



ORDINANCE NO. 42

AN ORDINANCE FOR THE PURPOSE OF RAISING REVENUES AND PLACING A LICENSE ON MERCHANTS, HOTEL KEEPERS, LAUNDRIES, MILK VENDORS, RESAURANTS, LIVERY STABLES, BLACKSMITHS, HARNESS SHOPS, BARBER SHOPS, BUTCHER SHOPS, DRUG STORES, NEWSPAPERS, UNDERTAKERS, JEWELERS, MANUFACTURERS, ATTORNEYS, PHYSICIANS, DENTISTS;

BE IT ORDAINED BY THE CHAIRMAN AND BOARD OF TRUSTEES OF THE VILLAGE OF REXBURG, IDAHO.

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

SECTION II – From every person, corporation or firm carrying on or engaged in any business, occupation or profession enumerated in this title, maintaining a place of business, or office, and not having been assessed on personal property used in connection with such business, occupation or profession, by the assessor and 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 or occupation enumerated under this title, and maintaining a place of business where the assess valuation 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 (\$250.00) dollars, a license tax at the rate of fifty (\$.50) cents per month.

SECTION IV – From every person, corporation or firm carrying on or engaged in any business or occupation enumerated under this title 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 (\$250.00) dollars, and less than five hundred (\$500.00) dollars, a license tax at the rate of one (\$1.00) dollar per month.

SECTION V – From every person, corporation or firm carrying on or engaged in any business or occupation enumerated under this title 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 five hundred (\$500.00) dollars and less than one thousand (\$1,000.00) dollars, a license tax at the rate of one and 50/100 (\$1.50) dollars per month.

SECTION VI – From every person, corporation or firm carrying on or engaged in any business or occupation enumerated under this title 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) dollars, a license tax at the rate of two (\$2.00) dollars per month.

SECTION VII – From every person, corporation or firm carrying on or engaged in any business or occupation enumerated under this title 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

thousand (\$2,000) dollars and less than five thousand (\$5,000) dollars, a license tax at the rate of two and 50/100 (\$2.50) dollars per month.

SECTION VIII – From every person, corporation or firm carrying on or engaged in any business or occupation enumerated under this title 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 five thousand (\$5,000) dollars, a license tax at the rate of three (\$3.00) dollars per month.

SECTION IX – No license provided for in this ordinance shall be transferrable or assignable.

SECTION X – No license under this ordinance shall be issued for a shorter period than six months and shall be payable in advance.

SECTION XI – The assessment as shown by the books of the assessor and tax collector of Fremont County, Idaho, for the fiscal year preceding the date of the issuance of the license shall determine the amount to be paid or the class to which the party belongs who makes application for license.

SECTION XII – Every person who is engaged in or commences any business, trade, profession or calling for the transaction or carrying on of which a license is required by this ordinance, without taking out or procuring such license, shall be deemed guilty of a violation of this ordinance and on conviction thereof shall be fined in any sum not less than five dollars and not exceeding fifty dollars.

SECTION XIII – All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

WHEREAS, an emergency exists this ordinance shall take effect from and after its passage, approval and publication.

PASSED AND APPROVED THIS 23RD DAY OF JUNE, A.D. 1902.

(SEAL)

W. N. STEPHENS

Chairman

ATTEST: A. M. CARBINE
Village Clerk