

ORDINANCE NO. 239, 1966

AN ORDINANCE PROVIDING FOR THE IMPOSITION OF LICENSE TAXES UPON CERTAIN BUSINESSES, OCCUPATIONS, TRADES OR PROFESSIONS, CARRIED ON WITHIN THE LIMITS OF THE CITY OF DRY RIDGE, KENTUCKY, SUPPLEMENTING AND COMPLEMENTING ORDINANCES PREVIOUSLY ENACTED REGARDING SAME, REQUIRING PAYMENT OF SAID LICENSES AND TAXES AND PROVIDING PENALTIES FOR FAILURE TO PURCHASE SAME.

WHEREAS, the City of Dry Ridge has heretofore enacted various and sundry ordinances providing for the assessment and collection of occupational taxes and licenses, and

WHEREAS, it appears that the said ordinances providing for same have been repealed, supplemented, superseded and changed over the years so that there is now more than five ordinances which deal with the assessment of occupational taxes and licenses, and

WHEREAS, in order to effectively assess and collect such taxes and licenses, it is necessary that all of same be embraced in a single ordinance.

THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY, DOES ORDAIN AS FOLLOWS:

SECTION I

That all ordinances previously enacted by the city council relating to occupational licenses and taxes are hereby supplemented and complemented and embraced in the following ordinance to the extent that in reference to the assessment and collection of occupational taxes and licenses in the City of Dry Ridge, Grant County, Kentucky, and the enforcement of same shall be noted as collected under this ordinance.

SECTION II

It shall be unlawful for any person, firm or corporation,

partnership or other form of doing business, within the corporate limits of the City of Dry Ridge, Kentucky to engage in any business, occupation, trade or proffession, for which a license is required by this ordinance, or to sell, offer for sale, any article of goods, wares, or merchandise for sale of which a license is required by this ordinance, or to do any act for the doing of which a license is required by this ordinance without having first procured a license and without having first paid the required license tax therefore.

SECTION III

Each person, firm, partnership, corporation, association, or any form of business organization, owning, operating, conducting or engaging in any of the following businesses, occupations, trades or professions, whether such be operated or conducted separately or in connection with other businesses, occupations, trades or professions, except as may be hereinafter specifically provided.

SUB-SECTION A:

(1) Any agent, representative, solicitor, person, firm, corporation, partnership, association, group, agency, or and other business organization composed of one or more persons, engaged in any business operation, not otherwise classified, whereby a regular, semi-regular or irregular route, run, tour, or coverage of potential or actual customers, either already formed, or being formed, or to be formed within the City of Dry Ridge, Kentucky whereby merchandise, whether new, used, damaged, shop-worn, or in any other condition, or of any other nature is sold, carried to be sold, samples carried to be shown to actual or potential customers or whether for the purpose of inducing sales or not, whether singly or in combination of any sort with other goods to be sold or given away in conjunction with, whether beforehand, at the time of, or after the sale and/or order and/or delivery of other merchandise from said business organization or individual whether the goods is delivered, either in whole or in part, at the time of, before, or after the actual transfer of any money or other valuable consideration from the customers to the business organization or its agent, shall pay a license tax of \$ 5.00 daily or \$ 35.00 annually.

(2) Auction houses of any kind, permanently located in the City, per year \$ 35.00.

(3) Automobile dealers, selling automobiles or trucks or conducting an automobile sales agency for new cars at a regular fixed place of business in the city including, the privilege of operating in connection therewith a repair and/or paint and body shop and the selling of accessories and parts, per year \$ 15.00, or including the sale of gasoline and motor oils, per year \$ 20.00.

(4) Automobile garages and/or automobile service station, including all branches of the business; except, the privilege of selling automobiles or trucks, new or used, or operating an automobile storage garage, per year \$ 15.00.

(5) Automobile garage or service station, selling only gasoline, motor oils, diesel oil, per year \$ 11.00

(6) automobile paint and body and/or repair shop, where not operated in connection with an automobile garage and/or automobileservice station, per year \$ 11.00.

(7) Automobile dealer or salesman, selling automobiles or automobile trucks, new or second hand, on commission or for compensation, without regular fixed place of business in the city, per day \$ 5.00; per year \$ 11.00.

(8) Automobile storage garage, per year \$ 11.00.

(9) Automobile laundry, where automobiles are washed, cleaned or polished, where same is not operated by a person, firm or corporation operating an automobile garage or service station per year \$ 11.00.

(10) Achhitects, whether as designer or proposer of plans, or as supervisor of construction, or not themselves carpenters actually employed on the business or project, perday\$ 5.00, per year \$ 10.00.

SUB-SECTION B:

- (1) Bakery, per year \$ 15.00.
- (2) Barber shop and/or beauty shop, per year \$ 11.00.
(anyone doing such work as is generally done in barber shops or beauty parlors, whether in shop, office, residence or otherwise, where such work is done for compensation, shall be required to procure a license.)
- (3) Bottle gas, or bulk gas, other than natural gas, delivered at retail, per year \$ 11.00.
- (4) Butcher shop, selling at retail or wholesale, fresh meats, fish or game, except farmers selling products of their own production, per year \$ 11.00.
- (5) Billiard or poolrooms, where compensation is received directly or indirectly, for one table per year \$ 50.00, each additional table \$ 5.00.
- (6) Boarding house, public per year \$ 11.00.
- (7) Bowling Alley for the first lane \$ 35.00 for each additional lane \$ 5.00.
- (8) Billboard constructions or persons engaged in procuring advertisement by billboards or in construction of same for purposes of advertising, per year \$11.00.

SUB-SECTION C:

- (1) Carpenter or woodworking shop, per year \$ 11.00.
- (2) Cigarettes and all forms of tobacco, selling at retail, other than vending machine, \$ 11.00 per year. By vending machine, \$ 11.00 per machine per year, plus \$ 5.00 per year for all other forms of tobacco carried to be sold.
- (3) Cleaning and dying plant, and laundry, or either, operating and/or doing business within the City, per year \$ 11.00.
- (4) Coal and/or coke dealers, selling or delivering at retail, per year \$ 11.00.
- (5) Cobbler or shoe repairer, conducting a shop where work is done by hand and/or machine, per year \$ 11.00.
- (6) Coin operated machines, other than those vending cigarettes, per year \$ 11.00. per machine.
- (7) Concrete mix plant or delivery of ready-mix concrete products, per year \$ 15.00.
- (8) Contractors of all kind, \$ ~~20.00~~ 20.00
- (9) Creamery and cream buying station, where shop is located in the city for buying and shipping cream, milk or butterfat, per year \$ 11.00.
- (10) Carnival or circus, street fair or exhibition for which a charge is made to the public, per day \$ 20.00, per year \$ 50.00.

SUB-SECTION D:

- (1) Dance hall, public where admission is charged directly or indirectly per year \$ 100.00.
- (2) Dancing instructors, teaching within city limits, per year \$ 11.00.

SUB-SECTION E:

- (1) Electric plant or lines. Dispensers of electricity where electricity is dispensed to the buying public by way of distributing system and/or charges made in payment for same, per year \$25.00.
- (2) Electric shop for sale of television sets, radios, refrigerators, washing machines, and all other appliances, per year \$ 11.00.
- (3) Electric shop where repair and/or maintenance of television sets, radios and electrical appliances is made, per year \$ 11.00, or picking up or delivering in the city, \$ 11.00. per year.

SUB-SECTION F:

- (1) Farm implement or machinery stores, per year \$ 11.00, or delivering in city, \$ 11.00. per year.

(2) Feed (livestock) stores or dealers, per year \$11.00 or delivering in the city, \$11.00 per year.

(3) Florist shop, or retailing flowers, real or artificial per year \$11.00.

(4) Flour or grist mill, hay or grain, any or all, where business is solicited or deliveries made in the city of Dry Ridge, per year \$ 11.00.

(5) Furniture store- new or used, per year \$ 11.00.

SUB-SECTION G:

(1) Gasoline, fuel oil, or kerosene dealers, any or all, selling and delivering to customers in the city at retail, whether by truck or otherwise, per year \$ 11.00, except service stations and garages, etc.

(2) Groceries sold at retail in a fixed place of business in the city, per year \$ 11.00.

SUB-SECTION H:

(1) Hotel, rooming house or tourist home not serving meals, per year \$11.00.. Serving meals or operating a restaurant, per year \$ 15.00.

(2) Hardware and/or paint stores selling or delivering at retail, per year \$ 11.00.

(3) Hawkers and hucksters, selling fruits, vegetables or other forms of merchandise from wagons or trucks, except licensed retail merchants and their suppliers and farmers selling products of their own production, per day \$ 5.00, per year \$ 11.00.

SUB-SECTION I:

(1) Ice dealers, retail or wholesale, per year \$ 11.00.

(2) Ice cream and/or soft drinks selling at retail, per year \$11.00. (For purpose of this ordinance the term soft drink shall include all non-intoxicating drinks and beverages, including coffee,

(3) Insurance companies or their agents, engaging in the business of soliciting, selling and/or writing all types of insurance on persons or property or risks within the city limits not otherwise provided for by ordinance, per year \$ 11.00.

SUB-SECTION J:

(1) Job printing not in connection with newspaper, per year \$ 11.00.

(2) Jewellery Stores, per year \$ 11.00.

(3) Junk yards or sale of machinery or automobile parts or picking up or delivering of same, per year \$ 15.00.

SUB-SECTION L :

(1) Lumber yard, per year \$ 11.00. (For the operation of a planning mill, whether or not in connection with a lumber yard, a separate license tax of \$ 11.00 per year is hereby required.) Delivery of lumber and building materials in the city, per year \$ 11.00.

(2) Laundromat or coin operated automatic washing and drying machines, either washers or driers, for the first six machines, per year \$ 10.00 and for each additional machine, either washer or drier, \$ 1.00 per machine.

SUB-SECTION M:

(1) Machine or welding shop, or blacksmith shop, per year \$ 11.00.

(2) Metal or tin working shops, per year \$ 11.00.

(3) Milk or milk products delivered in the city, except canned or condensed milk, per year \$ 11.00.

(4) Mortuaries and/or undertaking establishments, per year \$ 15.00 .

SUB-SECTION ~~NN~~ N

(1) Newspaper publisher and job printer, per year \$ 15.00.

SUB-SECTION P:

(1) Photograph gallery or photographer maintaining shop in

the city, per year \$ 11.00.

(2) Persons, firms or corporations engaged in the business of selling motor coach or stagecoach tickets, per year \$ 11.00.

(3) Physicians, per year \$ 15.00.

(4) Produce dealers, wholesale or retail, maintaining a permanent place of business in the city for the buying and selling of poultry, eggs, butter, hides and wool, or any of these, other than purchases or sales of licensed retail grocery stores, per year \$ 11.00.

(5) Professional and semi-professional, each person engaged in the practice of business or profession listed below shall pay an annual license tax for the privilege of engaging in such business or profession within the city limits, per year \$ 11.00.

Architects

Attorneys

Chiropractors

Dentists

Engineers

Funeral directors and/or

embalmers

Insurance agents, brokers or solicitors

Jewelers

Monument & Tombstone salesman

Opticians

Pharmacists

Real Estate agents and/or

auctioneers

Retail clothing salesman

Veterinarians

SUB-SECTION R :

(1) Restaurant or luncheon, per year \$ 11.00.

(2) Ready-to-wear clothing or millinery store, per year \$ 11.00.

(3) Retail distributors of motor oils where not sold in connection with a garage or service station, per year \$ 11.00.

(4) Real estate salesman, realtor or solicitor for same, per year \$ 11.00.

SUB-SECTION S:

(1) Saw mills, \$ 25.00 per year or ~~5.50~~ daily.

(2) Second hand dealer in furniture, hardware or merchandise, with fixed place of business in the city, per year \$ 11.00..

(3) Any person, firm or corporation maintaining an office and/or garage, terminal or loading and unloading facilities for a trucking and/or express business, per year \$ 15.00.

(4) Trades and occupations. Persons engaged in the following trades or occupations in the city of Dry Ridge shall pay a license fee of \$ 11.00 per year ;

Carpenters and/or cabinet makers Metal smiths

Electricians

Excavators and/or bulldozer operators

Paper hangers

Painters

Plumbers

SUB-SECTION V :

(1) Vehicles ; For each animal drawn or motor driven vehicle operated as a public dray, or for public hire, or for commercial purposes by hauling into or out of, or unloading in the city except as hereinafter provided, each vehicle, per year \$ 11.00. (Subject to the following exception; the license tax heretofore provided shall be required of delivery wagons and trucks owned or used by merchants, wholesalers or others whose business is located outside of the city limits for the delivery of goods within the city; provided, that nothing shall be construed as requiring license for, (a) any truck or vehicle exempted by a statute from the payment of a city license taxes, or (b) any vehicle used exclusively by any person, firm or corporation licensed by the city to engage in a business or occupation for carrying on or making deliveries to his or its customers (or such licensed business) or for hauling freight to or from railroad and other depots and ware houses and his or its respective place, or places of business or (c) any vehicle operated

by any farmer for transportation of the products of his own production.

SUB-SECTION W:

(1)Wholesalers, manufacturers and processors, supplying retail merchants in the city, per year \$ 11.00.

SECTION IV

All license taxes levied and all license issued under this ordinance shall be due July 1st, 1966, and all such licenses shall expire on July 1st, 1967, and on July 1st. of each year succeeding, except in the case of new business. Licenses for new business, that is, ~~for~~ for applicants for licenses who were not in the business in July of that year, may be issued upon payment of the license tax a pro-rata portion of the license year, ~~any fraction of a month of the full~~ license year remaining shall be counted as a full month and provided further that no license taxes shall be pro-rated to an amount less than \$ 1.00.

SECTION V

Every person desiring to obtain a city license for any of the businesses herein enumerated shall pay to the city treasurer the required license tax and obtain the signature of the city clerk upon his certificate of license, which certificate shall be evidence of the fact that his license tax has been duly paid. The license certificate shall be void and of no effect without the signature of the city clerk.

SECTION VI

Every person holding a license for any of the purposes mentioned herein shall keep the license posted in his place of business, if any, in a conspicuous place, or if he has no conspicuous place of business, shall keep the license upon his person, so that it may be inspected upon request by the proper authorities, and every person holding a city license shall produce such license for inspection whenever required so to do by the Attorney, City Clerk, City Treasurer, Town Marshall, or any member of the City Council. Any person violating this section shall be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

No license provided for herein shall be assigned or transferred to any person for any purpose at any time.

SECTION VII

The license tax herein provided for shall be required where an individual, firm or corporation may have separate locations for conducting business and each separate location shall require the license tax according to the business conducted therein.

SECTION VIII

Except as otherwise specifically provided herein, any person, firm or corporation violating any of the provisions of this ordinance shall, upon conviction be fined not less than Ten Dollars (\$ 10.00) nor more than One Hundred Dollars (\$100.00) for each offense; and each day said person, firm or corporation continues such violation shall constitute a separate offense.

SECTION IX

All revenue received for payment of license taxes and penalties required by this ordinance shall be, paid into and become a part of the General Fund of the City to be used for the general operating expenses of the city.

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SECTION X

These different sections and items of this ordinance are hereby declared to be severable and it is the intentions of the City Council that if any portion of this ordinance be held invalid then the remaining portions are to be and to remain in full force and effect.

SECTION XI

All ordinances or parts of ordinance in conflict herewith are to the extent of such conflict, hereby repealed.

SECTION XII

There shall be taxed as costs for every license issued by reason of this ordinance, the sum of One Dollar (\$1.00), which shall be paid to the City Clerk by the one purchasing such license at the time such license issued, and no license herein shall be issued until such costs have been paid to the Clerk of the City of Dry Ridge, Kentucky and receipted for by him. All such costs shall be paid into the General Fund of the City.

SECTION XIII

The Town Marshall, upon apprehension of any person, firm or corporation doing business without a license, for which a license is required by this ordinance, be allowed One Dollar (\$ 1.00) for each violator so apprehended, who thereupon pays his license tax, which shall be ~~taxed~~ taxed as costs and collected by the city clerk in addition to the regular license tax. Also the Town Marshall shall upon the arrest by him, after conviction, of the guilty party receive the sum of Two Dollars (\$ 2.00) to be taxed as costs by the court so convicting.

SECTION XIV

It shall be the duty of the city clerk, or the city marshall, upon his learning that any person, firm or corporation required by this ordinance to pay any license tax, has not paid same, to send to the person, firm or corporation a letter stating that said license is due and that unless it is paid within Ten (10) days a warrant will be obtained for the arrest of the violater. If after Ten (10) days from the date of mailing of the letter said person, form or corporation has not paid said license tax then the city clerk or city marshall shall thereupon obtain a warrant from the Judge of the Poloce Court for said person, firm or corporations' arrest.

SECTION XV

This ordinance shall be in full force and effect from and after its passage and publication as required ny law.

PASSED, APPROVED AND ORDERED PUBLISHED this the 3rd. day of May, 1966.

Howard O'Banion
Mayor

ATTEST:

Mabel Baird
City Clerk