

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 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.

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 | Fish Market |
| Bakery | Automotive Repair |
| Taxicab | Trucking |
| Tailor | Photo Studio |
| Boat building | 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.

