Municipality of Koror Palau District Western Caroline Islands

MUNICIPAL ORDINANCE NO. 16-1961

ORDINANCE TO PROVIDE FOR THE COLLECTION OF TAXES AND LICENSE FEES, AND [indiscernible] SUPERCEDING 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 from July 1, $1961\ \mathrm{to}$

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 five dollars (\$5.00) payable by every male resident, students excepted, of Municipality by and between the ages of twenty-one (21) and sixty (60) years inclusive which tax shall be called a "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 or in his or her absence from the municipality the current occupant or by the owner's heirs and relative residing in the municipality, which tax shall be called a "house tax".
- Section 3. In addition the following property taxes shall be collected:
 - a tax of \$3.00 on each motorcycle.
 - a tax of \$5.00 on each motor vehicle other than bicycle, motor- cycle, cargo or any type of truck and weapon carrier.
 - a tax of \$8.00 on each cargo or any type of truck and weapon carrier.
 - a tax of \$1.50 on each motor boat under [indiscernible]
 - a tax of \$3.00 on each motor boat under 23 feet in length.
 - a tax of \$5.00 on each motor boat under 25 feet in length
 - a tax of \$6.00 on each motor boat under 30 feet in length.

a tax of \$8.00 on each motor boat under 40 feet in length.

a tax of \$10.00 on each motor boat of 50 feet or more in length.

Koror Municipal Ordinance So: 16-1961

- a tax of \$2.50 on each firearm other than airgun. a tax of \$1.00 on each dog or monkey
- Section 4. 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 parson shall remain responsible to pay such tax as prescribed above.
- Section 5. 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
Movie Theater Amusement hall
Scrap Collecting Fuel Stand
Sawmill

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

Collective Market

Bakery

Taxicab

Tailor

Boat building

Fish Market

Automotive Repair

Trucking

Photo 5tudio

Building Constructor

- 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 of \$10.00 for each carpentry shop.
- a license fee of \$5.00 for each of the following businesses:

Icecream shop Softdrinks shop Crafts shop Commercial Fishing

Section 6. Other fees to be collected shall include:

a fee of \$.25 for each building permit.
a fee of \$.25 for each non-commercial slaughtering.
a fee of \$1.00, for per carcass shall be collected for
the commercial sale of fresh or
unprocessed pork.

Section 7. A rental fee of \$1.00 per month shall be collected from individual leasees of Koror Municipal government lands.

- Section 8. The license fees for businesses newly established during the tax year shall be prorated on a quarterly basis effective as of the quarter of the year in which the license becomes effective.
- Section 9. The due date of taxes and license fees be scheduled as follows:
 - a. License fees are due and payable within fifteen (15) days from the date of the approval of this budget ordinance.
 - b. 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.
 - c. All property and pets taxes are due and payable within one hundred twenty (120) days from the date of the approval of this budget.
- Section 10. All taxes, business license fees, and other fees, due under the terms of this ordinances or subsequent amendments thereto 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 at the Trust Territory.
- Section 11. 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 June 13, 1961.

Certify to be true action of the council:

 $\frac{/s/}{\text{Fritz Rubasch}}$ Magistrate, Koror Municipality $\frac{12^{\text{th}}}{\text{May of }}$ day of $\frac{\text{July}}{\text{July}}$ 19 $\frac{61}{\text{Mahoney}}$

District Administrator, Palau