

MUNICIPALITY OF KOROR  
Palau District  
Western Caroline Islands

MUNICIPAL ORDINANCE NO. 29-66

AN ORDINANCE TO PROVIDE REVENUES, APPROPRIATIONS AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 1966 AND ENDING JUNE 30, 1967 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 Article VI of the Municipal Charter, provides for assessment and collection of taxes, license fees, and other fees;

WHEREAS The Budget for the Fiscal Year 1967 shall be as described below:

<u>REVENUE</u>		<u>DISBURSEMENTS</u>	
		Salaries	
Head taxes	\$8,000.00	Magistrate	\$2,943.20
Motor Vehicle	2,049.50	Treasurer	1,788.80
Watercraft	670.00	Tax-collector	1,248.00
Firearm	280.00	Census Clerk	1,123.20
Dog and Monkey	96.00	Municipal Police	6,177.60
Business license fees	5,140.00	Ibedul	600.00
Vehicle registration fees	2,310.00	Ngiraikelau	180.00
Driver license fees	325.00	7 Hamlet Chiefs	840.00
Building permit fees	12.00	Municipal Council	1,620.00
Butcher's certificate fees	75.00	Stationery & Office supplies	200.00
Party permit fees	240.00	Office Equipment	200.00
Firearm registration fees (OEK)	560.00	Rental of Boat or Vehicle	100.00
Municipal land rental	28.00	General Maintenance	120.00
Delinquent taxes	2,075.00	Special Committee and Contractual Service	300.00
Unexpended Balance- 7/1/66	818.50	Municipal Election	120.00
		Police supplies & Equip.	1,018.20
		Municipal Projects	4,000.00
		Representation fund	100.00
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TOTAL:	<u>\$22,679.00</u>		<u>\$22,679.00</u>

ARTICLE I - REVENUE

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, 1966 to June 30, 1967 by the Magistrate or his duly authorized representative for deposit in the Municipal treasury:

Section 1. A tax of eight dollars (\$8.00) 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 \$10.00 on each cargo or any type of truck and Weapon carrier,
- b) a tax of \$5.00 on each Automobiles and Jeeps.
- c) a tax of \$3.50 on each motorcycle under 125cc.
- d) a tax of \$5.00 on each motorcycle 125cc or over.
- e) a tax of \$2.00 on each motor boat under 18 feet in length.
- f) a tax of \$5.00 on each motor boat 18¼ feet up and including 23 feet in length.
- g) a tax of \$10.00 on each motor boat 23¼ feet up and including 40 feet in length.
- h) a tax of \$25.00 on each motor boat under 75 feet but above 40¼ feet in length.
- i) a tax of \$2.50 on each Firearm.
- j) a tax of \$2.00 on each dog or monkey.
- k) a tax of \$10.00 on each Cherripick [sic] and puldozer [sic].

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 prerequisite to engage in businesses named herein:

- a) a license fee of \$50.00 Retail store class A, Movie Theater, Building construction & Furniture manufacture and Boat builder & Repair Shop Association, for each business.
- b) a license fee of \$40.00 for each Scrap collecting.
- c) a license fee of \$30.00 for each Retail store class B and Boat builder & Repair Shop, private.

- d) a license fee of \$20 00 for each of the following business:
- |                      |                 |
|----------------------|-----------------|
| Retail Store class C | Restaurant      |
| Fuel Stand           | Bar--Restaurant |
| Sawmill              | Bakery Shop     |
| Auto Repair Shop     | Fish Market     |
| Taxicab              | Photo Studio    |
| Bus service          | Private Club    |
| Ferry Boat           |                 |
- e) a license fee of \$15.00 for each of the following business:
- |               |                   |
|---------------|-------------------|
| Softdrinks    | Amusement Hall    |
| Icecream Shop | Trucking Business |
| Food Market   | Craftsman Shop    |
- f) a license fee of \$10.00 for each of the following business:
- |                                              |                   |
|----------------------------------------------|-------------------|
| Alcoholic Beverage package                   | Tire Shop         |
| Distributor (Beer & Whisky)                  | Barber Shop       |
| Tailor Shop                                  | Blocks Maker Shop |
| Non Koror resident commerc-<br>ial Fisherman | Machine Shop      |
- g) a fee of \$1.00 for inspection certificate for commercial slaughtering of hogs or cattle.
- h) a fee of \$0.25 for inspection certificate for non--commercial. slaughtering of hogs or cattle.
- i) a fee of \$0.50 for each Building permit.
- j) a rental of \$0.50 per month for those using lands owned by Koror Municipality.
- k) a fee of \$20,00 for each party permit.

Section 4. BE 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 5. 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.

Section 6. 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 7. 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 ordinance.

Section 8. 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 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 9. All previous 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 on May 13, 1966.

Certified:

/s/

Magistrate of Koror Municipality

Approved this first day of July, 1966.

/s/

District Administrator, Palau

ARTICLE II - APPROPRIATIONS AND EXPENDITURES

BE IT FURTHER ORDAINED by the council of the Municipal of Koror that the aggregate sum of twenty two thousand six hundred seventy nine dollars (\$22,679.00) 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 1966 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, 1966 and ending June 30, 1967.

Section 1. The sum of \$13,280.80 shall be set aside for Administrative salaries to be paid as follows:

a.	Magistrate	(\$113.20 bi-weekly)	\$2,943.20 per annum
b.	Treasurer	(\$ 68.80 bi-weekly)	\$1,788.80 per annum
c.	Tax-collector	(\$ 48.00 bi-weekly)	\$1,248.00 per annum
d.	Census Clerk	(\$ 43.20 bi-weekly)	\$1,123.20 per annum
e.	Municipal Police	\$0.81 & \$0.36 per hour	\$6,177.60 per annum

Section 2. The sum of \$3,240.00 shall be set aside for the honorarium of Ibedul, Ngiraikelau, seven Hamlet Chiefs and Councilmen to be paid as follows:

a.	Ibedul	(\$50.00 per month)	\$ 600.00 per annum
b.	Ngiraikelau	(\$15.00 per month)	\$ 180.00 per annum
c.	7 Hamlet Chiefs	(\$10.00 per person per month)	\$ 840.00 per annum
d.	27 Councilmen	(\$ 5.00 per person per month)	\$1,620.00 per annum

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

Section 4. The sum of \$200.00 shall be set aside for the purchased of Office equipment.

Section 5. The sum of \$100.00 shall be set aside for the rental of boat or vehicle for official use only.

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

Section 7. The sum of \$300.00 shall be set aside for the Special Committee and Contractual Service of the municipal office.

Section 8. The sum of \$120.00 shall be set aside for the Municipal Election.

Section 9. The sum of \$1,018,20 shall be set aside for the Municipal Police supplies and equipment.

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Section 10. The sum of \$4,000,00 shall be set aside for the municipal project.

Section 11. The sum of \$100,00 shall be set aside for the Representation fund of the municipal office.

BE IT FORTHER ORDAINED that all previous appropriation and expenditures ordinances and amendments thereto of the Municipality of Koror in conflict with the provisions contained herein are hereby revoked and supersuded [sic] by this ordinance.

PASSED by two third (2/3) majority affirmative vote of the Municipal Council of Koror on May 13, 1966.

Certified:

/s/

Magistrate of Koror Municipality

Approved this first day of July, 1966.

/s/

District Administrator, Palau

KOROR MUNICIPALITY  
Palau District  
Western Caroline Islands

June 30, 1966

SUPPLEMENTARY ORDINANCE NO. 29-66A

AN ORDINANCE TO PROVIDE FOR THE CLASSIFICATION OF BUSINESSES AND FOR OTHER PURPOSES.

WHEREAS Koror Municipal Ordinance No. 29-66A does not provide classification of business establishments in Koror; and

WHEREAS it is necessary to classify business establishments into several categories;

NOW, THEREFORE, BE IT ORDAINED by the Municipal Council of Koror that until duly amended by law of the Trust Territory of the Pacific Islands, the following classification for business establishments is hereby established:

Retail Store Class A. Any business establishment engages in importing and retailing of general merchandise.

Retail Store Class B. Any business establishment engages in limited importing and retailing of general merchandise whose daily gross sale exceed fifty dollars (\$50,00).

Retail Store Class C. Any other business establishment engages in retailing.

BE IT FURTHER ORDAINED that this ordinance shall become effective upon approval by the District Administrator.

PASSED by two-third (2/3) majority affirmation vote of the Municipal Council of Koror on May 13, 1966,

Certified:

/s/  
Roman Tmetuchl.....  
Acting Magistrate, Koror  
Municipality

Approved this first day of July, 1966.

/s/  
J.B. MACKENZIE  
District Administrator, Palau