

AN ORDINANCE TO FIX AND PRESCRIBE A LICENSE SCHEDULE FOR THE TOWN OF BROOKWOOD, ALABAMA, AND THE POLICE JURISDICTION THEREOF UPON THE HERINAFTER ENUMERATED VOCATIONS, PROFESSIONS, BUSINESSES, TRADES, OR CALLINGS FOR THE YEAR OF 1978 AND SUCCESSIVE YEARS, AND TO REGULATE AND FIX THE DELINQUENCIES OF SUCH LICENSE FOR THE YEAR 1978 AND SUCCESSIVE YEARS, AND TO FIX AND PRESCRIBE FINES AND PENALTIES IN CONNECTION THEREWITH.

NO. 6-75-102

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF BROOKWOOD, ALABAMA AS FOLLOWS:

SECTION 1. That every person, firm, company, corporation, or other association who shall engage in any business, vocation, occupation, profession, trade, or calling hereinafter enumerated or who shall exercise a privilege hereinafter described for which a license or privilege tax is required, within the corporate limits or police jurisdiction of the Town of Brookwood, Alabama, shall first procure from the Clerk of the Town of Brookwood, Alabama, a license and shall pay for same, or shall pay to the Clerk of the said Town for the exercise of said privilege the amount hereinafter provided and in addition shall, where required, make such reports and give true statements of the gross amounts of business done upon which such license or privilege tax may be determined, and shall comply with the provisions of this ordinance.

SECTION 2. There is hereby levied for the use of the Town of Brookwood, Alabama, on the hereinafter enumerated businesses, vocations, occupations, professions, trades or callings which may be maintained, operated, carried on or engaged in by any person, firm, company, corporation or association or which shall exercise any privilege hereinafter enumerated within the corporate limits or the police jurisdiction of the Town of Brookwood, Alabama, the following license or privilege tax for the partial year 1978, beginning March 1, 1978, and each full year thereafter on January 1 of said year, until repealed or amended; it being understood that the license or privilege tax due for the partial year of 1978 will be 10/12 of the total license or privilege tax due for each year after the year 1978, which license or privilege tax is hereinafter listed; provided, however, that for the protection of the lives, health, and property of the citizens within the police jurisdiction of the Town of Brookwood, Alabama, and without the corporate limits thereof and for maintenance of good order and quiet of the community and the preservation of public morals and not for revenue, there is hereby levied a license tax on each and every business, trade or profession engaged in, or carried on, within the police jurisdiction of the Town of Brookwood and without the corporate limits of said Town of one-half of the amounts hereinafter enumerated and set forth, to-wit:

- (1) ACCOUNTANTS OR AUDITORS. See subsection (24).
- (3) ADVERTISING.
Any person, firm, corporation, agent or peddler who places advertising matter on the street or in public places within

	the city or police jurisdiction thereof except where such person maintains and operates a duly licensed business establishment within the city or the police jurisdiction thereof; or any person, firm, corporation, agent or peddler who solicits, contracts, prepares, or accepts compensation for advertising matters by persons, firms or corporations. . . .	\$1 .00
✓(3)	ACCEPTS OR PEDDLERS. Each person, firm or corporation representing a person, firm or corporation in this state or any other state in the United States or who is a broker for business conducted in this state or any other state, whether carrying a stock or not, from either a warehouse, boxcar or any place of storage, or who takes orders for merchandise and distributes the same by wagon, truck or otherwise to market or has consigned or shipped to himself or to others and distributes by wagon, truck or other means from warehouses, boxcars or other places of storage in the city	\$1 .00
✓(4)	AIR CONDITIONING AND REFRIGERATION. See subsection (18)	
✓(5)	AUCTIONEER.	\$2 .00
✓(6)	AUTOMOBILE DEALERS. Both new and used	\$1 .00
✓(7)	AUTOMOBILE PARKING LOTS. Any person, firm or corporation operating an automobile parking lot for profit	\$1 .00
✓(8)	BANK, SAVINGS AND LOAN ASSOCIATION, OR DEALER IN EXCHANGE Branch	\$7 .00 \$1 .00
✓(9)	BARBERSHOPS AND BEAUTY SHOPS. First chair Each additional chair	\$1 .00 \$.00
✓(10)	BATTERY STATIONS, EITHER DISTRIBUTOR OR FACTORY, AND AUTOMOTIVE PART DEALERS	\$1 .00
✓(11)	BEER. Wholesaler Retailer	\$5 .00 \$1 .00
✓(12)	BROKERAGE— For any person, firm, or corporation engaged in a brokerage business	\$2 .00
✓(13)	CARPENTERS, PAINTERS, MASONS, ROOFERS, PAPERHANGERS See subsection (19)	
✓(14)	CIRCUS.	\$5 .00
✓(15)	CLEANING OR PRESSING. Each person, firm or corporation engaged in the business of cleaning or pressing clothes, and having a place of business regularly open to the public.	\$1 .00
✓(16)	COAL YARDS, WOOD YARDS AND COAL COMPANIES.	\$2 .00
✓(17)	CONCRETE PRODUCTS. Any person, firm or corporation engaged in the manufacture, sale or installation of concrete vaults, pipes and any other products manufactured of concrete	\$2 .00

(18)	CONTRACTOR, GENERALLY. Any person, other than the owner, who shall undertake to assume authority or control or who has assumed authority or control or who supervises, manages, or directs the work of others or who is delegated by the owner to do so, in the erection, construction, alteration or repair of any building, structure, or construction project of any nature or character, or any part thereof, whether done by special contract, or in connection with or incidental to building or repair work	\$10.00
✓(19)	CONTRACTORS, SPECIFIC. Per paper hanging, brick laying, floor finishing, painting, plastering, heating insulation, air conditioning, roofing, awnings and venetian blinds, or other areas of contracting for a distinct purpose	\$10.00
(20)	CONVALESCENT HOMES	\$10.00
(21)	CRYPTON BUYING	\$10.00
(22)	DAILY PRODUCTS. (RETAIL, WALK OR ACTUAL DAIRY BUSINESSES)	\$10.00
✓(23)	DELIVERY. Each person, firm or corporation or motor transportation company who unloads, delivers, distributes, or disposes any goods, wares, merchandise or produce in the Town of Brookwood or within its police jurisdiction which said goods, wares, merchandise or produce was transported from a point without the Town of Brookwood to a point within the Town of Brookwood	\$10.00
✓(24)	DENTISTS, DOCTORS, SURGEONS, LAWYERS, CHIROPRACTORS, VETERINARIANS, ACCOUNTANTS OR AUDITORS	\$20.00
✓(25)	ELECTRICIAN	\$10.00
✓(26)	EXTERMINATORS. Each person, firm or corporation engaged in the business of exterminating insects of all kinds where such business is carried on not in connection with another business	\$10.00
✓(27)	FERTILIZER DISTRIBUTORS. Each person, firm or corporation engaged in the business of selling fertilizer	\$20.00
(28)	FLORIST	\$10.00
(29)	FORTUNETELLERS	\$25.00
✓(30)	FRUIT OR PRODUCE STANDS. See subsection (49)	
(31)	CAMP TABLES. First clamping table or machine	\$50.00
	Each additional table or machine thereafter	\$10.00
✓(32)	GARAGES. Each building operated where any kind of mechanical repairs on any motor vehicle is made	\$10.00

(33)	GARMENT MANUFACTURERS.	\$10.00
(34)	GASOLINE. Each person, firm or corporation who sells, disposes of, distributes or delivers gasoline, kerosene, fuel oil or motor oils by pipe line, track or any other motor vehicle.	\$20.00
(35)	X GASOLINE PUMPS. Each person, firm or corporation operating one or more gasoline filling pumps.	\$10.00
(36)	HOTELS, TOURIST HOMES OR COURTS	\$25.00
(37)	ICE FACTORY	\$10.00
(38)	INSURANCE. Any person, firm or corporation engaged in the business of selling fire, life, burial, casualty or another type insurance or person, firm, or corporation engaged in the collection of premiums for any type insurance	\$10.00
(39)	JEWELRY REPAIR SHOPS	\$10.00
(40)	JOB PRINTERS	\$10.00
(41)	JUKE BOXES OR MUSIC MACHINES (Each)	\$25.00
(42)	JUNK DEALERS. Each dealer in scrape iron, sacks, hides, secondhand automobile tires, or any kind of junk	\$100.00
(43)	LANDSCAPERS. Any person, firm or corporation who engineers or grades or installs the drainage for a lot or improves by setting of shrubbery, trees or planting of grass	\$10.00
(44)	LAUNDRIES	\$10.00
(45)	LINEN SUPPLY COMPANIES	\$10.00
(46)	LOANS. Any person, firm or corporation engaged in the business of discounting notes, mortgages or otherwise lending money including any person who collects for a loan company, whether such company is licensed in the Town of Brookwood or not	\$100.00
(47)	LUMBER YARDS. See subsection (16)	
(48)	MANUFACTURERS.	\$25.00
(49)	X MERCHANTS. Retail or wholesale	\$10.00
(50)	MISCELLANEOUS. Any and all other types of business professions, occupations, trades or callings not herein specified	\$10.00
(51)	MOBILE HOME SALES	\$25.00
(52)	MONUMENT SALES. For soliciting or taking orders for the sale of monuments, tombstones or statuary	\$10.00
(53)	MOTOR TRANSPORTATION COMPANIES. Each person, firm or corporation with such a company based within the Town or police jurisdiction of Brookwood or operating two or more trucks in transporting goods for hire to and from points within the Town of Brookwood, or the police jurisdiction thereof to and from other points in the State	\$10.00

(54)	MOVING PICTURE SHOWS OR THEATERS.	\$10.00
(55)	NEWSPAPERS. Each person, firm or corporation who publishes a newspaper. . .	\$10.00
(56)	OFFICE EQUIPMENT, SUPPLIES, TYPEWRITERS, BUSINESS MACHINES OR LIKE DEVICES. See subsection (49)	
(57)	PAINTERS	\$10.00
(58)	PHOTOCOPIERS	\$10.00
(59)	PIANOS. Any person, firm or corporation selling pianos, or other musical instruments, whether by sample or otherwise who has no other place of business in the Town limits	\$10.00
(60)	PLUMBERS.	\$10.00
(61)	POOL TABLES. For the first table. Each additional table.	\$50.00 \$10.00
(62)	POETRY. Each person, firm or corporation engaged in making or offering for sale clay products	\$10.00
(63)	POULTRY PROCESSING BUSINESS	\$100.00
(64)	QUICK PRESSURE PLANT	\$10.00
(65)	RAILROADS. Each railroad engaging in the business of transporting passengers and freight to and from this Town to and from points within the State of Alabama	\$50.00
(66)	REAL ESTATE. Each real estate agent	\$20.00
(67)	RENOVATING. Each person, firm, or corporation engaged in the business of cleaning, making over or otherwise dealing in renovating mattresses, feather beds, pillows or bolsters	\$10.00
(68)	RESTAURANTS	\$10.00
(69)	SEPTIC TANKS. Any person, firm or corporation engaged in the business of cleaning septic tanks or installing the same.	\$10.00
(70)	SHOE REPAIR SHOPS.	\$10.00
(71)	SEATING RENTS	\$50.00
(72)	SOLICITING. Each person soliciting for newspapers, magazines, books, bibles or religious literature	\$10.00
(73)	SPEAKING. Each person who operates a speaking device commonly known as a loudspeaker on the streets of the Town	\$10.00
(74)	TAXICAB DRIVERS.	\$10.00
(75)	TIRE RECAPING AND RETREADING.	\$10.00
(76)	TRADING STAMPS COMPANIES	\$70.00
(77)	TRAILER COURTS. For every trailer over five(5) located in such trailer court	\$10.00 \$ 2.00

(78)	TREE SURGEONS	\$10.00
(79)	UNDERTAKING ESTABLISHMENTS.	\$25.00
(80)	UPHOLSTERSERS.	\$10.00
(81)	VARIETY SHOPS OR WOODWORKING SHOPS.	\$10.00
(82)	WEAVING MACHINES.	
	First Machine	\$10.00
	Each additional machine located at the same location	\$ 5.00
(83)	WELDING AND WELDING SHOPS.	\$10.00
(84)	TELEPHONE COMPANIES.	
	Each person, firm or corporation operating or conducting a telephone exchange	\$15.00
(85)	TELEPHONE COMPANIES (LONG DISTANCE)	
	Each person, firm or corporation operating a long distance telephone or telephones	\$ 3.00
(86)	TELEGRAPH COMPANIES	\$ 7.50

SECTION 3. The word "person" as used herein shall be held to mean person, firm or corporation.

SECTION 4. Except as herein specifically provided, all licenses required in this ordinance shall be for one year and shall become due on the 1st day of each January, and shall be delinquent in the sense in which such term is hereinwith used if not paid, by the first day of February of the year in which the same is due. All other licenses shall, unless otherwise, provided, become delinquent if not paid before the business is engaged in, or the act done for which the same is required.

SECTION 5. All such licenses shall be paid for one year, unless the same is taken out after the first day of July, in which case a license may be issued for one-half year, for one-half the amount named herein.

SECTION 6. All licenses shall be issued by the Clerk of the Town and shall be signed by the Mayor and countersigned by the Clerk. The Clerk shall be entitled to a fee of Fifty Cents (50¢) for the issuance of each license, to be paid by the licensee, said Fifty Cents (50¢) fee to be deposited with the funds of the Town of Brookwood.

SECTION 7. If any person, shall become delinquent in the payment of the licenses required herein, he shall pay a penalty of Ten Percent (10%) of the amount of the same of each month or fractional part of a month thereof of such delinquency, such penalty to be added to the original amount of the license.

SECTION 8. This above schedule of licenses and this ordinance shall become effective March 1, 1973, and shall continue in force and effect through successive years until changed, modified, amended or repealed, and the amount fixed for licenses shall be annual unless otherwise specified herein. No licenses shall be issued for a longer period than the end of the calendar year of the date of issuance. During the time this ordinance shall remain in force and effect licenses shall be collected each year from persons, firms or corporations subject to the above schedule or during each calendar year in which the business occupation or profession is carried on. The delinquent date of the licenses due hereunder may be

accelerated at any time the Mayor or Town Clerk shall deem the Town in danger of losing this license tax, and the fixation of the delinquent date of February 1, of each year, shall not deprive the Town of its lawful right to institute proceedings for the collection of its license tax any time prior to said delinquent date nor demand an arrest for failure to pay license tax imposed hereunder at any time prior to said delinquent date. The delinquent date is fixed and determined by the date when the penalty will attach for failure to pay and is not intended to circumscribe or deprive the Town of its right to institute proceedings for the collection of the taxes at any time on or after January 1 of each license tax year. For the purpose of suit or arrest to collect license taxes, all persons, firms or corporations shall pay the same on January 1 of each year, if in business at that time, and if not in business at that time, shall pay the same before they institute proceedings for the said license tax on the day said business is started, or as soon thereafter as may be practicable, and to cause the arrest of said person who engaged in a business without license.

SECTION 9. The license tax herein imposed on each class of trade, occupation and profession, conducted or carried on wholly within the police jurisdiction of Brookwood is imposed as a means of regulating same as heretofore stated, and it is determined by the Town Council that the respective amounts so imposed on each of said classes as listed in each schedule are reasonably necessary to promote these objects in such police jurisdiction "in the exercise of police power, but not for revenue". It is further determined that said amounts so imposed on each classification of business, occupation, trade or profession as listed in each schedule, are reasonably necessary to cover the cost of granting the license and of exercising proper police regulation of such trade, business, profession. The schedule shall not apply to trades, professions or occupations which are exempted from the payment of tax by reason of their intestate character.

All rights of enforcement of this ordinance for the collection of licenses in the corporate limits of the Town of Brookwood, Alabama, be and the same are hereby extended to the police jurisdiction of the Town of Brookwood, Alabama.

SECTION 10. No license issued under the provisions of this ordinance shall contain any element of contract, but that it shall be a mere grant or privilege, subject to alteration, amendment or revocation, at the pleasure of the Town Council. But it shall be the duty of the Council upon such revocation to cause to be refunded to the licensee an amount equal to the sum unaccrued during the term of said license.

SECTION 11. Any persons, firms or corporations dealing in two or more of the articles mentioned in said schedule unless permission is given by said schedule to handle under a particular license, or engaged in two or more callings or professions enumerated in the foregoing schedule, and for which a license is required for each person, firm, corporation, shall pay for and take out a license for each such line of business, vocation or calling, profession or occupation so engaged in, and no one licensee shall be allowed to operate under one license a business of the same or different kind at another location, but a separate license shall be taken out for each location. Nothing herein shall prevent the license following the business when moved from one location to another. No license shall be transferred to another without permission of the Mayor or Town Council, and there shall be no obligation to permit such transfer.

SECTION 12. Before the Town Clerk shall issue a license that is based on the value of the applicant's stock of goods, wares and merchandise, or is based upon gross premiums or gross income he shall cause to be filed with him a sworn statement as to such facts, to be verified by the owner, agent or manager of the business for which the license is sought, and where the amount of fire insurance is material in determining the valuation he shall also require a verified statement of the amount of insurance so carried as provided by the schedule. If the Clerk prefers he may refuse to issue the license and may submit the application to the Town Council for consideration. If the Council is not satisfied with the correctness of said statement or affidavit it may order the Clerk not to issue the license, and may cause legal proceedings to be instituted for the correct amount. If the Clerk has issued a statement filed with the Clerk upon which basis the license was issued it may revoke said license and cause appropriate proceedings to issue for collection of the correct amount.

SECTION 13. Any person, firm or corporation, or other person, subject to the payment of the license hereunder beginning the conduct or operation of said business after the delinquency date proscribed in Section 4 hereof shall become delinquent in the payment of such license at once and the penalty of Ten Percent (10%) proscribed in Section 7 shall attach and shall be collected by the Clerk after thirty days. If said operation or conduct of said trade, business, occupation or profession begins after January 1 of the current year, then such delinquency shall be on February 1 of the current year, and the penalty imposed by said Section 7 shall attach. This section shall not be deemed to conflict with any other provision of this ordinance in the matter of the time fixed for institution of suit to collect license.

SECTION 14. The due date of any license shall be on the 1st day of January of each current license year if the business, trade or profession, etc. is carried on at that time, but if not, the due date shall be on the day that said business, trade, occupation or profession is begun, and any person, firm, corporation, agent or manager thereof, shall be subject to arrest and conviction on or after that day for failure to procure a license. Each day of operation or conduct of the business without having procured a license thereof as proscribed by this ordinance shall constitute a separate offense.

SECTION 15. For vocations, occupations, professions, trades, and for which no license is prescribed herein, the Mayor may cause the same to be issued and may prescribe the amount to be fixed and collected for said license.

SECTION 16. Any person, firm, corporation, or other person subject to payment of license hereunder who shall engage in or carry on any business or to any act in the Town of Brookwood, Alabama, or in the police jurisdiction thereof, for which a license is charged or required under this ordinance, without first having paid for and taken out a license thereof in the manner provided by this ordinance shall be guilty of doing business without a license, and such person who fails to pay license may be fined not more than One Hundred and No/100 (\$100.00) Dollars for each offense, and may be sentenced to hard labor upon the streets of the Town of Brookwood for not more than six (6) months, either or both as the Court trying the same may deem proper.

SECTION 17. This ordinance shall supersede, for the tax year 1978 and subsequent years, all other license schedules heretofore enacted which are in conflict with this ordinance. This ordinance shall not repeal, effect, modify, change, alter any license tax on gasoline, determined on the gallonage basis, but said ordinance imposing the license tax of 1 cent per gallon each gallon of gasoline sold within the corporate limits of Brookwood or the police jurisdiction heretofore enacted shall remain in full force and effect, and shall be in addition to this tax.

SECTION 18. This ordinance is divisible as to sections and subsections, and if any section or subsection of this ordinance shall be declared to be unconstitutional, same shall not invalidate other sections or parts of sections herein contained.

SECTION 19. All licenses required in this ordinance for the particular year of 1978 shall become due on the 1st day of March of that year, and shall be delinquent in the sense in which such term is heretofore used, if not paid, by the 1st day of June of that year in which the same becomes due. All other licenses shall, unless otherwise provided, become delinquent if not paid before the business is engaged in or the act done for which the same is required. We advise that the provisions of this section apply only to the calendar year of 1978.

Adopted and approved this 26 day of January, 1978.

Robert L. Nye
Mayor

ATTEST:

[Signature]
Town Clerk