

## ORDINANCE NO. 164.

AN ORDINANCE IMPOSING LICENSE TAXES ON CERTAIN  
BUSINESSES, PROFESSIONS, OCCUPATIONS, CALLINGS,  
TRADES AND EMPLOYMENTS TRANSACTED OR CARRIED  
ON WITHIN THE TOWN OF SAN ANSELMO.

The Board of Trustees of the Town of San Anselmo do ordain  
as follows:

Section 1. It shall be unlawful for any person, firm or corporation, whether as principal or agent, owner or employee, to commence, engage in, transact or carry on, within the corporate limits of the Town of San Anselmo any business, profession, calling, trade or occupation, specified in this ordinance, without first procuring a license so to do as herein provided.

Section 2. For the purpose of this ordinance words used herein in the singular shall include the plural, and the masculine shall include the feminine; the word "person" shall also include "company" and "corporation". The word "peddler" shall refer to those persons who travel about with the goods, wares or merchandise which they sell or offer to sell, or who solicit and deliver at the same time.

Section 3. It shall be the duty of the Town Clerk to prepare and issue a license for every person liable therefor, showing the amount thereof, the period of time covered thereby, the name of the person for whom issued, the business, trade, calling, profession or occupation licenses, and the location or place of business where the same is to be carried on. The Clerk shall deliver such licenses to the Marshal for collection taking his receipt therefor. All licenses shall be payable at the office of the Marshal in the Town Hall of the Town of San Anselmo.

Section 4. The Marshal shall pay over to the Treasurer all licenses collected by him on order of the Clerk, taking a receipt therefor. The Marshal shall report the amount of licenses collected by him, together with the amount delinquent, to the Board of Trustees at its first meeting in each month.

Section 5. A penalty of twenty-five per cent shall be added to each license which shall remain unpaid, and upon receiving such delinquent licenses, with such penalty added, from the Clerk, it shall thereupon be the duty of the Marshal to collect such penalty, in addition to the amount of license fixed in the Ordinance.

Section 6. All licenses issued must commence on the first day of January in each year; provided that when any business or occupation or calling requiring a license shall have been commenced after the commencement of the year then and in that case the Clerk shall issue a license for the remaining portion of said year and the Marshal shall receive in payment therefor, the pro rate sum required for such license for balance of said year; provided, that no license shall be issued to extend beyond the calendar year in which such license is issued. Each license shall authorize the party obtaining the same to transact the business, profession, occupation, trade or calling described in such license at the location designated therein. A separate license must be obtained for each branch establishment or separate house or place of business located in said town.

Section 7. All licenses shall be due and payable on the first day of month of issue in advance, and shall become delinquent on last day of month of issue. All licenses issued during the year 1921 shall be for the balance of said year and except as otherwise provided in Section 6 shall be issued only upon payment of the full yearly amount due therefor.

Section 8. Every person having a license hereunder and carrying on a business, trade, calling, profession or occupation at a particular place of business in said town shall keep such license conspicuously posted and exhibited while in force in his place of

business. Every peddler of goods, wares or merchandise shall carry his license with him at all times while engaged in peddling.

Section 9. For the purpose of this ordinance the word "merchant" as used herein shall include all persons, companies or corporations engaged in the business of selling or offering for sale any one or more of the following commodities: automobiles or automobile supplies, gasoline and all petroleum products, building supplies, bread, bicycles or bicycle supplies, candy, coal, coffee, cigars, drygoods, drugs, electric supplies, feed, fruit, furniture (new or second hand), groceries, grain, hardware, hay, ice cream, junk, lumber, milk, meat, notions, paint, plumbing supplies, sewing machines, stationery, soda water in retail, shoes, tobacco, tea, vegetables and wood; it shall also include all those engaged in the business of conducting a bakery, butcher shop, carpenter shop, creamery, delicatessen, garage, job printing office, laundry, livery stable, machine shop, market, nursery, plumbing or shoe repairing; and this section shall include all persons, firms or corporations selling such goods or doing such business, whether or not they have a fixed place of business in said town, provided, however, it shall not apply to "peddlers" as defined in Section 2 of this ordinance.

Section 10. For the purpose of this ordinance every merchant transacting or carrying on business in the Town of San Anselmo shall be classified in accordance with the amount of his average monthly sales in said town during the preceding year and he shall pay a license tax accordingly as follows:

(a) Those whose average monthly sales are less than \$500.00 shall be known as Class A, and shall pay a license tax of \$10.00 per year in advance.

(b) Those whose average monthly sales are not less than \$500.00 nor more than \$1500.00 shall be known as Class B, and shall pay a license tax of \$15.00 per year in advance.

(c) Those whose average monthly sales amount to more than \$1500.00 shall be known as Class C, and shall pay a license tax of \$20.00 per year in advance.

Section 11. Before paying license tax every merchant shall be required to file the necessary information which will enable him to be properly classified, using therefor the form supplied by the Town Marshal reading substantially as follows:

TOWN OF SAN ANSELMO  
STATE OF CALIFORNIA

To the Town Marshal:

I hereby declare that in accordance with Section 10 of Ordinance No. 164 of said Town, relating to business licenses payable by merchants, I belong to Class \_\_\_\_\_.

Respectfully,

If the Marshal has reasonable ground for believing that any such statement is false, he may require the party submitting it to make an affidavit that the same is true and correct. Every person who neglects or refuses to submit such a statement shall be arbitrarily classified as a Class C merchant.

Section 12. Every person engaged in the business of conducting a restaurant shall pay a license tax of \$20.00 per year.

Section 13. Every peddler of fruit, fish, meat, groceries, vegetables, or merchandise at retail shall pay a license tax of \$100.00 per year.

Section 14. Every peddler of oil, gasoline, ice, or soda water,

shall pay a license tax of \$100.00 per year.

Section 15. Every peddler of ice cream, ice cream cones, pop corn, candy, peanuts and other articles of food or drink, other than those mentioned in sections 13 and 14 of this Ordinance, shall pay a license tax of \$100.00 per year.

Section 16. Every person engaged in the real estate business maintaining an office in said town shall pay a license tax of \$6.00 per year.

Section 17. Every person conducting a barber shop in said town shall pay a license tax of \$6.00 per year.

Section 18. Every person conducting a pool or billiard parlor or room in said town shall pay a license tax of \$20.00 per year.

Section 19. Every person engaged in any of the following professions, occupations or callings; physician, surgeon, optician, lawyer, dentist, Christian Science practitioner, chiropractic, osteopath and faith healer, and maintaining an office in said town, shall pay a license tax of \$15.00 per year.

Section 20. Every person engaged in the business of conducting a public boarding house or hotel shall pay a license tax of \$20.00 per year.

Section 21. Every person transacting or carrying on a tailoring or dyeing and cleaning business in said town shall pay a license tax of \$6.00 per year.

Section 22. Every person transacting or carrying on a business in said town as an undertaker shall pay a license tax of \$10.00 per year.

Section 23. All moving picture shows, minstrel shows, entertainments and theatrical performances of all kinds shall pay a license tax of \$15.00 per year or \$5.00 for each performance, except where the proceeds are to be donated to a worthy charity or where no admission is charged.

Section 24. Any person, firm or corporation maintaining, operating or conducting a Merry-go-round or Carrousal shall pay a license tax of \$10.00 per day, except where all receipts therefrom are to be donated to a worthy charity, or where no fee is charged for admission thereto or for riding thereon.

Section 25. Any person, firm or corporation maintaining or conducting a Circus shall pay a license tax of \$25.00 per day, except where all receipts therefrom are to be donated to a worthy charity or where no admission fee is charged.

Section 26. Any person, firm or corporation maintaining or operating in said town a horse vehicle in or in connection with his or its business, when the same is not used in connection with a business already taxed by some other provision of this ordinance, shall pay a tax as follows:

For a one horse vehicle a tax of \$5.00 per annum; for a two horse vehicle a tax of \$10.00 per annum; and for each vehicle of more than two horses a tax of \$20.00 per annum.

Section 27. Any person, firm or corporation maintaining or operating in said town a motor truck in or in connection with his or its business, when the same is not used in connection with a business already taxed by some other provision of this ordinance, shall pay a tax per tonnage of said truck as follows:

Tonnage	Amount of Tax.
1	\$5.00 per annum.
2	7.00 " "
3	10.00 " "
5 and over	12.00 " "

The tax upon any truck of a town shall be as provided by law and shall be as upon a truck of the next highest town so stated.

Section 28. Every person violating any of the provisions of this ordinance or neglecting or refusing to pay the license tax required herein, shall be guilty of a misdemeanor and upon arrest and conviction shall be liable to a fine of Fifty Dollars (\$50.00).

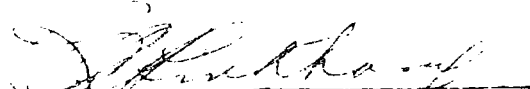
Section 29. The prosecution and conviction of any person hereunder shall not affect in any manner, or constitute any defense to any civil action brought to recover the amount due for license taxes, and the two remedies shall be considered by the court as cumulative. A judgment that the defendant pay a fine, may also direct that the defendant be imprisoned until such fine be satisfied, specifying the extent of the imprisonment which shall not exceed one day for every \$2.00 of the fine so imposed.

The amount of such license shall be deemed to be a debt to the said Town of San Anselmo, and the person from whom the same is due shall be liable to an action in the name of the Town of San Anselmo in any court of competent jurisdiction, for the amount of the license due with costs of suit; and in addition thereto, a penalty of \$25.00 must be added to the judgment as costs to be collected from the defendant or defendants.

Section 30. It is hereby made the duty of the Marshal to cause complaints to be filed against all persons violating any of the provisions of this ordinance.

Section 31. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 32. This ordinance shall go into full force and effect on the first day of April, 1921.

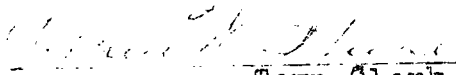
  
 \_\_\_\_\_  
 President of the Board of  
 Trustees.

*Arthur W. Anderson*  
 Town Clerk

I, the undersigned, hereby certify that the foregoing ordinance was duly and regularly introduced by the Board of Trustees of the Town of San Anselmo, at a regular adjourned meeting held January 12th, 1921, and thereafter finally adopted at a regular meeting of said Board held February 7th, 1921, by the following vote, to-wit:

Ayes: Trustees Hund, Binnell, Stephenson, Thomas and Linkham.  
 Noes: None  
 Absent: None

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of said Town this 7th day of February, 1921.

  
 \_\_\_\_\_  
 Town Clerk.