Ordinance No. 16.

The 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 the non-payment thereof.

In Board of Supervisors of Solano County, California.

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:

Auctioneers

Sec. 2. Auctioneers shall pay a license tax of $0.00 per quarter.

Ferries

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, dock, or pier, where any fee or toll is collected for.
use of the same, shall pay a license tax of $5.00 per quarter.

Pamphlets and Posters.

See § 5. All persons engaged in keeping, 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, notes, bonds or other evidences of indebtedness of incorporated companies, shall pay a license tax on said business of $5.00 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 for each table.

Theaters, etc.

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

Sec 8. Theatres, exhibition of a circus or menagerie, collection of animals, circus or other acrobatic performance, 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 - Circuses or Menageries, collections of animals, circuses, acrobatic performances shall constitute the first class, and shall pay license tax $5.00 for each exhibition in the County.

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

Painbrokers

Sec 9. Each pawnbroker shall pay a license tax of $30.00 for quarter.

Intelligence Officers

Sec 10. Each keeper of an intelligence office shall pay a license tax of $6.00 per quarter.

Liquor and Saloons

Sec 11. Every person who sells spirituous, 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, wine or distilled liquors, drugs or medicines, jewelry or other precious metal, whether on commission 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 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 occupation in this section mentioned, such business or occupations are divided into three classes, as follows: Font's

1st Class - Those who are estimated to make average monthly sales or hiring to the amount of $2,000.00 or more, constitute the 1st 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 $500.00 or more, constitute the 2nd class, and shall pay a license tax of $5.00 per quarter.

Amended

See fol. 92
monthly sales or hiring to the amount of $2,000 and
less than $4,000 shall constitute the 2d class, and
shall pay a license tax of $6.00 per quarter.
3d Class — Those who are estimated to make aver-
age monthly sales, or hiring to any amount less
than $2,000 shall constitute the 3d class, and
shall pay a license tax of $3.00 per quarter.

Peddler

Sec. 13. Every traveling merchant, lawneor ped-
dler who carries a pack and vend goods wares
and merchandise of any kind, other than the
goods, wares and merchandise, manufactured or
produced by the person peddling, the same shall
pay a license tax of $7.50 per quarter.

And every such traveling merchant, hawker
or peddler who uses a dray or one or more
horses or animals for the purpose of carrying
about and vending such goods, wares or mer-
chandise, shall pay a license tax of $5.00 per
quarter.

And every such traveling merchant, hawker
or peddler who uses a trading boat or other
motor craft only, shall pay a license tax of
$3.00 per quarter.

Propagating

Sec. 14. Every person who keeps a stallion, jack
or bull for propagating purposes for hire, shall
pay a license tax as follows:
1st For each stallion, when 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.
2d For each jack, $10.00 for the season.

3d For each bull $5.00 for the season.
Licensure - How collected.

Sec 15 - The license tax provided for and imposed by this ordinance must be paid to the Tax Collector of Solano County as follows:

On the first day of February, 1889, for the months of February, March and April, and thereafter on the first Monday of May, August and November, and all such license tax collected by the said tax collector must be paid over by him to the County Treasurer, provided the tax collector may retain out of the license tax so collected for his own use but (10) ten cents out 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 tax collector when sold. The Auditor must affix his official seal to, number and sign all licenses and from time to time deliver them to the Tax Collector in such quantity as may be required, taking his receipt therefor and charge him therewith, giving in the returns the number, classes and amount thereof.

Sec 17. The Auditor must keep in his office the returns of all licenses by him delivered to the Tax Collector and a ledger in which he must keep the Tax Collector's account for all licenses delivered to him, sold or returned must be kept, a correct statement of the tax collector's license account must be certified to by the County Treasurer each month by the Auditor.

Sec 18. A license must be procured immediately before the commencement of any business or oc-cupation liable to a license tax from the Tax.
Collector 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 established or separate house of business. No license issued under this ordinance authorizes any person to carry on 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 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 or attempts to carry on business without having first paid the license tax required and herein imposed. No tax collector may issue suit in the name of Santa Clara County as plaintiff, to be brought for the recovery of the license tax; and in such case the tax collector or his attorney may make the necessary affidavit for and a writ of attachment may issue without any bond being given or behalf of the plaintiff, and in case of a recovery by the plaintiff, fifteen dollars damages must be added to the judgment and costs to be collected from the defendant under a lien, and when collected, five dollars thereof must be paid to the Tax Collector and may be retained by him, and five dollars to the attorney
prosecuting the suit.

Sec 20. The Tax Collector must make diligent inquiry as to all persons liable to pay a li-
cense tax under this ordinance, and must
require each person to state under oath or af-
firmation the probable amount of business he
or the firm of which he is a member, or for
which he is an agent or attorney, or the asso-
ciations or corporations of which he is president,
secretary or managing agent will do during
the next month, and thereupon such person, a-
gent, president, secretary or other officer must
prepare a license for such Tax Collector in the
class for which such is liable to pay, providing
that the Tax Collector 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 Tax Col-
lector must return to the Auditor all licenses sold
and be credited therewith, and must with the Auditor
appear at the Treasurer's office and pay into the Cos-
ty Treasury for the use of the County general fund
all moneys collected from licenses sold during
the preceding month, deducting his com-
missions, and take the Treasurer's receipt
therefor, and file duplicates thereof for with the
Auditor. The Auditor must Certify the Tax Collector
and charge the Treasurer therewith

Preliminary

Sec 22. Every person who commences or carries on bus-
iness, trade, profession or calling for the 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 his ordinance, provided, is guilty of a misdemeanor, and upon conviction before any justice of the peace of said Stanislaus County, shall be punished by a fine of not less than $10.00 nor more than $50.00 for each offense, and may be imprisoned, in the County Jail of said Stanislaus County, until such fine be satisfied at the rate and in the manner provided in Section 1446 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 Chapters I and II Title XI of the Penal Code of the State of California.

Sec. 24. - This ordinance shall take effect and be in force on and the first day of January AD 1889.

Adopted June 5th 1889

R. J. A. Adair Chairman of the
Board of Supervisors Stanislaus County State
of California

Joe A. Harry Clark
Adopted by the following vote: Supervisor Sutrow
Lewis Clark and Adair Chairman. Per- Supervior Thompson.

Joe A. Harry Clark

The foregoing is a true copy of ordinance No. 10
passed and recorded January 5th 1889

Joe A. Harry Clark

R. J. A. Hartry Deputy Clerk