



ORDINANCE NO. 103

AN ORDINANCE FOR THE PURPOSE OF RAISING A REVENUE AND PLACING AND LEVYING A LICENSE TAX UPON ALL OCCUPATIONS AND BUSINESS ENGAGED IN OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF REXBURG, IDAHO, AND REGULATING AND CLASSIFYING THE SAME AND REPEALING ORDINANCE NO. 93.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF REXBURG, COUNTY OF MADISON, STATE OF IDAHO:

SECTION I: There is hereby levied and shall be paid to the City Clerk by the owner, proprietor, lessee, keeper, manager or operator of any business, occupation or profession hereafter enumerated, a license tax as follows;

SECTION II: From any person, corporation or firm carrying on or engaged in any business, occupation or profession herein mentioned and maintaining a place of business, or office, and not having with such business, occupation or profession, by the assessment tax collector of Fremont County, Idaho, a license tax at the rate of fifty cents (.50) per month.

SECTION III: From every person, corporation or firm carrying on or engaged in any business, occupation or profession herein mentioned and maintaining a place of business where the assessed valuation of the personal property used in connection with such business or occupation, as shown by the books of the Assessor and Tax Collector of Fremont County, Idaho is less than two hundred fifty dollars (\$ 250.00) a license tax at the rate of thirty-five (.35) cents per month.

SECTION IV: From every person, corporation or firm carrying on or engaged in any business or occupation herein mentioned and maintaining a place of business where the assessed valuation of the personal property used in connection with such business or occupation as shown by the books of the Assessor and Tax Collector of Fremont County, Idaho is not less than two hundred fifty dollars (\$250), and less than five hundred (\$500) dollars, a license tax at the rate of seventy five (.75) cents per month.

SECTION V: From every person, corporation or firm carrying on or engaged in any business or occupation herein mentioned and maintaining a place of business where the assessed valuation of the personal property used in connection with such business or occupation,

SECTION VI: From every person, corporation, or firm carrying on or engaged in any business or occupation and maintaining a place of business where the assessed valuation of the personal property used in connection with such business or occupation as shown by the books of the Assessor and Tax Collector of Fremont County, Idaho, is not less than one thousand (\$1,000.00) dollars, and less than two thousand (\$2,000.00) dollars, a license tax at the rate of one and sixty-five one-hundredths (\$1.65) dollars per month, and an additional 75 cents per month license tax for each additional thousand dollars or fraction thereof.

SECTION VII: The assessment as shown by the books of the Assessor and Tax Collector of Fremont County, Idaho, for the fiscal year preceding the date for the issuance of the license shall determine the amount to be paid or the class to which the party belongs who makes applications for licenses.

SECTION VIII: No license hereinbefore provided for under this ordinance shall be issued for a shorter period than six months and shall be paid for in advance.

SECTION IX: That there is hereby levied and there shall be collected as other city licenses are collected, a license tax of fifteen (\$15.00) dollars per quarter from each dealer in second hand goods, conducting said business in the said City of Rexburg.

SECTION X: There is hereby levied and shall be collected as other City licenses are collected, a license tax of twenty-five (\$ 25.00) dollars per quarter from each dealer in bankrupt or fire sale goods.

SECTION XI: A license tax of five (\$5) dollars per day for tax of five (\$5) dollars per day for every auctioneer conducting an auction in the City of Rexburg, or the sale of bankrupt stock.

SECTION XII: That there is hereby levied and there shall be collected as other city licenses are collected, a license tax of fifteen (\$15.00) dollars per quarter from each pawnbroker or the proprietor or proprietors of each pawnbroker shop doing business in the City of Rexburg.

SECTION XIII: That there is hereby levied and there shall be collected as other City licenses are collected as other City licenses are collected, a license tax of six (\$6.00) dollars per quarter from the proprietor or proprietors of each laundry or wash house conducted, run or kept within the City of Rexburg provided, that widows and women doing washing and laundry work to support their families shall be exempt from the provisions of this ordinance.

SECTION XIV: That there is hereby levied and there shall be collected as other City licenses are collected a license tax of three (\$3.00) dollars per day from every itinerant, unsettled merchant or trader.

SECTION XV: Every bill poster or other person or persons, before taking or posting any cards, tins, or other signs, banners, dodgers, folders or devices of every description for the purpose of advertising or distributing, posting or painting any advertisement of any kind or nature whatever, within the limits of the City of Rexburg shall pay to the City of Rexburg a license of \$10 per year, or \$1.50 per month. Provided, that nothing herein contained shall prevent merchants and others and their respective employees from advertising their business by distributing bills or painting or posting signs or other advertisements upon or within the buildings or other place occupied by him or them or other persons posting or painting advertisements for or under the instructions of a licensed bill poster, or posting bills for free lectures, churches and charitable entertainments, campaign and election documents, and legal notices of every description.

SECTION XVI: Every person, company or corporation, before engaging in or pursuing any business, vocation or calling hereinafter in this ordinance mentioned shall obtain a license so to do and make a payment in advance for the same as follows;

For a license for each barber's chair, 25 cents per month,

For a license for each blacksmith's shop, 50 cents per month,

For a license for each lodging house or rooming house, 75 cents per month,

For a license for each restaurant, 75 cents per month,

For a license for each hotel, or boarding and lodging house combined, \$1.50 per month.

Provided that nothing in section 16 of this Ordinance shall in any way refer or apply to any person or persons who board or lodge school teachers or students.

Provided also: That said section shall in no way apply to private boarding houses kept by persons to accommodate town people: who live in the City and eat their meals with private families.

For a license for each soda water fountain \$1.00 per month,

For a license for each photograph gallery, 50 cents per month,

For a license for each dance hall, \$1.00 per month heretofore provided for in this section shall be issued for a less period than six months.

For a license for each circus or equestrian or circus and menagerie, each performance \$75.00

For a license for each shooting gallery \$7.00 per month or fractional part of month,

For a license for each merry-go-round of whatever description \$5.00 per day,

