

MUNICIPALITY OF KOROR
Palau District
Western Caroline Islands

MUNICIPAL ORDINANCE NO. 28-65

AN ORDINANCE TO PROVIDE REVENUES, APPROPRIATIONS AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 1965 AND ENDING JUNE 30, 1966 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 1966 shall be as described below:

REVENUE	DISBURSEMENTS		
	Salaries		
Head taxes	\$5,570.00	Magistrate	\$2,943.20
Motor Vehicle	2,034.50	Treasurer	1,705.60
Watercraft	396.50	Tax-collector	1,185.60
Firearm	237.50	Census clerk	1,060.80
Dog and Monkey	90.00	Municipal Police	4,565.90
Business license fees	5,300.00	Ibedul	600.00
Vehicle registration fees	2,635.00	Ngiraikelau	180.00
Driver license fees	300.00	7 Hamlet Chiefs	840.00
Building permit fees	12.00	Congressmen's compensation	600.00
Butcher's certificate fees	75.00	Municipal Council	1,620.00
Party permit fees	120.00	Stationery & Office supplies	200.00
Firearm registration fees (OEK)	475.00	Office Equipment	300.00
Municipal land rental	24.00	Rental of Boat or Vehicle	100.00
Delinquent taxes	771.60	General Maintenance	120.00
Unexpended Balance-7/1/65	1,400.00	Special Committee	300.00
		Municipal Election	120.00
		Municipal Projects	3,000.00
	_____		_____
TOTAL:	<u>\$19,441.10</u>		<u>\$19,441.10</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, 1965 to June 30, 1966 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 \$10,00 on each cargo or any type of truck.
- b) a tax of \$8.00 on each weapon carrier.
- c) a tax of \$5.00 on each Datsun, Pickup, Truck and Commercial car.
- d) a tax of \$4.00 on each jeep.
- e) a tax of \$3.50 on each motorcycle under 125cc.
- f) a tax of \$5.00 on each motorcycle 125cc or over.
- g) a tax of \$1.50 on each motor boat under 18 feet in length.
- h) a tax of \$4.50 on each motor boat 18¼ feet up and including 23 feet in length.
- i) a tax of \$10.00 on each motor boat 23¼ feet up and including 40 feet in length.
- j) a tax of \$15.00 on each motor boat under 75 feet but above 40¼ feet in length.
- k) a tax of \$2.50 on each Firearm.
- l) a tax of \$2.00 on each dog or monkey.
- m) a tax of \$10.00 on each Cherripick [sic] and puldozer [sic].
- n) a tax of \$25.00 on each Aircraft.

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 for each Movie Theater, Scrap collecting and Building construction & Furniture manufacture.
- b) a license fee of \$40.00 for each Boat builder & Repair shop.
- c) a license fee of \$25.00 for each Alcoholic Beverage package Distributor (Beer & Whisky) and Fish Market.

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

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|------------------|----------------|
| Retail Store | Restaurant |
| Fuel Stand | Bar-Restaurant |
| Sawmill | Food Market |
| Tailor Shop | Bakery Shop |
| Auto Repair Shop | Photo Studio |
| Taxicab | Ferry Boat |
| Bus Services | Carpentry Shop |

e) a license fee of \$15.00 for each of the following business:

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|-------------------|----------------|
| Suit-drink Shop | Ice-cream Shop |
| Trucking Business | Craftsman Shop |

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

- | | |
|---|-------------------|
| Amusement Hall | Barber Shop |
| Commercial Fisherman | Machine Shop |
| Non-Koror resident Commercial Fisherman | Blucks Maker 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 \$10.00 for each Party permit.

Section 4. BE IT FURTHER ORDAINED that any person tiho is not a resident of Koror Municipality and who enters Koror for the 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.

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 27, 1965.

Certified:

/s/

Magistrate of Koror Municipality

Approved this 26th day of August, 1965.

/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 nineteen thousand four hundred forty one dollars and ten cents (\$19,441.10) 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 1965 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, 1965 and ending June 30, 1966.

Section 1. The sum of \$6,895.20 shall be set aside for Administrative salaries to be paid as follows:

a.	Magistrate	(\$113.20 bi-weekly)	\$2,943.20	per annum
b.	Clerk Treasurer	(\$ 65.60 bi-weekly)	\$1,705.60	per annum
c.	Tax-collector	(\$ 45.60 bi-weekly)	\$1,185.60	per annum
d.	Census Clerk	(\$ 40.80 bi-weekly)	\$1,060.80	per annum

Section 2. The sum of \$3,840.00 shall be set aside for the honorarium of High Chief, Municipal Chief, Seven Hamlet Chiefs, Councilmen and Legislators 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.	7 Hamlet Chiefs	(\$10.00 per person per month)	\$840.00	per annum
d.	Legislator	(\$10.00 per person Per month)	\$600.00	per annum
e.	Councilmen	(\$5.00 per person attending meeting)	\$1,620.00	per annum

Section 3. The sum of \$4,565.90 shall be set aside for the Koror Municipal Police.

Section 4. The sum of \$200.00 shall be set aside for the Purchased of Administration stationery and office supplies.

Section 5. The sum of \$300.00 shall be set aside for the Purchases of office equipment.

Section 6. The sum of \$100.00 shall be set aside for the rental of boat or vehicle for official use only.

Section 7. The sum of \$120.00 shall be set aside for the municipal general maintenance.

Section 8. The sum of \$300.00 shall be set aside for the Special Committee of the municipal office.

Section 9. The sum of \$120.00 shall be set aside for the Municipal Election.

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Section 10. The sum of \$3,000.00 shall be set aside for the municipal project.

BE IT FURTHER 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 superseded by this ordinance.

PASSED by two-thirds (2/3) majority affirmative vote of the Municipal Council of Koror, May 27, 1965.

Certified:

/s/

Magistrate of Koror Municipality

Approved this 26th day of August, 1965.

/s/

Manuel Godinez
District Administrator, Palau