

ORDINANCE NO. 3

AN ORDINANCE to impose and levy a privilege or license tax on certain persons, firms or corporations, trading or carrying on certain business, trades, or professions or callings, by agents or otherwise within the corporate limits of the Town of Eva, Alabama for the year of 1964 and to impose penalties and punishment for the violation of this ordinance.

SECTION 1. The license year of the Town of Eva, Alabama shall begin on the first day of January of each year, beginning with January 1st, 1964 and shall end on the 31st day of December of each year; the license issued under the authority of this ordinance whether issued on or after the first day of January of the year for which it is issued shall expire on the 31st day of December of that year.

SECTION 2. That it shall be unlawful for any person, firm or corporation to engage in or carry on any business or to do any act for which license is required by this ordinance without first having paid for and taken out such license as herein provided.

SECTION 3. That before any person, firm or corporation shall engage in or carry on any business or do any act for which a license is required by this ordinance, he, they, or it shall pay to the Town Clerk of the Town of Eva, Alabama, the amount required for such license and upon such payment said Clerk shall issue the license which shall be signed by him as Clerk and which shall set forth the name of the person, firm or corporation applying therefor, the business or the act which is proposed to be carried on or done thereunder, the amount paid for such license, and the time for which it is issued and the place of location of said business and such license shall not be transferable, nor shall intitle the holder thereof to carry on any other business or do any other act than named therein.

SECTION 4. That except as herein otherwise provided all license issued under authority of this ordinance shall be issued for one year, provided however, that any license issued after the first day of July of the year of which it is issued, may be issued upon payment of one-half of the annual license required for the subject of said license.

SECTION 5. That on any business, occupation, exhibition or article not specified in this ordinance or other ordinance of the Town, the Council may fix the license.

SECTION 6. That all licenses due and payable under this ordinance shall become due and payable on the first day of January of each year, unless otherwise herein provided, provided the person, firm or corporation is engaged in the business, trade or calling or is doing the act for which the license is required on that day, otherwise the license to become due and payable on the day and date the person, firm or corporation engages in the business, trade or calling or does the act for which the license is required. All licenses shall become delinquent if not paid within thirty days after they become due under the terms of this ordinance, and in all cases of delinquent licenses, the Clerk is hereby required to add ten per cent of the amount of the license and before issuing the license, to collect the amount of the license required by this ordinance and ten per cent additional.

SECTION 7. That in all cases where the amount to be paid as license depends on the amount of the capital invested or sales made or business done or value of goods or stock, it shall be the duty of such person applying for such license to render to the Clerk a sworn statement of the amount of such capital, or sales or business or the value of such stock of goods, which oath may be made before the Clerk. And if any firm,

when called upon for same, by the Clerk, then the Clerk shall ascertain from inquiry or otherwise, the property and other items upon which such firm or person or corporation is liable to pay privilege license and shall assess corporation is liable to pay privilege license and shall assess the same according to the best of his information and judgment.

SECTION 8. That any person violating any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$1.00 nor more than \$100.00, and each day that any person, firm, or corporation is in default of any of the provisions of this ordinance shall constitute a separate offense.

SECTION 9. That should any section or provision of this ordinance be for any reason held void and invalid, it shall not affect the validity of any other section, or provision hereof, which is not of itself void or invalid.

SECTION 10. Be it further ordained that all ordinances and parts of ordinance in conflict with any of the provisions of this ordinance are hereby expressly repealed.

SECTION 11. That licenses are required of all person, firms and corporations engaged in carrying on any business, trade or calling or doing any act herein specified for which shall be paid for the use of the Town of Eva, Alabama the following sums, to-wit:

ADVERTISING. Agents, solicitors or persons engaged in advertising in public places and taking orders for merchandise, commodities, or articles, per year-----\$ 5.00

AIR CONDITIONING. For each person, firm or corporation engaged in the sale or service of air conditioning, per year. - - - - -\$ 5.00

AUTOMOBILE DEALERS. For each person, firm or corporation having a place of business regular opened to the public during usual business hours dealing in or soliciting orders for the sale or purchase of automobiles, motor cars or other vehicles, new or used. - - - - - \$ 25.00

BAKERIES. Every bakery or seller of baker's products either at wholesale or retail. - - - - - \$ 5.00

BOTTLING WORKS AND COLD DRINKS. For each dealer, trader, seller or deliverer of carbonated drinks, per year. - - - - - \$ 5.00

HOUSEHOLD APPLIANCES. Each person, firm, corporation, association or company which delivers electrical household appliances in the Town of Eva, Alabama, and uses the streets, avenues or alleys of said town in making such deliveries shall pay an annual license of - - - - -\$ 5.00

DRY CLEANING AND LAUNDRY. Each person, firm or corporation carrying on the business of picking up and leaving laundry, dry cleaning or linen in the Town of Eva, Alabama, shall pay an annual license of -- \$ 5.00

GROCERIES, WHOLESALE. Each person, firm, corporation, association or company which is engaged in the business of buying or selling

MERCHANDISE DEALERS. Each person, firm or corporation to whom merchandise is consigned for sale, or in whom is vested the right to sell and deliver merchandise shall be deemed a dealer in such merchandise as fully and with like effect as though such person, firm or corporation owned such merchandise. Where value of stock does not exceed \$2,500.00, per week, \$5.00; per year, \$5.00; where value of stock does not exceed \$5,000.00, per week, \$10.00; per year \$10.00; where value of stock exceeds \$5,000.00, per week, \$20.00; per year \$20.00.

MILK. Any person, firm or corporation selling milk at wholesale or retail, including the privilege of selling cream, butter and oleomargarine shall pay an annual license of - - - - - - - - - \$ 5.00

PACKING HOUSES AND PACKING HOUSE PRODUCTS. Each person, firm, corporation, association or company which is engaged in the business of buying or selling packing house products which delivers such products in the Town of Eva, Alabama, thereby using the street, avenues or alleys of said Town shall pay an annual license of - - - - - - - - - - - \$ 5.00

RAILROAD. For each person, firm or corporation engaged in the

freight and passengers, one or both, to and from other points in the State of Alabama, shall pay an annual license of - - - - - \$ 100.00

RESTAURANT OR CAFE. For each restaurant, cafe or place where regular meals are served for a valuable consideration, an annual license of - \$ 5.00

SLEEPING CAR COMPANIES. For each person, firm or corporation engaged in the business of operating cars for the transportation, accommodation, comfort, convenience or safety, of passengers on or over any railway line or lines in whole or in part in the State of Alabama, whether such cars be termed sleeping, parlor, diner, dining or buffet cars, an annual license of - \$ 100.00

TAXICAB. Each person, firm or corporation operating in the Town of Eva, Alabama, automobiles or motor vehicles, commonly known as taxicabs, for hire, shall pay an annual license of - - - - - \$ 20.00

TELEGRAPH COMPANY. Each person, firm or corporation engaged in sending messages from any other point in the State of Alabama to the Town of Eva, Alabama, and from the Town of Eva, Alabama to any other point in the State of Alabama shall pay an annual license of - - - - - - - - - \$ 25.00

TELEPHONE COMPANIES. For each person, firm or corporation maintaining and operating telephone lines and services in the Town of Eva, Alabama, shall pay an annual license of - - - - - - - - - \$ 25.00

GIN. Each person, firm or corporation which shall operate a gin for the processing of cotton shall pay an annual license of \$ 10.00

SERVICE STATIONS. Each person, firm or corporation engaged in the operation of a service station shall pay an annual license of- \$ 5.00

CABINET SHOP. Each person, firm or corporation engaged in the operation of cabinet shop shall pay an annual license of -- \$ 5.00.

GARAGE AND BODY SHOP. Each person, firm or corporation engaged in the operation of a garage or body shop for the repair of automobiles shall pay an annual license of - - - - - - - - - - - - - - - - - \$ 5.00.

INSURANCE. Each person engaged in the insurance business, except fire and marine, and fraternal benefit organizations, shall pay as a license tax \$10 and also \$1.00 on each \$100.00 or major fraction thereof, of the gross premiums less the return premiums, received during the preceding year, on policies issued during such year, to citizens of this Town, and in the event such person has not heretofore engaged in such business in the Town, then and in that event the sum of \$10.00 shall be paid at the time of taking out license and at the end of the year settlement shall be made with the Town upon the same percentage basis as herein provided immediately preceding. Each person engaged in the business of fire or marine insurance shall pay four per cent of the gross premiums, less the return premiums on policies issued during the preceding year on property located in the Town. Each person engaged in the business of fire or marine insurance business for the first time in the Town shall pay \$10.00 at the time of taking out such license and at the end of the

the preceding year in the Town. It is hereby provided that on the 31st day of December of each year, or within sixty days thereafter, each insurance company, or person engaged in such business, shall furnish the Town Clerk a statement, in writing, duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due according to the schedule. A failure to furnish such statement shall constitute just cause to decline issuance of a license to such person.

ELECTRIC LIGHT COMPANIES OR CO-OPERATIVE. Each person, firm or corporation engaged in the business of selling or distributing electric current, an amount equal to three per cent (3%) of the gross receipts of the business transacted by such person, firm or corporation in the Town of Eva for the preceding calendar year from the sale of electric current sold or distributed from any point or points in the Town of Eva by such person, firm or corporation for any purpose whatsoever. And in addition thereto where merchandise or electrical appliances are sold, an amount based in accordance with schedule for Retail Merchants shall be paid.

GAS COMPANIES. Each person, firm or corporation engaged in the business of selling or distributing gas in pipes, an amount equal to three per cent (3%) of the gross receipt of the business transacted by such person, firm or corporation in the Town of Eva for the preceding calendar year from the sale of gas in pipes sold or distributed from any point or points in the Town of Eva by such person, firm or corporation for any purpose whatsoever. And in addition thereto where merchandise or gas appliances are sold, an amount based in accordance with schedule for Retail Merchants shall be paid.

or any other ordinance or in the license code, shall pay a license equal to three per cent of the gross receipt of the business of such person in the Town of Eva during the preceding year; and for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of gross receipts of the prior operators plus the gross receipts of the new owners.

SECTION 12. LICENSE OUTSIDE OF CORPORATION LIMITS. That any person, firm or corporation engaged in any business for which a license is provided herein above within the police jurisdiction of the Town of Eva, Alabama, but outside of the corporate limits thereof, shall pay one-half of the amount for license imposed for such business within the corporate limits of the Town of Eva, Alabama.

SECTION 13. PRIVILEGE LICENSE. This ordinance shall become effective following its passage by publication on January 1, 1964.

Adopted this 12th day of December, 1963.

[Redacted]

Mayor

ATTEST:

[Redacted]

Town Clerk