

ORDINANCE NO. 97-\_\_\_\_\_

AN ORDINANCE AMENDING AND RESTATING THE  
BUSINESS/PRIVILEGE ACTIVITIES AND  
LICENSE SCHEDULE FOR THE TOWN OF BROOKWOOD, ALABAMA

**WHEREAS**, Ordinance No. 90-130 of the Town of Brookwood, Alabama, as amended, requires all persons engaged in any scheduled exhibition, trade, business, vocation, occupation, profession, or calling to obtain a license for the privilege of carrying on a business, occupation or professional within the corporate limits and police jurisdiction of the Town of Brookwood, Alabama; and

**WHEREAS**, the description of the activities and charges to be levied for such activities are set out in the license schedule set forth therein; and

**WHEREAS**, the existing business license schedule for the Town of Brookwood, Alabama, as amended, as relates to all such businesses should be further amended to formally incorporate certain administrative practices relating to the imposition, collection and enforcement of license taxes for all said businesses, including but not limited to the imposition of said license tax on the basis of ability to pay and town services provided for said business; and

**WHEREAS**, the existing business license schedule for the Town of Brookwood, Alabama, as amended, as relates to

businesses engaging in banking and sales of alcoholic beverages and other reporting requirements should be amended to more closely mirror certain administrative and enforcement provisions of the State of Alabama license and tax statutes; and

**WHEREAS**, the Town Council of the Town of Brookwood, Alabama has reviewed these proposed changes and wishes to modify the Business License Ordinance for the Town of Brookwood, Alabama; and

**WHEREAS**, Exhibit "A" attached hereto represents such proposed changes; and

**WHEREAS**, the Town Council desires that the provisions of this Ordinance be severable, such that if any part or parts of this Ordinance are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction, the remaining part or parts thereof shall continue in full force and effect; and

**WHEREAS**, the Town Council desires that this Ordinance shall not repeal any current provision of the Town of Brookwood License Ordinance No. 90-130, as amended, with respect to any pre-1997 business license fees or taxes previously collected or now due and owing, whether such delinquent amount has previously been accrued or is currently accruable against a business, together with any and all applicable penalties, costs of collection, or other current administrative and enforcement provisions, now accrued or

When capital surplus, reserves and undivided profits combined are:

Less than or equal to \$50,000.00.....	\$ 10.00
Greater than \$50,000.00 or equal to \$100,000.00 .....	20.00
Greater than \$100,000.00 or equal to \$150,000.00 .....	30.00
Greater than \$150,000.00 or equal to \$200,000.00 .....	40.00
Greater than \$200,000.00 or equal to \$250,000.00 .....	50.00
Greater than \$250,000.00 or equal to \$300,000.00 .....	60.00
Greater than \$300,000.00 or equal to \$350,000.00 .....	70.00
Greater than \$350,000.00 or equal to \$400,000.00 .....	80.00
Greater than \$400,000.00 or equal to \$450,000.00 .....	90.00
Greater than \$450,000.00 or equal to \$500,000.00 .....	100.00
Greater than \$500,000.00 or equal to \$600,000.00 .....	110.00
Greater than \$600,000.00 .....	125.00

In addition, a license must be obtained for each branch of such association or bank of \$10.00.

- (10) BARBER SHOPS AND BEAUTY SHOPS..... \$ 60.00
- (11) BATTERY STATIONS, EITHER DISTRIBUTOR OR FACTORY,  
AND AUTOMOTIVE PART DEALERS..... \$ 60.00
- (12) BEER AND WINE.
  - Beer wholesalers..... \$150.00
  - On premises retail sale of beer..... \$150.00
  - Off premises sale of beer..... \$100.00
  - On premises sale of wine..... \$150.00
  - Off premises sale of wine..... \$150.00
  - Wine wholesaler..... \$150.00

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Ordinance. In no event shall the license under this section of this Ordinance exceed one-half (1/2) of the license fee charged by the State of Alabama.

- (12A) BEVERAGES, ALCOHOLIC - PUBLIC HEARING REQUIRED:
  - (a) In every case, where application is made for beer - for off-premises consumption license; beer for on-premises consumption, including wholesale license; lounge liquor license; or package store, as provided under this article; or any other license to sell any alcoholic beverages at any location within the corporate limits of the Town of Brookwood, in addition to other advertisement requirements that may be required by law, the applicant shall at the

applicant's own expense, publish in a daily newspaper regularly published in the County of Tuscaloosa, an advertisement giving notice of such application. The published notice shall be published for (3) consecutive days, first publication must be (7) days before the hearing and shall be (2) columns in width and in depth and shall read substantially as follows:

THE UNDERSIGNED HAS MADE APPLICATION TO THE TOWN COUNCIL OF THE TOWN OF BROOKWOOD FOR A \_\_\_\_\_  
\_\_\_\_\_(Type of License or Licenses)  
FOR THE PREMISES LOCATED AT \_\_\_\_\_

\_\_\_\_\_  
(Street Location)

BROOKWOOD, ALABAMA. A PUBLIC HEARING WILL BE HELD BY THE TOWN COUNCIL OF THE TOWN OF BROOKWOOD IN THE COUNCIL CHAMBERS OF THE TOWN HALL AT \_\_\_\_\_ O'CLOCK P.M., ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 199\_\_.

\_\_\_\_\_  
(Name of Applicant)

- (b) In addition to the published notice required above, the applicant shall post on the premises where the business or sale is to be conducted, continuously for a period of not less than seven (7) days prior to the consideration of the application by the Town Council of the Town of Brookwood, a posted notice of the pending application and public hearing concerning the granting thereof in the manner and form to be supplied by the Town Clerk or her designee, when application is first made to the Town for such license. Said notice shall be conspicuously displayed on the front of the building so as to be clearly visible from the street or sidewalk adjacent thereto.
- (c) Applicant shall pay in addition to all other sums that may be required of applicant if said license application is approved, a filing fee to the Town in the amount of (\$30.00) and, thereafter, shall take such steps as may be necessary to meet all requirements of ordinances, regulations and statutes applicable to the business enterprise and location. When the application for a license, as set out in

subparagraph (a) above is first made, the fact of the application shall be communicated to the Town Council of the Town of Brookwood and a day for hearing shall then be fixed and supplied to the applicant for insertion in the newspaper advertisement and for listing in the posted notice.

(d) Prior to the public hearing, applicant shall deliver to the Town Clerk of the Town of Brookwood, certifications of newspaper advertisements, showing publication as required by this section.

(e) This section shall not apply to the renewal of any existing license but shall apply to any new licensee or transfer to any new business location. The Town Council of the Town of Brookwood will not consider any application in which the applicant has failed to comply with the requirements as enumerated herein or is otherwise required by law.

- (13) BROKERAGE.  
For any person, firm, or corporation engaged in a brokerage business..... \$ 60.00
- (14) CARPENTERS, PAINTERS, MASONS, ROOFERS, PAPERHANGERS.  
See subsection (20).
- (15) CIRCUS..... \$200.00
- (16) 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..... \$ 60.00
- (17) COAL YARDS, WOOD YARDS & COAL COMPANIES..... \$200.00
- (18) CONCRETE PRODUCTS.  
Any person, firm or corporation engaged in the manufacture, sale or installation of concrete vaults, pipes and other products manufactured of concrete..... \$ 60.00
- (19) 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 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..... \$ 60.00

- (20) CONTRACTOR, SPECIFIC.  
For paper hanging, brick laying, floor finishing, painting, plastering, heating insulation, air conditioning, roofing, awnings and venetian blinds, electrical, plumbing, or any other area of construction or contracting for a distinct purpose..... \$ 60.00
- (21) CONVALESCENT HOMES..... \$ 60.00
- (22) COTTON BUYING..... \$ 60.00
- (23) DAIRY PRODUCTS.  
(RETAIL TRUCK OR ACTUAL DAIRY BUSINESSES)..... \$ 60.00
- (24) 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..... \$ 60.00

However, further provided, with respect to EXPRESS COMPANIES: Each express company having an office or otherwise operating in the Town for the purpose of forwarding merchandise from this Town to other points in the State and from points in the State to this Town, or from one point to another point between them shall pay an annual license tax of \$25.00, or such other greater amount as may be permitted from time to time pursuant to Section 11-51-126 of the Code of Alabama (1975), as amended.

- (25) DENTISTS, DOCTORS, SURGEONS, LAWYERS, CHIROPRACTORS, VETERINARIANS, ACCOUNTANTS OR AUDITORS OR OTHER PROFESSIONAL..... \$ 60.00

- (26) ELECTRICIAN..... \$ 60.00
- (27) 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..... \$ 60.00
- (28) FERTILIZER DISTRIBUTORS.  
Each person, firm or corporation engaged in the  
business of selling or otherwise distributing or  
broadcasting fertilizer..... \$ 60.00
- (29) FLORIST..... \$ 60.00
- (30) FORTUNETELLERS..... \$500.00
- (31) FRUIT OR PRODUCE STANDS. See subsection (51).
- (32) GAME HALLS. See subsections (34) & (65).
- (33) GARAGES.  
Each building or location operated where  
mechanical repairs of any kind are made on any  
motor vehicle..... \$ 60.00
- (34) GAME MACHINES.  
Solely for amusement where not prohibited by law  
(including video games, electronic games, and  
other game machines not otherwise provided for):
  - (a) For first machine..... \$ 80.00
  - (b) For each machine after first machine..... \$ 40.00
- (35) GARMENT MANUFACTURERS..... \$ 60.00
- (36) GASOLINE.  
Each person, firm or corporation who sells,  
disposes of, distributes, or delivers gasoline,  
diesel fuel, kerosene, fuel oil, motor oils, or  
any substitutes therefor or derivatives  
therefrom, by pipeline, truck or any other motor  
vehicle..... \$ 60.00
- (37) GASOLINE PUMPS.  
Each person, firm or corporation operating more  
than one gasoline filling pump or a pump with  
more than one nozzle, said pay an additional  
license in the amount of..... \$ 60.00

- (38) HOTELS, TOURIST HOMES OR COURTS..... \$ 60.00
- (39) ICE FACTORY..... \$ 60.00
- (40) INSURANCE.  
Any person, firm or corporation engaged in the  
business of selling fire, life, burial, casualty  
or another type insurance or any person, firm or  
corporation engaged in the collection of  
premiums for any type insurance..... \$ 60.00
- (41) JEWELRY REPAIR SHOPS..... \$ 60.00
- (42) JOB PRINTERS..... \$ 60.00
- (43) JUKE BOXES OF MUSIC MACHINES. See subsection (86).
- (44) JUNK DEALERS.  
Each dealer in scrap iron, sacks, hides,  
secondhand automobile tires or any kind of  
junk..... \$200.00
- (45) LANDSCAPERS.  
Any person, firm or corporation who engineers or  
grades or installs the drainage for a lot or  
improves the same by setting of shrubbery, trees  
or planting or seeding of grass..... \$ 60.00
- (46) LAUNDRIES..... \$ 60.00
- (47) LINEN SUPPLY COMPANIES..... \$ 60.00
- (48) 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, except for those licensed under subsection  
(9)..... \$200.00
- (49) LUMBER YARDS. See subsection (17).
- (50) MANUFACTURERS..... \$500.00
- (51) MERCHANTS.  
Retail or wholesale..... \$ 60.00



- (52) MISCELLANEOUS.  
Any and all other types of businesses,  
professions, occupations, trades or callings  
not otherwise herein specified..... \$ 60.00
- (53) MOBILE HOME SALES..... \$ 60.00
- (54) MONUMENT SALES.  
For soliciting or taking orders for the sale of  
monuments, tombstones or statuary..... \$ 60.00
- (55) MOTOR TRANSPORTATION COMPANIES.  
Each person, firm, or corporation with such a  
company based within the Town or police  
jurisdiction of Brookwood engaged in the  
business of delivering or transporting goods  
within the Town of Brookwood or the police  
jurisdiction thereof (not exceeding four (4)  
vehicles)..... \$ 60.00
- For each additional vehicle, in excess of four  
(4), having a gross weight of 10,000 pounds  
or more (per truck)..... \$ 10.00
- (56) MOVING PICTURE SHOWS OR THEATRES..... \$200.00
- (57) NEWSPAPERS.  
Each person, firm or corporation who publishes  
or makes or directs deliveries of a newspaper  
(regardless of the number of delivery agents).... \$ 60.00
- (58) OFFICE EQUIPMENT, SUPPLIES, TYPEWRITERS,  
BUSINESS MACHINES OR LIKE DEVICES. See subsection (51).
- (59) OIL & GAS (HYDROCARBON & METHANE) SERVICE  
INDUSTRIES..... \$400.00
- (60) OIL & GAS (HYDROCARBON & METHANE) WELL (each).... \$150.00\*
- \*Plus an additional 11/40 of 1% of the total annual  
gross receipts of each such well or the value of  
products produced from such well exceeding  
\$10,000.00 per well.
- (61) PAINTERS..... \$ 60.00
- (62) PHOTOGRAPHERS..... \$ 60.00

- (63) PIANOS.  
Any person, firm, or corporation selling or repairing pianos, or other musical instruments, whether by sample or otherwise, whether at a place of business in the Town limits or elsewhere when delivery of said instrument is made into the Town by said business..... \$ 60.00
- (64) PLUMBERS..... \$ 60.00
- (65) POOL TABLES OR BILLIARD TABLES.  
Billiard Room or Poolroom, or other establishment where Billiard Tables or Pool Tables are operated.....per table (any size)..... \$240.00

However, further provided, that said license tax not to exceed the annual amount of \$600.00 per single establishment or location.

No Billiard Licenses shall be issued to establishments operating with a dancing or cabaret license, nor shall a cabaret or dancing license be issued where an establishment operates under the billiard license.

- (66) POTTERY.  
Each person, firm or corporation engaged in making or offering for sale clay products..... \$60.00
- (67) POULTRY PROCESSING BUSINESS..... \$400.00
- (68) QUICK FREEZE PLANT..... \$ 60.00
- (69) RAILROADS.  
Each person, firm, or corporation engaged in the Town of Brookwood in the business of operating a railroad or railway trains for transportation to and from other points in the State of Alabama shall pay an annual license tax of:
  - (a) For freight transportation..... \$ 50.00

Or, such other amount as may be permitted in accordance with Alabama Code § 11-51-124 as computed on the following basis: \$25.00 for the first 1,000 inhabitants of the Town of Brookwood and \$25.00 for each additional 1,000 inhabitants or a majority fraction thereof.

(b) For transportation of passengers..... \$ 10.00

Or, such other amount as may be permitted in accordance with Alabama Code § 11-51-125.

- (70) REAL ESTATE.  
Each Real Estate Broker and Agent..... \$ 60.00
- (71) RENOVATING.  
Each person, firm, or corporation engaged in the business of cleaning, making over or otherwise dealing with renovating mattresses, feather beds, pillows, or bolsters or the refinishing of furniture in general..... \$ 60.00
- (72) RESTAURANTS..... \$ 60.00
- (73) RETAIL LIQUOR.  
Restaurant, club and lounge liquor licenses will pay a licensee fee of \$500.00, plus 4.5% of all purchases made from the State of Alabama ABC outlets for liquor or from other sources. Such monthly payments are due on the 10th day of the month following the month in which purchases are made. If payment of the license tax is not made as prescribed, a 10% penalty is assessed on the total amount due on the day following the due date, and an additional penalty of 20% shall be imposed on the amount due and accrued penalties on the 31st day following the due date. Licensees failing to pay the prescribed tax within the aforementioned periods will be cited for such violation and shall automatically forfeit said privilege license, and shall further be subject to all penalties and civil remedies pursuant to the laws and regulations of the State of Alabama.
- (74) SEPTIC TANKS.  
Any person, firm, or corporation engaged in the business of cleaning septic tanks or installing the same..... \$ 60.00
- (75) SHOE REPAIR SHOPS..... \$ 60.00
- (76) SKATING RINKS, BOWLING ALLEYS AND THE LIKE..... \$200.00

- (77) SOLICITING.  
 Each person, firm, or corporation, other than tax-exempt religious, charitable, or educational organizations, soliciting sales of newspapers, magazines, books, bibles or religious literature, or each person making, compiling, selling or offering for sale any directory shall pay a license tax of..... \$ 60.00
- Said license shall also entitle such person to sell advertising in said directory without procuring additional license therefor.
- (78) SPEAKERS.  
 Each person who commercially operates a speaking device commonly known as a loudspeaker or other audio devices on the streets of the Town..... \$ 60.00
- (79) TAXICAB DRIVERS..... \$ 60.00
- (80) TIRE RECAPPING AND RETREADING..... \$ 60.00
- (81) TRADING STAMPS COMPANIES..... \$140.00
- (82) TRAILER COURTS OR PARKS..... \$ 60.00
- Plus, for every trailer site over five (5) located in such court or park (not to exceed a total annual license amount of \$600.00)..... \$ 4.00
- (83) TREE SURGEONS..... \$ 60.00
- (84) UNDERTAKING ESTABLISHMENTS..... \$200.00
- (85) UPHOLSTERERS..... \$ 60.00
- (86) VARIETY SHOPS OR WOODWORKING SHOPS..... \$ 60.00
- (87) VENDING MACHINES.  
 Each person, firm or corporation, owning, operating, (possessing or giving space in his place of business) to a lawful automatic merchandise, drink, food, picture or information machine or machine on which persons are weighed, shall pay a license for each machine as follows:
- (a) On each machine where same is operating by pennies..... \$ 5.00

- (b) On each machine where same is operating by nickels or coins of larger denominations. \$ 24.00
- (c) Soft drink machines and food machines..... \$ 36.00
- (d) Game machines, solely for amusement where not prohibited by law (excluding video games, electronic games, and other game machines otherwise provided for under subsection (34))..... \$ 80.00
- (e) Music machine..... \$ 40.00

This license shall be due and payable by the person, owner or proprietor of the place of business where such vending machine is located, unless otherwise paid by the owner or lessee of such machine.

- (88) WELDING SERVICES AND WELDING SHOPS..... \$ 60.00
- (89) TELEPHONE COMPANIES.  
Each person, firm or corporation operating or conducting a telephone exchange..... \$ 60.00

Or, such other amount as may be permitted from time to time on the basis of \$105.00 for local exchange and \$27.00 for each long distance carrier in towns with populations of more than 2,000 but not more than 3,000 inhabitants, or as otherwise in accordance with Alabama Code § 11-51-128.

- (90) TELEPHONE COMPANIES (LONG DISTANCE).  
Each person, firm or corporation operating a long distance telephone or telephones..... \$ 15.00

Or, such other amount as may be permitted in accordance with Alabama Code § 11-51-128 as computed on the basis noted in the above immediate subsection.

- (91) TELEGRAPH COMPANIES..... \$ 37.50
- (92) DANCING LICENSE OR CABARET LICENSE:  
Any holder of a restaurant liquor license, a retail beer license, or a retail wine license, or other designated liquor license, who desires

to permit dancing in said licensed establishment, shall first take out and pay for a dancing or cabaret license of \$3,000.00 per year, which license shall be issued subject to the following conditions and shall be in addition to any other license (and shall not be subject to proration). Any license granted as provided herein shall be subject to the following conditions which licensee shall agree to in applying for such license:

- (a) That dancing pursuant to the license shall be so conducted, supervised and controlled as to prevent rowdiness or breaches of the peace.
- (b) That the license to conduct dancing in any place may be temporarily suspended for periods not to exceed 12 hours by the director of public safety or the chief of police, if such action, in his judgment is necessary or maintain order to prevent breaches of the peace.
- (c) That the Town, at any time and for cause shown at a duly called and noticed hearing thereon, may revoke or suspend said license by resolution of the Town Council on a finding that the premises or dancing thereon is not properly supervised and controlled, or that such dancing has been conducted in a manner to cause a breach of the peace, or for any other good cause so shown by such resolution, after the licensee shall have had an opportunity at such hearing to defend against said alleged actions.
- (d) After notice of such revocation or suspension it shall be unlawful to permit further dancing in such establishment pending the expiration of such suspension or upon the findings of the Town Council at any hearing which may subsequently be granted to such licensee concerning such revocation or suspension.

**SECTION 3. DEFINITION.** The term "person" or "business" as used herein shall mean any individual, person, firm, corporation, partnership, association, limited liability company, or other legal entity.

**SECTION 4. UNLAWFUL TO DO BUSINESS BEFORE OBTAINING LICENSE.**

(a) It shall be unlawful for any person to engage in any business or vocation in the Town of Brookwood or its police jurisdiction without first having procured a valid license therefore; and each day during which said business is to engage, shall constitute a separate offense. For the purposes of this section, any individual with gross income of less than Three Hundred and No/100 (\$300.00) Dollars, per year is conclusively deemed not to be engaged in business.

(b) Where any person, firm or corporation is subject to the payment of a Town license due the Town of Brookwood, Alabama, and has failed or refused to pay the same, then any officer, agent, servant or employee of such person, firm or corporation, who undertakes to carry on such business for said person, firm or corporation, for which a license is required, shall be guilty of a misdemeanor and shall be fined not less than One (\$1.00) Dollar, nor more than Three Hundred (\$300.00) Dollars; and may be imprisoned in the Town or County jail for not more than sixty (60) days; and each day that any officer, agent, servant or employee undertakes to carry on such business for such person, firm or corporation shall constitute a separate offense.

**SECTION 5. ANNUAL LICENSE.** Except as herein specifically provided, all licenses required by this Ordinance shall be for one year and shall become due on the 1st day of each January, and shall be considered delinquent if not paid, by the last day of February of the year in which the same is due. With respect to any new business, or any existing business first conducting or engaging in activities in the Town of Brookwood or its police jurisdiction, all licenses shall, unless otherwise provided, become immediately delinquent if not paid before the business is engaged in, or the act first done for which the same is required.

**SECTION 6. NEW BUSINESSES.** All licenses shall be paid for one full year regardless of when an existing business should first

engage in activities in the Town of Brookwood or its police jurisdiction; further provided, however, that any new vocation, professional, business, trade or calling that is first begun or initiated, in the Town of Brookwood or elsewhere, after the last day of January of any given year, may be issued its first business license on the basis of a monthly proration, such that the cost of such first year license shall be a percentage of the months remaining in the first year of existence of such business or entity.

Each 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 thirty-first day of December of that year. No license shall be transferred except with the consent of the Town Council of the Town of Brookwood and no license shall be transferred more than once and never from one license category to another.

**SECTION 7. DUE DATE AND PENALTIES.** All privilege or business licenses levied hereunder shall be due on the first day of January of each year and shall become delinquent on the following first day of March, except that insurance licenses levied hereunder shall not be delinquent until the next following, second day of March.

If any person, shall become delinquent in the payment of license taxes required hereby, said person shall also pay a penalty of Twenty Percent (20%) for the first day or portion of the first month said license remains delinquent; and, further provided, said person shall be subject to an additional and continuing penalty of Ten Percent (10%) of the amount of the license due and owing for each month or fractional part thereof during such continuing delinquency, such penalties to be added to the amount of the license tax and collected with interest at the rate of twelve (12) percent on the amount of tax due and owing to the Town until paid in full.

**SECTION 8. ISSUING FEE.** All licenses shall be issued by the Clerk of the Town and shall be signed by the Mayor and countersigned by the Town Clerk. The Town Clerk shall, in addition to each applicable license amount, penalties and interest if any, collect an annual fee of Five Dollars (\$5.00) for the issuance of each license, or such other amount as may be permitted from time to time under the law of the State of Alabama, said fee to be paid by the licensee, and said Five Dollar (\$5.00) fee to be deposited with the general fund of the Town of Brookwood.



**SECTION 9. SWORN STATEMENT.** In all cases where the amount of license tax is dependent upon the amount of business done, gross receipts, value of stock or equipment, number of employees, or any other factor or factors whatsoever, it shall be the duty of the person subject to such tax to render to the Town Clerk, on or prior to the date when such tax become due, a sworn statement showing the factors hereinabove mentioned, one or several, as the case may require for the ascertainment of the correct classification of such person for license taxation purposes and the correct amount of license tax to which the person is subject.

Upon receipt of license tax based upon the classification of such person as shown by said sworn statement, the Town Clerk shall issue the appropriate license, but the issuance and event thereof is expressly conditional upon the truth and accuracy of such sworn statement and the same shall be revocable by the Town Council of the Town of Brookwood as inadvertently and mistakenly granted and issued wherever it shall be made to satisfactorily appear to said Council that the said sworn statement was false or incorrect or that the holder of such license has not paid to the Town of Brookwood the correct amount of license tax.

**SECTION 10. PLACE OF BUSINESS.** Any person desiring to engage in any trade, business, occupation, or profession for which a license is required and for which a fixed place of business is required shall designate the place at which said trade, business, occupation, or profession is to be carried on, and the license to be issued thereunder shall designate such place and such license shall authorize the carrying on of such trade, business, occupation, or profession only at such place. Location of such place of business shall comply with the zoning requirements of the Town. For each place at which said trade, business, or occupation, or profession is carried on, a separate license fee and tax shall be paid.

Maintenance of a place for the carrying on of a business, vocation, occupation, or profession shall be prima facie evidence that the person so maintaining, or in charge of such place, is carrying on the business, vocation, occupation, or profession for the carrying on of which such place.

**SECTION 11. SEPARATE LICENSES FOR EACH BUSINESS.** Any person dealing in two (2) or more of the articles or engaging in two (2) or more of the businesses, vocations, occupations, or professions enumerated in this Ordinance for which a license is required shall pay for and take out a license for each line of business, vocation,

occupation, or profession.

**SECTION 12. LICENSE TO BE EXHIBITED.** Each license shall be posted in a conspicuous place, where such business or occupation is carried on, and the holder of such license shall immediately show such license to the Town Clerk or license inspector, auditor, or their duly authorized deputies, or any police officer of the Town of Brookwood upon being so requested.

Whenever a license is issued for the use or operation of any vehicle, vending machine, etc., there shall be issued to the licensee a metal plate, sticker, or similar evidence of a license, and it shall be the duty of each licensee to attach or secure each plate, sticker, or similar evidence of license so that it may be conspicuous from the outside of such vehicle, vending machine, etc.; and it shall be unlawful for any person to use or operate such vehicle, vending machine, etc., not having such evidence attached.

**SECTION 13. BUSINESS OUTSIDE THE CORPORATE LIMITS.** Each person engaged in or carrying on any exhibition, trade, business, vocation, occupation, or profession or doing any act herein specified outside the corporate limits of the Town of Brookwood but within the police jurisdiction thereof, shall take out a license and pay therefor on an amount equal to one-half (1/2) the amount of license tax to which he would be subject were such exhibition, trade, business, vocation, occupation, or profession engaged in or carried on within the corporate limits of the Town of Brookwood.

All such persons shall be subject to all the license tax laws of the Town of Brookwood applicable within the corporate limits thereof except as otherwise provided in this section. It is hereby declared to be the purpose of this section to license such exhibition, trade, business, vocation, occupation, profession, or other act so specified for police and fire protection only, and not for revenue. 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 hereinabove 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 proper exercise of its police power, but not for revenue".

Any person engaged in a business outside the corporate limits of the Town of Brookwood but within the police jurisdiction thereof, for which business a license is required by the Town of Brookwood and who in connection with such business shall be engaged

in delivering goods, articles or properties of merchandise from such business to persons, firms or corporations within the corporate limits of the Town of Brookwood, shall as to such goods, articles, or properties of merchandise delivered from such business to persons, firms, or corporations within the corporate limits of the Town of Brookwood, be deemed to be conducting a business within the corporate limits, and shall be required to pay the same license on that portion of business conducted by such person, firm or corporation within the corporate limits of the Town of Brookwood as is required by persons, firms, or corporations engaged in a similar business within the corporate limits of the Town of Brookwood.

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 14. TRANSFER OF LICENSES.**

- (a) No license shall be transferred except with the consent of the Town Council of the Town of Brookwood and no license shall be transferred more than once and never from one license category to another. No transfer shall be valid until the same has been endorsed across the face of the license receipt by the Town Clerk.
- (b) A licensee may move his place of business using the same license with the approval of the Town Clerk in writing.

**SECTION 15. DURATION AND SPECIAL ENFORCEMENT.** This above schedule of licenses and this Ordinance shall become effective as of January 1, 1996, and shall continue in full 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. During the time this Ordinance shall remain in effect, licenses shall be collected each year from the persons, firm or corporations subject to the above schedule or during each calendar year in which the business, occupation or profession is carried on within the jurisdiction of the Town of Brookwood.


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 or jeopardy of losing the license tax due and owing to the Town of Brookwood, and the fixation of the delinquency date of the last day of February of each year, shall not deprive the Town of its lawful right to institute proceedings for the collection of

its license tax at any time prior to said delinquency.

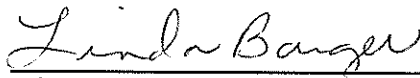
The delinquency date is fixed and determined as the date when the penalty will attach for failure to pay and is not intended to circumscribe or deprive the Town of its right to institute proceedings for the collection of the taxes at any time on or after January 1 of each license tax year. For the purpose of suit or citation 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 issuance of a citation to said person who engaged in a business without a license.

**SECTION 16. NO FRANCHISE.** 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, except in the event such alternation, amendment or revocation shall be attributable to any willful violation of any provision of the Town of Brookwood Business License Ordinance.

**ADOPTED and APPROVED** upon the affirmative vote of the Town Council of the Town of Brookwood, Alabama, this the 21 day of December, 1995; but, made effective as of January 1, 1996.

  
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Alton C. Hyché  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Linda Barger  
Town Clerk

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NOTARY PUBLIC STATE OF ALABAMA AT LARGE.  
MY COMMISSION EXPIRES: July 6, 1998.  
BONDED THROUGH NOTARY PUBLIC UNDERWRITERS.