th*
21.	Sominot	5th*
22.	Tabina	4th
23.	Tambulig	4th*
24.	Tigbao	5th*
25.	Tukuran	4th*
26.	Vincenzo Sagun	5th
	ZAMBOANGA SIBUGAY	
1.	Alicia	3rd
2.	Buug	3rd
3.	Diplahan	3rd
4.	Imelda	4th
5.	Ipil	1st
6.	Kabasalan	2nd
7.	Mabuhay	4th*
8.	Malangas	3rd*
9.	Naga	3rd*
10.	Olutanga	4th
11.	Payao	3rd
12.	Roseller T. Lim	3rd
13.	Siay	2nd
14.	Talusan	5th
15.	Titay	2nd
16.	Tungawan	2nd
	REGION 10	
	BUKIDNON	
1.	Baungon	2nd
2.	Cabanglasan	3rd
3.	Damulog	4th
4.	Dangcagan	3rd
5.	Don Carlos	1st
6.	Impasug-ong	1st
7.	Kadingilan	3rd
8.	Kalilangan	2nd
9.	Kibawe	2nd

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10.	Kitaotao	1st
11.	Lantapan	1st
12.	Libona	1st
13.	Malitbog	2nd
14.	Manolo Fortich	1st
15.	Maramag	1st
16.	Pangantucan	1st
17.	Quezon	1st
18.	San Fernando	1st
19.	Sumilao	4th
20.	Talakag	1st

	MISAMIS ORIENTAL	
1.	Alubijid	4th
2.	Balingasag	2nd
3.	Balingoan	5th
4.	Binuangan	6th
5.	Claveria	1st
6.	Gitagum	5th
7.	Initao	3rd
8.	Jasaan	2nd
9.	Kinoguitan	5th
10.	Lagonglong	5th
11.	Laguindingan	4th
12.	Libertad	5th
13.	Lugait	2nd
14.	Magsaysay	4th
15.	Manticao	4th
16.	Medina	4th
17.	Naawan	4th
18.	Opol	2nd
19.	Salay	4th
20.	Sugbong Cogon	5th
21.	Tagoloan	1st
22.	Talisayan	4th
23.	Villanueva	2nd
	CAMIGUIN	
1.	Catarman	5th
2.	Guinsiliban	6th
3.	Mahinog	5th
4.	Mambajao	3rd
5.	Sagay	5th
	LANAO DEL NORTE	
1.	Bacolod	4th
2.	Balo-i	3rd
3.	Baroy	4th
4.	Kapatagan	2nd
5.	Kauswagan	5th
6.	Kolambugan	4th
7.	Lala	1st
8.	Linamon	5th
9.	Maigo	4th
10.	Matungao	5th
11.	Munai	4th
12.	Nunungan	3rd
13.	Pantao-Ragat	4th

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14.	Pantar	5th
15.	Poona-Piagapo	4th
16.	R. Magsaysay	5th
17.	S. N. Dimaporo	3rd
18.	Salvador	5th
19.	Sapad	5th
20.	Tagoloan	5th
21.	Tangkal	5th
22.	Tubod	2nd
	MISAMIS OCCIDENTAL	
1.	Aloran	4th
2.	Baliangao	5th
3.	Bonifacio	4th
4.	Calamba	4th
5.	Clarin	4th
6.	Concepcion	6th*
7.	Don V. Chiongban	4th
8.	Jimenez	3rd
9.	Lopez Jaena	4th
10.	Panaon	5th
11.	Plaridel	3rd
12.	Sapang Dalaga	5th*
13.	Sinacaban	5th
14.	Tudela	4th
	REGION XI	
	COMPOSTELA VALLEY	
1.	Compostela	1st
2.	Mabini	2nd
3.	Maco	1st
4.	Maragusan	1st
5.	Mawab	3rd
6.	Monkayo	1st
7.	Montevista	3rd
8.	Nabunturan	1st
9.	New Bataan	1st
10.	Pantukan	1st
11.	San Vicente (Laak)	1st
	DAVAO DEL NORTE	
1.	Asuncion	1st
2.	Carmen	1st
3.	Dujali	4th
4.	Kapalong	1st
5.	New Corella	2nd
6.	San Isidro	5th
7.	Sto. Tomas	1st
8.	Talaingod	2nd
	DAVAO DEL SUR	
1.	Bansalan	1st
2.	Don Marcelino	3rd
3.	Hagonoy	2nd
4.	Jose Abad Santos	1st
5.	Kiblawan	2nd
6.	Magsaysay	3rd
7.	Malalag	2nd

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8.	Malita	1st
9.	Matanao	2nd
10.	Padada	3rd
11.	Sta Cruz	1st
12.	Sta Maria	2nd
13.	Saranggani	4th
14.	Sulop	3rd
	DAVAO ORIENTAL	
1.	Baganga	1st
2.	Banay-Banay	2nd
3.	Boston	3rd
4.	Caraga	1st
5.	Cateel	2nd
6.	Gov. Generoso	2nd
7.	Lupon	1st
8.	Manay	2nd
9.	San Isidro	3rd
10.	Tarragona	3rd
	Region 12	
	LANAO DEL SUR	
1.	Bacolod Kalawi	3rd
2.	Balabagan	4th*
3.	Balindong	4th*
4.	Bayang	5th
5.	Binidayan	4th
6.	Buadiposo Buntong	4th
7.	Bubong	2nd
8.	Bumbaran	3rd
9.	Butig	6th*
10.	Calanogas	5th
11.	Ditsaan Ramain	3rd
12.	Ganassi	4th
13.	Kapai	4th
14.	Kapatagan	4th
15.	Lumba Bayabao	2nd
16.	Lumbaca Unayan	new
17.	Lumbatan	5th*
18.	Lumbayanague	4th
19.	Madalum	3rd
20.	Madamba	4th
21.	Maguing	2nd
22.	Malabang	3rd
23.	Marantao	2nd
24.	Marogong	4th
25.	Masiu	5th
26.	Mulondo	3rd
27.	Pagayawan	5th
28.	Piagapo	4th
29.	Picong	new
30.	Poona Bayabao	4th
31.	Pualas	5th
32.	Saguiaran	4th
33.	Sultan Dumalondong	6th*
34.	Sultan Gumander	4th*
35.	Tagoloan	4th
36.	Tamparan	5th*

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37.	Taraka	4th
38.	Tubaran	4th
39.	Tugaya	5th
40.	Wao	2nd
	MAGUINDANAO	
1.	Ampatuan	4th
2.	Barira	4th
3.	Buldon	4th*
4.	Buluan	4th*
5.	Datu Abdullah Sangki	new
6.	Datu Anggal Midtimbang	new
7.	Datu Blah Sinsuat	2nd*
8.	Datu Montawal	5th
9.	Datu Odin Sinsuat	1st
10.	Datu Paglas	4th
11.	Datu Piang	2nd
12.	Datu Saudi Ampatuan	4th
13.	Datu Unsay	5th
14.	Guindulungan	new
15.	Kabuntalan	5th*
16.	Mamasapano	5th
17.	Mangudadatu	new
18.	Matanog	4th
19.	Northern Kabuntalan	5th*
20.	Pagalungan	1st
21.	Paglat	new
22.	Pandag	new
23.	Parang	1st*
24.	Rajah Buayan	new
25.	Salipada Pendatun	4th*
26.	Shariff Aguak	2nd
27.	South Upi	4th*
28.	Sultan Kudarat	1st
29.	Sultan Mastura	5th
30.	Sultan Sa Barongis	2nd
31.	Talayan	4th*
32.	Talitay	new
33.	Upi	1st
	NORTH COTABATO	
1.	Alamada	1st
2.	Aleoson	3rd
3.	Antipas	2nd
4.	Arakan	1st
5.	Banisilan	2nd
6.	Carmen	1st
7.	Kabacan	1st
8.	Libungan	2nd
9.	Magpet	1st
10.	Makilala	1st
11.	Matalam	1st
12.	Midsayap	1st
13.	M'lang	1st
14.	Pigcawayan	1st
15.	Pikit	1st
16.	Pres. Roxas	1st

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17.	Tulunán	2nd
	SARANGANI	
1.	Alabell	1st
2.	Glan	1st
3.	Kiamba	1st
4.	Maasim	1st
5.	Maitum	2nd
6.	Malapatan	1st
7.	Malungon	1st
	SOUTH COTABATO	
1.	Banga	1st
2.	Lake Sebu	1st
3.	Norala	3rd
4.	Polomolok	1st
5.	Santo Niño	3rd
6.	Surallah	1st
7.	Tampakan	2nd
8.	Tantangan	3rd
9.	T'boli	1st
10.	Tupi	1st
	SULTAN KUDARAT	
1.	Bagumbayan	1st
2.	Cumbio	1st
3.	Esperanza	1st
4.	Isulan	1st
5.	Kalamansig	1st
6.	Lambayong	2nd
7.	Lebak	1st
8.	Lutayan	2nd
9.	Ninoy Aquino	3rd
10.	Palimbang	2nd
11.	Pres. Quirino	3rd
	Region 13	
	AGUSAN DEL NORTE	
1	Buenavista	1st
2	Carmen	4th
3	Jabonga	3rd
4	Kitcharao	4th
5	Las Nieves	2nd
6	Magallanes	4th
7	Nasipit	3rd
8	R. T. Romualdez	5th
9	Santiago	4th
10	Tubay	4th
	AGUSAN DEL SUR	
1.	Bunawan	1st
2.	Esperanza	1st
3.	La Paz	1st
4.	Loreto	1st
5.	Prosperidad	1st
6.	Rosario	2nd
7.	San Francisco	1st
8.	San Luis	1st

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9.	Sibagat	1st
10.	Sta. Josefa	3rd
11.	Talacogon	2nd
12.	Trento	1st
13.	Veruela	2nd
	SURIGAO DEL NORTE	
1.	Alegria	5th
2.	Bacuag	5th
3.	Burgos	6th
4.	Claver	2nd
5.	Dapa	4th
6.	Del Carmen	5th
7.	General Luna	5th
8.	Gigaquit	4th
9.	Mainit	4th
10.	Malimono	5th
11.	Pilar	5th
12.	Placer	4th
13.	San Benito	6th
14.	San Francisco	5th
15.	San Isidro	5th
16.	Santa Monica	5th
17.	Sison	5th
18.	Socorro	4th
19.	Taganaan	5th*
20.	Tubod	5th
	DINAGAT ISLAND	
1.	Basilisa	4th*
2.	Cagdianao	3rd
3.	Dinagat	5th
4.	Libjo	5th
5.	Loreto	4th*
6.	San Jose	4th*
7.	Tubajon	5th*
	SURIGAO DEL SUR	
1.	Barobo	3rd
2.	Bayabas	5th
3.	Cagwait	4th
4.	Cantilan	2nd
5.	Carmen	5th
6.	Carrascal	4th
7.	Cortes	4th
8.	Hinatuan	2nd
9.	Lanuza	4th
10.	Liang	4th
11.	Lingig	2nd
12.	Madrid	4th
13.	Marihatag	3rd
14.	San Agustin	4th
15.	San Miguel	1st
16.	Tagbina	2nd
17.	Tago	2nd

* not re-classified under Department Order No. 23-08 due to incomplete income data

Income Classification
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but the classification as stated is taken from the latest re-classification preceding this reclass.

- ** newly-created 16 cities under Joint Resolution No. 29 of the House of Rep.,
awaiting SC decision, therefore not re-classified as cities under D.O. 23-08. Income Class
as stated are the classification as municipalities per DOF Order No. 20-05, dated July 29, 2005
except for Lamitan which was re-classified under D.O. No. 32-01, dated Nov. 20, 2001.
- *** Tentative income re-classification as a city under DOF Order No. 23-08, based on average annual
regular income for CYs 2004-2007, as a municipality
- new newly-created municipalities not re-classified since no certified income data was furnished by C

ISURY OPERATIONS DIVISION
LOCAL GOVERNMENT FINANCE
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