

Ordinance No. 10, X.

The Board of Supervisors of the County of Calaveras, State of California, at a meeting held October 9th, 1885, as required by law do ordain as follows:  
Sec. 1. There is hereby imposed a licentiate tax upon all persons and parties, corporations and associations carrying on, or who shall hereafter carry on business hereinafter named, in the County of Calaveras, State of California.

Sec. 2. The rate of said licentiate tax is hereby fixed for the year commencing the 1st day of October, 1885, and ending on the 30th day of September, 1886, at the following rates. Licentiate must be obtained for the purposes hereinafter named for which the Tax Collector must receive payment as follows:

1st. Bankers and Brokers must pay a license tax of five dollars and fifty cents ( $5.50$ ) a quarter.

2nd. Dealers with pack shall pay six ( $6.00$ ) a quarter.

3rd. Dealers with wagons shall pay twenty dollars ( $20.00$ ) a quarter.

Sec. 3. Every person who, at a fixed place of business sells any goods, wares or merchandise, wines or distilled liquors, drugs or medicines, jewelry or wares of precious metals except the agricultural or viticultural productions of this State when sold by the producer thereof and all persons who keep horses and carriages for hire except such as are used in the transportation of goods must pay a license tax as follows:

1st. Those who are estimated to make average monthly sales or hiring to the amount of five hundred dollars or more, constitute the first class and must pay ten dollars per quarter.

2nd. Of six hundred dollars and less than fifteen hundred dollars constitute the second class and must pay five dollars and fifty cents per quarter.

3rd. Of all amounts under five hundred dollars constitute the third class and must

pay four dollars per quarter.

Sec. 4. Each proprietor of a billiard table shall pay three dollars per quarter.

Sec. 5. Each proprietor or keeper of a Toll Bridge shall pay a license tax of thirty seven dollars per year.

Sec. 6. Every person who sells spirituous, malt or fermented liquors or wines in quantities less than a quart must pay a license tax of sixteen dollars per quarter.

Sec. 7. For theater, a license of five dollars per day.

Sec. 8. For circus or menagerie seven dollars per day.

Sec. 9. Every person who keeps a stallion, jack or bull for the purpose of propagation or hire shall pay a license tax as follows:

1. For stallion eleven dollars per year.
2. " jack " " "
3. " bull six " "

Sec. 10. The License Collector shall be entitled to 15 per cent. on all moneys collected by him for licenses which shall be in full compensation for all services as License Collector.

Sec. 11. Any person violating any of the provisions of this Order shall be deemed guilty of a Misdemeanor and on conviction thereof shall be punished by a fine of not more than one hundred dollars or imprisonment in the County Jail for not more than six months or by both.

The above Ordinance was adopted by the following vote:

Ayes: E. C. Rowth, C. A. Mead, D. F. Lovell,  
James Crighton and James Snow.  
Attest  
J. A. Foster, Chairman Board of Supervisors.  
Clerk.