TITLE 4

BUSINESS LICENSES AND REGULATIONS

Chapters:

- 4.04 Electric Franchise
- 4.08 Gas Franchise
- 4.12 Telephone Franchise
- 4.16 Cable Television
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<u>CHAPTER 4.04</u>

ELECTRIC FRANCHISE

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<u>4.04.01 Electric franchise granted</u> The city of Lake City, Arkansas, (hereinafter called Grantor) hereby grants to the Craighead Electric Cooperative Corporation, its successors and assigns (hereinafter called Grantee), the exclusive right, privilege and authority within the present and all future expansion of the corporate limits of the city of Lake City, Arkansas, except any portion which may be located within the legally allocated territory of another utility, (1) to sell, furnish, transmit and distribute electric power and energy to Grantor and to all inhabitants and consumers within said limits, and (2) to construct, maintain, operate and extend a system for such purposes and to enter on, under and upon and use any and all of the streets, alleys, avenues, bridges and other public grounds and ways belonging to, or under the control of Grantor, for the purpose of erecting, maintaining, repairing, replacing and operating poles, wires, anchors, stubs,

transformers, substations, cables, conduits and other related facilities, appliances and apparatus which are necessary for, or useful in, the furnishing, sale, transmission or distribution of said electric service (hereinafter called facilities). (Ord. No. 88-115, Sec. 1.)

4.04.02 Rights and responsibilities of grantor and grantee

- A. <u>General rights and obligations</u> Grantee shall, and does by acceptance hereof, agree to provide to the city and its inhabitants adequate and reasonable electric service as a public utility and the facilities necessary to provide such service. Grantor, in recognition of the large and continuing investment necessary for Grantee to perform its obligations hereunder, and the need and duty to promptly construct its facilities, as defined above, required to serve customers, in all areas and zones of the city, consents to the construction of such facilities as defined in Section 4.04.01 in all such areas and zones, and Grantor agrees to protect by ordinance, regulation and otherwise, to the fullest extent permitted by law, and except as otherwise limited herein, the grants of rights and privileges to Grantee set forth in Section 4.04.01 from interference with, or duplication by, other persons, firms or corporations seeking to engage in the sale or distribution of electric energy.
- B. <u>Standards and right-of-ways</u> All facilities of Grantee which may be located on public ways, places and public property, as authorized herein, shall be located so as to not unreasonably obstruct public use and travel. All of Grantee's facilities shall be constructed, operated and maintained in accordance with standards at least equivalent to the standards prescribed by the National Electrical Safety Code. Grantee, its successors and assigns, shall replace and repair, at its own expense, all excavations, holes or other damage caused or done by it to public streets, ways, places and public property in the construction, operation and maintenance of its facilities.
- C. <u>Removal of hazards; clearing of right-of-ways</u> The Grantee, its successors and assigns, is hereby given the right to trim, cut or remove trees, shrubbery or growth on or in public ways, places and public property which interfere or offer hazards to the operation of Grantee's facilities used or useful for the rendition of electric service; further, Grantee is hereby given the right, authority and permission to trim, cut and remove portions of trees, shrubbery or growth growing on private property but overhanging or encroaching on public ways, places and public property which interfere or offer hazards to the construction, operation and maintenance of Grantee's facilities. (Ord. No. 88-115, Secs. 2-4.)

<u>4.04.03 Termination procedure</u> The rights, privileges and authority hereby granted shall exist and continue from the date of passage of this ordinance, and thereafter, until terminated in accordance with provisions of Section 44 of Act 324 of the 1935 Acts of the state of Arkansas, as presently enacted or hereinafter amended. (Ord. No. 88-115, Sec. 5.)

<u>4.04.04 Rates</u> The rates which are to be charged by Grantee for electric service hereunder shall be those which are now lawfully approved or prescribed, and as said rates may, from time to time, be amended by Grantee in accordance with law or by any regulatory authority having jurisdiction thereof. (Ord. No. 88-115, Sec. 6.)

<u>4.04.05 City not liable for negligence of grantee</u> In the construction, operation, and maintenance of its facilities, said Grantee shall use reasonable and proper precaution to avoid damage or injury to persons or property and shall hold and save harmless the said Grantor from damage, injury, loss or expense caused by the negligence of the Grantee or its agents, servants, or employees, in constructing, operating and maintaining said facilities or in repaving or repairing any streets, avenues, alleys, bridges or other public grounds. (Ord. No. 88-115, Sec. 7.)

<u>4.04.06</u> Standard of care for facilities The Grantee shall endeavor at all times to keep its facilities in a reasonable state of repair and to conform to such practices and install such appliances and equipment as may be in keeping with the customary usage and practice in cities of similar size in this state during the time this franchise shall remain in force. (Ord. No. 88-115, Sec. 8.)

<u>4.04.07 Franchise tax</u> Beginning in February, and thereafter during the life of this franchise, the Grantee shall pay to Grantor each month a franchise tax in an amount equal to: five percent (5%) of the preceding month's gross residential and commercial electric revenues as paid to the Grantee by residential and commercial customers located within the corporate limits of the city of Lake City, Arkansas. Residential and commercial electric revenues are those revenues so classified pursuant to Grantee's uniform classification standards. Grantor shall have the right to examine and verify, from the records of the Grantee, any data relating to the gross revenues of Grantee from customers on which said franchise tax is due. In the event of a controversy, between the Grantor and Grantee as to the amount of gross revenues received by Grantee in the city of Lake City, Arkansas, upon which said tax is due, such controversy shall be referred to the Arkansas Public Service Commission, or such successor regulatory agency which may have jurisdiction over the Grantee, for final determination, and the decision of said Commission shall be binding upon both parties hereto.

It is expressly agreed and understood by the Grantor and Grantee that the aforesaid payment shall constitute and be considered as complete payment and discharge by the Grantee, its successors and assigns, of all licenses, fees, charges, impositions or taxes of any kind (other than automobile license fees, special millage taxes, general ad valorem taxes and other general taxes applicable to all citizens and taxpayers) which are now or might in the future be imposed by the Grantor under authority conferred upon the Grantor by law. In the event such other tax or taxes are imposed by Grantor, the obligation of the Grantee set forth in Section 4.04.09 hereof, to pay the city the sum of five percent (5%) annually of the gross residential and commercial electrical revenues shall immediately terminate. (Ord. No. 88-115, Sec. 9.)

4.04.08 Street lighting Electric service furnished the Grantor for street lighting and other purposes shall be paid for by the Grantor in accordance with the applicable rate schedules of the Grantee now on file and/or as they may in the future be filed by the Grantee and approved by the Arkansas Public Service Commission or other regulatory authority having jurisdiction. The Grantee shall have the privilege of crediting any amount due Grantor with any unpaid balances due said Grantee for electric service rendered to said Grantor. (Ord. No. 88-115, Sec. 10.)

4.04.09 Private generation facilities allowed Nothing herein shall be construed to prohibit any person, firm or corporation from owning and operating facilities for generating, distributing, or furnishing electric energy for his or its own use or for the use of his or its tenants, all of which facilities and use are wholly on the same premises owned by such person, firm or corporation. (Ord. No. 88-115, Sec. 11.)

4.04.10 Contact Upon written acceptance by Grantee, this ordinance shall constitute a contract between Grantor and the Grantee, and its successors and assigns. (Ord. No. 88-115, Sec. 12.)

CHAPTER 4.08

GAS FRANCHISE

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| No fees for public service |
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4.08.01 Gas franchise granted The city of Lake City, Arkansas, subject to the terms, conditions and stipulations mentioned in this ordinance, consents and the exclusive right, permission and franchise is hereby given to Arkansas-Missouri Power Company, a corporation organized and existing pursuant to the laws of the state of Arkansas, Grantee, and to its

successors, lessees and assigns, to lay, construct, equip, operate, repair, and maintain a system of gas mains, pipes, conduits, and feeders for the purpose of supplying and distributing natural gas for light, fuel, power, and heat and for any other purposes, to the residents or inhabitants of the said City, as rapidly as the said Company, Grantee herein, shall find it practicable to do so; and further, the exclusive right to lay, construct, operate, and maintain a system of gas mains, pipelines, pipe conduits, and feeders and the necessary attachments, connections, fixtures, and appurtenances for the purpose of conveying, conducting or distributing natural gas from any point beyond said city limits in order to enable the said Grantee to distribute and sell natural gas to the said City and to the residents or inhabitants thereof, and to others. (Ord. No. 61-38, Sec. 1.)

<u>4.08.02 Rights of Grantee</u> The Grantee herein is expressly given the exclusive permit (subject to the provision hereinafter contained) to use the streets, avenues, roads, highways, alleys, sidewalks and other public places, as now laid out, or hereafter to be established, for the purpose of laying gas mains, pipelines, conduits, and feeders and the necessary attachments, fixtures, connections, and appurtenances for the purpose of conveying or conducting natural gas from any point within the said City or to any point beyond the city limits of the said City, or to any other point, through and beyond the city limits of said City, and to operate and maintain a system of pipelines, pipes, conduits, feeders and the necessary attachments, connections, fixtures, and appurtenances for the distribution of natural gas within said City to serve the said City and the residents and inhabitants thereof, and others; provided, however, that where alleys are accessible for laying mains and pipes, the City shall have the right to require that the mains and pipes shall be laid in the alleys instead of the streets, and plans for laying mains must be submitted to the Council or specially appointed representatives before final designation is made.. (Ord. No. 61-38, Sec. 2.)

<u>4.08.03 Main pipes</u> Subject to the proviso in 4.08.02 hereof, the main pipes of the Grantee may be laid in the highways, roads, streets, avenues, alleys and other public places as now laid out or as the same shall hereafter be established, and when laid in highways, roads, avenue, streets, alleys, and other public places, same shall be laid in accordance with the lines and grades now established or hereafter to be established by the City, provided that such main pipes and service pipes be laid at the minimum depth of eighteen inches below the grade of streets, alleys or ditches. (Ord. No. 61-38, Sec. 3.)

4.08.04 Restoration of streets In the opening and refilling of all openings made by the Grantee, it shall relay the pavements and do all other work necessary to complete restoration of the streets, sidewalks or grounds to the condition equally as good as when disturbed; and when the Grantee shall open any ground in said City for the purpose of laying any gas pipe or for any other purpose whatsoever, the Grantee shall open no more space at any one time or at any one place, nor keep the same open any longer than is necessary to properly execute the work for which same shall have been opened; and it is especially required that in all cases where work requires the exercise of skill, as the laying or relaying of pavements or sidewalks, the Grantee shall employ skilled workmen familiar with the execution of such work. Whenever deemed necessary by the proper authorities it shall have the right to designate its engineer or other person

to superintend and supervise the refilling of the highways, streets, avenues, roads, alleys or other public places, and the relaying or refilling of the sidewalks and pavements, all of the repair and replacement of pavement, sidewalks and other grounds disturbed for the laying of the said pipes, shall be at the expense of the Grantee. (Ord. No. 61-38, Sec. 4.)

<u>4.08.05 No fees for public service</u> No fees or charges of any kind shall be imposed upon the Grantee or upon any successors, or upon any consumer of natural gas for the breaking or opening of any highway, street, road, avenue, alley, or other public places, or for the laying of any main, service pipe or other connections therein, except as would be provided herein.

Nothing in this franchise shall be construed in such manner as to in any manner abridge the right of the City to pass and enforce the necessary police regulations for the purpose of protecting the citizens of the City and their property and the property of the Grantee.

Grantee shall at all times keep and display the necessary danger signals and proper guards around all excavations and obstructions, and shall keep sufficient space in good condition for the travel of vehicles on at least one side of all excavations and obstructions, and shall as soon as practical restore all openings on the highway, road, street, avenue, alley and other public places to a condition equally as good as before said openings and obstructions were made. (Ord. No. 61-38, Sec. 5.)

<u>4.08.06</u> Grantee guarantees The Grantee shall do no injury to any highway, road, street, avenue, alley, lane, bridge, stream or water course, park or public place, nor in any manner disturb or interfere unnecessarily with electric lines, nor with any public or private sewer or drainage system, or water lines, now or hereafter laid or constructed by the City or by any authorized person or corporation, but no electric conduits or sewer or water pipes, shall be so laid as to interfere unnecessarily with any gas main or pipes which shall have been laid prior to the time of laying such electric conduits, sewer or water pipes. The Grantee shall fully indemnify and save harmless the City from any and all claims for damage for which said City shall or might be made or become liable by reason of the granting of this franchise, or any negligence or carelessness on the part of said Grantee, or because of any act or omission of the Grantee in the construction and operation of its system of mains and pipes. (Ord. No. 61-38, Sec. 6.)

<u>4.08.07 Rates</u> The Grantee shall supply natural gas under the terms and conditions herein specified to all applicants not in arrears for any bills for natural gas, service, pipes, appliances, or other things, owning or occupying premises on or abutting the streets, avenues, or other public places in which such gas mains or conduits are laid.

The Grantee shall have the right to require a written agreement with all applicants for natural gas. The rate or rates to be charges for natural gas, according to 4.04.15 hereof, the minimum monthly bill, the meter connection, moving or other charge, the amount of the immediate deposit, the terms and conditions under which natural gas is to be served the individual applicant, and other things shall be determined by such agreement. Such agreements are to conform with the state laws and regulations governing same. (Ord. No. 61-38, Sec. 7.)

<u>4.08.08 Maintenance</u> The Grantee shall make, own and maintain all necessary connections with its mains, lay pipe to curb line, or to point on or near property line where no curb line has been determined, and may, at its option, install a service cock and box. Grantee will also designate location of, set and own the meter, but all other piping, connections and appliances for the purpose of utilizing gas shall be furnished and installed by the house owner, or consumer, at his risk and expense.

The Grantee shall have the right to make and enforce as a part of the conditions under which it will supply natural gas for heat, power, light, fuel or other purposes as herein provided, all needful rules and regulations not inconsistent with law and the provisions of this franchise. (Ord. No. 61-38, Sec. 8.)

<u>4.08.09 Grantee shall furnish proper information</u> The Grantee shall furnish promptly to the proper authorities any and all information which may be asked for by them in regard to the size, location or depth of any of the pipes, mains, conduits or service pipes, in any form whatsoever, and any other information in regard to its occupation of roads, highways, streets, avenues, or public grounds of said City, which they may demand. Whenever the word Grantee occurs in this ordinance, it shall mean and it shall be understood to be Arkansas-Missouri Power Company, its successors, lessees, or assigns, and whenever the words "authorities" or "proper authorities" occur in this franchise they shall mean and shall be understood to mean the authorized officer or officers, committee or board representing the city of Lake City, Arkansas, or Grantor. (Ord. No. 61-38, Sec. 9.)

<u>4.08.10 Franchise in force</u> This franchise shall take effect and continue and remain in force perpetually as provided in Section 44 of the Public Utilities Act of 1935, Acts of the state of Arkansas, as same may be amended from time to time, and upon the written acceptance by the Grantee of the terms and conditions of this franchise. (Ord. No. 61-38, Sec. 10.)

<u>4.08.11</u> Schedule for construction The Arkansas-Missouri Power Company, Grantee, shall have twelve months from the final passage, approval and publication of this ordinance, and not longer, in which to begin the actual laying of pipe lines and laterals for the distribution of natural gas in said City, a failure on the part of the Arkansas-Missouri Power Company, Grantee, to comply with the foregoing provisions of this section as to the time in which to begin the work shall render null and void this ordinance; it is further provided however, that upon a showing by the Grantee, that the actual laying of pipe lines and laterals for the distribution of natural gas in said City has been delayed due to the Grantee's inability to secure necessary pipe or other materials, or due to acts of God, the period allowed above shall be automatically extended for an additional period of six (6) months. It is further provided that the City Council may at the end of the six months extension give Grantee additional time in which to begin construction if the City Council deems that such extension of time should be granted. (Ord. No. 61-38, Sec. 11.)

<u>4.08.12</u> Franchise tax Beginning January 1, 1983, and continuing until cancelled or amended, the Company shall pay to the City, five percent (5%) of its then current year gross gas revenue from sales to residential and commercial customers located within the corporate limits of the City. (Ord. No. 82-101, Sec. 1.)

<u>4.08.13 Payments</u> Payments to the City by the Company shall be made quarterly throughout the calendar year, such payments being made on or before the 15th day of the month immediately following the end of the calendar quarter. (Ord. No. 82-101, Sec. 2.)

<u>4.08.14</u> Schedule Associated Natural Gas Company shall pay to the City on or about January 15, 1983, an amount which represents one-half of this accumulated difference between the city of Lake City's franchise taxes which Associated will have collected by the end of December 1982 and which will have been paid to the City by the end of December 1982. Associated will pay the remaining one-half of such accumulated difference to the City on or before April 15, 1983. (Ord. No. 82-101, Sec. 3.)

<u>CHAPTER 4.12</u>

TELEPHONE FRANCHISE

Sections:

| 4.12.01 | Franchise granted |
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| 4.12.03 | Reasonable rates |
| 4.12.04 | Poles |
| 4.12.05 | Interference |
| 4.12.06 | Work |
| 4.12.07 | Liability |
| 4.12.08 | Moving lines |
| 4.12.09 | Trimming trees |
| 4.12.10 | Franchise tax |

<u>4.12.01 Franchise granted</u> Contel of Arkansas, a corporation organized under the laws of the state of Arkansas, with a license to do business in the state of Arkansas, its successors and assigns, be and they are hereby granted the right, in operating a telephone system, to construct and maintain all the necessary poles, wires cables, pole and wire fixtures, telephone plant, and telephone apparatus of whatsoever nature for the purpose of conducting such business, to erect and maintain such telephone poles and string the same with wire and cable along the streets, avenues, boulevards, alleys and other public places of said city of Lake City, and to construct or lay and maintain such conduits as Grantee, its successors and assigns, may require, under the streets, avenues, boulevards, alleys and other public places, aforesaid, for the purpose of such business under the following terms and restrictions. (Ord. No. 91-129, Sec. 1.)

<u>4.12.02 Term</u> The term of this grant shall be for ten (10) years from this date, subject to all ordinances regulating, taxing and controlling telephone lines or systems, in the city of Lake City, Arkansas. (Ord. No. 91-129, Sec. 1.)

<u>4.12.03</u> Reasonable rates The Grantee, its successors and assigns, shall conduct telephone business in such a manner as shall be to the benefit of the city of Lake City, and its inhabitants, rendering good telephone service at reasonable rates as authorized by the Arkansas Public Service Commission, or any other state or local governmental agency charged by law with the power to regulate public utilities. (Ord. No. 91-129, Sec. 2.)

<u>4.12.04</u> Poles All poles and overhead wires or cables erected under this ordinance shall be placed, whether on streets, avenues, boulevards, alleys or other public places, as not to interfere unnecessarily with ordinary travel on such streets, avenues, boulevards, alleys or other public places. All poles erected under this ordinance shall be so located as not to injure unnecessarily any drains, sewers, catch basins, or other like public improvements, and said Grantee shall forthwith repair any damages so caused to the satisfaction of the Mayor of said City, and in default thereof, said City may repair such damage and charge the cost thereof to, and collect same from said Grantee. (Ord. No. 91-129, Sec. 3.)

<u>4.12.05</u> Interference The poles of the Grantee, its successors and assigns, shall be placed and erected in such a manner as not unreasonably to interfere with the orderly conduct of the business and the rights of any other public service corporation having a right or franchise to operate its business in said City. (Ord. No. 91-129, Sec. 4.)

<u>4.12.06 Work</u> All work of locating and erecting poles or placing underground conduit under and by virtue of this ordinance, shall be done with the cooperation of the Mayor, or some other authorized person or persons. (Ord. No. 91-129, Sec. 5.)

<u>4.12.07 Liability</u> The Grantee shall hold the city of Lake City free and harmless from all damages arising by reason of any abuse or negligence in said occupancy, for the payment of which said City may have become liable to any persons, person, or corporations, by reason of the granting of this ordinance or by reason of the construction or operation of said telephone system, or by reason of said Telephone Company failing to conform or comply with any of the provisions or requirements of this ordinance. (Ord. No. 91-129, Sec. 6.)

<u>4.12.08 Moving lines</u> The said Telephone Company shall remove, raise or adjust its aerial plant after forty-eight (48) hours notice by the Mayor of Lake City, or another properly authorized city official, for the purpose of permitting the moving of houses, or other structures, along the streets of said city; however, the person or persons for whose benefit such telephone plant is removed, raised or adjusted, shall first secure proper permission from said City for the moving and agree to pay said telephone company for its relate costs and damages. If desired, an advance deposit by the mover may be required by the Telephone Company. (Ord. No. 91-129, Sec. 7.)

<u>4.12.09 Trimming trees</u> Permission is hereby granted to the Telephone Company to trim trees upon and overhanging streets, alleys, sidewalks and public places of said City so as to prevent the branches of such trees from coming in contact with the wires and cables of the

Telephone Company, all the said trimming to be done under the supervision and direction of any city official to whom said duties have been or may be delegated. (Ord. No. 91-129, Sec. 8.)

<u>4.12.10</u> Franchise tax In consideration for rights and privileges herein granted, the said Telephone Company shall pay quarterly, in arrears, two percent (2%) of local service revenues to the city of Lake City, Arkansas, effective January 1, 1991, and such payments shall be payable on or before the 15th day of the month following the close of the calendar quarter. Same shall be in lieu of any general or special license tax, occupation tax, or any other such tax for the period covered during the term of this ordinance. (Ord. No. 91-129, Sec. 9.)

<u>CHAPTER 4.16</u>

CABLE TELEVISION

Sections:

- 4.16.01Franchise granted4.16.02Obligations4.16.03Transfer
- 4.16.04 Effective

<u>4.16.01</u> Franchise granted The city of Lake City has determined that Friendship Cable has the ability to provide the services required under the franchise for the system, and hereby consents to and approves, subject to applicable laws, the assignment by East Arkansas of its right, title and interest in the franchise to Friendship Cable and the assumption by Friendship Cable of the obligations of East Arkansas under the franchise which accrue from and after the closing date (as hereinafter defined). In connection with the foregoing, the city of Lake City hereby releases East Arkansas, effective upon the closing date, from all obligations and liabilities under the franchise that accrue on and after the closing date. (Ord. No. 97-170, Sec. 1.)

<u>4.16.02</u> Obligations The city of Lake City confirms that

- A. The franchise was properly granted;
- B. The franchise is currently in full force and effect and expires on September 4, 2009;
- C. East Arkansas's performance under the franchise has been satisfactory and East Arkansas is in material compliance with the provisions of the franchise and with applicable law;

- D. There exists no known fact or circumstance which constitutes, or which with the passage of time or the giving of notice of both would constitute, a default or breach under the franchise, or would allow the city of Lake City to cancel or terminate the rights under the franchise except upon the expiration of the full term thereof; and
- E. The franchise supersedes all other agreements between the city of Lake City and East Arkansas and represents the entire understanding between the city of Lake City and East Arkansas with respect to the system and East Arkansas's provision of cable television and other telecommunications services within the city of Lake City and East Arkansas has made no commitments and owes no obligations to the city of Lake City other than those specifically stated in the franchise. (Ord. No. 97-170, Sec. 2.)

<u>4.16.03</u> Transfer Friendship Cable may transfer the franchise or control related thereto to any entity controlling, controlled by, or under common control with Friendship Cable upon notice to the city of Lake City of any such transfer and so long as Friendship Cable is in compliance with the terms of the franchise. (Ord. No. 97-170, Sec. 3.)

<u>4.16.04 Effective</u> This ordinance shall not become effective until Friendship Cable closes the purchase of the system from East Arkansas (the closing date) and assumes the obligations of East Arkansas under the franchise. (Ord. No. 97-170, Sec. 4.)

<u>CHAPTER 4.20</u>

PRIVILEGE LICENSES

Sections:

- 4.20.01 License required
- 4.20.02 Term of license
- 4.20.03 Locations
- 4.20.04 Posting of license
- 4.20.05 Doing business without license
- 4.20.06 False statements
- 4.20.07 License taxes
- 4.20.08 Other occupations
- 4.20.09 Itinerant merchants
- 4.20.10 Application for itinerant license
- 4.20.11 Penalty
- 4.20.12 License required

<u>4.20.01 License required</u> It shall be unlawful for any person to engage in or carry on any of the following businesses, occupations, vocations, professions, trades or callings within the city of Lake City for which a license is required by this chapter without having first paid the privilege tax and procured a license therefore from the city. (Ord. No. 95-166, Sec. 1.)

<u>4.20.02</u> Term of license All annual licenses prescribed and annual occupation taxes shall be due and payable on the first day of January of each year, and shall be paid to the city, and the city shall issue a receipt for the proper amount of money received, and shall issue the proper license therefore upon the payment of such sum of money and such license shall be good and valid for the year so paid; provided that any business, occupation, vocation, profession or calling begun in the city on or after July 1 of any year shall only be charged one-half of the annual license fee for that year.

All persons failing, neglecting or refusing to pay their license or occupation tax within forty-five (45) days from the date the same becomes due shall be subject to penalties as follows:

- A. If paid between forty-five (45) days and seventy-five (75) days from due date, ten percent (10%) of the amount of tax due.
- B. If paid between seventy-five (75) days and one hundred thirty-five (135) days from due date, twenty percent (20%) of the amount due.
- C. If not paid within one hundred thirty-five (135) days from the due date forty percent (40%) of the amount of tax due.

Such penalties shall be in addition to any fine which may be levied as a result of the violation of this chapter.

The city shall publish in a local newspaper of general city-wide circulation, a list of all persons failing, neglecting or refusing to pay their license or occupation tax. Said list of delinquencies shall be published by the city on or before the first day of July of each year. (Ord. No. 95-166, Sec. 2.)

<u>4.20.03</u> Locations Where any person engages in business at more than one location, each location shall be considered a separate business and a privilege license must be sold for each one. (Ord. No. 95-166, Sec. 3.)

<u>4.20.04 Posting of license</u> Each license shall be posted in a conspicuous place where such business or occupation is carried on or the holder of such license shall, upon demand, show the same to the city or any police officer. (Ord. No. 95-166, Sec. 4.)

<u>4.20.05</u> Doing business without license The amount of any license imposed by this chapter shall be deemed as a debt due the city, and, in addition to the penal remedies and punishments herein prescribed, any person commencing, engaging in or carrying on any trade,

business, occupation, vocation, calling or profession without first having obtained a license to do so, shall be liable to an action in the name of the city in any court of competent jurisdiction for the amount of license by this chapter imposed on such trade, business, occupation, vocation, calling or profession. (Ord. No. 95-166, Sec. 5.)

<u>4.20.06</u> False statements It shall be unlawful to willfully and knowingly make any false statement in the application for license hereunder for the purpose of defrauding the city of its just tax or license fee. (Ord. No. 95-166, Sec. 6.)

<u>4.20.07 License taxes</u> The occupation tax to be paid in order to obtain the license to carry on or engage in the businesses, occupations, vocations, professions, or callings hereinafter named are hereby established, defined and fixed under several items as follows, to wit:

| ACCOUNTANTS AIR CONDITIONING/HEATING CONTRACTOR ANTIQUE, NOVELTY, OR GIFT SHOP APPLIANCE DEALER (new or used) ARCHITECTS (who are licensed) per person ATTORNEY AT LAW, per person AUCTIONEER Auction houses, being any place where an auction is held more than one time a year; provided, however, that this section shall not apply to judicial sales or sales by executors or administrators, per day | |
|---|-------------------------|
| Any person, firm or corporation holding an auction, excluding auction houses and judicial sales or sales by executors or administrators, per day AUTOMOBILES Auto repair shop, auto garage and repair shop, auto painting, battery service and auto top and windshield repair shop Radiator repair Auto sales and service agency, including the sale of cars and all products of the automobile manufacturer represented by dealers and operation of shop including sale of parts, accessories, | 15.00 27.50 27.50 |
| tires and secondhand cars: Where there is one place of business with one car lot Secondhand car dealers: one car lot BAKERIES AND PASTRY SHOPS, including all business concerns who sell and distribute bread, cakes and pastries inside the city, whether the concern manufacturing the bread is located in the city or not, but not including revenue derived from the interstate, foreign or U.S. Commerce: Where five or less persons are employed in making and distributing the bread products in the city | 55.00 55.00 |

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| and service or labor; General building55.00Street pavers or sewer builder55.00House building contractors – house buildings or head carpenter who performs such work not under contract but with some supervisory duties55.00Paperhangers, decorator, painter, siding installers, plasterer or insulator27.50Carpenter27.50Plumbing, gas or steam fitting Electrical27.50All other contractors or builders not provided for CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR COTTON GIN27.50 | | |
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| carpenter who performs such work not under contract but with some supervisory duties55.00Paperhangers, decorator, painter, siding installers, plasterer or insulator27.50Carpenter27.50Plumbing, gas or steam fitting Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | Street pavers or sewer builder | 55.00 |
| but with some supervisory duties55.00Paperhangers, decorator, painter, siding installers, plasterer or insulator27.50Carpenter27.50Plumbing, gas or steam fitting27.50Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | House building contractors – house buildings or head | |
| Paperhangers, decorator, painter, siding installers, plasterer or insulator27.50Carpenter27.50Plumbing, gas or steam fitting27.50Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | carpenter who performs such work not under contract | |
| plasterer or insulator27.50Carpenter27.50Plumbing, gas or steam fitting27.50Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | but with some supervisory duties | 55.00 |
| Carpenter27.50Plumbing, gas or steam fitting27.50Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | Paperhangers, decorator, painter, siding installers, | |
| Plumbing, gas or steam fitting27.50Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | plasterer or insulator | 27.50 |
| Electrical27.50All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | Carpenter | 27.50 |
| All other contractors or builders not provided for50.00CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | Plumbing, gas or steam fitting | 27.50 |
| CONVENIENCE STORE W/GAS PUMPS55.00COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | Electrical | 27.50 |
| COSMETICS DOOR-TO-DOOR27.50COTTON GIN100.00 | All other contractors or builders not provided for | 50.00 |
| COTTON GIN 100.00 | CONVENIENCE STORE W/GAS PUMPS | |
| | COSMETICS DOOR-TO-DOOR | 27.50 |
| CRAFT SHOP 27.50 | COTTON GIN | 100.00 |
| | CRAFT SHOP | 27.50 |

| | 55.00 |
|--|----------------|
| DENTISTS | 55.00 |
| DAY CARE CENTER | 27.50 27.50 |
| DAY NURSERY | |
| DISTRIBUTION CENTERS | 38.50 |
| EXTERMINATING OR TERMITE COMPANY | 50.00 |
| FISH MARKET | 27.50 |
| FRUIT AND VEGETABLE STANDS, where fruit and vegetables are | |
| the principal stock in trade - Temporary | 15.00 |
| Permanent | 27.50 |
| FUNERAL HOME | 55.00 |
| FURNITURE STORES (see also secondhand dealers) | 50.00 |
| FLORIST | 27.50 |
| GASOLINE FILLING STATIONS – gas only | 27.50 |
| With garage | 55.00 |
| GIFT SHOP | 27.50 |
| GRAVEL CRUSHING & SCREENING PLANT | 100.00 |
| GROCERY STORES – one register | 38.50 |
| Each additional register | 15.00 |
| HARDWARE STORES | 55.00 |
| INSURANCE AGENCIES – all insurance agencies or companies | |
| except fraternal | 55.00 |
| JUNK DEALERS – scrap iron, steel, scrap metal, hides, furs (raw), junk | 27.50 |
| LUMBER COMPANY | 55.00 |
| MANUFACTURERS – to be based on number of employees | |
| Less than 9 | 50.00 |
| 10 to 74 | 100.00 |
| 75 to 124 | 150.00 |
| 125 and above | 250.00 |
| All numbers specified shall be deemed to be inclusive; in | |
| determining the number of employees, all full-time office and | |
| managerial personnel shall be included, as well as plant workers. | |
| NURSERY | 55.00 |
| NURSING HOME | 100.00 |
| OILS, WHOLESALE – each dealer in fuel, lubricating or illuminating | 100.00 |
| oil, gasoline, wholesale | 55.00 |
| | |
| OPTOMETRIST, ETC. | |
| PAWN SHOP PHARMACY | |
| | 55.00 |
| PHYSICIANS – each physician, surgeon, osteopath, chiropractor, | |
| who practices his profession PHOTOGRAPHER | |
| | |
| PLUMBING – master plumbers operating a plumbing business or shop | |
| PRIVATE INSTRUCTORS | 15.00 |

| REAL ESTATE – each person engaged in buying, selling caring for or | | |
|--|-------|--|
| renting real estate under the supervision of a broker | | |
| RECREATION HALL | | |
| REPAIR SHOP – each repair shop not otherwise licensed | | |
| RESTAURANTS AND CAFES | | |
| Any inside seating capacity | 27.50 | |
| Drive-in restaurants, regardless of inside seating capacity, where | | |
| car service is offered | 27.50 | |
| STORAGE UNITS | 27.50 | |
| TOOL GRINDING | 27.50 | |
| TRUSS MANUFACTURER OR DISTRIBUTOR | 50.00 | |
| VARIETY OR DISCOUNT STORE | 55.00 | |
| VETERINARIANS | 55.00 | |
| VIDEO STORE | 27.50 | |
| WELDING COMPANY | 27.50 | |
| WRECKER SERVICE | 27.50 | |
| (Ord. No. 95-166, Sec. 7.) | | |

<u>4.20.08</u> Other occupations Any other occupations, professions, vocations or callings not listed hereinabove shall pay annual license fee and occupation tax or Fifty-Five Dollars (\$55.00). (Ord. No. 95-166, Sec. 11.)

<u>4.20.09</u> Itinerant merchants Each itinerant person engaged in the business of merchants, vendor, solicitor, door-to-door canvasser, photographer or salesman in the city shall pay to the City Clerk, as a license fee, the sum of One Hundred Fifty Dollars (\$150.00) for each four (4) month period or part thereof that said person shall engage in any of said occupations and endeavors. Any as a means of determining who shall pay said license, any person beginning any of said occupations in the city shall pay to the city as a deposit said license fee of One Hundred Fifty Dollars (\$150.00) and the same shall be returned if the person making the deposit shall remain in continuous operation within the city for six (6) consecutive months, and such party shall pay only the amount of tax prescribed for parties regularly engaged in business within said deposit does not remain continuously engaged in business for said six (6) month period. Then said One Hundred Fifty Dollars (\$150.00) deposit shall be applied on the itinerant license hereinbefore prescribed. (Ord. No. 95-166, Sec. 12.)

<u>4.20.10</u> Application for itinerant license Any person desiring a license as an itinerant merchant, vendor, solicitor, door-to-door canvasser, photographer or salesman shall file with the City Clerk a written application containing:

- A. Applicant's name and home address.
- B. Type of license applied for.
- C. Name of employer.

- D. Last two (2) cities worked in.
- E. Address of business or premises to be used in Lake City.
- F. Period for which license is desired.

The City Clerk may withhold the granting of such license until such time as he/she may receive a report from the Police Department of the last two (2) cities in which the applicant has worked. If such reports are unfavorable to the applicant, the City Clerk shall refer the applicant to the City Council who shall determine whether the license will or will not be granted. (Ord. No. 95-166, Sec. 13.)

<u>4.20.11 Penalty</u> Any person or persons who shall violate any part of this chapter, in addition to the penalty provided in 4.20.02 shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not more than one hundred fifty percent (150%) of the amount of the license fee due by the offender, and each and every day shall constitute a separate offense, and the offending party shall be required to take out and pay for a license as required by the provisions of this chapter. (Ord. No. 95-166, Sec. 16.)

<u>4.20.12 License required</u> From and after passage and adoption of this section it shall be unlawful for the city of Lake City to engage in or carry on any business with any person, firm occupation, vocation or profession, which has not paid a privilege tax and procured a license to operation in the city of Lake City. (Ord. No. 95-166, Sec. 17.)