

Municipality of Koror  
Palau District  
Western Caroline Islands

August 1, 1960

MUNICIPAL ORDINANCE NO. 14-1960

AN ORDINANCE TO PROVIDE FOR THE COLLECTION OF TAXES AND LICENSE FEES, AND REVOKING AND SUPERSEDING ALL PREVIOUS ORDINANCES TO PROVIDE REVENUES AND AMENDMENTS THERETO.

WHEREAS Article VI, Section 1. a. of the Charter of the Municipality of Koror provides the power to levy taxes by ordinance, and

WHEREAS Article VI, Section 1. b. of the Charter provides that Municipality taxes may be levied on property or persons only in accordance with the law of the Trust Territory,

NOW THEREFORE BE IT ENACTED by the Council of the Municipality of Koror that, until amended by law, the following taxes, license fees, and other fees shall be assessed and collected annually from July 1, to June 30, of the following year by the Magistrate or his duly authorized representative for deposit in the municipal treasury:

Section 1. A tax of seven dollars (\$7.00) payable by every male resident of municipality by and between the ages of eighteen (18) and sixty (60) years inclusive which tax shall be called "head tax".

Section 2. A tax of three dollars (\$3.00) on every dwelling house whether occupied or unoccupied, payable either by the owner or in his or her absence from the municipality the current occupant or by the owner's heirs and relative residing in this municipality, which tax shall be called a "house tax".

Section 3. In addition the following property taxes shall be collected:

INDISCERNIBLE [SIC]

a tax of \$2.50 on each firearm other than airgun.  
a tax of \$1.00 on each dog or monkey.

BE IT FURTHER ENACTED that an owner of any taxable property listed above who fails to notify the Magistrate prior to such tax becoming due and transfer such property to another person shall remain responsible to pay such tax as prescribed above.

Section 4. The following business license fees shall be collected as prerequisite to engage in businesses named herein:

a license fee of \$20.00 for each of the following businesses:

Retail store	Restaurant
Fuel Stand	Movie Theater
Sawmill	

a license fee of \$15.00 for each of the following businesses:

Amusement Hall	Bakery Shop
Boat Building Shop	Building Constructor
Collective Market	Fish Market
Tailor Shop	Taxicab
Photo Studio	Trucking Businesses
Automotive Repair Shop	

a license fee of \$10.00 for each barber shop.

a license fee of \$10.00 for each commercial fishing by a non-Koror resident within Koror waters.

a license fee for each commercial fishing by a Koror resident.

a license fee of \$5.00 for each furnitures, cabinets, and or window and door frames making shop.

a license fee of \$1.00 for each craftman shop.

Section 5. Other fees to be collected shall include:

a fee of \$.25 per carcass shall be collected for the commercial sale of fresh or unprocessed pork.

a fee of \$.25 for each building permit.

a fee of \$1.00 for each over-night party permit.

Section 6. A tax of 10% ad valorem [sic] on copra produce from municipal coconut plantation at Ngemelis Island.

BE IT FURTHER ENACTED that license fees for businesses newly established during the tax year shall be prorated on a quarterly basis effective as of the quarter of the tax year in which the license becomes effective.

BE IT FURTHER ENACTED that the due date of taxes and license fees be scheduled as follows:

License fees are due and payable within fifteen (15) days from the date of the approval of this budget ordinance.

Head tax is due and payable within ninety (90) days from the date of the approval of this budget ordinance. And further, that this tax may be paid in instalment basis.

All property and pets taxes are due and payable within one hundred twenty (120) days from the date of the approval of this budget.

BE IT FURTHER ENACTED that all taxes, business license fees, and other fees, due under the terms of this ordinance or subsequent amendments there to and remaining unpaid at the expiration of the periods therein provided, shall bear interest from the due date at the rate of two (2) per cent per month until paid; further that any person, consignee, or purchaser and or corporation who willfully fails to pay such taxes, license fees, furnish records or other information as may be required by the magistrate pursuant to this ordinance, shall be penalized according to the terms of Section 1146 and 1147 of the Code of the Trust Territory.

BE IT FURTHER ENACTED that all previous ordinances to provide for revenues and amendments thereto of the municipality of Koror in conflict with the provisions contained herein are hereby revoked and superseded by this ordinance.

PASSED by two-third (2/3) majority affirmative vote of the Municipal Council of Koror on July 25, 1960.

Certify to be true action of the Council:

/s/

Indalecio Rudimch  
Magistrate, Koror Municipality

Approved this 4<sup>th</sup> day of August 1960.

/s/

L. K. Anderson  
Acting District Administrator