

AN ORDINANCE PROVIDING FOR THE IMPOSITION AND COLLECTION OF LICENSE TAXES ON VARIOUS KINDS OF BUSINESS TRANSACTIONS AND CARRIED ON WITHIN THE TOWN OF SAN ANSELMO, AND PRESCRIBING THE PENALTIES FOR A VIOLATION THEREOF.

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, trade, calling, profession 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 be deemed to refer to those who travel about with the goods, wares or merchandise which they 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 licensed, 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 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.

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.

one or more of the following kinds of business, or in selling any one or more of the commodities mentioned in this section shall be deemed "merchants" for the purpose of this ordinance: Automobile accessories or repairs, building supplies, blacksmith, butcher, bakery, brewery, bicycle repairing, bicycle tires, candy, coal, carpenter shop, coffee, creamery, cigar store, delicatessen, dry-goods, drugs, electric supplies feed, fruit, furniture (new or second hand), groceries, garage, grain, hardware, hay, ice cream, job printing, junk, laundry, lumber, livery stable, milk, magazines, machine shop, market, nursery, notions, paints, plumbing, plumbing supplies, stationery, soda water (retail), shoes, shoe repairing, sewing machines, tobacco, tea, vegetables and wood; provided, however the foregoing definition shall not include "peddlers."

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 the number of vehicles used therein in conducting such business 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 \$1500.00 or more shall be known as Class C, and shall pay a license tax of \$20.00 per year in advance.

(d) In addition to the amount herein mentioned, every merchant using one or more vehicles in connection with his business shall pay an additional license tax on said business amounting to \$5.00 per year for each vehicle so used.

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 affirm that in accordance with Section 10 of Ordinance No. 154 of said Town, relating to business licenses payable by merchants, I belong to Class ..... and use ..... vehicles in connection with the business which I transact or carry on in said town.

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 \$20.00 per year, and \$5.00 per year additional thereto for each vehicle used in connection with such business.

Section 14—Every peddler of oil, gasoline, ice, or soda water, shall pay a license tax of \$15.00 per year and \$5.00 per year additional thereto for each vehicle used in connection with such business.

Section 15—Every peddler of ice cream, ice cream cones, pop corn, etc., shall pay a license tax of \$5.00 per year and \$5.00 per year additional thereto for each vehicle used in connection with such business.

Section 16—Every person engaged in the scavenger business, express business, or in the business of general teaming, shall pay a license tax of \$6.00 in case only one vehicle is used in connection with such business.

tax of \$5.00 per year for each stationary vehicle so used.

Section 17—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 18—Every person conducting a barber shop in said town shall pay a license tax of \$6.00 per year.

Section 19—Every person engaged in business as a physician, surgeon, lawyer, dentist, Christian Science practitioner, chiropractic, osteopathy and faith healers 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 \$10.00 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 and \$5.00 per year additional thereto for each vehicle used in connection with such business.

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—Every person engaged in the business of Banking in said town shall pay a license tax of \$25.00 per year.

Section 25—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 26—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 27—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 28—Ordinance No. 10 and all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 29—This ordinance shall go into full force and effect on the first day of January, 1919.  
(Signed) *W. P. Taylor*  
President of the Board of Trustees

I, the undersigned, hereby certify that the foregoing ordinance was duly and regularly introduced in the Board of Trustees of the Town of San Anselmo at a regular adjourned meeting held August 19th, 1918, and thereafter finally adopted at a regular meeting of said Board on the 4th day of September, 1918, by the following vote:  
Ayes: Messrs. Perry, Michener, and Stephenson.  
Dissenters: None.  
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said Town this 5th day of November, 1918.

Town Clerk