

MUNICIPALITY OF KOROR
Palau District
Western Caroline Islands

MUNICIPAL ORDINANCE NO. 39-67

AN ORDINANCE TO PROVIDE FOR TAXES, LICENSE FEES AND OTHER FEES
TO BE
ASSESSED AND COLLECTED BY THE MUNICIPALITY OF KOROR.

BE IT ORDAINED BY THE MUNICIPAL COUNCIL THAT:

Section 1. The following taxes, license fees and other fees shall be assessed and collected each fiscal year, starting in Fiscal Year 1968, by the Mayor or his duly authorized representative for deposit in the Municipal Treasury:

- a. A "head tax" of eight (\$8,00)[sic] dollars shall be paid by every male resident, except students, between the ages of eighteen (18) and sixty (60).
- b. Personal property taxes shall be paid by persons owning the following classes of property located in Palau:
 - 1) A tax of ten (\$10.00) dollars on any type of truck or weapon carrier.
 - 2) A tax of five (\$5.00) dollars on each automobile and jeep.
 - 3) A tax of three dollars and fifty cents (\$3,50) on each motorcycle or motor scooter having an engine displacement of less than 125 cc.
 - 4) A tax of five (\$5.00) dollars on each motorcycle or motor scooter having an engine displacement of 125 cc. or more.
 - 5) A tax of two (\$2.00) dollars on each motor boat under 18 feet in length.
 - 6) A tax of five (\$5,00) dollars on each motor boat 18 feet to (and including) 23 feet in length.
 - 7) A tax of ten (\$10.00) dollars on each motor boat longer than 23 feet but not over 40 feet in length.
 - 8) A tax of twenty-five (\$25.00) dollars on each motor boat longer than 40 feet but not more than 75 feet in length.
 - 9) A tax of two (\$2.50) dollars and fifty cents on each firearm.

- 10) A tax of two (\$2.00) dollars on each dog or monkey.

An owner of any taxable property listed above who transfer that property to another person after the tax becomes due shall, nevertheless, remain liable for the full amount of the tax.

- c. The following business license fees shall be collected as a prerequisite for persons engage in those business activities named herein:

MUNICIPAL ORDINANCE NO. 39-67

- 1) A license fee of fifty (\$50.00) dollars for each retail store Class A, movie theater, building contractor, furniture manufacturer, and boat building and repair shop association or corporation.
- 2) A license fee of forty (\$40.00) dollars for each scrap metal collecting business.
- 3) A license fee of thirty (\$30.00) dollars for each retail store Class B and non-associated or non-incorporated boat building and repair shop.
- 4) A license fee of twenty (\$20.00) dollars for each of the following businesses:

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	Bar
- 5) A license fee of fifteen (\$15,00) dollars for each of the following businesses:

Soft Drink Stand	Amusement Hall
Ice Cream Shop	Trucking Business
Food Market	Craft Shop
- 6) A license fee of ten (\$10.00) dollars for each of the following businesses:

Alcoholic Beverage package Distributor¹ (Beer and Whiskey)
Tailor Shop
Non-Koror Resident Commercial Fishermen
Tire Shop
Barber Shop
Cement Blocks Manufacturing Shop
Machine Shop
- 7) A fee of one (\$1.00) dollars for each inspection certificate for commercial slaughtering of hogs or cattle.
- 8) A fee of twenty-five cents (\$.25) for each inspection certificate for non-commercial slaughtering of hogs or cattle.
- 9) A fee of fifty cents (\$.50) for each Building Permit.
- 10) A rental of fifty cents (\$.50) per month for persons using lands owned by Koror Municipality.
- 11) A fee of twenty (\$20.00) dollars for each party permit.

¹ The following sentence appear in handwriting (as a wholesaler ad retailer).

MUNICIPAL ORDINANCE NO. 39-67

Section 2. Class A, B and C retail stores are defined as follows:

- a. A Class A retail store shall include any wholesale and retail business which sells general merchandise and alcoholic beverages in their original containers.
- b. A Class B retail store shall include any wholesale and retail business which sells general merchandise but does not sell alcoholic beverages in their original containers.
- c. A Class C retail store shall include any exclusively retail business which sells general merchandise whether or not including alcoholic beverages in their original containers. Businesses which are exclusively fish markets, food markets or alcoholic beverage package distributors shall not be classified as Class C retail stores.
- d. A business which sells alcoholic beverages by the drink and not in their original containers or, if beer, by the bottle or can to be drunk on the premises shall be licensed separately as a bar.

Section 3. 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 4. Any non-resident of Koror Municipality who obtains a job in Koror with the Trust Territory Government or with a private employer shall obtain a transfer of residence and bring the same to the Koror Municipal Office within three (3) days before he starts to work.

Section 5. The license fees for businesses newly established during the tax year shall be prorated on a quarterly basis as of the quarter of the tax year in which the license becomes effective.

Section 6. 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 by July 1 of each year.
- b. Head taxes are due and payable by August 1 of each year. This tax may be paid in installments with the approval of the Koror Municipal Tax Collector.
- c. All personal property taxes are due and payable by September 1 of each year.

Section 7. All taxes, business license fees, and other fees, due under the terms of this ordinance or subsequent amendments thereto, or under prior ordinances, and remaining unpaid at the expiration of the periods therein provided, shall bear interest from the date due at the rate of two (2%) per cent per month until paid. Furthermore, any person who shall willfully fail to pay such taxes, license fees or other fees or who fails to furnish records or other information required by the Mayor or his representative in the enforcement of this ordinance, shall be

MUNICIPAL ORDINANCE NO. 39-67

subject to the provisions of² PL 3-32, Congress of Micronesia [~~Section 1147 of the Trust Territory Code~~] and such other penalties as are provided by law.

Section 8. All previous revenue ordinances are hereby repealed.

PASSED by a two-thirds (2/3) majority vote of the Koror Municipal Council on May 24, 1967.

Certified by:

/s/
Mayor
Koror Municipality

Approved this 27th day of June 1967.

/s/
District Administrator
Palau District

² PL. 3-32, Congress of Micronesia appears in writing and the bracketed [Section 1147 of the Trust Territory Code] was crossed out in writing.