Ordinance No. 14.

An ordinance of the Board of Supervisors of Sutter County, State of California, fixing the rates 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 the non-payment thereof.

The Board of Supervisors of Sutter County, California, October 21st, 1857.

The Board of Supervisors of the County of Sutter, 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:

Auctioneers.

Each Auctioneer shall pay a license tax of $10.00 per quarter.

Sec. 2. Every person or corporation operating a public ferry shall pay a license tax of $10.00 per quarter.
Wharves, Chutes and Docks.
Sec 4. The owner or operator of every wharf, chute or dock where any fuel or oil is collected for the use of the same shall pay a license tax of $2.50 per quarter.

Bankers and Brokers.
Sec 5. All firms engaged in banking or loans 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 debt, county or city indebtedness.

Bills, notes, rents or other evidences of indebtedness of incorporated companies shall pay a license tax on said business of $1.50 per quarter.

Billiard Tables
Sec 6. All proprietors of billiard tables not kept exclusively for family use shall pay a license tax of $1.00 per quarter on each table.

Theatres, Etc.
Sec 7. The proprietors or managers of all dramatic or dramatical entertainments or concerts except such as are given up by home talent for school, church or charitable purposes, all eight of kind exhibitions or shows for pay of any kind shall pay a license tax of $5.00 for each exhibition.

Sec 5. Theatres, exhibitions of carnivals or menageries, collections of animals, circuses or other acrobatic performances, shows of any kind, for pay shall be divided into two classes and the proprietors thereof shall pay a license tax as follows.

1st Class - Carnivals or menageries, col-

lections of animals, circuses, acrobatic per-
formers, shall constitute the first class and shall pay a license tax of $20.00 for each exhibition in the county.

2nd Class: Shows of all kinds, except those mentioned in the 1st class constitute the second class, and shall pay a license tax of $5.00 for each performance or exhibition.

Sec. 9. Each farwattor shall pay a license tax of $25.00 per quarter.

Intelligence Offices.

Sec. 10. Each stump of an intelligence office shall pay a license tax of $15.00 per quarter.

Liquor & 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 $25.00 per quarter.

Wholesale.

Sec. 12. Every person who at a fixed place of business, sells any goods, wares or merchandise in vats or distillers liquors, drugs or medicines, jewelry or wares of precious metal, whether or otherwise, (except such as are sold by auctioners 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 hereinabove 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, the classes, as follows:
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 $200 and less than $2,000 shall constitute the second class, and shall pay a License Tax of $5.00 per quarter.

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

4th Class: Every travelling merchant, hawk or peddler who carries a pack or mule and sells merchandise of any kind other than goods, wares and merchandise manufactures or produces by hand or by hand and skill, shall pay a License Tax of $7.50 per quarter.

And every such travelling merchant, hawk or peddler who uses a dray or one or more horses or animals for the purpose of carrying about and vending such goods or wares of merchandise, shall pay a License Tax of $5.00 per quarter.

And every such travelling merchant, hawk or peddler who uses or trading boat or other water craft may shall pay a License Tax of $2.00 per quarter.

**Propagation**

Sec 11. Every person who keeps a stable, barn or stable for hogs, shall have a License Tax of $1.00 per house for the same.

License Tax as follows:
1st. For each stallion where the charge is $20. or over, $25 for the season; where the charge is under $20, shall pay the sum of $5.
2d. For each jockey $20. for the season.
3d. For each mare $5. for the season.

License - $25 Collected

Sec. 15. The license tax provided for in said ordinance must be paid to the Sheriff of Orleans County as follows:

On the first day of October, for the months of October 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 to him to the County Treasurer. Provided the Sheriff may retain out of the license tax so collected, for his own use, the 10 per cent of all such collections.

Sec. 16. The County Auditor must print and have printed Habit's license of all classes mentioned in this ordinance with a blank receipt attached for the signature of the Sheriff when sold. The Auditor must affix his official seal to, number and sign all licenses, and form them 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 number class 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
to kind, sold or returned must be made 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 the license tax required by the ordinance, to transact the business described on such license. Separate licenses must be obtained for each branch establishment or separate house of business. A 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 the license provided for in 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 or attempts to carry on business without having first paid the license tax required and herein imposed, the Sheriff may direct suit on the name of Tama 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 affidavits and a writ of attachment may issue without any bonds bring given on behalf of the
the Treasurer's receipt therefor, and file duplicates thereof with the Auditor. The Auditor must credit the Sheriff and charge the Treasurer therefor.

Preamble Clause

Sec. 22. Every person who commences or carries on any business, trade, profession, calling, or transaction or carrying on of which a license is required by this ordinance, without first taking out and procuring the license and paying the license tax in this ordinance, provided, is guilty of a misdemeanor, and upon conviction thereof by any Justice of the Peace of said place or county, shall be punished by a fine of not less than $10 nor more than $50 for each offense, and may be imprisoned in the County Jail of said place or county until such time as the fine is satisfied at the rate and in the manner provided in section 4446 of the Penal Code of the State of California.

Sec. 23. Proceedings for the violation of the provisions of this ordinance shall be had as provided in Chapter 1 and 2, Title 11 of the Penal Code of the State of California.

Sec. 24. This ordinance shall take effect from and after the first day of October 1887.

James M. Crosby
Chairman of the Board of Supervisors, Placer County, California

Joel A. Harvey, Clerk

Adopted by the following votes ayes Super-
J. W. Mc Gilligan, Acting Sheriff, chairman.

The foregoing is a true copy of Ordinance number four hundred and forty-six passed and recorded October 5th, 1857.

By J. W. Harvey, Deputy Clerk.