Ordinance 278.

An Ordinance of the Board of Supervisors of Solano County, State of California, fixing the Rate of County License Tax to be imposed upon certain persons, business, trades and callings, and to provide for the collection of said License Tax, and to punish for the non-payment thereof.

The Board of Supervisors of the County of Solano, State of California, do ordain as follows:

Section 1. For the purpose of Revenue and to regulate business, a License Tax is hereby imposed, at the rates hereinafter mentioned, upon the following named persons, business, trades and callings.

Auctioneers

Sec. 2. Auctioneers shall pay a License Tax of $1.00 per quarter.

Barric

Sec. 3. Every person or corporation operating a Public Ferry shall pay a License Tax of $5.00 per quarter.

Wharves, Docks and Piers

Sec. 4. The Owner or Operator of every Wharf, Docks or Pier where any fee or toll is collected for the use of the same, shall pay a License Tax of $5.00 per quarter.

Bankers and Brokers

Sec. 5. All persons engaged, loaning money at interest, buying or selling notes, bonds or other evidences of indebtedness of private persons, or in buying or selling State, County or city stocks, or
other evidences of state, county or city indebtedness, stocks, notes, bonds or other evidences of indebtedness of incorporate companies shall pay a license tax on said business of $15.00 per quarter.

Billiard Tables.
Sec. 6. All proprietors of Billiard Tables not kept exclusively for family use, shall pay a license tax of 25.00 per quarter on each table.

Theatres &c.
Sec. 7. The proprietors or managers of all theatrical or dramatic entertainments (except such as are given up by home talent for school, church, or charitable purposes), all sleight of hand exhibitions, shows for pay or any figures, pictures, jugglers, or magicians, shall pay a License Tax of $15.00 for each exhibition.

Shows.
Sec. 8. Theatrical exhibitions or a caravan or menagerie, collection of animals, circus or other acrobatic performances, shows for pay or any figures, jugglers, reconnaisance, magicians, wire or rope dancers, or sleight of hand exhibitions, shall be divided into two classes, and the proprietors thereof shall pay a License Tax as follows;
1st Class- Caravans or menageries collections of animals, circuses, acrobatic performances shall constitute the 1st class and shall pay a License Tax of $20.00 for each exhibition in the county.
2nd Class- Shows of figures where for pay, jugglers, reconnaisance, wire or rope dancers, and sleight-
class, and shall pay a license tax of $5.00 for each performance or exhibition.

Pawnbrokers,
Sec. 9. Each Pawnbroker shall pay a license tax of $5.00 per quarter.

Intelligence Office,
Sec. 10. Each keeper of an Intelligence Office shall pay a license tax of $5.00 per quarter.

Liquor and Saloons,
Sec. 11. Every person who sells spirits, malt or fermented liquors or wine, in less quantities than one quart, shall pay a license tax of $20.00 per quarter.

Traders,
Sec. 12. Every person who, at a fixed place of business, sells any goods, wares or merchandise, wines or distilled liquors, drugs or medicines, jewelry or goods of precious metals, whether on commission or otherwise (except agricultural or horticultural productions, or the productions of any stock, dairy, or poultry farms of this State, when sold by the producer thereof, and except such as are sold by auctioneers at public sale under license), and all persons who keep horses or carriages for hire (except such as are used in the transportation of goods) must pay a license tax as hereinafter provided, and for purposes of fixing the rate of License Tax to be paid by any person engaging in any of the business or occupations in

this section mentioned, such business and
occupations are divided into three classes as follows:

1st Class—Those who are estimated to make average monthly sales or hiring to the amount of $4,000 or more, constitute the 1st Class and shall pay a License Tax of $10 per quarter.

2nd Class—Those who are estimated to make average monthly sales or hiring to the amount of $2,000 and less than $4,000 shall constitute the 2nd Class, and shall pay a License Tax of $5 per quarter.

3rd Class—Those who are estimated to make average monthly sales or hiring to any amount less than $2,000 shall constitute the 3rd Class and shall pay a License Tax of $3 per quarter.

Peddlers,

Sec. 13. Every travelling merchant, hawker, or peddler who carries a pack and sells goods, wares and merchandise of any kind other than the manufacturing or productions of this, manufactured or produced by such peddler shall pay a License Tax of $7 per quarter.

And every such travelling merchant, hawker or peddler who uses a wagon or one or more horses or animals for the purpose of carrying about and selling such goods, wares or merchandise shall pay a License Tax of $10 per quarter.

And every such travelling merchant, hawker or peddler, who uses a trading boat or other water craft only, shall pay a License Tax of $6 per quarter.

Sec. 14. Every person who keeps a stallion, Jack
or Bull for propagation purposes for hire shall pay a License Tax as follows:
1st. For each Stallion, where the charge is $20 or over, $20 for the season; where the charge is under $20, shall pay the sum of $10.
2nd. For each Jack, $10 for the season.
3rd. For each Bull, $5 for the season.

Licenses how collected
Sec. 15. The License Tax provided for and imposed by this Ordinance must be paid to the Sheriff of Soma County as follows: on the 1st day of November, 1884 for the months of November and December and thereafter on the first Monday of January, April, July and October, and all such License Tax collected by the said Sheriff must be paid over by him to the County Treasurer, provided, the Sheriff may retain out of the License Tax so collected, for his own use the 10th part of all such collections.
Sec. 16. The County Auditor must prepare and have printed blank licenses of all classes mentioned in this Ordinance with a blank receipt attached for the signature of the Sheriff when issued.
The Auditor must affix his official seal to, number and sign all licenses and from time to time deliver them to the Sheriff in such quantity as may be required, taking his receipt therefor and charge him therefor, giving in the entries, the numbers, classes and amounts thereof.
Sec. 17. The Auditor must keep in his office the stamps of all licenses by time delivered to the Sheriff and a ledger in which he must keep
the Sheriff's account for all licenses delivered
to him, paid or returned unused by him. A correct
statement of the Sheriff's license accounts must be
certified to the County Treasurer each month by
the Auditor.
Sec. 18. A license must be procured immediately
before the commencement of any business or
occupation liable to a license tax, from the Sheriff,
which authorizes the person obtaining the same, and
upon payment of the amount of license tax regu-
lated by this Ordinance, to transact the business
described in such license.
Separate licenses must be obtained for each branch
establishment or separate house of business. No
license issued under this Ordinance authorizes
any person to carry on any business within the
limits of any incorporated City or town, which
City or town prescribes a license tax on such bus-
ness, unless such person, in addition to the
license provided by this Ordinance, also procures
the license required by the Ordinances of such City
or town.
Sec. 19. Against any person or persons required to
take out a license who fails, neglects, or refuses to
take out and pay for such license, or carries on
business without having first paid the License Tax
required and herein imposed, the Sheriff may
direct suit in the name of Solano County as plaintiff
to be brought for the recovery of the license Tax and
in such case the Sheriff or his Attorney may make
the necessary Affidavit for and a writ of Attachment
may issue without any bonds being given or

behalf of the plaintiff; and in case of recovery
by the plaintiff, fifteen dollars damages must be added to the judgment and costs to be collected from the defendant under execution, and when collected five dollars thereof must be paid to the Sheriff, and may be retained by him, once the dollars to the Attorney prosecuting the suit.

Sec. 20. The Sheriff must make diligent inquiry as to all persons liable to pay a License tax under this Ordinance and must require each person to state under oath or affirmation the probable amount of business he or the firm of which he is a member or which he is agent of, attorney, or the Association or Corporation of which he is president, or secretary or managing agent, within the next month, and they upon such person, agent, president, secretary or other officer must procure a license from said Sheriff for the class for which such is liable to pay, providing that the Sheriff may at any time cause a new rating when he may have information that such business may have increased and may collect an additional sum to correspond with the new rating.

Sec. 21. On the first Monday in each month the Sheriff must return to the Auditor all licenses unsold, and he credited therewith and must with the Auditor appear at the Treasurer's office and pay into the County Treasurer for the use of the County General Fund all money collected from licenses sold during the preceding month, deducting his commissions, and take the Treasurer's receipt therefor and file duplicate thereof with the Auditor, the Auditor must
credit the Sheriff and charge the Treasurer therefor.

PENAL CLAUSE,

Sec. 22. Every person who commences or carries on any business, trade, profession or calling for the transaction or carrying on of which a license is required by this Ordinance, without first taking out or procuring the license and paying the license tax in this Ordinance provided, is guilty of a misdemeanor, and upon conviction before any of the Justices of the Peace of Solano County, shall be punished by a fine not less than $10.00 nor more than $50.00 for each offense, and may be imprisoned in the County Jail of said Solano County until such fine be satisfied at the rate and in the manner provided in Section 1.446 of Penal Code of the State of California.

Sec. 23. Prosecutions for the violation of the provisions of this Ordinance shall be had as provided in chapters 1 and 11, Title XIX of the Penal Code of the State of California.

Sec. 24. This Ordinance shall be published in the Valley Chronicle for one week and shall take effect from and after the 31st day of October, 1884.

Approved October 6th, 1884

[Signature]
Chairman of the Board of Supervisors of Solano County, California

[Signature]
Attorney

[Signature]
Clerk
The foregoing is a true copy of
Ordinance No. 8, recorded Oct 1st
1884

J. C. Cregier, Clerk