

MUNICIPALITY OF KOROR  
Palau District  
Western Caroline Islands

June 27, 1963

MUNICIPAL ORDINANCE NO. 25-63

AN ORDINANCE MAKING APPROPRIATION AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 1963 AND ENDING JUNE 30, 1964 AND REVOKING AND SUPERSEDING ALL PREVIOUS ORDINANCES TO PROVIDE APPROPRIATIONS, 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. 25-63, 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 1964 shall be as described below:

REVENUE:

DISBURSEMENTS:

		Salaries	
Head Taxes	\$4,080.00	Magistrate	
			\$1,950.00
Motor Vehicle	690.50	Clerk-Treasurer	
			1,105.00
Watercraft	231.00	Tax-Collector	
			845.00
Firearm	105.00	Census Clerk	
			585.00
Dog and monkey	141.00	High Chief	
			600.00
Business license fees	2,875.00	Hamlet Chiefs 8	
		members	
			768.00
Commercial Slaughtering	-	Congressmen's	
		compensation 1,000.00	
Pork or Beef	60.00	Councilmen	
			1,209.00
Non-Commercial Slaughtering	15.00	Stationery & Off.	

Building Permit fees	12.00	Supplies 200.00 Office Equipment	
			680. 00
Party Permit fees	120.00	Rental of Boat & Vehicle 150.00	
Municipal Land Rental	24.00	General Maintenance	120. 00
Vehicle Registration fees	1,030.00	Special Committee	
			250. 00
Driver license fees	154.00	Road Improvement	2,000.00
Bar-Restaurant	120.00	Municipal Election	
			180. 00
Package Distributor	420.00	Electricity, Mun. Off, & Elementary School	
Delinquent taxes-Interest	128.00		
			60.0 0
		Elem. Sch. Gen. Improvement 2,000.00	
Anticipated surplus and delinquent taxes	5,296.50	Elem. Sch. Off. Supplies 300.00 New Elem. Sch. Building 1,500.00	
TOTAL	<u>\$15.,502.00</u>	TOTAL	<u>\$15,502.0</u> <u>0</u>
Cash Balance, 7/1/63	3,066.96		
Delinq. Taxes	2,229.54		

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, 1963 to June 30, 1964 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 and 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, motorcycle, 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 \$1.50 on each dog or monkey.
- e) a tax of \$1.50 on each motor boat under 23 feet but above 18 feet in length.
- f) a tax of \$4.50 on each motor boat under 40 feet but above 23 feet in length.
- g) a tax of \$10.00 on each motor boat under 50 feet but above 40 feet in length.
- h) a tax of \$15.00 on each motor boat under 60 feet but above 50 feet in length.

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 followin

businesses:

Retail Store	Restaurant
Scrap Collecting	Fuel Stand
Sawmill	Food Market
Boat Building	Bus Service
Bakery [sic] Shop	Bar-Restaurant
Package Distri. (Beer & Whisky)	

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

Tailor Shop	Photo Studio
Auto Repair Shop	Fish Market
Ferry Boat	Trucking
Taxi-cab	

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

Amusement Hall	Barber Shop
Carpentry Shop	Commercial Fisherman
	Non-
	Koror resident

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

Ice-cream Shop ½	Craftsman Shop
Machine Shop	Soft-drink Shop
Commercial Fisherman	Koror resident

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 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 Municipal 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. 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 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 start to work.

- a) A fee of \$.25 for non-commercial slaughtering of hogs or cattle.
- b) A fee of \$1.00 for commercial slaughtering of hogs or cattle.
- c) A fee of \$0.50 for each Building Permit.
- d) A rental of \$.50 per month for those using lands of Koror Municipality.

e) A fee of \$5.00 for each party permit.

Section 8. 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 9. 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 10. All taxes, business license fees, and other fees, due under the terms of this ordinance of 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 penalized according to the terms of Section 1146 and 1147 of the Code of the Trust Territory.

Section 11. 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 May 31, 1963.

Certify to be true action  
of the Council.

/s/  
Indalecio Rudimch  
Magistrate, Koror Municipality

Approved this 2<sup>nd</sup> day of July, 1963.

/s/

Manuel Godinez

District Administrator, Palau