

Municipality of Koror
Palau District
Western Caroline Islands

June 4, 1962

MUNICIPAL ORDINANCE NO. 22-62

AN ORDINANCE TO PROVIDE FOR THE COLLECTION OF TAXES AND LICENSE FEES, AND
[Indiscernible] SUPERSEDING ALL PREVIOUS ORDINANCE TO PROVIDE REVENUE 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,

WHEREAS the Budget for the Fiscal Year 1963 shall be as described below:

<u>REVENUE</u>	<u>DISBURSEMENTS</u>
	Salaries
Head taxes	\$4,290.00 Magistrate \$1,800.00
Dwelling house	1,773.00 Clerk-Treasurer 1,020.00
Motor vehicle	566.50 Tax-collector 780.00
Watercraft	193.00 Census Clerk 540.00
Firearm	105.00 Rub Chief 600.00
Dog and monkey	50.00 Bight \$inlet Chiefs 480.00
Business license fees	2,885.00 Municipal Council 960.00
Driver license fees	154.00 Congressmen 540.00
Vehicle Registration fees	945.00 Office supplies 200.00
Commercial Slaughtering,	Municipal Off. Equip.

			216.00
Pork or Beef	60.00	Rental of Boat, Vehicle	
		200.00	
Non-commercial Slaughtering	15.00	General Maintenance	
		120.00	
Building permit	6.00	Special committee	
		170.00	
Municipal Land Rental	36.00	Road Improvement	
		1,000.00	
Delinquent taxes-prior yr.	2,817.06	Municipal Election	
		180.00	
Delinquent taxes Interest	120.00	Boy Scout	
		200.00	
Reserve Funds (Bank of America)	645.83	Electricity for Muni-	
Unexpended Balance, July 1, '62	536.55	pal Off. & Elem. Sch.	
		120.00	
		Repair to Building	2,000.00
		Elem. Sch. Off. supplies	
500.00			
		New Elem. Sch. Bldg.	
3,541.94			

TOTAL

\$15,167.94

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\$15,167.94

NOW THEREFORE BE IT ENACTED by the council of the Municipality of Koror that, until duly amended by law, the above taxes, license fees, and other fees shall be assessed and collected annually from July 1, 1962 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 eighteen (18) 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 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) a tax of \$5.00 on each cargo or any type of truck and weapon carrier.
- b) a tax of \$3.00 on each motor vehicle other than bicycle, motorcycle, cargo or any type of truck and weapon carrier.
- c) a tax of \$2.00 on each motorcycle, other than jeep or any type of truck and weapon carrier.
- d) a tax of \$1.50 on each motor boat under 18 feet in length.
- e) a tax of \$3.00 on each motor boat under 23 feet in length.

- f) a tax of \$5.00 on each motor boat under 25 feet in length.
- g) a tax of \$6.00 on each motor boat under 30 feet in length.
- h) a tax of \$8.00 on each motor boat under 40 feet in length.
- i) a tax of \$10.00 on each motor boat of 40 feet or more in length.
- j) a tax of \$2.50 on each firearm other than airgun.
- k) a tax of \$1.00 on each dog or monkey.

BE IT ORDAINED 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 nerd herein:

- a) a license fee of \$25.00 for each package Distributor for Beer and Whisky.
- b) a license fee of \$25.00 for each Bar-Restaurant for Beer and whisky.
- c) a license fee of \$20.00 for each of the following businesses:

Retail Store	Restaurant
Fuel Stand	Movie Theater
Scrab Collecting	Amusement Hall
Saw Mill	Bus Service

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

Collective Market	Building Constructor
Boat Building	Fish Market
Tailor Shop	Taxicab
Photo Studio	Trucking
Auto Repair Shop	Ferry Boat
Bakery Shop	

- e) a license fee of \$10.00 for each BARBER Shop.
- f) a license fee of \$10.00 for each CARPENTRY Shop.
- g) a license fee of \$10.00 for each commercial fishing by a non-Koror resident within Koror waters.
- h) a license fee of \$10.00 for each Planing shop.
- i) a license fee of \$5.00 for each commercial fishing and residence of Koror Municipality.
- j) a license tee of \$5.00 for each Graftmen Shop.
- k) a license fee of \$5.00 for each Softdrinks Shop.
- l) a license fee of \$5.00 for each Ice cream Shop.

Section 5. Building Constructor license fee:

It shall be nalawfal for any person who does not have a building constructor license and build a house other than what is known as Wum which is less than six (6) tsubo; any other building including a Wum and extended part of a house which exceed six (6) tsubo shall not be constructed license. The magistrate of

Koror Municipality shall issue license as follows:

- a. A temporary Building Constructor License fee of \$2.50 for any Building Constructor who is a resident of Koror Municipality.
- b. A temporary Building Constructor License fee of \$10.00 for a constructor who is not a resident of Koror Municipality.

Section 6. BE IT ORDAINED that any person who is not a resident of Koror Municipality and enters Koror for the purpose of starting business enterprise, shall prior to starting his business enterprise, pays his head tax to Koror Municipality; after the building has been completed which will also accommodate people, he shall pay a house tax, after which, he will be able to obtain a business license.

Section 7. BE IT FURTHER ORDAINED that any non-resident of Koror Municipality who desires to work in Government of the Trust Territory of the Pacific Islands, or other jobs within Koror Municipality shall obtain his transfer of residence permit to Koror Municipal Office within ten days before he starts to work.

Section 8. OTHER FEES TO BE COLLECTED INCLUDE THE FOLLOWING:

- a) A fee of 25¢ for each animal killed for one's consumption but not for sale.
- b) A fee of \$1.00 for each animal killed for sale such as pork or beef.
- c) Building permit fee of 25¢.
- d) A rental of \$1.00 per month for those using lands of Koror Municipality.

Section 9. 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 tax year in which the license becomes effective.

Section 10. 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 installment 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 11. All taxes, business license fees, and other fees, due under the terms of this ordinance 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 sash taxes, license fees, furnish records or other information as my 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.

Section 12. 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 May 14, 1962.

Certify to be true action
of the council:

/s/
Fritz Rubasch
Magistrate, Koror Municipality

Approved this 28th day of June, 1962.

/s/
District Administrator, Palau