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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 penalties 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 profit and benefit, 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 of 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 (60) 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 employees, 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 license tax for the vocation, trades, callings, business or employments 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 and fifty one-hundredths (7.50) dollars per day

4th. For each performance of a circus, included in or combined with a menagerie or collection of animals, seven and fifty one-hundredths (7.50) dollars per day.

See Amendment on page 242 This Book

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-ropes dancers and sleight of hand exhibitions, Five dollars per day.

Amended Ordinance No. 147
6th: For each exhibition for pay of sleight of hand, minstrel show, traveling theatrical, dramatic performance, two and 50-100 dollars.

7th: For each show of trained animals, horses or dogs, two and 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 out-cry), any goods, wares, merchandise, Jewellery 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) dollars, 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.

Amended Ordinance No. 148
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 four (4) 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 ten (10) dollars 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 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 on 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 goods wares or merchandise, Jewellery, watches, wares of precious metals, or gold or silver plated wares, except medicines drugs and costumes the sum of five dollars per day.

And for the business of so hawking or auctioneering (other than official work) or selling at retail upon the streets by public outcry any medicines drugs or costumes the sum of twenty dollars per day.

16th: For the business of hiring, renting or leasing twenty-five telephones or over, in said County of Calaveras, the sum of twenty-five (25) dollars per quarter.

17th: 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 five (5) dollars per month.

18th: For the business of keeping a stallion, jack, or bull for the purpose of propagation for hire, for each stallion the sum of eleven (11) dollars per year; for each jack the sum of five (5) dollars per year; and for each bull the sum of five (5) dollars per year.

19th: 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 one hundred and fifty (150) dollars per annum for the first 5000 sheep and twenty (20) dollars for each additional 1000.

2nd: Those owning or having in their possession or under their control 4000 sheep and less than 5000 shall constitute the second class, and must pay one hundred and twenty (120) dollars per annum.

3rd: Those owning or having in their possession or under their control, 3000 sheep and less than 4000 shall constitute the third class and must pay the sum of ninety (90) dollars per annum

4th: Those owning or having in their possession, or under their control 2500 sheep and less than 3000 shall constitute the fourth class, and must pay seventy-five (75) dollars 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 sixty (60) dollars per annum.

6th: Those owning or having in their possession or under their control 1500 sheep and less than 2000 shall constitute the sixth class, and must pay the sum of forty five (45) dollars 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 therefor the sum of thirty (30) dollars 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 twenty (20) dollars per annum.

20th: 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 (15) dollars per year.

repealed and superseded by Ordinance No. 131

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21st: 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 (20) dollars per quarter; provided, that where said business is carried on at a wayside tavern or public watering place, outside the limits of any village, town or city, and not nearer than one-half mile to the limits of any village, town or city in Calaveras County, as such limits are defined and designated by the official plat of said village, town or city, and where watering troughs are maintained at the expense of the keeper or proprietor of such wayside tavern or public watering place, for the benefit and convenience of the traveling public, the sum of ten (10) dollars per quarter shall be charged.

repealed and superseded by Ordinance No. 131

22nd: It shall be unlawful for any person or persons hereafter to open, establish or conduct any bar-room, 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 said County of Calaveras, without first obtaining permission of the Board of Supervisors, which permission shall be granted in writing under 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 the applicant or applicants for the same shall have produced such permit.

The petition for such permit 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 will conduct and maintain such place of business mentioned in Subdivision 21 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 to, or cause to be delivered to any minor child, male or female, under the age of eighteen years, any intoxicating drinks, 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 public 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 the petitioner or

petitioners propose to carry on said business, who are freeholders 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 is sooner revoked, as hereinafter provided. That prior to said 31st day of December, of each year, 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.

Provided, that nothing herein contained shall be construed as revoking the permits or licenses heretofore granted and the same shall remain in full force and effect for the period for which the same were granted, unless sooner revoked for cause.

repealed - See Ordinance No. 131.
 24th - A written complaint filed with the Board of Supervisors, setting forth that any person is conducting any saloon or other place of business mentioned in subdivision 22 of this Section, in any 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 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.

The said complaint shall be signed by at least five residents, who are citizens of the United States, of the precinct as established by this Board wherein said saloon is conducted, and shall be verified in the manner and form required for verified pleadings in the Superior Court by the oath of at least one of said complainants.

If, after a full investigation, of which both sides shall have due notice and the privilege of being represented in person and 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 and permit issued to the person or persons owning or conducting the place complained of, or refusing to grant a renewal of such permit in case the same has expired, or is about to expire.

OK. 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 affix his official seal to and 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 therefor, 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 account 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 such 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 by 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 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 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 moneys 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 Prospect" a newspaper printed and published in said County of Calaveras, and shall take effect and be in force from and after the 1st day of July 1905.

Passed and adopted by the following vote:

Ayes: John F. Scieffard, C.M. Birleson D.E. Roberts W.N. Garland

J.P. Tower

Nays: None

C.M. Birleson, Chairman of the Board of Supervisors of the County of Calaveras, State of California.

Attest (SEAL) J.S. Jack Clerk By L.T. Price Deputy

Filed June 6 1905

J.S. Jack Clerk By L.T. Price Deputy