



Republic of the Philippines
Province of Misamis Oriental
SANGGUNIANG PANLALAWIGAN

Provincial Capitol Compound,
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EXCERPTS FROM THE JOURNAL/MINUTES OF THE 23RD REGULAR SESSION OF THE 19TH SANGGUNIANG PANLALAWIGAN OF MISAMIS ORIENTAL HELD ON DECEMBER 27, 2022, TUESDAY, AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, THIRD FLOOR, ANNEX BUILDING, PROVINCIAL CAPITOL COMPOUND, VELEZ ST., CAGAYAN DE ORO CITY.

Present:

HON. WAYNE T. MILITANTE

HON. GERARDO P. SABAL, III
HON. JABI I. BERNALDEZ
HON. SYREMAE N. EMANO
HON. DEXTER B. YASAY
HON. PRINCESS N. EMANO
HON. REY B. BUHISAN
HON. BLISS FRANCIS J. ACAIN
HON. FREDRICK Y. KHU
HON. MICHELE N. ANAYRON, PCL
HON. LEONARD M. WINSTANLEY, LNB
HON. KERWIN JESS N. SOLDEVILLA, SK
HON. ALLAN M. MANDOKITA, IPMR

Provincial Board Member
Temporary Presiding Officer
Majority Floor Leader
Minority Floor Leader
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member
Provincial Board Member

Official Business:

HON. JEREMY JONAHMAR G. PELAEZ
HON. MARLON C. KHO

Vice Governor
Provincial Board Member

ORDINANCE NO. 1571-2022
AUTHORED: HONORABLE DEXTER B. YASAY

SANGGUNIANG PANLALAWIGAN
MISAMIS ORIENTAL
RESO/ORD. NO. 1571-2022
DATE OF POSTING: 4/17/2023
AUTHORIZED OFFICER

AN ORDINANCE REGULATING THE EXTRACTION, DISPOSITION, UTILIZATION AND PROCESSING OF QUARRY AND OTHER MINERAL RESOURCES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF MISAMIS ORIENTAL AND AMENDING VARIOUS TAXES AND FEES THEREFORE.

WHEREAS, the Sangguniang Panlalawigan finds that it is high time to amend the 2017 Revenue Code of the Province of Misamis Oriental concerning the tax on Sand, Gravel and other Quarry Resources to improve the locally sourced income and fortify efficient revenue collection;

WHEREAS, all the necessary requirements prescribed under the Local Government Code for tax ordinances and revenue measures have been properly complied with;

WHEREAS, Section 191 of the Local Government Code of 1991 explicitly provides that Local Government Units shall have the authority to adjust the tax rates as prescribed not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Code;

WHEREAS, Section 468 (a) (2) (ii) of the Code empowers the Sangguniang Panlalawigan to enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs;

WHEREAS, the Committee on Ways and Means has recommended to enact an Ordinance Regulating the Extraction, Disposition, Utilization and Processing of Quarry and Other Mineral Resources within the territorial jurisdiction of the Province of Misamis Oriental and Amending Various Taxes and Fees therefore;

WHEREAS, the Sangguniang Panlalawigan of Misamis Oriental concurs with the recommendation of the Committee;

NOW, THEREFORE, after due deliberation and on motion of Provincial Board Member Dexter B. Yasay, and duly seconded, it was;

RESOLVED to enact, as the Sangguniang Panlalawigan hereby enacts, the following Ordinance to wit:

ORDINANCE NO. 1571-2022

AN ORDINANCE REGULATING THE EXTRACTION, DISPOSITION, UTILIZATION AND PROCESSING OF QUARRY AND OTHER MINERAL RESOURCES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF MISAMIS ORIENTAL AND AMENDING VARIOUS TAXES AND FEES THEREFORE.

BE IT ORDAINED, by the Sangguniang Panlalawigan of the Province of Misamis Oriental, in session assembled, that:

SECTION 1. TITLE. This Ordinance which amends the 2017 Revenue Code of the Province of Misamis Oriental shall be known as "An Ordinance Regulating the Extraction, Disposition, Utilization and Processing of Quarry and Other Mineral Resources within the Territorial Jurisdiction of the Province of Misamis Oriental and Amending Various Taxes and Fees Therefore."

SECTION 2. SCOPE AND APPLICATION. This Ordinance shall govern the levy, assessment, taxes, fees, charges, and other impositions on the extraction, disposition, utilization and processing of quarry and other mineral resources within the territorial jurisdiction of the Province of Misamis Oriental.

SECTION 3. AMENDMENT. SP Ordinance No. 1404-2017 entitled "2017 Revenue Code of the Province of Misamis Oriental" is hereby amended to read as follows:

"Chapter 2 – Taxes

Article D. Tax on Sand, Gravel and other Quarry Resources

Section 16. Imposition of Tax. There shall be imposed a tax of ten percent (10%) of fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, as defined under the National Internal Revenue Code, extracted from private and public lands or from beds of seas, lakes, rivers, streams, creeks, and other private or public waters within territorial jurisdiction of the province.

For purposes of establishing the fair market value per cubic meter of sand, gravel, and other quarry resources on an annual basis, an evaluation committee is hereby created to be composed of the following:

- | | |
|---|------------|
| a. Provincial Treasurer | - Chairman |
| b. Provincial Engineer | - Member |
| c. Provincial Planning and Development Officer | - Member |
| d. Provincial Environment and Natural Resources Officer | - Member |
| e. Provincial Assessor | - Member |

Section 17. Permit. The permit to extract sand, gravel and other quarry resources either from private or public lands shall be issued exclusively by the Provincial Governor.

Section 17-A. Gratuitous Permit. A gratuitous permit shall be issued by the Governor to any government agency upon application and approval of the permit to extract the above-mentioned materials for the purpose of government projects within the Province and shall be exempt from the payment of the taxes as prescribed.

Section 18. Proceeds. The proceeds of the tax under this Article shall be distributed as follows:

- (a) Misamis Oriental - Thirty Percent (30%);
- (b) Component City or Municipality where the sand, gravel and other quarry resources are extracted - Thirty Percent (30%); and,
- (c) Barangay where the sand, gravel and other quarry resources are extracted - Forty Percent (40%).

Section 36. Small Scale Mining Extraction of Sand and Gravel and Other Quarry Resources Operations. The following fees shall apply:

(a) Commercial Sand and Gravel Permit

Governor's Permit	Php 5,000.00
Filing Fee	Php 575.00
Processing Fee	Php 575.00
Area Verification Fee	
i. New Permit Application	Php 5,750.00
ii. Application for Renewal	
PD 1856	Php 20.00
Aggregates Shipment Umpiring Fee	Php 5,750.00
Certification Fee	Php 100.00
Renewal Fee	Php 330.00
Area Occupation Fee	Php 86.50/has
Permit Registration	Php 1,150.00
Payment of Delivery Receipts per Stub	Php 300.00
Fees on Transfer of Rights Assignments and Registration of Other Mining-Related Mining and Quarry Permits	Php 1,000.00
Surcharge of Late Renewal	Php 2,000.00

(b) Industrial Sand and Gravel Permit

Governor's Permit	Php 20,000.00
Filing Fee	Php 600.00
Application and Processing Fee	Php 600.00
Area Verification Fee	
i. New Permit Application	Php 6,000.00
ii. Renewal of Application	
Surcharge for Late Renewal of Registration	Php 2,000.00
Delivery Receipts per Stub	Php 300.00
Fees, Transfer of Rights, Assignments and Registration of other Mining-Related Agreements/Documents including Mining and Quarry Permits	Php 2000.00

(c) Guano Permit

Governor's Permit	Php3,000.00
Application Fee	Php 575.00
Filing and Processing Fee	Php 575.00
Area Verification	Php 5,750.00
Extraction Fee/MT	Php 400.00
Advance Extraction Fee – 25 Metric Tons @ Php 400.00/MT	Php 10,000.00
Two Validated Delivery Receipts Non-Metallic Minerals @ 3,500/Stub	Php 7,000.00

(d) Gemstone and Pebble Picking Permit

Application Fee	Php 100.00
Filing and Processing Fee	Php 2,000.00
Area Verification Fee	Php 6,000.00
Advance Extraction Fee 100 cubic meters @ Php 30.00/MT	Php 3,000.00

(e) Quarry Permit

Governor's Permit	Php 3,000.00
Filing and Processing Fee	Php 575.00
Processing Fee	Php 575.00
Area Verification	Php 5,500.00
i. New Permit Application	
ii. Permit for Renewal	

(f) Special Permit to Extract and Dispose

Governor's Permit	Php 5,000.00
Filing and Processing Fee	Php 575.00
Processing Fee	Php 575.00
Area Verification	Php 5,750.00
i. New Permit Application	
ii. Permit for Renewal	

(g) Small-Scale Mining Permit Application

Governor's Permit	Php 2,000.00
Application Fee	
Permit Form	Php 160.00
Sketch Plan Fee	Php 200.00
Filing and Processing Fee	Php 5,750.00
Area Verification Fee	Php 5,750.00
New Permit Application	Php 6,000.00
Renewal Application	Php 3,000.00
Occupation Fee Renewable Every Two (2) Years	Php 86.50/has
Two (2) Stubs Validated Delivery Receipts for Non-Metallic Minerals Php 3,500/Stub (50 Sheets per Stub)	Php 7,000.00
Delivery Receipt	
Registration/Reservation	Php 300.00
Permit Registration	Php 2,200.00

(h) Administrative and Service Fees

Administrative and Ecosystem Services Fees shall be collected from the permittees, concessionaires and operators as charges in the disturbance of social and ecological environment due to the extraction of quarry and other mineral resources from private and public land within the territorial jurisdiction of Misamis Oriental.

Administrative service fees and charges shall be used for the regulation, inspection, supervision and monitoring of quarry operation to ensure compliance with Provincial Ordinance and the rehabilitation of abandoned quarry sites and roads and other related projects:

Ecosystem Services Fee shall be utilized for environmental protection, conservation, rehabilitation, ecosystems research and, ecological restoration of quarry sites/areas i.e. to re-establish a self-sustaining and resilient ecosystem structure that could provide goods and services for watershed functions, climate regulation, nature recreation, sources of food and other raw material for different economic activities.

	Mineral Commodity	Administrative Fee (Php)	Ecosystem Fee (Php)
1.	Sand and Gravel, Boulders and Armor Rocks	50.00/ cu.m.	50.00/ cu.m.
2.	Limestone, Shale, Silica, Pozzolan, Mica and Clay (Industrial/Agricultural Materials)	50.00/ cu.m.	50.00/ cu.m.
3.	Limestone, Ordinary Earth and Terrace Gravel (Backfilling Materials)	50.00/ cu.m.	

(i) Vehicle and Equipment Registration Fee

Allowable Loading Capacity per Truckload - Charges for Excess Load Php 500.00 / cu. m.	14 cu. m.
Payment for Vehicle Stickers	Php 150.00
Trucks with 10 to 14 Cubic Meters Maximum Capacity	Php 850.00/Unit/Year
Trucks with 7 to 9 Cubic Meters Capacity	Php 750.00/Unit/Year
Trucks with 5 to 9 Cubic Meters Maximum Capacity	Php 500.00/Unit/Year
Trucks/Vehicle with Below 5 Cubic Meters Maximum Capacity	Php 300/Unit/Year
Pay Loader	Php 5,000/Unit/Year
Bulldozer	Php 5,000/Unit/Year
Backhoe	Php 5,000/Unit/Year
Crane	Php 5,000/Unit/Year
Aggregates Crusher and/or Separator	Php 5,000/Unit/Year
Limestone Crusher and/or Pulverizer	Php 2,500/Unit/Year

- (j) Ore Transport Permit Fee Per Truckload and Mineral Ore Export Permit Fee Per Truckload (Metallic and Non-Metallic Minerals)

Ore Transport Permit Application Fee	Php 1,150.00
Ore Transport Certification Fee	Php 115.00/Ton
Ore Shipment Umpiring/Verification Fee	Php 5,750.00
Mining Production Fee	Php 115.00/Ton
Shipment Fee	Php 57.50/Ton
MOEP Application Fee	Php 1,150.00
MOEP Certification Fee	Php 115.00/Ton
Ore Stockpile Verification Fee	Php 5,750.00

- (k) Small-Scale Mining Contract

Application Fee/Form	Php 100.00
Filing and Processing Fee	Php 5,000.00
Area Verification Fee	Php 3,000.00
Registration of Approved Contract	Php 1,000.00

- (l) Government Share [Co-Venture, Co-Production, Mineral Production Agreement, Miners Proposal (Upon Approval of Contract) Per Year

- i. Tax on Sand, Gravel, Quarry and Other Mineral Resources

Sand and Gravel Extraction Fee /Tax	Php 50.00/ cu. m.
Advance Extraction Tax for Sand and Gravel for 50% Allowable Volume. The Remaining balance (50%) shall be paid 7 months after the approval of their permit.	Php 50.00/ cu. m.
Limestone Tax and other Quarry Resources (Per Cubic Meter)	Php 30.00/ cu. m.
Advance Extraction Tax for Limestone and other Quarry Resource for 50% allowable volume to be paid in advance. The remaining balance (50%) shall be paid 7 months after the approval of the permit.	
Terrace Gravel	Php 30.00/ cu. m.
Filling Materials (Ordinary Earth)	Php 30.00/ cu. m.
Mountain Mix	
Boulders	Php 55.00/ cubic meter
Rock Armour	Php 100.00/ cu. m.
White Clay	Php 100.00 / cubic meter
Guano	Php 100.00 / cubic meter
Shale, Pozzolan, Mica, Silica, Quartz	Php 100.00 / cubic meter
Limestone (Industrial / Agricultural Purposes)	Php 100.00 / cubic meter
Pebbles	Php 855.00/ Bag

ii. Metallic Minerals (Chromite, Copper, Manganese and Other Metallic Minerals)

300 Metric Tons	Php 200.00/ Metric Ton
Non-Metallic Minerals	
Silica Quartz-Advance Extraction for 1,000 Metric Tons	Php 30.00/ Metric Ton
Phyllite Schist/Woodstone/Volcanic Slabs- Advance Extraction of 100 cubic meters	Php 50.00/ Cubic Meter
Diatomaceous Earth – Advance Extraction of 300 Cubic Meters	Php 15.00 / Cubic Meter

(m) Application and Registration for processors, Traders, Dealers and Retailers, of Metallic Minerals, Non-Metallic Minerals, Sand, Gravel, and other Quarry Resources Mined and/or Extracted from Areas Covered with Permit issued by the Provincial Governor.

Filing Fee	Php 5,750.00
Processing Fee	Php 575.00
Registration Fee	Php 3,000.00
Renewal Fee	Php 5,000.00

(n) Application and Registration of Hollow Block Makers, Reinforced Concrete Pipe Culvert Makers and other By-Product who drew its Raw Materials from Areas covered by Permit issued by the Governor.

Filing Fee	Php 1,150.00
Processing Fee	Php 575.00
Accreditation Fee	Php 2,500.00

(o) Shipment Fees for Minerals and Aggregates – Going Out of the Province

Metallic Minerals	Php 57.50/ Metric Ton
Non-Metallic Minerals	Php 11.50/Metric Ton
Aggregates	Php 45.00/ Metric Ton

(p) Shipment Fees for Minerals and Aggregates – Entering the Province

Metallic Minerals	Php 17.00/ Metric Ton
Non-Metallic Minerals	Php 13.00/ Metric Ton
Aggregates	Php 8.50/Cubic Meter

(q) Registration Fees

Special Power of Attorney	Php 600.00
Special Contract	Php 2,500.00
Amendment of Permit	Php 2,500.00
All Other Mining Rights/Documents	Php 1,150.00
Forms	Php 57.50 / Page

Section 37. Fines and Penalties. The following fines and penalties shall apply:

- (a) Late Submission of Report. The corresponding fine hereunder specified be imposed to Permittee for late submission of any the following required reports:

Violation	Daily Fine	Basic Fine
1 st	Php 10.00	Php 2,000.00
2 nd	Php 20.00	Php 3,000.00
3 rd	Cancellation/Revocation of Permit	

- (b) Non-submission of any of the required reports enumerated in (a) of this Section after one (1) month from the prescribed reporting period, following fine shall be imposed:

Violation	Daily Fine	Basic Fine
1 st	Php 20.00	Php 2,000.00
2 nd	Php 30.00	Php 3,000.00
3 rd	Cancellation/Revocation of Permit	

- (c) Failure to carry "Delivery Receipts" on the transport of sand and gravel and other quarry resources

1 st Violation	Php 5,000.00
2 nd Violation	Php 5,000.00 and 6-Months Suspension
3 rd Violation	Php 5,000 and Cancellation/Revocation of Permit

- (d) Failure to carry "Ore Transport Permit" in the Transport/Delivery of Minerals

1 st Violation	Php 5,000.00
2 nd Violation	Php 5,000.00 and 6-Months Suspension
3 rd Violation	Php 5,000 and Cancellation/Revocation of Permit

- (e) Extraction and/or Hauling of Sand and Gravel and other Quarry Resources Without Permit

1 st Violation	Php 500.00/ Cubic Meter
2 nd Violation	Php 1,000.00/ Cubic Meter
3 rd Violation and Succeeding Violations	Php 2,000.00/ Cubic Meter or Imprisonment of Not More Than One (1) Year or Both Upon the Discretion of the Court, and Ban from Applying for the Appropriate Permit and Impoundment of Equipment subject to the Payment of Storage Fee in the amount of Php 500.00/day/equipment

- (f) Extraction and/or Hauling of Minerals without Permit

1 st Violation	Php 1,500.00/ Metric Ton
2 nd Violation	Php 3,000.00/ Metric Ton
3 rd and Succeeding Violation	Php 5,000.00/ Metric Ton or Imprisonment of Not More Than One (1) Year or Both, upon the discretion of the Court, and Ban from Applying for the Appropriate Permit and Impoundment of Equipment subject to the Payment of Storage Fee in the amount of Php 500.00/day/equipment

(g) Any unregistered vehicle/equipment used in the extraction/hauling/transport of mineral resources	Php 3,000.00
(h) Any Extraction and Removal or Sale of Materials Outside the Permit Area	Basic Fine: Php 5,000.00 Per Cubic Meter: Php 200.00
(i) Late filing of Application for Renewal of Permit	5,000.00
(j) Buying/Selling of Illegally-Sourced Quarry/Mineral Resource	5,000.00
(k) Buying/Selling/Recycling/Misused of Required Transport/Deliver/ Hauling Documents	5,000.00
(l) Any Processor, Trader, Hauler, Dealer or Retailer Found to Process or Transport Quarry, Mineral Products and By-Products without required Governor's Registration	5,000.00
(m) Any Person Who Refuses, Obstruct or Hampers Lawful Inspection of the Quarrying/Mining Areas, Stockpile or Any Premises where Quarrying/Mineral/Mineral Products and By-products are being stored stockpiled or dumped	5,000.00
(n) Illegal Transport of Quarry/Mineral Resources or Failure to carry required Transport Delivery/Hauling documents or carrying tampered/altered expired documents imposable against the Owner and Driver of the Apprehended Trucks	5,000.00
(o) Over Extraction (based on the volume and type of materials computed on actual)	Basic Fine: 5,000.00 Per Cubic Meter: Php300.00
(p) Any transportation of processed mineral/mineral products without the required valid transport/hauling documents	5,000.00
(q) Failure to Submit Three (3) Months after the 3 rd Violation or Failure to Pay Fines	Cancellation or Non-Renewal of Permit within One Year

Section 63. Civil Remedies for Collection of Taxes, Fees and Charges. The provision of Book II, Title I, Chapter 4, specifically from Section 172 to 185 of RA 7160 on the civil remedies for the collection of delinquent taxes, fees and charges may be availed of by the Provincial Treasurer if the needs arise.

Section 63-A. Provincial Mining Regulatory Board. – The PMRB shall, among others, accept, process and evaluate applications for Quarry, Sand and Gravel, Guano, Gemstone Gathering, and Small-Scale Mining Permits duly filed with the same.

a. Composition

- i. The Reginal Director of the MGB or his authorized representative, as Chairman;
- ii. The Provincial Governor or his authorized representative, as Vice-Chairman;
- iii. Large-Scale Mining Representative;
- iv. Small-Scale Mining Representative;
- v. Representative from Non-governmental Organization / Environmental Sector

b. Provincial Mining Regulatory Board Secretariat. – The Provincial Local Environment and Natural Resources Officer (PLENRO) shall serve as the secretariat of the board. The secretariat shall accept and process quarry, small-scale mining permit applications, and assist the members during PMRB deliberations.

- c. Honoraria of the Members of the Provincial Mining Regulatory Board. – The members and the secretariat of the PMRB shall receive honorarium in the amount of Two Thousand Pesos (Php2,000.00) each, for attendance in one meeting. The support staff, referred as the Technical Working Group (TWG), shall receive honorarium in the amount of One Thousand Pesos (Php1,000.00) each, for attendance in one meeting.

The honoraria shall be disbursed from the Administrative Fees paid by the quarry or small-scale mining permit applicant/permit holder.

Section 64. Deputies of the Provincial Governor. The PLENRO, the Provincial/City/Municipal Treasurer, the Provincial Legal Officer, the City/Municipal Mayors, the elements of the Philippine National Police, and the Punong Barangays shall be the deputies of the Provincial Governor to monitor mining and quarry activities, implement the provisions and regulations stipulated in this Provincial Ordinance, and apprehend illegal mining and quarry activities within their respective territorial jurisdictions.

Section 65. Authority to Apprehend. The personnel assigned to enforce the laws, rules and regulations regarding small scale mining, sand and gravel extraction and other quarry operation, is hereby authorized to apprehend illegal activities anytime and anywhere within the Province.

Section 66. Requirement for Other Agencies. Agencies implementing infrastructure projects shall be required by this Code to require contractors to show certification as to proof of legal source of sand, gravel and other quarry resources to be used in the projects, during bidding process. Proof of the payment of tax (extraction fees or tax on sand and gravel) must also be required prior to payment of the billings of the contractor.

Section 67. Special Permit to Extract and Dispose. The granting of Special Permit to Extract and Dispose shall be issued to any individual who wish to develop his idle land into productive use, wherein, during the course of development, there is a need to extract and dispose specific volume of ordinary earth, limestone, sand and gravel, and other quarry materials therefrom. The permit is only valid for Six (6) Months from date of issuance and not renewable.

(a) Earth Moving Permit with Commercial Disposition. This applies to areas subjected to Scrapping, Construction, and Land Development Projects that requires the disposal of the generated excess waste materials. Below are the following requirements:

- i. Letter of Intent addressed to the Provincial Governor;
- ii. Sketch Plan with Vicinity Map;
- iii. Title and Tax Declaration of the Site;
- iv. Barangay Certification;
- v. Municipal Certification;
- vi. List of Equipment to be used;
- vii. Volume to be extracted; and
- viii. Environmental Compliance Certificate or Certificate of Non-Coverage from EMB

(b) Desilling Permit with Commercial Disposition. This applies to areas with heavily silted alluvial piles and other related mineral residues within river channels in the Province. Provided, that this permit shall not supersede neither equivalent nor inconsistent to the Dredging Permit issued by the DPWH. Below are the following requirements:

- a. Letter of Intent/Justification addressed to the Provincial Governor;
- b. Survey Plan with limit to up to two (2) hectares;
- c. Barangay Certification;
- d. Municipal Certification;
- e. List of Equipment to be used;
- f. Volume to be extracted; and
- g. Environmental Compliance Certificate or Certificate of Non-Coverage from EMB

Section 67-A. Authority to Transport and Dispose. In the case of expiration of permit an authority to dispose maybe issued to Permit Holder, Concessionaire and Quarry Operator for the transportation and/or disposal of any remaining quantity of sand and gravel, and other quarry resources, which have been extracted prior to such expiration, but not transported and/or disposed of. Provided, further, that the quantity to be transported and/or disposed shall not exceed that stipulated in the ECC. The period for disposal of the quarry resource covered by the authority to dispose is thirty (30) days from issuance of the same.

Section 67-B. Hauling Stickers, Maximum Allowable Load Capacity per Type of Truck and Regulatory Fee.

- a. Upon the effectivity of this Ordinance, all registered trucks or motor vehicles shall be marked with official hauling stickers issued by the Province. Further, only vehicles with the official hauling stickers shall be allowed to haul or transport sand, gravel and other quarry materials within the territorial jurisdiction of the Province. Any vehicle caught hauling and/or transporting sand, gravel and other quarry materials within the territorial jurisdiction without the official hauling stickers pasted or displayed in said vehicle shall be impounded and the loaded quarry materials confiscated in favor of the Province.
- b. To ensure compliance with the maximum allowable gross vehicle weight consistent with the Department of Public Works and Highways (DPWH) and RA 8794 and its Implementing Rules and Regulations, provided below the matrix for allowable load capacity per type of truck:

Type of Truck	Code	No. of Wheels	Allowable Maximum Load Capacity (cu. m.)
Elf Truck	1-1	6	3
Dump Truck	1-2	10	14
Dump Double I-Beam	1-1-2	12	15
Cargo Truck	1-2	10	14
Cargo Truck	1-3	14	15
Cargo Truck	1-3	16	15
Trailer Truck	1-2-2	18	16
Trailer Truck	1-2-3	22	16
Trailer Truck	1-2-1-2	22	18

- c. **Regulatory Fee/Administrative Charge.** To cover the cost of regulation, inspection and supervision of the hauling vehicles and equipment used in the transport/hauling of sand and gravel and other quarry resources at the weighing scale station, regulatory fee/administrative charge of about Thirty Pesos (Php30.00) is hereby imposed.

Section 68. Prepaid Delivery Receipt. Implementation of prepaid delivery receipt system to obtain advance payment of the sand, gravel and other quarry resources to be extracted is hereby adopted.

Section 68-A. Power to Levy Other Taxes, Fees, or Charges. The province may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws; Provide, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

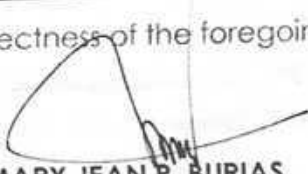
Section 68-B. Authority to Adjust Rates. The Sangguniang Panlalawigan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, provided that such adjustment will be fair, non-discriminatory and economically justifiable."

SECTION 4. POSTING AND PUBLICATION. The Provincial Board Secretary shall cause the proper posting and publication of this Ordinance in accordance to Section 511 of the Local Government Code of 1991.

SECTION 5. EFFECTIVITY CLAUSE. This Ordinance shall take effect on the day immediately following the day of last publication.

SECTION 6. APPROVAL. Approved this 27th day of December 2022.

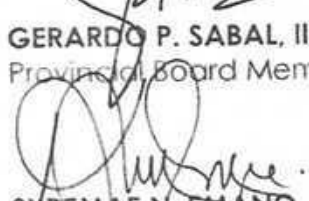
I HEREBY CERTIFY to the correctness of the foregoing Ordinance.


MARY JEAN P. BURIAS

Acting Provincial Board Secretary

APPROVED:

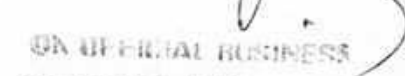

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ON OFFICIAL BUSINESS

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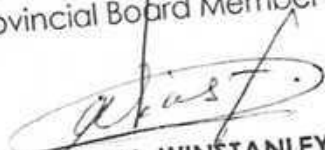

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BLISS FRANCIS J. ACAIN
Provincial Board Member


KERWIN JESS N. SOLDEVILLA, SK
Provincial Board Member


ATTY. MICHELE N. ANAYRON, PCL
Provincial Board Member

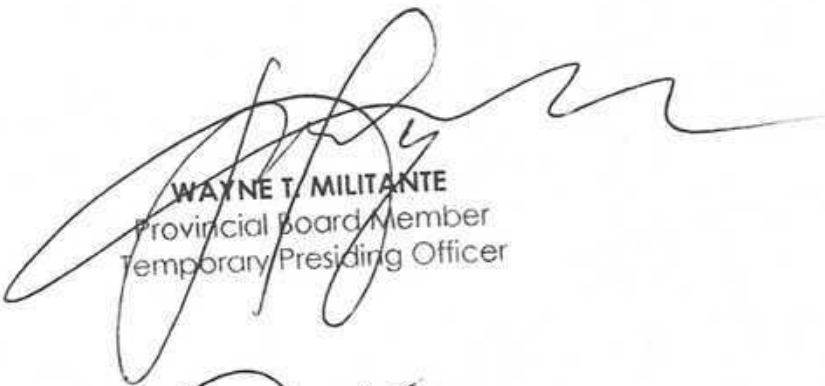

LEONARD M. WINSTANLEY, LNB
Provincial Board Member


ALLAN M. MANDOKITA, IPMR
Provincial Board Member

ON OFFICIAL BUSINESS

JEREMY JONAHMAR G. PELAEZ
Vice Governor

ATTESTED:


WAYNE T. MILITANTE
Provincial Board Member
Temporary Presiding Officer

APPROVED:


PETER M. UNABIA
Governor