

Imposing License Taxes in the County of Calaveras, State of California, for the purpose of regulation; providing for the collection of the same and imposing penalty for the violation thereof.

THE BOARD OF SUPERVISORS of the County of Calaveras, do ordain as follows:

SECTION 1. It shall be unlawful for any person or persons to engage in, or carry on, within the corporate limits of the County of Calaveras, any vocation, trade, calling, business or employment in this Ordinance specified, either in their own name or for their own profits and benefits, or as employees for any other person or persons, or body, corporate or otherwise, without first procuring from the Tax Collector of said county a license so to do; and if such person or persons, either for themselves or as agents or employees, or otherwise shall engage in or carry on any vocation, trade, calling, business or employment in this Ordinance specified, without first procuring such license he, she or they, for any violation of this Ordinance, shall be guilty of a misdemeanor; and upon conviction thereof, by any Court of competent jurisdiction, shall be punished by a fine not exceeding one hundred and fifty (150) dollars and not less than fifteen (15) dollars, or by imprisonment in the County Jail not exceeding sixty days, or by both such fine and imprisonment; and the amount of the rate herein fixed for such license shall be deemed a debt due the said County of Calaveras, and all such persons bodies corporate and associations, and their agents and employes, or either of them, shall, for each and every violation of this Ordinance, be liable to an action in the name of the County of Calaveras in any court of competent jurisdiction for the amount of the rate of tax herein fixed for the license of such business, as he, she, or they may be engaged in, together with costs of suit.

Section 2. The rates of tax for the vocation, trades, callings, business or employment hereinafter named, and the same are hereby established for and within the County of Calaveras, and the same shall be paid by the person or persons engaged in or carrying on the same as aforesaid, as follows, to-wit:

1st. For the business of taking tolls on bridges or ferries, Thirty-seven dollars per year.

2nd. For the business of taking tolls on roads, the sum of Three (3) dollars per month.

3rd. For each caravan or menagerie, or collection of animals not included in or with a circus, Five Dollars per day; for every performance of a circus, or other acrobatic performance not included in or combined with a menagerie or collection of animals, Seven 50/100 dollars per day.

4th. For each performance of a circus included in or combined with a menagerie or collection of animals, Seven 50/100 dollars per day.

5th. For each side show to a menagerie or circus where separate admission fee is charged, for each show for pay for any figures, jugglers, necromancers, magicians, wire-rope dancers and sleight of hand exhibitions, Five dollars per day.

6th. For each exhibition for pay of sleight of hand, minstrel show, traveling theatrical, dramatic performance, for each day's exhibition or performance, Two 50/100 dollars.

7th. For each show of trained animals, horses or dogs, Two 50/100 dollars per day.

8th. For the business of conducting a skating rink, Five (5) dollars per month.

9th. For the business of running each set of hobby-horses or carriages or merry-go-rounds, for each set, Fifteen dollars per month.

10th. For the business of running a phonograph, Five dollars per month.

11th. For the business of selling at a fixed place within the corporate limits of the County of Calaveras (except by outcry) any goods, wares, merchandise, jewelry or wares of precious metals, whether on commission or otherwise, where the gross amount of average monthly sales equals or exceeds Two Thousand (2000) dollars, the sum of Ten dollars per quarter.

Where such average monthly sales are over fifteen hundred (1500) and less than two thousand (2000) dollars, the sum of Eight dollars per quarter.

Where such average monthly sales are over six hundred (600) dollars and less than fifteen hundred (1500) dollars, the sum of Five 50/100 dollars per quarter.

Where such average monthly sales are less than six hundred (600) dollars, the sum of Four dollars per quarter.

The Tax Collector shall have the right to administer oaths and examine the applicant for such license to ascertain the proper license to be granted.

12th. For the business of conducting a livery stable, Five (5) dollars per quarter.

13th. For carrying on the business of traveling merchant or peddler (other than mentioned elsewhere in this Section), who sells or retails or solicits for orders to be thereafter delivered, except by wholesale, any merchandise, goods, wares, or medicines, the sum of Five Dollars per month; provided, however, that if any such traveling merchant or peddler uses in connection therewith any vehicle drawn by animal power, he shall pay the sum of Twelve dollars and Fifty cents per month.

14th. Any person who shall have a fixed place of business within the limits of Calaveras County and who procures the license in this Ordinance provided for conducting for such business shall have the right to peddle and sell fresh meats, fruits, fish, butter, eggs and vegetables without first procuring a peddler's license therefor; otherwise he shall pay the sum of Four dollars per quarter for conducting such business.

Provided, that no two persons shall have the right to peddle upon one and the same license.

15th. For the business of hawking or auctioneering (other than official work), or selling at retail upon the streets or indoors, by public outcry, any medicines, goods, wares and merchandise (other than jewelry, watches, wares of precious metals, or gold or silver plated wares), the sum of Five dollars per day.

16th. For the business of hawking or auctioneering (other than official work), or selling at retail upon the streets or indoors, by public outcry, any jewelry, watches, wares of precious metals, or gold or silver plated ware, the sum of Twenty dollars per day.

17th. For the business of hiring, renting or leasing twenty-five telephones or over, in said County of Calaveras, the sum of Twenty-five dollars per quarter.

18th. For the business of selling or contracting to sell sewing machines, by sample or otherwise, for himself or other person or persons, upon commission or otherwise, except at a fixed place of business in this county, the sum of Three dollars per month.

19th. For the business of keeping a stallion, jack or bull, for the purpose of propagation for hire, for each stallion the sum of Eleven dollars per year, for each jack the sum of Five dollars per year, and for each bull the sum of Five dollars per year.

20th. Every person engaged in the business of raising, grazing, herding or pasturing sheep in the County of Calaveras, State of California, must annually procure a license therefor from the Tax Collector and make therefor the following payments:

1st. Those owning or having in their possession, or under their control, 5000 sheep or more, shall constitute the first class and must pay \$150 per annum for the first 5000 sheep and \$20 for each additional 1000.

2d. Those owning or having in their possession, or under their control 4000 sheep and less than 5000 constitute the second class, and must pay \$120 per annum.

3rd. Those owning or having in their possession, or under their control 3000 sheep and less than 4000 constitute the third class, and must pay the sum of \$90 per annum.

4th. Those owning or having in their possession, or under their control, 2500 sheep and less than 3000 constitute the fourth class and must pay \$75 per annum.

5th. Those owning or having in their possession, or under their control, 2000 sheep and less than 2500 constitute the fifth class, and must pay the sum of \$60 per annum.

6th. Those owning or having in their possession, or under their control 1500 sheep and less than 2000 constitute the sixth class, and must pay the sum of \$45 per annum.

7th. Those owning or having in their possession, or under their control 1000 sheep and less than 1500 constitute the seventh class, and must pay the sum of \$30 per annum.

8th. Those owning or having in their possession, or under their control less than 1000 sheep constitute the eighth class, and must pay the sum of \$20 per annum.

21st. All athletic clubs engaged in holding or giving sparring exhibitions not to exceed a limited number of rounds, as allowed by law, shall pay a license of Fifteen dollars per year.

22nd. For engaging in or carrying on the business of selling spirituous malt or fermented liquors or wines, at retail, in less quantities than one quart, the sum of Twenty dollars per quarter.

23rd. It shall be unlawful for any person or persons hereafter to open, establish or conduct or cause to be opened, established or conducted, any

bar-rooms, public saloon or other place where spirituous or malt liquors are sold by the glass or bottle or otherwise at retail in less quantities than one quart, within the limits of the County of Calaveras, without first obtaining permission of the Board of Supervisors, which permission shall be granted in writing the seal of the Board of Supervisors, and signed by the Clerk thereof after petition therefor as provided in Sec. 4 of this Ordinance, and the Tax Collector shall not issue a license until such applicant or applicants for the same shall have produced such permit.

24th. The petition for such permission shall be in writing, signed by the applicant, and shall state where the applicant or applicants intend to open or conduct such place of business, and said application shall likewise contain a pledge on the part of the applicant or applicants that he, she or they shall conduct and maintain such place of business mentioned in Subdivision 22 of this Section, in a quiet, orderly and decent manner, and that he she or they will not permit or allow gambling games prohibited by the laws of the State of California to be played in such place of business, and will not allow dancing of any kind to be carried on therein, and that he, she or they will not sell, give away, distribute or deliver, or cause to be delivered to any minor child, male or female, under the age of eighteen years, any intoxicating drink, in any quantity whatsoever, and will not allow, suffer or permit any minor child under the age of eighteen years to visit his or her place of business for the purpose of gambling, playing cards, pool or any game of chance, provided, however, as a police measure for the suppression of public vice, immorality and crime, that no license shall be granted under this section, upon petition or otherwise, to any person who has carried on, is carrying on or is about to carry on the business of selling, furnishing, giving away or distributing spirituous, malt or fermented liquors or wines, in any dance hall, dance house, dance cellar, or in any other place where females are procured to wait or attend in any manner on any person, and also where any musical, theatrical, or other public exhibition, or performance is exhibited or performed, or in connection with any place of resort for lewd, immoral or unlawful purposes.

That said petition shall be accompanied by a consent in writing signed by six respectable persons, who are not less than six out of twelve citizens of said County of Calaveras, residing nearest the place where petitioner or petitioners propose to carry on said business, who are free-holders and who are heads of families, as that term is defined by Section 1261 of the Civil Code of the State of California.

That the permission granted in accordance with said petition shall be in force until and including the 31st day of december next succeeding the granting thereof, unless the same be sooner revoked as hereinafter provided.

That prior to said 31st day of december of each year each and every person desiring to continue in such business for the succeeding year, or a portion thereof, shall renew said petition at the December meeting of said Board of Supervisors, which said petition shall be accompanied by a new consent signed as above, and shall be filed at least one day prior to the meeting of said Board with the Clerk thereof.

That all permissions heretofore granted by this Board are hereby revoked, which revocation will take effect on the first day of April, 1903; and all such persons now

transacting such business under permission of said Board may, prior to said first day of April 1903 file such petition and consent, signed as above, and have the same acted upon by said Board at any regular meeting prior to said first day of April, 1903.

25th: A written verified complaint filed with the Board of Supervisors, setting forth that any person is conducting any saloon, or other place of business mentioned in Subdivision 23 of this Section, in other than a quiet, orderly and decent manner, or that he, she or they are allowing gambling games in violation of the laws of the State of California to be played or carried on therein, or is allowing dancing of any kind to be carried on therein, or is selling, giving away, distributing or delivering or causing to be delivered to any minor child, male or female, under the age of eighteen years, any intoxicating liquor, in any quantity whatsoever or is offering, allowing, or permitting any minor child under the age of eighteen years to visit such saloon or place of business for the purpose of gambling, playing cards, or any game of chance, shall be the foundation for action of the Board of Supervisors concerning the place complained of in such complaint.

If, after a full investigation of which both sides shall have due notice, and the privilege of being represented in person or by counsel, and of producing and examining witnesses, the Board of Supervisors find the allegations of such complaint to be true, it shall make an order revoking the license issued to the person owning or conducting the place complained of.

SECTION 3. The license rates and taxes in this Ordinance provided for shall be due and payable to the Tax Collector at his office in the Town of San Andreas, County of Calaveras, State of California, for the use of the said County of Calaveras, daily, monthly, quarterly or annually, as the case may be, in advance.

SECTION 4. The County Auditor must prepare and have printed blank licenses of all classes mentioned in this Ordinance, with a blank book receipt attached for the signature of the Tax Collector when sold. The County Auditor must number and sign all licenses, and from time to time deliver them to the Tax Collector in such quantities as may be required take his receipt wherefor and charge him therewith, giving in the entry the numbers, classes and amounts thereof.

He must also keep in his office the stubs of all licenses by him delivered to the Tax Collector, and a ledger in which he must keep the Collector's accounts for all such licenses delivered to him, or any of them sold or returned unsold, by him. A correct statement of the Collector's accounts must be certified to by the County Treasurer each month by the Auditor. The Tax Collector must make diligent inquiry as to all persons in the county liable to pay license taxes, and shall collect as far as possible all license tax money which may become due under the provisions of this Ordinance, and shall personally demand payment thereof from all persons

owing such license tax who may neglect to make prompt payment of the same.

Any person required to take out a license who fails, neglects or refuses to take out such license, or makes, carries on or attempts to carry on business without such license, the Tax Collector must direct civil or criminal prosecution, or both, to be brought as prescribed in Section 1 of this Ordinance, and in case a civil action is brought the Collector may make the necessary affidavit for a writ of attachment, which may issue without any bonds being given in behalf of the plaintiff.

The Tax Collector shall keep an itemized ledger account of all kinds of licenses sold, to whom sold and the amount received therefor; said Tax Collector's ledger shall be constantly kept on file in the Recorder's office of Calaveras County as a public record.

SECTION 5. Upon the trial of any action authorized by this Ordinance, the defendant is deemed not to have procured the proper license unless he either produces it or proves that he did procure it; but he may plead in bar of the action a recovery against him and the payment by him in a certain civil action of the proper license, together with the costs of suit.

SECTION 6. On the first Monday of each month the Tax Collector must return to the Auditor all licenses unsold and be credited therewith, and must, with the Auditor appear at the Treasurer's office and pay into the County Treasury, for the use of the County General Fund, all the money collected for licenses during the preceding month, take the Treasurer's receipt therefor and file a duplicate with the County Auditor. The Auditor must credit the Collector and charge the Treasurer therewith.

SECTION 7. All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION 8. This Ordinance, before taking effect, shall be published for one week in the "Calaveras Citizen" a newspaper printed and published in said county, and shall take effect and be in force from and after the 5th day of January, 1903.

Passed and adopted by the following vote:

- Ayes: J. E. Roberts,
- C. M. Barleson,
- H. B. Wiegand
- R. E. Walsh
- J. A. Late

H. B. Wiegand Chairman of the Board of Supervisors

of Calaveras County, State of California.

(SEAL) Attest; J. S. Jack Clerk.