

CITY OF CORDOVA BUSINESS LICENSE ORDINANCE

ORDINANCE NO. 2005-003

AN ORDINANCE AMENDING ORDINANCE NUMBER 93-94-101 TO ADOPT A NEW BUSINESS LICENSE CODE FOR THE CITY OF CORDOVA, ALABAMA, AND FROM YEAR TO YEAR THEREAFTER UNTIL REPEALED OR REVISED.

WHEREAS, the governing body of the City of Cordova, Alabama, on November 8, 2005, approved and adopted Ordinance Number 2005-003, and to adopt a new Business License Code effective January 1, 2006, for the City of Cordova, Alabama for the calendar year 2006 and from year to year thereafter until repealed or revised; and

WHEREAS, following the adoption on November 8, 2005, Ordinance Number 93-94-101 was repealed and amended by Ordinance Number 2005-003, and

NOW, THEREFORE BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CORDOVA, ALABAMA THAT THE BUSINESS LICENSE CODE FOR THE CITY OF CORDOVA, ALABAMA, READ AS FOLLOWS:

SECTION 1. BUSINESS LICENSE SCHEDULE: That there is hereby levied for the calendar year 2006, and each calendar year thereafter for year to year without the adoption of any other ordinance, licenses for the various businesses, trades, vocations, occupations, and professions engaged in or carried on within the City Limits of the City of Cordova, Alabama, and within the Police Jurisdiction as determined by the City of Cordova, and each person, firm, company, association, agency, or corporation engaged therein shall obtain and pay for a license in such sums computed in accordance with the Reference Schedule or as otherwise herein provided, to wit:

<u>REFERENCE SCHEDULE FOR SECTION 1</u>	<u>ITEM NO.</u>
Automobile Dealer	4A
Automobile Rental	7A
Automobile Exchange – Wholesale	4A
Automobile Repair	7A
Automobile Parts	4A
Awnings	1B
Bail Bondsmen	7A
Bakery or Bakery Products	4A
Banks	2A
Barber Shop	7A
Beauty Shop/Parlor	7A
Bicycle/Motorcycle Shop	4A
Boarding House	6D
Bonds	2C
Bookkeeper	5
Book Publishing	4A
Boot Repair	7A
Broker – Real Estate	5
Broker – Stock	2C
Building Contractor	1A-1B
Bus Company	8F
Businesses not otherwise classified in the Reference Schedule	4A
Business Machines & Equipment – Retail & Wholesale - Sales & Service	4A
Business Music – Muzak	7A
Business School	5
Cabinet Maker.....	1B
Cable TV	8B
Café	4A
Cafeteria	4A
Camper Dealer	4A
Car Wash	7A
Card Shop	4A
Carpet Cleaning	7A
Catering Service	7A
Chiroprapist	5
Christmas Tree Sales (for profit only)	4C
Cleaners – Coin Operated	4A
Cleaners – Pick up and Delivery – On/Off Premise	7A

REFERENCE SCHEDULE FOR SECTION 1**ITEM NO.**

Clinics	9
Collection Agency	7A
Consultant	5
Contractors-General Contractors, Contractors & Sub-Contractors	1A-1B
CPA	5
Curtain/Drapery Maker	7A
Dancing School	5
Day Care Facility (child and adult care)	5
Deli	4A
Garage Sale	10
Gasoline – Retail or Wholesale	7C & 7D
Hotel, Motel, Boarding House, etc.	6D
House/Mobile Home/Manufactured Home Mover	7A
Ice Cream Parlor	4A
Income Tax Service	5
Inn, Hotel, Motel, etc.	6D
Insulation Contractor	1B
Insurance Adjuster	3B
Insurance Agent	3A
Insurance Fire & Marine	3C
Insurance other than Fire and Marine & Fraternal	3D
Interior Decorator	7A
Itinerant Merchant	4C
Janitorial Service & Maid Service	7A
Jewelry Store	4A
Kennels, Breeders, Puppy Mills, etc. (Not Allowed in City Limits)	7A
Kindergarten	5
Land Company/Land Development	6C
Landscape Architect	5
Landscape Gardener	7A
Laundry – Coin Operated	4A
Laundry – Pickup or Delivery (On or Off Premises)	7A
Lawn Maintenance, Gardening, etc.	7A
Lawyer	5
Locksmith, Key Maker	4A
Lunch Stand	4A
Magazines – circulation or distribution daily or weekly in city (carriers excepted) ...	7A
Maid Service or Janitorial Service	7A
Manicurist	7A
Manufactures Representative	4A
Mortgage Company	2B
Motel, Hotel, Boarding House, etc.	6D
Movie Theatre	7A
Motor Home Dealer	4A
Mobile Home/Manufactured Home Dealer	4A
Mobile Home/Manufactured Home Mover	7A
Newspaper – circulation and distribution daily and weekly (carriers excepted)	7A

REFERENCE SCHEDULE FOR SECTION 1**ITEM NO.**

Nursery or Garden Shop	4A
Nursery School	5
Nursing Home	9
Office General	4E
Optician	5
Other Businesses not classified in Reference Schedule	4A
Paint Store	4A
Painting Contractor	1B
Peddler	4B
Pest/Termite Control	7A
Pharmacist	5
Pharmacy	4A
Photo Copy	4A
Photographer	4A
Physician	5
Picture Framing	4A
Plumbing Contractor	2B
Printing Company	4A
Private Club	4F
Private School	5
Professional Associations	5
Publishing Companies – Books	4A
Radio Store	4A
Real Estate – Agent	6B
Real Estate – Appraiser	5
Real Estate – Broker	5
Real Estate – Developer	6C
Real Estate – Office	6B
Rental – Apartment Rental	6A
Rental – Equipment, Tools, Furniture, Uniforms, etc.	7A
Rental – House, Mobile Home, etc.	6A
Restaurant	4A
Retirement Home	9
Roofing Contractor	1B
Rug Cleaner	7A
Rummage Sale	10
Sandwich Shop	4A
Savings & Loan	2A
Securities, Bonds, etc.	2C
Security Service	7A
Septic Tank Cleaning	7A
Septic Tank Installation and Furnishing	2B
Service Station/Gasoline Station	7C & 7D
Sheet Metal Contractor	1B
Shoe Shop	4A
Shoe Repair Shop	7A
Sign Installation Contractor	1B

REFERENCE SCHEDULE FOR SECTION 1**ITEM NO.**

Sign Painting	1B
Snack Bar	4A
Spa, Exercise, Gym, Workout, etc.	7A
Stereo Shop	4A
Stock Broker	2C
Subcontractor, Contractor & General Contractor	1A-1B
Surgeon	5
Swimming Pool Contractor	1B
Tailoring	7A
Taxi Cab	8F
Telephone Answering Service	7A
Telephone Company	8A
Television Store	4A
Television Repair	7A
Termite/Pest Control	7A
Theatres	7A
Tire Shops - Dealer/Handler – New & Used	12
Towing/Wrecker Service	7A
Trade School	5
Trailer Dealer	4A
Travel Agent	4A
Tree Surgeon or Pruning	2B
Truck Dealer	4A
Truck Rental	7A
Truck Repair	7A
Truck Parts	4A
Upholsterer	4A
Vacuum Cleaner Sales	4A
Vacuum Cleaner Repair	7A
Veterinarian	5
Watch Repair	7A
Water Works	8E
Wallpaper Store	4A
Wholesale Auto Exchange	4A
Workout Facility, Spa, Gym, Exercise	7A
Wrecker/Towing Service	7A
Yard Sale	10
Yard Work, Gardener, etc.	7A

1. Contractors:

- 1A. General Contractors: Registered and bonded with the State of Alabama. Must be on registration list, which is published yearly by the State of Alabama (usually commercial) or Homebuilders and Re-modelers (usually residential) License Fee \$300.00.
- 1B. All other Contractors, Sub-Contractors or Re-modelers: License Fee \$150.00.

2. Banks/Financial Services:

- 2A. \$100.00 Each Office (Main or Branch),
- 2B. \$100.00 Plus an amount equal to 1/10th of 1% of all gross fees and commissions in excess of \$50,000 received during the preceding year.
- 2C. \$100.00 Plus each person selling stocks, bonds, or other securities shall pay a fee of 1/10 of 1% of the gross commissions or fees in excess of \$50,000 received during the preceding year.

3. Insurance:

- 3A. Insurance Agents: No Fee
- 3B. Insurance Adjusters: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$50,000, received during the preceding year.
- 3C. Insurance, Fire & Marine: Pursuant to the law of the State of Alabama, each fire and marine insurance company shall pay a license of \$4.00 on each \$100.00 or major fraction thereof of gross premiums, received on policies issued during the preceding year on property located in the City; provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.
- 3D. Insurance, Other than Fire & Marine & Fraternal: Pursuant to the law of the State of Alabama, each insurance company, other than fire, marine and fraternal, shall pay a license of \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and residents of the City of Cordova, Alabama.

4. Merchants & Business Retail & Wholesale:

- 4A. \$100.00 Plus an amount equal to 1/10 of 1% of gross receipts in excess of \$50,000 during the preceding year.
- 4B. \$100.00 Each person peddling produce, ice cream, peanuts, sandwiches, donuts, books, magazines, etc., by basket, handcart, car or truck.

- 4C. It shall be unlawful to do business in the City of Cordova as an itinerant merchant without having first secured a license therefore as is herein provided. For the purpose of this Ordinance, any merchant engaging or intending to engage in business as a merchant in the City for a period of time, not exceeding three hundred sixty five (365) days, shall be considered as an itinerant merchant, provided that peddlers shall not be considered itinerant merchants. Every application for such a license shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. The fees for such licenses shall be \$100.00 for one to ninety days and \$200.00 for more than ninety days but less than 365 days.
- 4D. Vending Machines, Video Games, Amusement Machines, Pinball Machines, Juke Boxes, Karaoke Machines, Pool Tables, etc. \$50.00 for each and every coin operated machine located in or at the place of business.
- 4E. Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation, which is a subsidiary of another corporation, may not obtain a license under this subsection even if the purpose or function of the office is to provide support for the parent corporation. The license tax shall be \$100.00 plus an amount equal to 1/10th of 1% of the gross annual payroll in excess of \$50,000 during the preceding year. The payroll is to include all salaries, fees, commissions, bonuses and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this sub-section to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- 4F. \$100.00 Plus an amount equal to 1/10th of 1% of the gross receipts (to include membership fees) in excess of \$50,000 during the preceding year.

5. Professions & Vocations:

Each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, chiropodists, surgeons, real estate brokers, real estate appraiser, any school, kindergarten, nursery school or college for profit, shall purchase a business license based upon the annual gross receipts from such business during the preceding year, \$100.00 plus an amount equal to 1/10th of 1% of gross fees, sales or receipts in excess of \$50,000 for the preceding year.

6. Real Estate:

- 6A. Each person, firm, company, corporation or partnership or other legal entity engaged in the business of the rental of single-family or multi-family residential apartments, housing, mobile homes, manufactured homes, etc. \$100.00 plus 1% of gross rents or leases in excess of \$50,000 collected during the preceding year.
- 6B. \$100.00 Any real estate, whether as a principal or agent, for two (2) persons or less. Plus \$50.00 for each additional person in same organization.
- 6C. \$150.00 Development of Property
- 6D. \$4.00 Per room, Plus 3% of room lodging gross receipts, paid monthly not later than the 20th of the month immediately following the period covered.

7. Services:

- 7A. \$100.00 Plus an amount equal to 1/10th of 1% of gross receipts in excess of \$50,000 during the preceding year.
- 7B. \$100.00 Retail or wholesale (all categories except gasoline) Plus an amount equal to 1/10th of 1% of gross receipts collected in excess of \$50,000 of the value of for all goods delivered within the corporate limits or the police jurisdiction of the City of Cordova during the preceding year.
- 7C. \$100.00 Retail or wholesale gasoline plus an amount equal to 1/10 of 1% of gross receipts in excess of \$50,000 collected during the preceding year.
- 7D. Gasoline, Diesel, Kerosene, Oil, or other like products with pumps, tanks, etc. used to dispense fuels or other petroleum or like products. First pump, tank, etc. \$50.00, each additional pump, tank, etc. \$25.00.

8. Utilities & Franchises:

- 8A. Engaged in business of Operating a telephone exchange or a long distance telephone service shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975, recompiled.
- 8B. Engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax as set forth in the individual agreements and subsequent amendments thereto.
- 8C. Engaged in business of selling or distribution of natural gas in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the City.

- 8D. Engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding year from the sale of such electric current power sold or distributed within the City.
- 8E. Engaged in business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company or corporation in the City for the preceding calendar year from supplying water from any point or points in the City for any purpose.
- 8F. Operating passenger buses or Taxis in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City.

9. Retirements Homes, Nursing Homes, Hospitals, Clinics, etc:

Each person, firm, company or corporation operating under this section shall purchase a license fee of \$100.00 plus an amount equal to 1/10 of 1% of the gross receipts in excess of \$50,000 collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other licenses shall be required. All businesses operated by other firms within the complex shall be licensed separately.

10. Yard Sales, Garage Sales, etc:

Yard Sales, Garage Sales, etc. will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than three consecutive days nor shall more than one sale be allowed in any six month period by the same person or from the same location. All signs not removed after said sales shall constitute a violation of Nuisance Abatement Ordinance #2005-001, and will be strictly enforced.

11. Home-Based Businesses:

Home based businesses, regardless of nature. (Examples: Income Tax preparation, typing, accounting, bookkeeping, sewing, computer programming, real estate, stock market investing, auto sales, auto service or repair, etc.) \$100.00 Plus an amount equal to 1/10th of 1% of gross receipts in excess of \$50,000 during the preceding year.

12. Tire Dealers and Handlers, New and Used Tires:

Each person operating under this section shall purchase a license fee of \$100.00 plus an amount equal to 1/10 of 1% of the gross receipts in excess of \$50,000 collected during the preceding year. All other businesses operating at the same location shall be licensed separately. No person shall be issued a license under this section without first obtaining a Scrap Tire License from the County licensing office. All persons operating under this section shall comply with the State of Alabama scrap tire disposal law (Alabama Code 1975 T.22, Subtitle 1, Chapter 40).

13. Police Jurisdiction:

Licenses for businesses located outside the City Limits but within the Police Jurisdiction, as determined by the City of Cordova, shall pay one-half the base amount shown in this schedule for like businesses. Additional amounts based on sales, receipts, etc. are one-half the amount shown in this schedule for like businesses. (Example: 1/10 of 1% would be 1/5 of 1%). **(1/5 of 1% is equal to 50 cents per \$1,000).**

SECTION 2. DUE DATE AND ADDITIONAL LICENSE:

All licenses fixed and levied, except contractors and sub-contractors, shall be due on February 1, 2006 and each calendar year thereafter and shall be delinquent after the last day of February of the year for which such license is due. Any person failing to obtain and pay for such license required hereby before the last day of February of any year shall be required to pay, and there is hereby fixed and assessed, an additional sum equal to ten percent (10%) penalty due beginning March 1 and shall continue to be due through the last day of March. Beginning April 1, and each month thereafter, an additional sum equal to ~~twenty~~ five percent (5%) penalty will be assessed. The penalty must be paid, along with the license fee, in full before a license will be issued.

Commercial Contractors, Residential Contractors and Sub-contractors licenses are due prior to commencement of work in the corporate limits or the police jurisdiction of the City of Cordova, Alabama. Any contractor or sub-contractor who fails to procure a license as required shall be imposed a penalty as follows:

- A. First Offense – 50% of the license fee
- B. Second and Subsequent Offenses – Double the license fee

Said contractor penalties shall be enforced as determined by any inspector or agent of the City, or any police officer of the City, upon locating a contractor or sub-contractor in the act of work in the corporate limits or police jurisdiction of the City of Cordova without first procuring a license. Said penalty shall be paid when obtaining the business license.

SECTION 3. DEFINITIONS:

The term “person” as used herein shall be deemed to include an individual, corporations, associations, firms, companies, partnerships, agencies, an unincorporated organization and any other type business not specifically stated herein.

SECTION 4. TRANSFER OF LICENSE:

No license obtained shall contain any element of contract, but shall be mere grant or privilege subject to alteration, amendment or revocation at the pleasure of the City. No such license shall be transferable or assignable either by name or location.

SECTION 5. EACH BUSINESS DEMANDS A SEPARATE LICENSE:

Any person dealing in two or more unrelated articles or engaged in two or more unrelated businesses or having two or more business locations or callings or professions enumerated in Section 1 of this ordinance shall obtain and pay for a license for each business, business location, vocation, calling, profession or occupation. The City Council shall reserve the right of defining "unrelated".

SECTION 6. PRORATION OF LICENSE TAX:

License hereby levied may be issued for a half year if the business, vocation or occupation begins on or after July 1st of any calendar year, and the amount of the half year shall be one-half the amount of the licenses levied for a full calendar year.

SECTION 7. ISSUANCE FEE:

In addition to the licenses levied by this ordinance, each person obtaining a license is required to pay the City of Cordova, or designated agent of the City of Cordova, an additional fee of Five Dollars (\$5.00) for the issuance of each license

SECTION 8. REQUIREMENT OF SWORN AFFIDAVIT:

In all cases where the amount to be paid for a license depends upon the amount of capital invested, value of goods, stocks, furniture and fixtures, or amount of gross sales or gross receipts, it shall be the duty of the person applying for such license to render to the City, or designated agent of the City, a sworn statement of such amounts, one or several, as the case may require for the ascertainment of the classification of such person for license taxation purposes and the correct amount of tax to which he is subject.

It shall be unlawful for any person to knowingly and willfully make any false written affidavit, certificate or statement as to the amount of stock on hand, or volume of gross receipts, revenue or business, or amount of capital invested in business or number of employees or vehicles used, and to file such affidavit with the City, or authorized agent of the City, for the purpose of defrauding the City of Cordova by procuring a license for less sum than is lawfully due the affiant or his principal.

SECTION 9. ISSUANCE OF LICENSE:

Upon receipt of license tax bases upon the classification of such person as shown by such sworn statement, the City of Cordova, or agent of the City, shall issue appropriate licenses, but the issuance grant thereon is expressly conditioned upon the truth and accuracy of such sworn statement and the same shall be revocable by the City Council as inadvertently and mistakenly granted and issued whenever it shall be made to satisfactorily appear to said Council that the said sworn statement is false or incorrect or that the holder of such license has not paid to the City the correct amount of license tax.

SECTION 10. INSPECTION OF BOOKS AND RECORDS:

Upon demand by the City Treasurer, or any authorized inspector or agent of the City, it shall be the duty of any person holding a license from the City to furnish such City Treasurer, or any authorized inspector or agent of the City, all such information as may be required for determination of the proper classification of such license holder for license taxation purposes and determination of the correct amount of license tax to which person is subject; and to that end it shall be the duty of such person to submit to the City Treasurer, or authorized inspector or agent of the City, for inspection and examination during reasonable business hours at such person's place of business, in the City or the police jurisdiction, thereof, all books of accounts, invoices, papers, reports, and memoranda containing entries showing amount of purchases, sales, receipts, inventory, and other information from which correct license classification of such person may be ascertained and the correct amount of license tax to which he is subject determined, including exhibition of bank deposit books, bank statements, copies of sales tax reports to the State of Alabama, copies of Alabama income tax returns and Federal income tax reports and returns, and it shall be unlawful for any person to fail or refuse to subject such records for such examination and inspection upon such demand. In the event that any person holding a license from the City of Cordova does not have all books of account, invoices, papers, reports, and memoranda containing entries showing amount of purchases, sales receipts, inventories and any other information from which the correct license tax or classification of such person may be ascertained as provided above, at a place of business in the corporate limits of the City or within the police jurisdiction, then it shall be duty of such person to deliver all such records to the office of the City Treasurer or their authorized inspector or agent of the City, for inspection and examination. If the licensee states that the books and records required herein cannot be delivered to and produced for inspection at the office of the City Treasurer or their agent within the City, then the licensee shall be required to pay and shall pay all costs attendant with sending the necessary number of city auditors to the place where the licensee's records are kept in order to complete the audit and inspection and make the determination necessary to arrive at the correct classification and amount of license taxes set out above.

It shall be unlawful for any person subject to such license failing to render or submit said financial records for inspection or examination.

SECTION 11. UNLAWFUL TO IMPEDE, HINDER OR OBSTRUCT CITY TREASURER, OR AUTHORIZED INSPECTOR OR AGENT OF THE CITY:

It shall be the right and duty of the City Treasurer, or any authorized inspector or agent of the City, to inspect from time to time during reasonable business hours all records, books, and other papers or documents, as well as the merchandise itself that is placed or stored in public warehouses in the City and the police jurisdiction thereof, as well as all other places where merchandise is stored for or by some person, firm, corporation other than the owner or operator of the place where such merchandise is stored, said information obtained from such inspection and investigation to be used as an aid in determining the proper classification of the owner of said merchandise for license taxation and for fixing the amount of such license tax, and it shall be unlawful for any person, firm or corporation to hinder, or obstruct the City Treasurer, or any authorized inspector or agent of the City, in the reasonable performance of this duty.

SECTION 12. CONFIDENTIALITY

It shall be unlawful for any person connected with the administration of this Ordinance to divulge any information obtained by him in the course of inspection and examination of the books, papers, reports, and memoranda of the taxpayer made pursuant of this Ordinance, except to the City Council, the Mayor, the City Treasurer, City Attorney or others connected with the administration of this Ordinance. Any hearing before the Council for revocation of licenses shall be private when demanded by the holder of such license.

SECTION 13. POWER TO CHANGE LICENSE:

The adoption of this schedule of licenses shall not abridge the right of the City Council to change, alter, increase, decrease, or revoke any of the above licenses at any time, and when any increase is made unless the same is paid in thirty days, the license shall be revoked and no further business carried on there under; nor shall it abridge the right of the City Council to require a license for any business, occupation, traffic, calling or profession not included in the above schedule.

SECTION 14. LICENSE TO BE EXHIBITED:

Each license shall be posted in a conspicuous place, where such business or occupations is carried on, and the holder of such license shall show such license to the City Treasurer, or any authorized inspector or agent of the City or any police officer of the City, upon request.

SECTION 15. NO LICENSE TAX ON INTERSTATE COMMERCE:

No provisions of this Ordinance shall be construed as to tax interstate commerce, the United States Government, or any State, County, or Municipal business.

SECTION 16. UNLAWFUL TO OPERATE A BUSINESS WITHOUT A LICENSE:

It shall be unlawful for any person, firm or corporation to engage in any of the aforesaid businesses or vocations in the City of Cordova, Alabama for the year beginning January 1, 2006, and from year to year thereafter until this Ordinance is repealed or revised, without having procured a license therefore, and for each day during which the said business or vocation is so engaged it shall constitute a separate offense.

SECTION 17. REVOCATION:

Any lawful license issued to any person, firm or corporation to conduct any business shall be subject to revocation by the City Council for the violation by the licensee of any Ordinance of the City of Cordova, relating to the business for which license is issued, and shall also be subject to revocation by the City Council if the licensee, under cover of such license, violates or aids or abets in violation or knowingly permits or suffers to be violated any penal Ordinance in the City of Cordova or any criminal law of the State of Alabama.

SECTION 18. NEW BUSINESSES TO APPEAR BEFORE CITY COUNCIL:

Any person desiring to obtain a license for a new business (not renewals) located within the City Limits or Police Jurisdiction must first complete a Business License Application (Available at City Hall) and appear before the City Council at a regular council meeting for discussion of said business for approval to obtain such license.

SECTION 19. PAYMENT FOR LICENSE BY CHECK:

Whenever a license or a license receipt shall be issued in return for any check, the same shall not be valid or of any force or effect unless such check shall be duly paid upon presentation to the drawee.

SECTION 20. LIEN FOR LICENSE:

Section 11-51-96, Code of Alabama, 1975, provides a lien for license and privilege tax as follows: On all property, both real and personal, used in any exhibition, trade, business, vocation, occupation or profession, for which a license is or may be required, municipal corporation shall have a lien for such a license, which lien shall attach as of the date the license is due and shall be superior to all other liens, except the lien of the State, County and municipal corporations for taxes and the lien of the State and County for license. Such lien may be enforced by attachment or in equity.

SECTION 21. ENFORCEMENT:

Section 11-515-150, Code of Alabama, 1975. Any municipality of the State of Alabama may file in the circuit court, in the County in which said petitioning municipality is situated, a petition to enjoin the operation and conduct any business, occupation, trade or profession subject to a municipal privilege license or excise tax imposed by the petitioning municipality and which is delinquent in whole or in part. Said petition shall be verified by the Mayor, City Clerk, City Treasurer or his deputy or inspector or agent of the City, police officer or by any other governing official or by any employee of the municipality authorized to receive or collect said license or tax. Section 11-51-151 through Section 11-51-160 of the Code of Alabama, 1975, prescribe the method of procedure in any injunction proceeding provided for in Section 11-51-150 of the Code of Alabama, 1975.

SECTION 22. STATUTE OF LIMITATIONS:

The statute of limitations for action by the City of Cordova, Alabama for the recovery of all amounts due under this Ordinance is five (5) years (Section 6-2-35, Code of Alabama, 1975).

SECTION 23. PENALTIES:

Any person, firm or corporation violating any provisions of this Ordinance, unless otherwise stated herein, shall upon conviction be fined not more than One Hundred Dollars (\$100.00) and may also, as additional punishment, be sentenced to jail or to hard labor for said City for not more than six months. Each violation shall constitute a separate offense.

SECTION 24. SEVERABILITY:

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 25. EFFECTIVE DATE:

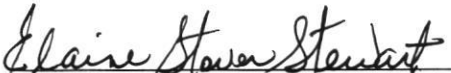
This Ordinance shall become effective following its approval and adoption and its publication and/or posting as required by Alabama law.

I HEREBY CERTIFY THAT THE ABOVE ORDINANCE WAS DULY ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CORDOVA, ALABAMA, AT ITS REGULAR MEETING HELD NOVEMBER 8, 2005.



Jack Scott - Mayor

Attest:



Elaine Stover Stewart - City Clerk