

ORDINANCE NO. 90

AN ORDINANCE ESTABLISHING OCCUPATION LICENSES/FEEES IN THE CITY OF EAST CAMDEN, ARKANSAS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EAST CAMDEN, ARKANSAS:

SECTION 1: Occupation licenses/fees are hereby established in the City of East Camden, Arkansas, as follows:

1.1 GENERALLY.

The following specific occupation license and occupational fees are hereby levied and shall be collected in the amount hereinafter specified upon each and every person, firm, partnership or corporation engaged in a business, trade or profession, or doing acts named or described herein within the corporate limits of the City of East Camden, Arkansas, during the license year 1985 (January 1 - December 31) and each license year thereafter.

1.2 REGISTRATION OF NAME OF BUSINESS; REGISTRATION; PAYMENT OF FEES.

No person, firm, partnership or corporation shall be engaged in, prosecute or carry on any business, trade or profession, either in whole or in part within the corporate limits of the City of East Camden, Arkansas, by maintaining an office or by soliciting orders through such office; or engage in any business in any manner without having registered the name of the business with the City Clerk or his authorized representative, and paid fees as hereinafter provided.

1.3 PAYMENTS TO BE ANNUAL: PAYMENT DEADLINE.

Each license fee or occupational fee shall be paid for the license year 1985 and successive years. Such license fee or occupational fee shall be due and payable on the first day of January of 1985 and shall be due and payable on the first day of January of each successive year thereafter. A penalty of ten percent (10%) of license fee or occupational fee shall be assessed against those persons, firms or partnerships, corporations or other entities described in Section 1.2 above who shall fail to pay the license or occupational fee by February 1, 1985, and by the first day of February for each successive year thereafter when such fee is due. Except that payment may be made in equal semi-annual payments by the first day of February and the first day of August of each year at the option of the person taking out the license.

1.4 NEW BUSINESSES.

If a new business is begun for the first time or is under new ownership at any time after January 1 of any license year that this Article is in effect, it shall be the duty of any new business described in Section 1.2 above to apply for the occupation license.

The City Clerk or his authorized representative, upon registration and application for license for such business, shall issue an occupation license for the year in which such registration and application are made, and the license fee for such license shall be computed according to the estimated inventory to be stocked and pro rated for the remainder of the year. Further, license fees levied under Section 1.22 below shall likewise be pro rated for the remainder of the year. Provided any new business or new ownership begun in the last quarter of the year shall be levied a fee as if it were in operation for the full quarter. On or by February 1 of the year following the first licensing year, the license fee shall be adjusted upon a declaration by the licensee to the City Clerk or his designee, of the actual inventory stocked or the fee levied in Section 1.22 below.

1.5 AUDITS, CONFIDENTIALITY OF INFORMATION.

(a) In all cases when the amount of a license fee or tax depends upon the amount of capital invested or the value of the stock, it shall then be the duty of the person applying for the license to furnish the City Clerk a sworn statement showing the amount of capital invested or the value of the stock as well as any other proof the City Clerk shall demand to show the actual amount of capital invested or the value of the goods or stock, and the City Clerk shall not be required to issue any license until this section has been complied with.

(b) Except in cases of judicial proceedings or other proceedings necessary to collect the charges hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the City or any other person to divulge or make known in any manner the amount of inventory or any particulars set forth or disclosed in any return required under this Article. All contents of such return shall be confidential and open only to the authorized officials, employees, agent or clerks of the City of East Camden using said returns for the purpose of this inventory levy and collection of the fees. State auditors and/or independent auditors or bookkeepers employed by the City of East Camden shall be classed as "authorized employees." Any person who violates the confidentiality of this information shall be liable to whatever action the City Mayor shall deem necessary to protect the integrity of this Ordinance.

1.6 SEPARATE LICENSES REQUIRED FOR EACH BUSINESS.

Any person engaged in two (2) or more trades, callings, vocations, businesses or professions for which a license is required shall be required to take a license for each separate line of trade, calling, business, vocation or profession.

1.7 ANNUAL STATEMENT TO BE FILED.

Any person engaged in business in the City and subject to be taxed under this Article shall furnish to the City Clerk not later than the fifteenth day of January of each year a correct and sworn statement of the amount of capital invested or the value of the stock.

1.8 DELINQUENT FEES, PENALTY.

Any person, firm, company or corporation, required by this Article to pay a registration and occupational license fee to engage in any trade, business or profession within the corporate limits of the City of East Camden who shall fail to make application therefor within the time limit prescribed, shall be subject to and required to pay a penalty of ten percent (10%) of the fee due.

1.9 VIOLATIONS.

Any person, firm or corporation who does any business with respect to which a license fee is imposed without registering and paying such license fee to the City of East Camden before entering upon such business (or by February 1 of the applicable license year for renewal purposes) shall be guilty of failure to register and doing business without a license and, upon conviction therefore in the Municipal Court, shall be liable as provided in Section 1.8; provided, that this section shall also be applicable with respect to any other business for which the City of East Camden may issue a license under the terms of the laws of the State of Arkansas.

1.10 LOCATIONS OF BUSINESS.

An occupational license granted under this Article shall not authorize the holder thereof to exercise or carry on the trade, business or profession named herein at any other place than mentioned in the license, except as provided by Section 1.12.

1.11 DISPLAY OF BUSINESS LICENSES.

All persons shall exhibit and display the license receipt issued to them in some conspicuous place in their business establishment in the City of East Camden, Arkansas. Any transient or non-resident person, firm or corporation doing business within the City of East Camden shall carry such license or occupational fee receipt either upon his person or in any vehicle or other conveyance which is used in such business and such person shall exhibit the same to any authorized enforcement officer of the City when so requested.

1.12 CHANGE OF LOCATION.

Any person moving from one location to another shall notify the City Clerk or his authorized representative of such move and the new address in writing on a form provided by the City no later than the day of moving. A new license or receipt for occupational fee in the amount of \$10.00 will be issued at the new location if the new location conforms to the zoning regulations of the City of East Camden.

1.13 TRANSFER OF LICENSES.

Business licenses or occupational fee receipts shall not be transferable and a transfer of ownership shall be considered in the same aspect as the termination of such business and the establishment of a new business. A new application and occupational license fee payment shall be required for the new owner of the business on or prior to date sale of business is consummated.

There is assessed a ten percent (10%) penalty for failure to file application and pay the license fee within the prescribed time as set forth.

1.14 EXPIRATION OF LICENSE.

Such license, referred to in this Article, shall automatically expire December 31 of the year of its issuance.

1.15 CASUAL AND ISOLATED TRANSACTIONS.

Nothing herein contained shall be interpreted so as to require any person who may engage in casual or isolated activity and commercial transactions, where such involve personal assets and are not the principal occupation of the individual, to obtain an occupation license or pay occupational tax therefor.

1.16 TAX EXEMPT ORGANIZATIONS.

Tax exempt organizations must provide a federal tax exempt letter showing section of code under which exemption is claimed. Upon receipt of required information, a City of East Camden occupation license will be issued without cost. Notwithstanding the free license, such licensees are required to comply with the same laws and regulations as other licensed businesses.

1.17 ADMINISTRATION; PROCEDURE FOR GRIEVANCES.

The City Clerk shall administer and enforce the provisions of this Article for the levy, assessment and collection of license or occupational fees and penalties set and imposed herein; provided that any person, firm or corporation who is of the opinion that his license fee has been incorrectly assessed or that his major line classification is incorrect, or that any other requirement or decision of the City Clerk or his authorized representative is in error, shall have the right to appeal as follows:

(a) The aggrieved taxpayer or licensee shall first submit in writing to the City Clerk or his authorized representative his complaint with shall set forth in reasonable detail the matters complained of. The complaint may take letter form and it shall be the duty of the City Clerk or his authorized representative to review it and issue a written reply stating the administration's position to the taxpayer or licensee within 30 days from the receipt of the complaint.

(b) An appeal by the taxpayer or licensee shall be perfected by filing with the City Clerk or his authorized representative a notice of appeal for scheduling on the City Council's agenda. Such notice of appeal shall state in general terms the objections or exceptions taken to the opinion of the City Clerk or his authorized representative. The notice of appeal must be filed with the City Clerk or his authorized representative within fifteen (15) days following the date of the opinion complained of and it shall be the duty of the City Clerk or his authorized representative upon receipt thereof to transmit to the Mayor all the papers constituting the record upon which the action appealed from was taken. Thereafter, it shall be the duty of the Mayor to place the appeal upon the agenda of the Council Meeting at the first available date for a hearing on the matter. Moreover, it shall be the duty of the Mayor to so notify the appellant in writing of the date, time and place when the matter shall be heard.

(c) The City Council may, in conformity with this article, reverse or affirm, wholly or partly, or may modify the opinion, requirement, decision or determination appealed from, and to that end shall have all the powers authorized the City Clerk in this Article. The City Council may direct such action as it may deem proper in conformity with this article and it shall be the duty of the City Clerk or his authorized representative to carry out the decisions of the Council.

(d) An appeal shall stay all legal proceedings with regard to the collection of the license fee and penalties from the licensee. The appellant shall have the right to present before the City Council for their consideration any witnesses or other evidence at the time such matter appealed from is heard. In the event the City Clerk or his authorized representative fails to render a written opinion to the licensee within the thirty (30) days required above, the licensee shall, if desired, appeal to the City Council within the time limit stated above as if the City Clerk or his authorized representative had rendered an adverse opinion with regard to this complaint.

1.18 REVOCATION; REFUSAL TO RENEW; SUSPENSION.

In case it appears to the City Clerk or his authorized representative that a business which must be licensed in the corporate limits of the City of East Camden has conducted business in such a way as to be a hazard to the health, safety and welfare of the citizens of the City of East Camden, or that a concern may be doing business in such a way as to result in complaints by consumers and public as to fraud, deceit, manner or rendering service or other deceptive improper practices, moral turpitude or the failure to pay when due any obligations legally due the City, whether in connection with the operation of said business, the City Clerk or his authorized representative shall notify the business in writing that its license shall not be issued or shall be suspended or revoked. Such written notification shall specify in reasonable detail the reasons why the license shall not be issued, suspended or revoked.

In the event the City Clerk or his authorized representative refuses to issue or revokes a business license, the taxpayer or licensee shall have the absolute right to appeal the refusal to issue such license or the revocation thereof to the City Council in accordance with the appellate process as outlined in Section Section 1.17 (b) (c) and (d) above.

1.19 ENFORCEMENT AND COLLECTION.

The City Clerk or his authorized representative shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this Article or other laws of the City and the State, or the Constitution of this State or the United States, for the administration and enforcement of the provisions of this Article and the collection of the license fee.

1.20 HEALTH DEPARTMENT CERTIFICATE.

No license for the operation of a restaurant, lunch wagon, or other food preparation establishments, shall be issued unless and until a certificate issued from the Health Department shall be filed with the license department by the proprietor.

57

1.21 ZONING REQUIREMENTS.

No person, firm or corporation shall be granted a license to operate any business within the corporate limits of East Camden until that property whereon business is to be conducted is properly zoned and the zoning administration signs application as such.

1.22 LICENSE FEES FROM SPECIFIC BUSINESSES.

The fees for licenses required by Section 1.2 shall be as follows and shall be on an annual basis, unless otherwise specified:

A

- 1) ABSTRACT OF TITLE:
Each person making abstracts of title-----\$ 100.00
- 2) ACCOUNTANT OR ADUIT COMPANY:
 - (a) Certified Public Accountant, each person so engaged in this work-----\$ 150.00
 - (b) Public Accountant, each person so engaged in this work-----\$ 100.00
 - (c) Public Bookkeeper, each person so engaged in this work-----\$ 50.00
- 3) ADVERTISING:
 - (a) By vehicle, bus or automobile, any business or sale, per day-----\$ 10.00
 - (b) By billboard or outdoor advertisements, including towed electrical signs-----\$ 100.00
 - (c) Distributor of circulars, handbills or samples-----\$ 50.00
Per week-----\$ 20.00
 - (d) Each transient person painting, posting, tacking, bannering, distributing, lithographing or advertising in any other manner, per week-----\$ 20.00
- 4) ADVERTISING AGENT: Engaged in contracting or soliciting for advertising or advertising novelties or moving picture slides, programs, announcements, directories, except city directories, each agent-----\$ 50.00
- 5) AGENCY: Labor employment, collecting, commercial-----\$ 50.00
- 6) ANTIQUE DEALERS-----\$ 50.00
- 7) APARTMENTS OR HOUSES FOR RENT AND/OR LEASE-----\$ 25.00 per unit
- 8) ARCHITECT: Each person, firm or each member or firm doing business-----\$ 60.00
More than one employee-----\$ 100.00
- 9) ARTIFICIAL LIMB: Each person making or selling-----\$ 75.00
- 10) ATTORNEY-----\$ 100.00

11)	AUCTION SALE: Each person, firm or corporation conducting sales-----	\$ 75.00
	Per day-----	\$ 10.00
12)	AUCTIONEER: Each person acting as public auctioneer-----	\$ 10.00 per day
13)	AUDIT COMPANY: See item (2)	
14)	AUTOMOBILE:	
	(a) Each dealer in new cars-----	\$ 200.00
	(b) Each dealer in secondhand cars-----	\$ 75.00
	(c) Paint and body shop-----	\$ 50.00
	(d) Car wash, coin operated-----	\$ 50.00
15)	AUTOMOBILE GARAGE, PUBLIC STORAGE: Based on capacity, per car-----	\$ 3.00
	Minimum-----	\$ 50.00
16)	AUTOMOBILE REPAIR SHOP-----	\$ 50.00
17)	AUTOMOBILE SALVAGE-----	\$ 50.00
18)	AUTOMOBILE TIRE SALES-----	\$ 50.00
	With retreading-----	\$ 75.00

B

19)	BAKERY-----	\$ 50.00
	Where product is distributed, but not made in city, per truck-----	\$ 25.00
20)	BALLROOM OR DANCE HALL-----	\$ 100.00
21)	BANK AND SAVINGS AND LOAN-----	\$ 350.00
22)	BARBER SHOP: See Item 105.	
23)	BEAUTY PARLOR: See Item 105.	
24)	BEER PARLOR: Where beer is consumed on the premises-----	\$ 75.00
	Private Clubs-----	\$ 100.00
25)	BICYCLE: Manufacturing or repairing, each person so engaged-----	\$ 25.00
26)	BILLIARD AND POOL HALL OR RECREATION CENTER-----	\$ 60.00
27)	BIRD OR PET: Each person or firm selling or dealing in birds or other pets-----	\$ 30.00
28)	BONDSMEN: Persons who make judicial or court bonds for appeal, appearance or otherwise, for a consideration-----	\$ 75.00
29)	BOTTLING PLANT: Each person engaged in the business of bottling aerated, carbonated or mineral water, soft drinks, Coca-Cola or similar drinks-----	\$ 250.00
30)	BOWLING ALLEY, per lane-----	\$ 10.00

(31)	BROKER: All brokers not otherwise provided for ----- A broker under the provisions of this section shall be considered as any person who shall bargain for, buy or sell any wares, goods merchandise or other valuable thing for any other person and shall receive therefor a salary or commission or share of any profit.	100.00
(32)	BROKER OR LOAN AGENT: Making loans to be paid back in installments and secured by wages or personal property -----	150.00
(33)	BROKER, PAWN: Every person or firm engaged in the pawnbroker business -----	75.00
(34)	BUILDING MATERIAL: See section 1423.	
(35)	BUSINESSES, COMMERCIAL OR TRADE SCHOOL -----	50.00
<u>C</u>		
(36)	CABINET SHOP -----	50.00
(37)	CAFE, CAFETERIA, RESTAURANT, LUNCH STAND, LUNCH COUNTER, or any place where food is prepared and served to the public, including drive-in restaurants:	
	(a) Where less than twenty stools, spaces or chairs are available for use -----	30.00
	(b) Where twenty to fifty stools, spaces or chairs are available for use -----	50.00
	(c) Where over fifty stools, spaces or chairs are available for use -----	100.00
(38)	CANDY FACTORY:	
	(a) Retail -----	50.00
	(b) Wholesale -----	100.00
(39)	CARPET, RUG OR MATTRESS CLEANING, RENOVATING OR MANUFACTURING:	
	(a) One person only -----	30.00
	(b) Two to five employees -----	50.00
	(c) Over five employees -----	100.00
(40)	CASH REGISTER: Each dealer or agent maintaining an office -----	50.00
(41)	CATALOG HOUSE: All persons, firms or corporations selling and storing in or distributing from:	
	(a) Houses operated by an owner-company -----	300.00
	(b) Houses operated by a franchise -----	100.00
(42)	CATERER: Professional -----	40.00
(43)	CHEMICAL: Each manufacturer or agent maintaining an office -----	50.00

(44)	CHIROPPODIST -----	100.00
(45)	CHIROPRACTOR: Each person so engaged -----	100.00
(46)	CIGAR AND TOBACCO: See section 1.23.	
(47)	CIVIL, MINING, CONSULTING OR MECHANICAL ENGINEERING OR SURVEYOR: Each person so engaged -----	75.00
	with employees -----	100.00
(48)	CLAIM AGENT: All persons advertising as adjustors of personal injury claims or all persons known as "runners" or solicitors of claims for others, per person -----	100.00
(49)	CLEANING AND PRESSING ESTABLISHMENT (Each complete Machine):	
	(a) First machine -----	25.00
	(b) Each additional machine -----	15.00
(50)	COBBLER: See item (184).	
(51)	COFFEE AND TEA PEDDLER:	
	(a) Wholesale, see section 1.23	
	(b) Sold from trucks, with or without premiums, per truck or car -----	40.00
(52)	COLD DRINK STAND: See section 1.23.	
(53)	COLD STORAGE: See item (208).	
(54)	COLLECTION AGENCY: Each person or firm engaged in handling accounts or other forms of indebtedness and collecting same -----	50.00
	-----	50.00
(55)	COLLEGE, BUSINESS -----	300.00
(56)	COMPRESS OR COTTON PRESS -----	300.00
(57)	CONCRETE PRODUCT: Each manufacturer of:	
	(a) Concrete bricks -----	50.00
	(b) Concrete blocks -----	100.00
	(c) Concrete pipe -----	100.00
	(d) Concrete ready-mix -----	150.00
(58)	CONFECTIONERY: See section 1.23.	
(59)	CONTRACTOR:	
	(a) Not more than two helpers -----	50.00
	(b) Three but less than five helpers -----	75.00
	(c) Five but less than ten helpers -----	100.00
	(d) Ten but less than fifteen helpers -----	150.00
	(e) Fifteen or more helpers -----	250.00
	A contractor, under the provisions of this section shall mean any person who shall contract or engage to do or to perform any certain services or labor. Contractors shall include paperhangers, stone workers, gas fitters, plasterers, house movers, excavators, teaming and hauling, street pavers, house builders, plumbers, roofers, painters, bricklayers, carpenters, electricians and all contractors working either by the day or by the job.	

Page 10

- (60) COOPERATIVE HOME PURCHASING COMPANY OR
INVESTMENT COMPANY: Operated on a certificate plan ----- 300.00
- (61) COUPON CARD OR STAMP STORE ----- 75.00

D

- (62) DAIRY AND MILK DEPOT ----- 250.00
- (63) DANCE HALL: Public ----- 100.00
- (64) DANCING TEACHER ----- 30.00
- (65) DATA SERVICE BUSINESS ----- 60.00
- (66) DENTAL LABORATORY: Each person so engaged ----- 75.00
- (67) DENTIST: Each person so engaged ----- 100.00
- (68) DETECTIVE OR INVESTIGATOR ----- 75.00
- (69) DIAPER SERVICE ----- 50.00
- (70) DIRECTORY: Each person making or selling ----- 100.00
- (71) DISINFECTANT: Manufacturers or users,
including exterminators ----- 60.00
- (72) DOCTOR, PHYSICIAN, SURGEON, OSTEOPATH OR
EYE, EAR, NOSE AND THROAT SPECIALIST ----- 150.00
- (73) DRIVE YOURSELF SYSTEM ----- 75.00
- (74) DRUGGIST: See section 1.23.
- (75) DRY GOODS: See section 1.23.

- (76) DYNAMO OR ARMATURE WINDING OR OTHER
ELECTRICAL REPAIR SHOP: When not otherwise
provided for, each person so engaged ----- 60.00

E

- (77) ELECTRICAL CONTRACTOR: See item (59).
- (78) EMPLOYMENT BUREAU OR LABOR AGENT: Each
person operating as such ----- 50.00
- (79) ENGINEER: CIVIL, MINING, MECHANICAL,
CONSULTING OR OTHER ENGINEERS OR SURVEYORS,
each person so engaged ----- 75.00
With employees ----- 100.00
- (80) ENGRAVER: Photo engravers ----- 60.00

(81)	EXHIBITION (Except those exhibitions sponsored by local non-profit organizations):	
(a)	Museums or curiosity, per day -----	10.00
	Per month -----	60.00
(b)	Boxing and wrestling exhibitions:	
	Per day -----	50.00
	Per six months -----	1,000.00
	Per year -----	1,800.00
(c)	All transient cold drink stands, lunch stands and other concessions, per day -----	10.00
(d)	Circuses, traveling, per day -----	200.00
(e)	Amusement rides, traveling, per day -----	20.00
(f)	Any professional exhibitions of skill or strength not otherwise provided for, per day -----	10.00
(82)	EXTERMINATORS -----	60.00

F

(83)	FACTORY: See item (138).	
(84)	FILLING STATION: Per pump in addition to other business -----	15.00
(85)	FISH MARKET: Wholesale or retail -----	25.00
(86)	FLORIST: Each person engaged as dealer or agent -----	50.00
(87)	FLOUR OR FEED MILL -----	100.00

(88)	FROZEN FOOD LOCKER PLANT -----	75.00
------	--------------------------------	-------

(89)	FRUIT AND VEGETABLE STAND:	
(a)	Per week -----	10.00
(b)	For three months -----	25.00
(c)	For one year -----	50.00

(90)	FUNERAL HOME AND/OR ONE MORTICIAN -----	100.00
	Each additional mortician -----	35.00

(91)	FURNITURE AND FIXTURE: Retail, see section 1.23.	
------	--	--

(92)	FURNITURE MANUFACTURING: See item (138).	
------	--	--

(93)	FURNITURE STORAGE -----	60.00
------	-------------------------	-------

G

(94)	GARAGE: See item (16).	
(95)	GARBAGE AND TRASH: Each truck used -----	25.00
(96)	GARAGE SALE -----	
(97)	GAS: All dealers or agents for liquid or carbonic gas, oxygen, ammonia or other chemicals -----	60.00
(98)	GASOLINE OR OIL DEALER: Wholesale -----	100.00
(99)	GENERAL MERCHANDISE: See section 1.23.	

(100)	GLASS SHOP: See section 1.23.	
(101)	GRAVEL AND SAND DEALER -----	75.00
(102)	GROCERY: Wholesale, see section 1.23.	
(103)	GROCERY STORE: Retail, see section 1.23.	
(104)	GUN SHOP OR LOCKSMITH:	
	(a) One person -----	25.00
	(b) Two or more persons -----	50.00

H

(105)	HAIRDRESSER:	
	(a) Per first operator, chair, area or booth -----	25.00
	(b) Each additional operator, chair, area or booth -----	5.00
(106)	HARDWARE: See section 1.23.	
(107)	HATCHERY -----	100.00
(108)	HOTEL, BOARDING HOUSE, MOTEL, PRIVATE NURSING HOME, LICENSED DAY CARE CENTER	
	Flat Fee -----	50.00
	Plus for each room -----	3.00
(109)	HOUSE BUILDER: See item (59).	
(110)	HOUSE MOVER: See item (59).	

I

(111)	ICE CREAM FACTORY: Each person manufacturing ice cream to sell at retail or wholesale -----	60.00
(112)	ICE DEALER: For retail sale -----	75.00
(113)	ICE FACTORY: Each person operating an ice factory whether as his principal business or not, and offered for sale at retail or wholesale:	
	(a) When the daily capacity is less than ten tons -----	50.00
	(b) When the capacity is from ten to twenty-five tons -----	100.00
	(c) When the capacity is from twenty-five to forty tons -----	125.00
	(d) When the capacity is from forty tons and over -----	200.00
(114)	INSULATOR, WEATHERSTRIPPER: See item (59).	
(115)	INSURANCE AGENCY: With real estate -----	100.00
(116)	INTERIOR DECORATOR -----	60.00

(117)	JEWELRY AGENT: Taking orders or selling from samples -----	100.00
	Per day -----	5.00
(118)	JEWELRY DEALER: See section 1.23.	
(119)	JEWELRY REPAIR AND ENGRAVER, INCLUDING WATCHMAKER OR REPAIR -----	30.00
(120)	JOB PRINTING: See item (170).	
(121)	JOB PRINTING AGENCY: Each job printing agency, broker for, or printer's agent soliciting orders in the city for printing or book work to be done outside the city -----	100.00
(122)	JUNK, SCRAP IRON, AND SECONDHAND DEALER: All persons doing business of handling, buying or selling junk or secondhand articles, in addition to fee provided for in section 1.23 -----	100.00
<u>K</u>		
(123)	KENNEL: -----	50.00
<u>L</u>		
(124)	LABORATORY: X ray or other kind -----	60.00
(125)	LANDSCAPING -----	30.00
(126)	LAUNDERETTE AND WASHETERIA: Facilities to rent to others, per machine -----	3.00
(127)	LAUNDRY -----	75.00
(128)	LAWYER: See item (10).	
(129)	LIME AND CEMENT: See section 1.23.	
(130)	LINEN SUPPLY COMPANY -----	60.00
(131)	LIQUIFIED PETROLEUM GAS DEALERS -----	100.00
(132)	LOAN AGENT: See item (32).	
(133)	LOGGING CONTRACTORS -----	200.00
(134)	LUMBER AND BUILDING SUPPLY: (a) Agent, no stock carried but soliciting orders ----- (b) For others, see section 1.23.	50.00
(135)	LUNCH STAND: See item (37).	

M

- (136) MACHINE SHOP OR WELDING SHOP: 75.00
 (a) One to three employees ----- 150.00
 (b) Four to ten employees ----- 250.00
 (c) Over ten employees -----
- (137) MACHINERY: Dealers where goods are carried on consignment, see section 1.23.
- (138) MANUFACTURING: All manufacturers where raw material is made into a finished product to be sold: 100.00
 (a) One to five employees ----- 200.00
 (b) Five to ten employees ----- 300.00
 (c) Over ten employees -----
- (139) MARBLE OR STONE: Each dealer carrying a stock, see section 1.23; each person who acts as agent selling, erecting or soliciting orders for marble, stone or mosaic works ----- 100.00
- (140) MATTRESS MAKER AND RENOVATOR: See item (39).
- (141) MEAT: See section 1.23.
- (142) MERCANTILE: See section 1.23.
- (143) MERCHANT: Not otherwise listed, see section 1.23.
- (144) MILK: House to house delivery by firms producing milk out of town, per milk truck ----- 35.00
- (145) MINNOW VAT AND WORM BED: Where bait is sold in addition to other business ----- 25.00
- (146) MOTEL: See item (108).
- (147) MOTION PICTURE: See item (197).
- (148) MOTORCYCLE: Moped or similar sale or repair, each dealer ----- 50.00
- (149) MUSIC DEALER: See section 1.23.
- (150) MUSIC TEACHER ----- 25.00

N

- (151) NEWS DEALER: Principal business, per stand ----- 35.00
- (152) NEWSPAPER: 50.00
 (a) Monthly ----- 100.00
 (b) Weekly ----- 200.00
 (c) Daily -----
- (153) NURSERY: 60.00
 (a) Each person conducting a flower, shrub, plant nursery of any kind ----- 30.00
 (b) Each agent taking orders -----

O

- (154) OIL OPERATOR: Producers and operators maintaining offices in city ----- 100.00
- (155) OIL, PIPELINE COMPANY: Maintaining offices in city -- 100.00
- (156) OPTOMETRIST, OPTICIAN, OCULIST: Each optometrist, optician or oculist or dealer in spectacles or dealers in eye glass ----- 100.00
- (157) OSTEOPATHY: See item (72).

P

- (158) PAINT DEALER OR MANUFACTURER: See section 1.23.
- (159) PARKING LOT OR MOBILE HOME PARK: Each space available to be rented for revenue ----- 5.00
(a) Mobile home dealer sales new or used ----- 200.00
- (160) PAWN BROKER: See item (33).
- (161) PEST CONTROL ----- 60.00
- (162) PHOTOGRAPHER ----- 50.00
- (163) PHYSICIAN: See item (72).
- (164) PIANO TUNER ----- 25.00
- (165) PLANER OR SAWMILL:
(a) One to five employees ----- 50.00
(b) Six to ten employees ----- 100.00
(c) Over ten employees ----- 200.00
- (166) PLUMBER: See item (59).
- (167) POOLROOM: See item (26).
- (168) POULTRY AND EGGS: Wholesale ----- 75.00
- (169) POULTRY PROCESSING PLANT:
(a) Less than twenty-five employees ----- 100.00
(b) Twenty-five or more employees ----- 200.00
- (170) PRINTING, LINOTYPE, BOOK BINDING AND RULING: Each person so engaged employing
(a) Less than five people ----- 60.00
(b) Five but less than ten people ----- 100.00
(c) Ten or more people ----- 200.00
- (171) PULPWOOD CONTRACTORS: See item (133).

R

- (172) RADIO AND TELEVISION REPAIR SHOP:
(a) Each person so engaged ----- 50.00
(b) Stock in addition, see section 1.23.
- (173) RADIO AND TELEVISION STATION:
(a) Not soliciting advertisements ----- 150.00
(b) Soliciting advertisements ----- 200.00

(174)	READY-MIX CONCRETE: See item (57)	
(175)	REAL ESTATE: See item (31).	
(176)	REFRIGERATOR OR ELECTRIC REFRIGERATOR:	
	(a) Each person engaged in such service -----	50.00
	(b) In addition to stock carried, see section 1.23.	
(177)	RESTAURANT: See item (37)	
(178)	RURAL ELECTRIC SYSTEM: Per office -----	250.00
<u>S</u>		
(179)	SAND AND GRAVEL as principal business -----	75.00
(180)	SAWMILL: See item (165).	
(181)	SAW REPAIR: See item (189).	
	In addition to stock carried, see section 1.23.	
(182)	SECONDHAND DEALER: See section 1.23.	
(183)	SEWING MACHINE COMPANY: See section 1.23.	
(184)	SHOE REPAIRING -----	25.00
(185)	SIGN COMPANY -----	100.00
(186)	SIGN PAINTER:	
	(a) Per year -----	25.00
	(b) Per week -----	10.00
(187)	SKATING RINK -----	50.00
(188)	SLOT MACHINE OR COIN-OPERATED MACHINE:	
	(a) Each amusement game slot-operated -----	7.50
	(b) Each vending machine -----	7.50
	(c) Each cigarette vendor -----	7.50
	(d) Each music vending phonograph -----	7.50
	(e) All other coin-operated devices for five cents and over -----	3.00
	The above shall be in addition to any other tax collected.	
(189)	SMALL MOTOR ENGINE REPAIR including small appliance repair -----	25.00
(190)	SODA FOUNTAIN, COLD DRINK STAND: See section 1.23.	
(191)	SOFT DRINK DISTRIBUTION AND WAREHOUSE -----	200.00
(192)	STONE CUTTER: See item (59).	
<u>T</u>		
(193)	TAILOR -----	25.00
(194)	TAXICAB: Per taxicab -----	40.00
(195)	TELEGRAPH COMPANY: Each person commercially engaged in business in the city and sending messages from the city to any part of the state or from any point in the state to the city -----	60.00
	It is not the purpose hereof to tax interstate or foreign messages of any United States business.	

- 196) TELEVISION STATION: See item (173).
- 197) THEATER AND MOTION PICTURE AND DRIVE-IN:
 First screen----- 100.00
 Each additional screen----- 50.00
- 198) TIN AND SHEET METAL WORK----- 100.00
- 199) TOURIST COURT: See item (108).
- 200) TRAILER CAMP for recreation purpose:
 Each space from which revenue is collected 2.00
- 201) TRANSFER AND STORAGE: Any person engaged in
 the business of moving household or other
 goods or handling merchandise or materials 100.00
- 202) TREE TRIMMER OR SURGEON:
 (a) Each person so engaged----- 25.00
 (b) Employing more than three men----- 100.00
- 203) TRUCK LINE: With office in city----- 100.00

U

- 204) U-DRIVE CAR OR TRUCK: See item (73).
- 205) UPHOLSTERY REPAIR OR TRIM SHOP 50.00

V

- 206) VENDING MACHINE: See item (188).
 Each business of keeping, maintaining and
 operating merchandise vending machines--- 50.00
- 207) VETERINARY SURGEON----- 100.00
- 208) WAREHOUSE, PUBLIC:
 (a) Bonded merchandise----- 60.00
 (b) Storage and reshipping----- 100.00
 (c) Mini Warehouse, each unit----- 1.00
- 209) WATCHMAKER OR REPAIR: See item (119).
- 210) WELDING COMPANY: Where exclusive of
 principal business, see item (136).
- 211) WRECKER----- 25.00 each

1.23 PRIVILEGE TAX ESTABLISHED ON BUSINESS
SELLING GOODS, WARES AND MERCHANDISE;
MANNER OF PAYMENT, AMOUNT.

a) Any person within the City engaged in the business of selling any kind of goods, wares and merchandise from a regular established place of business maintained within the City shall, unless otherwise provided in Section 1.22, pay an annual privilege tax based on the following:

Five Dollars (\$5.00) per One Thousand Dollars (\$1,000.00) of stock. Provided tax to be no less than Thirty Dollars (\$30.00) and no more than One Thousand Two Hundred and Fifty Dollars (\$1,250.00).

b) The work "stock" as used in this section shall include not only goods, wares and merchandise but all other articles or things carried for sale and distributed by any person.

1.24 TAX ON MANUFACTURING OF PAPER.

Each person, firm or corporation engaged in the manufacture of paper within the City shall pay an occupation tax of Ten Thousand Dollars (\$10,000.00) per year, payable annually by the first day of February of each successive year. This tax is levied in addition to Item 138 in Section 1.22.

1.25 BUSINESSES NOT COVERED.

The occupation tax for any business not covered in Sections 1.22 and 1.23 shall be assessed by the City Clerk or his authorized representative.

SECTION 2: This Ordinance shall take effect and be in full force from and after the date of its passage and approval.

PASSED AND APPROVED THIS 19th day of November, 1984.

Donald Itasca
Mayor

ATTEST:

Clara Reichmeyer
CITY CLERK

(SEAL)

FILED THIS 20th DAY OF Nov 1984
BY Clara Reichmeyer
EAST CAMDEN RECORDING OFFICE