Ordinance No. 9.

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, businesses, trades and callings and to provide for the collection of said License Tax and to punish for 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, businesses, trades and callings.

Sec 2. Accountants.

Accountants shall pay a License Tax of $10.00 per quarter.

Sec 3. Every person or corporation operating a public ferry shall pay a license Tax of $10.00 per quarter.

Wharfs and Shutes and Piers.

Sec 4. The owner or operator of every Wharf, Shute or Pier where any fee or dues is collected for the use of the same shall pay a license Tax of $3.00 per quarter.

Bankers and Brokers.

Sec 5. All persons engaged in Banking, 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 indebtedness, stocks, notes, bonds, or other evidences of indebtedness of incorporated 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 $5.00 per quarter on each table.

Theatres, etc.

Sec 7: The proprietors or managers of all theatrical or dramatic entertainments (except such as are gotten up by home talent for school church or charitable purposes), all sleight of hand exhibitions shows for pay of any figures, pictures, jugglers or magicians shall pay a license tax of $5.00 for each exhibition.

Shows

Sec 8: Theatres, exhibitions of a caravan or menagerie, collection of animals, circus or other acrobatic performances, shows for pay or any figures, jugglers, necromancers, 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, collection of animals, circus, acrobatic performances, shall constitute the first class, and shall pay a license tax of $20.00 for each exhibition.

2nd class shows of figures when (unreadable)
Jugglers, necromancers, Magicians, wine or hope dancers and sleight of hand exhibitions shall constitute the second 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 $3.00 per quarter.

Intelligence Offices

Sec. 10. Each keeper of an intelligence office shall pay a license tax of $1.50 per quarter.

Liquor and Saloons

Sec. 11. Every person who sells spiritsuous, malt or fermented liquors or wine in less quantities than one quart, shall pay a license tax of $2.00 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 wares of precious metals, whether on commission or otherwise, except agricultural or horticultural productions, or the product of any stock, dairy or poultry farm of this State, when sold by the producer himself, 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 for the transportation of goods) must pay a license tax as hereinafter provided, and for the purpose of fixing the rate of license tax to be paid by any person engaged in any
of the business or occupations in this section mentioned, such business and occupations are divided into three classes as follows, to wit:

1st Class. Those who are estimated to make average monthly sales or hiring to the amount of $2,000 or more constitute the first class and shall pay a license tax of $10.00 per quarter.

2nd Class. Those who are estimated to make average monthly sales or hiring to the amount of $1,200 and less than $2,000 shall constitute the second class and shall pay a license tax of $6.00 per quarter.

3rd Class. Those who are estimated to make average monthly sales or hiring to any amount less than $1,200 shall constitute the third class and shall pay a license tax of $3.00 per quarter.

Piddlers,

Sec. 13. Every travelling merchant, hawker or peddler who carries a pack and vends goods, wares and merchandise of any kind, other than the manufacture or production of this State manufactured or produced by such peddler, shall pay a license tax of $7.50 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 vending such goods, wares or merchandise shall pay a license tax of $1.50 per quarter.
Merchant, hawker or peddler who uses a trading boat or other water craft only shall pay a license tax of $6.00 per quarter.

Proposition.

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 whenever the charge is $20.00 or over $25.00 for the season, when the charge is under $20.00 shall pay the sum of $15.00.
2nd. For each Jack $10.00 for the season.
3rd. For each Bull $15.00 for the season.

License how collected.

Sec 15. The license tax provided for and imposed by this ordinance must be paid to the Sheriff of Dolores County as follows:
On the 1st day of November 1885 for the months of November and December and thereafter on the 1st Monday January, April, July and October, and all such license tax collected by the said Sheriff must be paid over by him to the County.
Provided, the Sheriff may retain out of the license tax so collected, for his own use, 25 per cent 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 where sold.
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 change him
therewith, giving in the entries the number, classes and amount thereof.

Sec 17. The auditor must keep in his office the stamps of all licenses by him delivered to the sheriff and a ledger in which he must keep the sheriff’s account for all licenses delivered to him, sold or returned unsold by him. A correct statement of the sheriff’s license account 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 required 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 imposes a license tax on such business, unless such person, in addition to license provided by this ordinance, also procures the license required by the ordinance 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 or attempts to carry on business without having first paid the license tax required and herein imposed, the sheriff may direct such in the
name of Solano County as plaintiff, to be brought
for the recovery of the license tax; and in each case
the sheriff or his attorney may make the necessary
affidavit for, and a writ of attachment may
issue without bonds being given on behalf of the
plaintiff, and in case of a recovery by the plaintiff,
fifteen dollars damage must be added to the
judgment and costs to be collected from the defen-
dant under execution, and when collected five
dollars thereof must be paid to the sheriff and
may be retained by him, and 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
member or for which he is an agent or attorney,
or the association or corporation of which he is
president, secretary or managing agent, will
do during the next month, and then upon such
person, agent, president, secretary or other officer
must procure a license from said sheriff in 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 any
additional sums 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 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 money collected from licenses sold during the preceding month, deducting his commissions, and take the Treasurer's receipt therefor, and file duplicates thereof with the Auditor. The Auditor must credit the Sheriff and charge the Treasurer therewith.

Penal clause.

Sec. 23. Every person who knowingly--
tax in this Ordinance provided, is guilty
of a misdemeanor, and upon conviction
before any Justice of the Peace of said Solano
County, shall be punished by a fine of not less
than $10. or 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 by Sec. 1446
of the Penal Code of the State of California.

Sec. 24. This Ordinance shall take effect from
and after the 31st day of October 1886

Approved Oct. 7, 1886

James McEnery
Chairman of the Board of Supervisors

Solano County Code

Clerk

By J Moors (unclear)Deputy Clerk
The foregoing is a true copy of an ordinance made by the County Council passed and declared at 7th Oct, 1875.

J. O'Dwyer, Clerk.