



OFFICE OF THE GOVERNOR

EXECUTIVE ORDER NO. 07 Series of 2022

AN EXECUTIVE ORDER PROVIDING FOR THE IMPLEMENTING GUIDELINES OF PROVINCIAL ORDINANCE NO. 55-2015 ENTITLED "AN ORDINANCE DECLARING IDENTIFIED SILTED PORTIONS OF RIVERS IN THE PROVINCE OF ORIENTAL MINDORO AS ADDITIONAL QUARRY SITES, PROVIDING FIFTY PERCENT (50%) TAX DISCOUNT TO QUARRY OPERATORS HAULING QUARRY RESOURCES THEREIN, AMENDING FOR THE PURPOSE THE REVISED REVENUE CODE OF THE PROVINCE OF ORIENTAL MINDORO (2011) BY ADDING PARAGRAPH UNDER SECTION 128 THEREOF, APPROPRIATING FUNDS THEREFORE, AND FOR OTHER PURPOSES."

WHEREAS, to address the Province's perennial problem of flooding and its devastating effects to life and livelihood of the community, the Sangguniang Panlalawigan (SP) approved the Provincial Ordinance No. 55-2015;

WHEREAS, by virtue of said Ordinance, silted portions of rivers which were properly identified will be made as additional quarry site whereby Fifty Percent (50%) tax discount on Sand and Gravel extraction will be afforded to qualified Commercial Sand and Gravel (CSAG) operators extracting aggregates therefrom;

WHEREAS, for proper implementation of the said Ordinance, an Implementing Guidelines is needed;

NOW, THEREFORE, I, HUMERLITO A. DOLOR, MPA, Ph. D., by virtue of the power vested in me as Provincial Governor of Oriental Mindoro by Section 465(b) (2) (iii), Article One, Chapter 3, Title 4, Book III of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, do hereby promulgate this Executive Order, as follows:

SECTION 1. Definition of Terms. For the purpose of this Implementing Guidelines, the following terms are hereby defined:

- a) **Additional quarry areas** refers to silted portions of rivers which were properly identified by PG-ENRO and PEO and which were subsequently declared by either the PMRB or SP through its appropriate resolution or ordinance, respectively.
- b) **Desiltation** refers to a process by which silt deposits on rivers that hinder the optimum flow of water are removed from streams for clearing purposes.
- c) **Silt** refers to any form of material deposits, such as fine soil, sands, gravel, boulders and other objects resulting to constricting of river beds and clogging of waterways.
- d) **Silted portions of river** refers to any portion of rivers which accumulated significant amount of material deposits resulting to blockage of waterways. These must be properly identified by either the PG-ENRO or the PEO.
- e) **Qualified CSAG Operators** refer to individuals or corporation who owns and operates CSAG sites falling within the expanse of identified silted portions of rivers and subsequently declared additional quarry sites.
- f) **Quarry Resources** refer to any common rock or other mineral substances as the Director of Mines and Geosciences Bureau may declare to be quarry resources such as, but not limited to, andesite, basalt, conglomerate, coral sand, diatomaceous earth, diorite, decorative stones, gabbro, granite, limestone, marble, marl, red burning clays for potteries and bricks, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, and volcanic glass: Provided that such quarry resources do not contain metals or metallic

AN EXECUTIVE ORDER PROVIDING FOR THE IMPLEMENTING GUIDELINES OF PROVINCIAL ORDINANCE NO. 55-2015 ENTITLED "AN ORDINANCE DECLARING IDENTIFIED SILTED PORTIONS OF RIVERS IN THE PROVINCE OF ORIENTAL MINDORO AS ADDITIONAL QUARRY SITES, PROVIDING FIFTY PERCENT (50%) TAX DISCOUNT TO QUARRY OPERATORS HAULING QUARRY RESOURCES THEREIN, AMENDING FOR THE PURPOSE THE REVISED REVENUE CODE OF THE PROVINCE OF ORIENTAL MINDORO (2011) BY ADDING PARAGRAPH UNDER SECTION 128 THEREOF, APPROPRIATING FUNDS THEREFORE, AND FOR OTHER PURPOSES."

constituents and/or other valuable minerals in economically workable quantities: Provided, further, That non-metallic minerals such as kaolin, feldspar, bull quartz, quartz or silica, sand and pebbles, bentonite, talc, asbestos, barite, gypsum, bauxite, magnesite, dolomite, mica, precious and semi-precious stones, and other non-metallic minerals that may later be discovered and which the Director declares the same to be of economically workable quantities, shall not be classified under category of quarry resources.

SECTION 2. Coverage. This Implementing Guidelines shall apply to identification of heavily silted portions of rivers, declaring them as additional quarry sites, extraction and hauling of quarry materials thereon, and the imposition of fifty percent (50%) discount on CSAG tax.

SECTION 3. Identification of Heavily Silted Portions of Rivers. The identification of heavily silted portions of rivers will follow the procedures below, to wit:

- a. Acting upon recommendation of the Provincial Governor, City/Municipal Mayors, or residents from affected community, the Provincial Environment and Natural Resources Office (PG-ENRO) will conduct field verification survey of prospective heavily silted portions of rivers.
- b. Following the Field Verification Report of the PG-ENRO, the Provincial Engineering Office (PEO) will survey and delineate the areas to be declared as heavily silted portions of river.
- c. The PG-ENRO and PEO shall jointly submit to the PMRB or the SP the location maps and Field Verification Report of identified heavily silted portions of a river.

SECTION 4. Declaration of Sites for Quarry. The declaration of quarry sites may be through the PMRB, or the SP. The PMRB is hereby empowered to determine and identify heavily silted portions of rivers. The SP, through an Ordinance may identify heavily silted portions of rivers as additional quarry site.

Section 5. Exclusive Rights for Local Government's Quarry Operation of Portion within the Declared Quarry Site. Forty percent (40%) of the total area of each of the above declared additional quarry sites shall be set aside for exclusive use of Local Government Units for the implementation of its infrastructure projects. The adjoining LGUs having jurisdiction over quarry site herein declared may jointly formulate rules and regulations and enter into Memorandum of Agreement pertaining to their mutual operation and utilization of the said quarry site, subject to approval by the Provincial Governor.

SECTION 6. Grant of Tax Discount. A Fifty Percent (50%) discount on tax imposed under Section 128 of 2011 Provincial Ordinance No. 2011-021, Revised Revenue Code of Oriental Mindoro will be granted to CSAG operators who will extract, remove, and haul sand and gravel using their own equipment from identified and declared heavily silted portions of river.

SECTION 7. Availment of Tax Discount. The availment of Fifty percent (50%) tax discount mentioned under Section 5 of this Executive Order will be governed by the following procedures:

- a. The CSAG operator who wish to avail of the Fifty Percent (50%) tax discount must obtain a certificate/endorsement from the PG-ENRO. The PG-ENRO certificate/endorsement must provide the allowable volume of extraction to be covered by the said tax discount.
- b. The Provincial Treasurer's Office (PTO) will only issue delivery receipts at a rate of Fifty Percent (50%) discount to CSAG operator who are properly certified/endorsed by the PG-ENRO, in accordance with the above paragraph.

Section 8. Preferential Right. In the event that heavy silted portion of river, as defined under Sec. 4 and identified by the PMRB, shall be located in an applied CSAG site, the latter permittee shall be given preferential right to extract commercial sand and gravel on identified silted portion and enjoy the fifty percent (50%) discount on CSAG tax.