

MUNICIPALITY OF KOROR
Palau District
Western Caroline Islands

MUNICIPAL ORDINANCE NO. 27-64

AN ORDINANCE TO PROVIDE REVENUES, APPROPRIATIONS AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 1964 AND ENDING JUNE 30, 1965 AND REVOKING AND SUPERSEDING ALL PREVIOUS ORDINANCES TO PROVIDE APPROPRIATIONS, REVENUES AND EXPENDITURES AND AMENDMENTS THERETO.

WHEREAS Article VII of the Charter of the Municipality of Koror provides for the power to make budget and the collection, disbursement and care of funds by ordinance; and

WHEREAS Municipal Ordinance No. 27-64, in accordance with Article VI of the Charter, provides for assessment and collection of taxes, license fees, and other fees;

WHEREAS the Budget for the Fiscal Year 1965 shall be as described below:

REVENUE	DISBURSEMENTS	
	Salaries	
Head taxes	\$4,595.00 Magistrate	2,808.00
Motor Vehicle	798.50 Clerk-Treasurer	1,456.00
Watercraft	231.00 Tax-collector	1,185.60
Firearm	110.00 Census clerk	832.00
Dog and monkey	100.00 High Chief	600.00
Business license fees	4,267.50 Municipal Chief	180.00
Registration fees	1,235.00 7 Hamlet Chiefs	840.00
Driver license fees	154.00 Congressmen's compensation	500.00
Delinquent taxes	2,443.50 Municipal council	1,008.00
Delinquent taxes	Stationery & office supplies	200.00
interest	78.79 Office equipment	400.00
Anticipated surplus	1,669.25 Rental of Boat or Vehicle	150.00
	General Maintenance	120.00
	Youth Corps	1,500.00
	Electricity	60.00
	Municipal Projects Development Funds	3,842.94

TOTAL \$15,682.54

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ARTICLE I - APPROPRIATIONS AND EXPENDITURES

NOW THEREFORE BE IT ORDAINED 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 for the fiscal year beginning July 1, 1964 to June 30, 1965 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, student excepted, of Municipality by the between the ages of eighteen (18) and sixty (60) years inclusive which tax shall be called a "head tax."

Section 2. In addition the following property taxes shall be collected:

- a) a tax of \$7.00 on each cargo or any type of truck and weapon carrier.
- b) a tax of \$3.50 on each motor vehicle other than bicycle, motor-cycle, cargo or any type of truck and weapon carrier.
- c) a tax of \$3.00 on each motorcycle, other than jeep or any type of truck and weapon carrier.
- d) a tax of \$2.00 on each dog or monkey.
- e) a tax of \$1.50 on each motor boat under 18 feet in length.
- f) a tax of \$4.50 on each motor boat over 18 feet up and including 23 feet in length.
- g) a tax of \$10.00 on each motor boat under 40 feet but above 23 feet in length.
- h) a tax of \$15.00 on each motor boat under 75 feet but above 40 feet in length.
- i) a tax of \$2.50 on each Firearm.

BE IT FURTHER 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 3. The following business license fees shall be collected as pre-requisite to engage in businesses named herein:

- a) a license fee of \$25.00 for each Movie Theater.

b) a license fee of \$20.00 for each of the following business:

Retail Store	Restaurant
Metal Scrap Dealer	Fuel Stand
Sawmill	Food Market
Boat Builder	Bus Services
Bakery [sic] Shop	Bar-Restaurant
Alcoholic Beverage Package	Tailor Shop
Distributor (Beer & Whiskey)	
Fish Market	

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

- | | |
|-----------------------|-------------------|
| Auto Repair Shop | Photo Studio |
| Commercial Ferry Boat | Trucking Business |
| Taxi-cab | |

d) a license of \$10.00 for each of the following businesses:

- | | |
|-----------------|----------------------|
| Amusement Hall | Barber Shop |
| Carpentry Shop | Commercial Fisherman |
| Soft-drink shop | Non-Koror resident |
| Ice-cream shop | |

e) a license of \$5.00 for each of the following businesses:

- Machine Shop
- Commercial Fisherman Koror resident

f) a license of \$7.50 for each of the Craftsman Shop.

Section 4. Building Constructor fee:

It shall be unlawful for any person who does not have a building constructor license to build a house other than what is known as Wum (cooking house) which is less than six (6) tsubo; any other building including a Wum and extended part of a house which exceeds six (6) tsubo shall not be constructed without a license. The magistrate of Koror Municipality shall issue licenses as follows:

- a) A Building Constructor license fee of \$20.00 for any Building Constructor who is a resident of Koror Municipality.
- b) A temporary Building Constructor License fee of \$5.00 for a Constructor who is not a resident of Koror Municipality.

Section 5. BF IT FURTHER ORDAINED that any person who is not a resident of Koror Municipality and who enters Koror for the purpose of starting any business enterprise, shall prior to starting his business enterprise, pay his head tax to Koror Municipality.

Section 6. BE IT FURTHER ORDAINED that any non-resident of Koror Municipality who desires to work for the Government of the Trust Territory of the Pacific Islands, or other jobs within Koror Municipality shall obtain his transfer of residence and bring same to the Koror Municipal Office within ten days before he starts to work.

- a) a fee of \$.25 for inspection certificate for non-commercial slaughter- ing of hogs or cattle.
- b) a fee of \$1.00 for inspection certificate for commercial slaughtering of hogs or cattle.
- c) a fee of \$0.50 for each Building Permit.
- d) a rental of \$0.50 per month for those using lands of Koror Municipality.
- e) a fee of \$5.00 for each party permit.

Section 7. 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 8. The schedule of payment of taxes, license fees, and other fees due under the terms of this ordinance shall be 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 9. All taxes, business license fees, and other fees, due under the terms of this ordinance or subsequent amendments thereto and remaining un- paid 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 informations may be required by the magistrate pursuant to this ordinance, shall be subject to the terms of Section 1146 and 1147 of the Trust Territory Code.

Section 10. All previous ordinances 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 on June 17, 1964.

Certified:

ARTICLE II - APPROPRIATION AND EXPENDITURES

BE IT ORDAINED by the Council of the Municipal of Koror that the aggregate sum of fifteen thousand six hundred eighty-two dollars and fifty-four cents (\$15,682.54), or so much thereof as may be necessary, is hereby appropriated from current revenue together with any cash balance at the end of Fiscal Year 1964 for expenditures by Municipality of Koror for the purposes hereinafter stated and subject to conditions hereinafter set forth, during the fiscal year beginning July 1, 1964 and ending June 30, 1965.

Section 1. The sum of \$6,281.60 shall be set aside for Administrative salaries to be paid as follows:

- a. Magistrate (\$108.00 bi-weekly) \$2,808.00 per annum
- b. Clerk-Treasurer (56.00 bi-weekly) \$1,456.00 per annum
- c. Tax-collector (45.60 bi-weekly) \$1,185.60 per annum
- d. Census Clerk (\$ 32.00 bi-weekly) \$ 832.00 per annum

Section 2. The sum of \$3,128.00 shall be set aside for the honorarium of High Chief, Municipal Chief, Seven Hamlet Chiefs, Councilmen and Congressmen to be paid as follows:

- a. High Chief (\$50.00 per month) \$ 600.00 per annum
- b. Municipal Chief (\$15.00 per month) \$ 180.00 per annum
- c. Seven Hamlet Chiefs (\$10.00 per person per month) \$ 840.00 per annum
- d. Congressmen (@\$50.00 per person per session) \$ 500.00 per annum
- e. Councilmen (@\$3.00 per person attending meeting) \$1,008.00 per annum

Section 3. The sum of \$200.00 shall be set aside for the purchases of Administration stationery and office supplies.

Section 4. The sum of \$400.00 shall be set aside for the purchases of office equipment.

Section 5. The sum of \$150.00 shall be set aside for the rental of Boat or Vehicle for official businesses.

Section 6. The sum of \$120.00 shall be set aside for the general maintenance.

Section 7. The sum of \$1,500.00 shall be set aside for the Koror Youth Corps.

Section 8. The sum of \$60.00 shall be set aside for the Koror Elementary School and Municipal Office Electricity.

Section 9. The sum of \$3,842,94 shall be set aside for the purpose of financing public projects approved by the Council during the current fiscal year.

BE IT FURTHER ORDAINED that all previous revenues, appropriations and expenditures ordinances 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-thirds (2/3) majority affirmative vote of the Municipal Council of Koror, on June 17, 1964.

Certified:

/s/

Magistrate of Koror

Municipality

Approved, this 20th day of July, 1964.

/s/

District Administrator, Palau