

Municipality of Koror  
Palau District  
Western Caroline Islands

June 25, 1959

MUNICIPAL ORDINANCE NO. 12-1959

AN ORDINANCE TO PROVIDE FOR THE COLLECTION OF TAXES AND 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 duly amended by law, the following taxes, license fees, and other fees shall be assessed and collected annually by the Magistrate or his duly authorized representative for deposit in the municipal treasury:

Section 1. A tax of \$5.00 payable by every male resident of the municipality between the age of eighteen (18) and sixty (60) years inclusive, which tax shall be called "head tax".

Section 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 boat 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 ENACTED 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 tax as prescribed above.

Section 3. The following business license fees shall be collected as prerequisite to engage in businesses named herein:

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	Collective Produce Market
Butcher Shop	Fish Market
Building Contractor	Bakery

a license 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.

Section 4. Other fees to be collected shall include:

a fee of \$3.00 for each permit to manufacture spirituos liquor pursuant and subject to Resolution 11-55 of the 01biil era Kelulau era Belau.

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

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 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 ENACTED that all taxes, business license fees, and other fees, due under the terms of this ordinance or 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) 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 budget ordinance to provide for revenue 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.

Certified by:

/s/

N. S. Itebang  
Clerk, Koror Mnicipality

/s/

Indalecio Rudimch  
Magistrate, Koror Municipality

Approved this 10<sup>th</sup> day of July 1959.

/s/

Francis B. Mahoney  
Acting District Administrator, Palau