

MUNICIPALITY OF KOROR
PALAU DISTRICT
WESTERN CAROLINE ISLANDS

June 26, 1958

MUNICIPAL ORDINANCE NO. 9

A BUDGET ORDINANCE TO PROVIDE FOR REVENUES, APPROPRIATIONS AND EXPENDITURES FOR THE FISCAL YEAR JULY 1, 1958 TO JUNE 30, 1959.

BE IT RESOLVED by the Municipal Council of Koror that until duly amended by ordinance; the following taxes license fees, and other fees shall be assessed and collected for the fiscal year beginning July 1, 1958 and ending June 30, 1959, by the Municipality for deposit in the treasury:

1. A tax of \$5.00 payable by every male resident of the municipality between the ages of eighteen (18) and sixty (60) years inclusive which tax shall be called "head tax".
2. In addition the following property taxes shall be collected:
 - a tax of \$1.50 on each motor boat under 18 feet in length.
 - a tax of \$3.00 on each motor boat 18 feet in length but under 23 feet.
 - a tax of \$5.00 on each motor boat 23 feet in length but under 25 feet.
 - a tax of \$6.00 on each motor boat 25 feet in length but under 30 feet.
 - a tax of \$8.00 on each motor boat 30 feet in length but under 40 feet.
 - a tax of \$10.00 on each motor [sic]40 feet in length or more.
 - a tax of \$ 8.00 on each motor vehicle other than motorcycle and bicycle.
 - a tax of \$5.00 on each motorcycle.
 - a tax of \$2.50 on each firearm other than airgun.
 - a tax of \$1.00 on each dog or monkey.

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

3. The following business license fees shall be collected.as prerequisite to engage in businesses herein named:
 - a license fee of \$15.00 for each retail store.
 - a license fee of \$10.00 for each of the following businesses:

Restaurant	Passenger Boat
Bus	Fuel Stand
Cargo Boat	Automotive Repair Shop
Boat Building Shop	Tailor Shop
Sawmill	Amusement Hall
Photo Studio	Taxicab

Trucking Business
Butcher Shop

Collective Produce Market
Fish Market

a fee of \$5.00 shall be collected for each of the following businesses:

Barber Shop
Commercial Fishing

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

4. Other fees to be collected shall include:

a fee of \$3.00 for each permit to manufacture spiritous liquor pursuant and subject to Resolution 11-55 of the Olbiil era Kelulau era Belau.

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

BE IT FURTHER RESOLVED that the Magistrate is authorized to establish and publish the final date upon which taxes, license fees and other fees herein assessed become due and payable, provided, that no such taxes or fees shall become due or payable until sixty (60) days after publication of the due date except that if no due date is published as herein provided all taxes and fees shall become due and payable prior to the last day of the tax year.

BE IT FURTHER RESOLVED that all taxes, business license fees, and other fees, due under the terms of this ordinance subsequent amendments thereof and remaining unpaid at the expiration of the periods therein provided, shall bear interest from the due date at the rate of six (6) percent 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 budget ordinance, shall be penalized according to the terms of Section 1146 and 1147 of the Code of the Trust Territory.

BE IT FURTHER RESOLVED by the Council of Koror Municipality, that until amended by ordinance the following appropriations and expenditures are authorized to meet municipal expenses during the fiscal year July 1, 1958 to June 30, 1959:

1. The sum of \$3,000.00 shall be set aside for administrative salaries to be paid as follows:
 - a. Magistrate (@\$100.00 per month) \$1,200.00 per annum.
 - b. Clerk-Treasurer(@\$77.00 per month) \$ 924.00 per annum.
 - c. Tax Collector (@\$ 40.00 per month) \$ 480.00 per annum.
 - d. Assist., Clerk(@\$ 33.00 per, month) \$ 396.00 per annum.
2. The sum of \$1,425.00 shall be set aside for the honorarium of council members to be paid as follows:

a. 15 members, Council	(@\$3.00 ea. per month)	\$540.00 per ann.
b. 7 members, Hamlet Chiefs	(@\$ 5.00 ea. per month)	\$420.00 per ann.
c. Second Chief of Koror	(@\$ 5.00 ea. per month)	\$ 60.00 per ann.
d. High Chief Ibedul	(@\$10.00 per month)	\$120.00 per ann.
e. 8 members, Chadal Olbiil	(@\$30.00 ea. per month)	\$240.00 per ann.
f. 3 members, Chadal Olbiil	(@\$15.00 ea. semi-ann)	\$ 45.00 per ann.

Newly elected Chadal Olbiil serving during last quarter of Fiscal Year 1958.

3. The sum of \$50.00 shall be set aside for compensation of standing committees appointed to carry out the work assigned by the Council.
4. The sum of \$50.00 shall be set aside for the purchases of administration stationery and office supplies.
5. The sum of \$269.10 shall be set aside for the purchases of administration office equipment.
6. The sum of \$300.00 shall be set aside for the rental of boats and vehicles needed for use on government business.
7. The sum of \$50.00 shall be set aside for the rebuilding of municipal bulletin boards.
8. The sum of \$30.00 shall be set aside for lighting expenses of municipal buildings.
9. The sum of \$108.00 shall be set aside to meet expenses for planting trochus in sanctuaries at Ngederrak and Ngeremdiu
10. The sum of \$3,000.00 shall be set aside for the construction of new municipal office building.
11. The sum of \$50.00 shall be set aside for election expense.
12. The sum of \$500.00 shall be set aside for the repair and maintenance of school building and purchases of supplies and equipment.
13. The total sums to be expended for the fiscal year beginning July 1, 1958 and ending June 30, 1959 will amount to \$8,832.10.

BE IT FURTHER RESOLVED that the Municipal Budget Ordinance No. 5-57 is hereby revoked and superseded upon enactment hereby.

