

LICENSE CODE FOR CORDOVA, ALABAMAORDINANCE NO. ~~93~~ 94-101

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CORDOVA, ALABAMA A FOLLOWS:

Section 1: That there is hereby levied for the calendar year 1994, and each calendar year thereafter licenses for the various trades, businesses, vocations, occupations, and professions engaged in or carried on in the City of Cordova, Alabama, and each person, firm, company, association, agency, or corporation engaged therein shall obtain and pay for a license in the sums, respectively, as follows:

1. **ABBATOIR** - Each person operating an abbatoir or slaughterhouse in Cordova, Alabama.-----\$110.00
2. **ACCOUNTANT** - Rates for Professions and Occupations Apply.
3. **ADVERTISING AGENCY** - Merchants General Rates Apply.
4. **ADVERTISING:**
 - (A) Each person using or leasing space and supplying billboards (etc) for advertising purposes in the City.-----\$56.00
 - (B) Each person soliciting advertising in the City for publications in magazines, newspapers, calendars, books, or trade journals-----\$28.00
5. **AGENTS:**
 - (A) Each person taking orders for any article or merchandise and/or delivering same in person or by an agent shall pay the same license as regular merchant in such business occupation or profession.
 - (B) Book Agent per annum-----\$35.00
 - (C) Book Agent per day-----\$10.00
6. **AIR CONDITIONING:**
 - (A) Sale of Air Conditioning Units - Merchants General Rates Apply
 - (B) Air Conditioning Contractor - See Contractors Rates
7. **ANTIQUE SALES** - Merchants General Rates Apply.
8. **ARCHITECTS** - Rates for Professions and Occupations shall apply.
9. **ATTORNEY AT LAW** - Rates for Professions and Occupations shall apply.

10. AUCTIONEERS:

- (A) Each resident auctioneer-----\$140.00
- (B) Each itinerant auctioneer of livestock, merchandise or
real estate.
Per week-----\$40.00
Per day-----\$20.00

11. AUDITORS AND PUBLIC ACCOUNTANTS - Rates for Professions and
Occupations shall apply.

12. AUTOMOBILE GARAGE OR BODY/ PAINT SHOP -----\$56.00

13. AWNINGS - Manufacturing or erecting, whether in connection with
other business or not, per year-----\$25.00

14. BAKERY - Merchants General Rates apply.

15. BANKRUPT OR FIRE SALE - Each person selling bankrupt, fire or
water damaged stock of merchandise where such stock or any part
thereof has been shipped into the City of Cordova after damage or
bankruptcy, per day -----\$150.00

When the bankruptcy or damaged stock was located in the City at
the time of such damage or bankruptcy, per day-----\$50.00

16. BANK, BUILDING AND LOAN COMPANIES, SAVINGS AND LOAN COMPANIES:

Where capital, surplus reserves, and undivided profits are less
than \$50,000-----\$ 10.00

\$ 50,000 and less than \$100,000-----\$ 20.00

\$100,000 and less than \$150,000-----\$ 30.00

\$150,000 and less than \$200,000-----\$ 40.00

\$200,000 and less than \$250,000-----\$ 50.00

\$250,000 and less than \$300,000-----\$ 60.00

\$300,000 and less than \$350,000-----\$ 70.00

\$350,000 and less than \$400,000-----\$ 80.00

\$400,000 and less than \$450,000-----\$ 90.00

\$450,000 and less than \$500,000-----\$100.00

\$500,000 and less than \$600,000-----\$110.00

\$600,000 and Over-----\$125.00

EACH BRANCH BANK-----\$ 10.00

17. BARBER SHOP: 1 Chair-----\$25.00
Each Additional Chair-----\$15.00
Merchandise-----\$15.00

18. BEAUTY SHOP: 1 (One) Operator-----\$25.00
Each Additional Operator-----\$15.00
Merchandise-----\$15.00

19. BICYCLE REPAIR SHOP - Service and Repair Rates Apply.

20. BONDMAKERS - Each person, firm, or corporation making bail,
appeal and or appearance bonds in any court for a consideration
-----\$112.00.

21. BOOKSTORE - Merchants General Rates Apply

22. **BOOT OR SHOE REPAIR SHOP** - Service and Repair Rates apply
23. **BOTTLERS** - Each bottler of aerated, carbonated or mineral water, soft drinks or coca-cola or similar extracts-----\$112.00
24. **BRICK OR TILE PRODUCTS** - Merchants General Rates apply.
25. **BROKERS** - Rates for Professionals and Occupations shall apply for brokers or their representatives dealing in stock, bonds, cotton, grain or other commodities, or furnishing quotations. Gross receipts shall include only commissions, salaries or other payment for services rendered or property sold or bought.
26. **BUILDING MATERIAL SALES** - Merchants General Rates Apply.
27. **BUILDING CLEANING SERVICE, JANITORIAL SERVICE** - Service and Repair Rates Apply.
28. **BUS LINE** - (Passenger and freight service) Each person firm or corporation engaged in or through the City of Cordova, Alabama in the business of operating a passenger capacity of five or more, to or from other points in Alabama, whether or not such person, firm or corporation maintains an office or place of business in the City of Cordova-----\$75.00
29. **BUSINESS MACHINES, DEALERS OR AGENT** - Merchants General Rates Apply.
30. **BUTANE GAS COMPANIES** - \$84.00
31. **BURGLAR AND FIRE ALARMS** - Each firm selling, installing or maintaining alarms-----\$100.00
32. **CABINET MAKER OR WOOD MILLING** - Contractors Rates Apply.
33. **CARPET** - (Retail Sales, Service, - Merchants General Rates Apply.
34. **CARPET, RUG OR MATTRESS CLEANING** - Service and Repair Rates Apply.
35. **CARPENTERS, ROOFERS, AND TINNERS** - Each person engaged in business as a carpenter, a roofer, or a tinner-----Contractors Rates Apply.
36. **CEMENT OR CONCRETE PRODUCTS MANUFACTURE** - Each manufacture of cement blocks, pipe, brick, drainage tile or other similar products - Merchants General Rates Apply.
37. **CEMENT FINISHERS** - See Contractors
38. **CEMENT MIX** - Each person selling ready-mix concrete, either wholesale or retail, and does not have a manufacturing facility located in the City of Cordova - Merchants General Rates Apply.
39. **CERAMICS SHOP** - Merchants General Rates Apply.
40. **CIGARETTES, CIGARS AND TOBACCO PRODUCTS** (Wholesale and Retail Sales) - Merchants General Rates Apply.

41. CLOTHING STORE - Merchants General Rates Apply
CLOTHING - SECOND HAND -----\$30.00
 42. COIN OPERATED MACHINES - See Vending Machines.
 43. COAL DEALERS - ITINERANT - Each itinerant dealer, trader or
seller of coal-----\$125.00
 44. COAL DEALER - Each dealer in coal, either wholesale or retail -
Merchants General Rates Apply.
 45. COFFEE DEALER - Merchants General Rates Apply.
 46. COLD STORAGE OR LOCKER PLANT - Merchants General Rates Apply.
 47. COLLECTION AGENCY - Rates for Professionals and Occupations
Apply.
 48. CREAMERIES OR MILK PLANTS - Merchants General Rates Apply.
 49. CONTRACTORS AND SUBCONTRACTORS - Any person accepting orders or
contracts, whether at a fixed rate price or on a cost plus basis,
for doing any work in any building or structure requiring the use
of paint, stone, brick, mortar, wood, cement, structural iron or
steel, sheet iron, metallic piping, tin, lead, steel, or any
other building materials, or shall accept contracts to do any
paving or curbing of sidewalks or streets, on public or private
property, using asphalt, brick, stone, cement, wood, or other
composition or who shall accept an order for or contract to
excavate earth, rock or other materials for foundations or any
other purpose or who shall accept an order or contract to
construct any sewer of stone, brick, terra cotta, or other
materials or shall accept a contract to construct highways,
bridges, dams or railroad, the amount of which contract exceeds
\$500.00 shall pay an annual license of-----\$125.00
AND in addition thereto on each contract of \$500,000.00 or more
shall pay an additional license in such amount as will equal 1/20
of 1 percent of the amount of each contract, said additional
license to be paid before work is begun on any contract. All
persons applying for license under this section must meet the
requirements as follows:
- (1) CONTRACTORS - No permits for work on any kind for which license
is required shall be issued to contractor, subcontractor, owner
or other person by the City Building Inspector unless the City
license Inspector or his duly designated representative shall
have first certified that all license taxes have been paid;
provided, however, that the license tax shall be paid in advance
on the estimated cost of the building or structure as estimated
by the City Building Inspector.

- (2) Any subcontractor who has not paid city license, who undertakes to do any part of the work contracted for by a general contractor, shall be deemed to be a contractor and shall pay the license prescribed by the license code for the classification to which he is subject.
- (3) All general contractors shall furnish the City Building Inspector or the City License Inspector or his duly authorized representative with a full and complete list showing the names and addresses of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license tax due by said subcontractor has been paid.
- (4) If all subcontractors have not been closed or awarded at the time application is made for a permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on said job, unless his is certified by the License Department or by the City Building Inspector or his duly authorized representative as having paid city license due by him. In the event that no general contract has been let by the owner, then the owner shall be subject to all of the provisions of this ordinance which are required of general contractors.
- (5) When Contractor and Subcontractors requirements do not apply, then an annual license shall be required when doing business in the City of Cordova of----- \$56.00
- 50. **ELECTRICAL CONTRACTORS** - Contractors and Subcontractors Rates Apply.
- 51. **PLUMBERS AND GAS FITTERS** - Contractors and Subcontractors Rates Apply.
- 52. **CORPORATIONS** - Each corporation doing business or having its situs or place of business in the City of Cordova not herein otherwise specifically issued-----\$100.00
- 53. **DANCE SCHOOL** - Where ballet, square dancing or other forms of dancing is taught, per year-----Merchants General Rates Apply
- 54. **DANCE HALL** - \$350.00 - each year
(To be granted at the discretion of the Mayor and City Council)
- 55. **DELIVERY BY CAR OR TRUCK** - Any person who unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce in the City of Cordova, Alabama, which goods, wares merchandise or produce were transported from a point without the City and are not covered by any other license herein----\$50.00
- 56. **DENTIST** - Rates for Professions and Occupations Apply.
- 57. **DENTAL OR OTHER LABORATORY** - Merchants General Rates Apply.
- 58. **DETECTIVE AGENCY** - Rates for Professions and Occupations Apply.

- 59. DIAPER SERVICE - Merchants General Rates Apply.
- 60. DOCTOR - Rates for Professions and Occupation Apply.
- 61. DRUG STORE - Merchants General Rates Apply.
- 62. ELECTRICAL SUPPLIES - Merchants General Rates Apply.
- 63. ELECTRICIAN - Contractors Rates Apply.
- 64. ELECTROLYSIS SALON - Merchants General Rates Apply.
- 65. ENGINEERING - Each person engaged in general drafting, mechanical drawing, machine designing, land surveying, residential home plans, patent drawing or other engineering work-----Rate for Professions and Occupations shall Apply.
- 66. EXPRESS COMPANIES - Each express company doing business within the City of Cordova, city limits is required to pay a license of \$35.00 each year, for the privilege of doing intrastate business in the City. This section shall not apply to bus lines which pay a license and mileage tax under any law of this state and which carry express as a part of their business of hauling passengers.
- 67. EXTERMINATOR OR PEST CONTROL - Each person selling disinfectant, insecticide, and exterminators engaged in the business of pest control and extermination in any manner - Merchants General Rates Apply.
- 68. FINANCE COMPANIES - Each person, firm or corporation, co-partnership, association or license of-----\$100.00
- 69. FIREWORKS - Including ammunition for cap pistols, and powder burning toys-----\$125.00 (Class C fireworks)
- 70. FLORIST SHOP - Merchants General Rates Apply.
- 71. FLASH CAR WASH AND/OR SELF SERVICE CAR WASH - Merchant General Rates Apply.
- 72. FRUIT OR PRODUCE VENDOR - See Peddlers
- 73. FURNITURE DEALER - (Wholesale or retail) - Merchants General Rates Apply.
- 74. GAS (PROPANE) - Merchants General Rates Apply.
- 75. GASOLINE AND FILLING STATIONS - Each station served by licensed wholesale dealer - First Pump-----\$45.00
Each Additional Pump-----\$20.00

In addition to the above, Merchants General Rates Apply to the total gross receipts from the said business, except gross receipts from petroleum products shall be excluded.

(continued)

Any gasoline or filling station dealer shall have the right in lieu of the above license to be licensed under the Merchants General Rates and include in his gross receipts all sales, including sales of petroleum products.

76. **GASOLINE AND MOTOR OIL WHOLESALE** - Dealers in gasoline, kerosene, or petroleum products, etc.-----\$224.00
77. **GOLF, MINIATURE ON CARPET** - Miniature golf, bat-bat baseball, trampoline, driving range or similar activity-----\$50.00
78. **GREENHOUSE** - Merchants General Rates Apply.
79. **GRAIN OR FLOUR BROKERS** - Each dealer in grain, hay or flour having no established place of business in the City-----\$50.00
80. **GROCERY STORE** - Merchants General Rates Apply.
81. **GUNSMITH** - Service and Repair Rates Apply.
82. **HOUSE AND MOBILE HOME MOVERS** - Each unit moved in the city -----
-----\$50.00
83. **INSULATION** - Contractors Rates Apply.
84. **INSURANCE - Fire and Marine Insurance Companies** - Each fire and marine insurance company - \$4.00 on each \$100.00 or major fraction thereof of gross premiums, less return premiums, received on policies issued during the preceding year on property located in the City of Cordova, Alabama; provided that the new companies shall pay a flat minimum license of \$25.00, on which there shall be an adjustment on the above basis at the expiration of the year.

INSURANCE COMPANIES (OTHER THAN FIRE AND MARINE) - Each insurance company doing business in the City, except fire and marine insurance companies, shall pay a license of \$10.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the City of Cordova, Alabama.
85. **INSURANCE ADJUSTORS** - Rates for Professions and Occupations Apply.
86. **JEWELRY STORE** - Merchants General Rates Apply.
87. **JUNK DEALERS** ----- \$100.00
88. **LANDSCAPERS** ----- \$40.00
89. **LAND SURVEYOR** - Professions and Occupations Rates Apply.
90. **LAUNDRIES** - Each laundry engaged in business in the City whether or not maintaining a regular place of business in the City shall pay a license of----- \$75.00

91. **LINEN AND/OR WASHABLE CLOTHING** - For each truck or other vehicle soliciting linen, clothes or other articles for cleaning or pressing or offering linens, coats, aprons, table clothes, napkins, or other laundered articles for rent and not having a plant or other establishment where such work is done within the City -----\$100.00
92. **LOCKSMITH** - Service and Repair Rates Apply.
93. **LOGGING** -----\$75.00
94. **LUMBER OR BUILDING MATERIALS** - Merchants General Rates Apply.
95. **LUNCH STANDS** ----- \$50.00
96. **MACHINE SHOP** ----- \$50.00
97. **MANUFACTURES** ----- \$150.00
98. **MEAT MARKET** ----- \$50.00
99. **MERCHANTS GENERAL (RETAIL AND WHOLESALE)** - Any person operating a business, performing a service or furnishing or selling goods, wares, merchandise or other products for which no classification or rate is herein otherwise provided shall pay a license based on gross annual receipts which are as follows:
- | | |
|---------------------------------------|----------|
| On less than \$4,000----- | \$30.00 |
| \$4,000 and less than \$5,000----- | \$40.00 |
| \$5,000 and less than \$20,000----- | \$50.00 |
| \$20,000 and less than \$30,000----- | \$75.00 |
| \$30,000 and less than \$40,000----- | \$100.00 |
| \$40,000 and less than \$50,000----- | \$125.00 |
| \$50,000 and less than \$60,000----- | \$150.00 |
| \$60,000 and less than \$70,000----- | \$175.00 |
| \$70,000 and less than \$80,000----- | \$225.00 |
| \$80,000 and less than \$90,000----- | \$250.00 |
| \$90,000 and less than \$100,000----- | \$300.00 |
100. **MILK DISTRIBUTOR** ----- \$50.00
101. **MOTION PICTURE SHOW** - Merchants General Rates Apply.
102. **MOTOR BOATS AND SAIL BOATS** - Merchants General Rates Apply.
103. **MUSIC SERVICE** - Each person furnishing music or other type of entertainment to places for a service fee where such services are furnished by wire connections or remote control - Rate for Professions and Occupations Shall Apply.
104. **NEWSPAPER** - Each agent person, firm or corporation distributing newspapers or handling newspapers which are distributed from house to house to subscribers and which newspapers published outside the City----- \$50.00
105. **NURSERY** - Any person or agent selling or delivering shrubbery or other nursery stock in the City - Merchants General Rates Apply.

- 106. NURSING HOMES -----\$225.00
- 107. OFFICE SUPPLIES -----\$50.00
- 108. OPTICIANS/OPTOMETRISTS - And others examining eyes or prescribing of fitting eyeglasses, contact lens, etc. - Rates for Professions and Occupations Apply.
- 109. PAINT SHOP - Merchants General Rates Apply.
- 110. PAINTERS - Contractors Rates Apply.
- 111. PAWN BROKERS -----\$85.00
- 112. PEDDLERS (PRODUCE) - Seasonal -----\$30.00
 PEDDLERS - (Transient sales conducted inside the City from a vehicle, parking lot, roadside, or any other location which is not inside a building which is owned or leased by the peddler) - Sales items include, but are not limited to such items as: pottery, ceramics, artwork, clothing items, furniture, or similar goods-----\$75.00
- 113. PHOTOGRAPHERS - Rates for Professions and Occupations shall apply when located within the City. Transient Photographers - \$15.00 a day.
- 114. PIANOS OR ORGANS -----\$75.00
- 115. PHYSICIAN - Rates for Professions and Occupations Shall Apply.
- 116. PLUMBERS, GAS FITTERS AND STEAMFITTERS - Contractors Rates Apply.
- 117. PLUMBING SUPPLIES - Merchants General Rates Apply.
- 118. PROFESSIONS AND SIMILAR BUSINESSES AND OCCUPATIONS - Including among others, Accountants, Aeronautical Engineers, Architects, Auditors, Chiropodist, Chiropractors, Engineers (All Types), Dentist, doctors, Insurance Adjustors, Lawyers, Neuropaths, Veterinarians, etc.-----\$120.00
- 119. PUBLIC ACCOUNTANTS AND AUDITORS - Rates for Professions and Occupations Apply.
- 120. PUBLIC UTILITY - Each person engaged in the operation of a public utilities (except telephone and telegraph companies, railroad companies and express companies) furnishing, supplying or selling public utilities shall pay an amount equal to 3 percent of gross income of such public utility on sales of such utility services within the City during the next preceding calendar year and an amount equal to 1-1/2 percent of the gross income of such public utility services within the police jurisdiction.
- 121. PULPWOOD DEALER - Each person, firm or corporation engaged in the sale at retail or wholesale of pulpwood in the City of Cordova - -----\$60.00
- 122. RADIO, AND/OR TELEVISION BROADCASTING STATIONS -----\$150.00

123. RADIO AND/OR TELEVISION SALES - Merchants General Rates Apply.
124. RADIO AND/OR TELEVISION REPAIR - Service and Repair Rates Apply.
125. RAILROADS - Each person, firm or corporation engaged in the business of operating a railroad or railroad trains in the City for the transportation of both freight and passengers in intrastate business -----\$75.00
126. REAL ESTATE APPRAISERS - Rates for Professions and Occupations Apply.
127. REAL ESTATE AGENT AND BROKERS - Rates for Professions and Occupations Apply.
128. RENTAL SERVICE - Each person engaged in the business of renting or leasing personal property such as tools, televisions, party supplies, office machines, videos, etc.-----\$50.00
129. RESTAURANT OR CAFE -----\$56.00
130. ROCKOLAS/JUKE BOXES - See Vending Machines
131. SAFETY DEPOSIT VAULTS - Each person letting for hire, boxes, stalls or compartments, in what is known as safety deposits, vaults or safes, whether other license is paid or not -----\$40.00
132. SEPTIC TANK CLEANERS - Service and Repair Rates Apply.
133. SEPTIC TANK SALES - Merchants General Rates Apply.
134. SERVICE AND REPAIR RATES - Each person engaged in the business of repairing, installing, improving or servicing property which belongs to others, or performing any other service not regarded as a profession or occupation shall pay a license tax based on gross receipts as follows:

Less than \$10,000-----\$40.00
\$10,000 and less than \$25,000-----\$55.00
\$20,000 and less than \$50,000-----\$75.00
135. SERVICE STATION - See gasoline and filling stations.
136. SEWING MACHINE COMPANY OR DEALER - Merchants General Rates Apply
137. SHOE REPAIR SHOP - Service and Repair Rates Apply.
138. SHOOTING GALLERY -----\$75.00
139. SIGN PAINTERS -----\$56.00
140. SIGNS - SALE OF NEON, ELECTRIC, PLASTIC OR OTHER - Merchants General Rates Apply.
141. SKATING RINK - (All Types)-----\$100.00
142. SLAUGHTERHOUSE -----\$110.00

143. SPORTING GOODS STORE - Merchants General Rates Apply.
144. STORM WINDOWS AND DOORS - Selling or erecting same - Merchants General Rates Apply.
145. STRUCTURAL STEEL ERECTORS - Contractors Rates Apply.
146. TAILORS - Rate for Professions and Occupations Shall Apply.
147. TANNING BEDS - Merchants General Rates Apply.
148. TAX PREPARATION SERVICE - Rates for Professions and Occupations Apply.
149. TAXI CAB OR CAR - First Cab or Car -----\$50.00
Each additional Cab or Car-----\$25.00
150. TELEGRAPH COMPANIES - Each telegraph company for the privilege of doing intrastate business within the limits of the City, shall pay each year the sum of \$37.50. This license shall not be construed as requiring any telegraph company to pay any license for transmission of any message or doing other business for the Federal Government or any of its agencies.
151. TELEPHONE COMPANIES - Each telephone company operating telephone exchanges and long distance lines in the city shall pay to the City each year for the privilege of doing intrastate business within the limits of the City as follows: (see 11-51-128 Code of Alabama)
- In municipalities having a population of more than \$2,000 and not exceeding \$3,000 -----Exchange license - \$105.00
Long Distance license - \$27.00
152. TELEPHONE ANSWERING SERVICE AND OR/PAGING SERVICE - Merchants General Rates Apply.
153. TRAILER COURTS, PARKS, OR CAMPS - Each person engaged in operating or maintaining a lot or place other than a storage garage, where a charge is made for storage or parking of vehicles commonly known as house trailers for long or short periods of time shall pay a license for the first ten spaces-----\$50.00
Each additional space-----\$2.00
154. TREE TRIMMING SERVICE -----\$84.00
155. UNDERTAKERS -----\$75.00
156. UPHOLSTERY SHOP -----\$50.00

157. VENDING MACHINES -

Each machine vending music-----\$25.00
 Each weighing machine requiring a one-cent coin to operate---
 -----\$ 1.00
 Each machine dispensing merchandise of any type other than
 peanuts or peanut products and requiring a one-cent coin to
 operate----- \$ 1.00
 Each machine dispensing cigarettes, cigars, or both---\$20.00
 Each machine vending soft drinks in bottles or cans---\$10.00
 Each machine vending coffee, hot chocolate or candy---\$10.00
 Each machine vending soup or sandwiches-----\$15.00

Any other machine dispensing any article of any kind and
 requiring a coin larger than one cent denomination to operate,
 each-----\$10.00

158. VETERINARIAN - Rates of Professions and Occupations Apply.
159. WAREHOUSES - Building or warehouse where merchandise is stored
 for consideration, each-----\$100.00
160. WATCH AND CLOCK REPAIR - Service and Repair Rates Apply.
161. WELDING SHOP - Service and Repair Rates Apply.
162. WELDING PRODUCTS - Each person selling welding products such as
 oxygen and/or acetylene-----Merchants General Rates Apply.
163. WINDOW WASHERS OR CLEANERS - Service and Repair Rates Apply.
164. WRECKER SERVICE ----- \$50.00.
165. ANY Profession or Business not listed herein shall pay a minimum
 license of \$100.00 per year.

Section 2. All Licenses fixed and levied shall be due on January second of each calendar year 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 (10) percent penalty is 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 five (5) percent penalty shall be added each month until such time as the license is paid in full.

Section 3. The work "person" as used herein shall include corporations, associations, firms, companies, partnerships and agencies.

Section 4. 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 and no such license shall be transferable or assignable.

Section 5. Any person dealing in two or more of the articles or engaged in two or more of the businesses or having two or more business locations or callings or professions enumerated in Section one of this ordinance shall obtain and pay for a license for each business, business location, vacation, calling, profession or occupation.

Section 6. License hereby levied may be issued for a half year if obtained after the first day of July of any calendar year and the amount of the half year shall be one-half of the amount of the licenses levied for a full calendar year.

Section 7. In addition to the licenses levied by this ordinance, each person obtaining a license is required to pay to the clerk of the city a fee of fifty cents for the issuance of each license.

Section 8. In all cases where the amount to be paid for a license depends upon the amount of capital invested or value of goods, stocks, furniture and fixtures or amount of sales or receipts, it shall be the duty of the person applying for such license to render to the City Clerk a sworn statement of such capital or sales, or receipts of business, or the value of such stocks, goods, furniture and fixtures, and such other proof, including insurance carried as the city clerk shall demand, to show the actual amount of capital invested value of goods, stock, furniture and fixtures, and said City Clerk shall not be required to receipt for any money until such proofs are furnished and the person applying submits his books of accounts to inspection and examination by the City Clerk, or his auditor, either before or after a license is issued and may be refused a license until he complies with the demand of the City Clerk for such inspection of such books. Any person subject to such license failing to render the sworn statement required by this section or failing to submit his said books for inspection or examination shall be guilty of a misdemeanor and upon conviction shall be fined in sum not more than \$100.00 and each day's failure to constitute a separate offense and be punishable as such.

Section 9. Any person, firm or corporation who shall engage in or carry on any business or do any act in the City of Cordova or within the police jurisdiction thereof for which a license is required under this ordinance without having first paid for and taken out license therefore, in the manner provided by this ordinance, shall be guilty of doing business without a license and shall, on conviction, be fined not more than One Hundred Dollars for each offense, and may be sentenced to hard labor upon the streets or in the work house for not more than thirty days (30). It is further ordained that each separate day for which said business is carried on shall constitute a separate offense until said license is procured or taken out.

Section 10. The license hereby levied shall remain in full force and effect and apply to each calendar year hereafter for year to year without the adoption of any other ordinance.

Section 11. All ordinances in conflict with this ordinance are hereby repealed, but not licenses, levies or taxes not in conflict herewith shall be affected by this ordinance, but shall remain in full force and effect.

Section 12. All licenses levied by this ordinance are for the calendar year except where otherwise specifically stated.

I hereby certify that the above ordinance was duly adopted by the Mayor and Alderman of the City of Cordova, Alabama, at its regular meeting held in the City Hall on November 23, 1993.



Elaine Stover/City Clerk



Honorable Clarence E. Dawkins