CITY OF SAN ANSELMO

ORDINANCE NO. 410

AN ORDINANCE LICENSING THE TRANSACTING AND CARRYING ON OF CERTAIN BUSINESSES, TRADES, PROFESSIONS, CALLINGS, AND OCCUPATIONS IN THE CITY OF SAN ANSELMO FOR THE PURPOSE OF RAISING MUNICIPAL REVENUE AND PROVIDING A PENALTY FOR THE VIOLATION THEREOF, AND REPEALING ORDINANCE NO. 332 AND ALL OTHER ORDINANCES AMENDATORY THEREOF.

The City Council of the City of San Anselmo, California,

do hereby ordain as follows:

SECTION 1
DEFINITIONS

1.1 PERSON. As used in this ordinance, "Person" means any domestic and foreign corporation, association, syndicate, joint stock corporation, partnership of every kind, club, Massachusetts business or common law trust, cooperative marketing association, societies and any individual transacting and carrying on any business in the City of San Anselmo.

1.2 BUSINESS. As used in this ordinance, "Business" means professions, trades and occupations and all and every kind of callings carried on for profit or livelihood in the City of San Anselmo.

1.3 VEHICLE. As used in this ordinance, "Vehicle" means and includes every device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway except devices moved by human power or used exclusively upon stationary rails or tracks.

1.4. COLLECTOR.

As used in this ordinance, "Collector" shall mean the City Tax Collector.

1.5. CITY.

As used in this ordinance, "City" shall mean the City of San Anselmo, California.
1.6. LICENSE PERIOD.
As used in this ordinance, the words "License Period", except where otherwise herein fixed or specified, shall mean a period of twelve (12) consecutive calendar months (one year). The annual license period shall commence on January first and end on December thirty-first of each calendar year.

1.7. WHOLESALE BUSINESS.
For the purpose of this ordinance, the term "Wholesale Business" is defined to be every business conducted solely for the purpose of selling goods, wares or merchandise in wholesale lots to retail merchants for resale at retail to the trade by said retail merchants.

1.8. JOBING BUSINESS.
For the purpose of this ordinance, the term "Jobbing Business" is defined to be every business conducted solely for the purpose of selling goods, wares or merchandise in job lots to wholesale merchants for resale at wholesale to the trade by said wholesale merchants.

1.9 RETAIL BUSINESS.
For the purpose of this ordinance, the term "Retail Business" is defined to be every business conducted for the purpose of selling or offering to sell, any goods, wares or merchandise, other than as an occasional or incidental part of a "Wholesale Business" and "Jobbing Business" as hereinbefore defined.

1.10 FIXED PLACE OF BUSINESS.
As used in this ordinance, the words "Fixed Place of Business" shall mean the premises occupied
for the particular purpose of conducting the business thereat, and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to such business.

1.11 GROSS RECEIPTS.

As used in this ordinance, "Gross Receipts" shall mean the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service or employment of whatever nature it may be, for which a charge is made or credit allowed, whether or not such service, act or employment is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in "Gross Receipts" shall be all receipts, cash, credits and property of any kind or nature, and any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, the cost of transportation of the property prior to its purchase or losses or other expenses whatsoever. Excluded from "Gross Receipts" shall be cash discounts allowed and taken on sales; any tax required by law to be included in or added to the purchase price, and collected from the consumer or purchaser; and such part of the sales price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit.

SECTION 2.
REVENUE MEASURE

3.
2.1 FOR REVENUE ONLY.

This ordinance is enacted solely to raise revenue for municipal purposes and is not intended for regulation.

SECTION 3
SUBSTITUTE FOR OTHER REVENUE ORDINANCES

3.1 RELIEF FROM BUSINESS LICENSE TAX BUT NOT REGULATORY TAX.

Any person required to pay a license tax for transacting or carrying on any business under this ordinance shall be relieved from the payment of any license tax for the privilege of doing such business, which has been required under any other ordinance of the City unless otherwise specifically provided herein, but shall remain subject to the regulatory provisions of such other ordinance. This section shall not apply to inspection or permit fees.

SECTION 4
EFFECT OF ORDINANCE ON PAST ACTIONS AND OBLIGATIONS PREVIOUSLY ACCRUED.

4.1 RIGHTS OF CITY NOT WAIVED.

Neither the adoption of this ordinance nor its superseding of any portion of any other ordinance of the City shall in any manner be construed to affect prosecution for the violation of any other ordinance committed prior to the effective date hereof, nor be construed as a waiver of any license or any penal provision applicable to such violation nor be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.
SECTION 5.
LICENSE REQUIRED

5.1 UNLAWFUL TO CONDUCT BUSINESS WITHOUT LICENSE.
There are hereby imposed upon the persons conducting or carrying on businesses, trades, professions, callings and occupations specified in this ordinance, license taxes in the amounts hereinafter prescribed, and it shall be unlawful for any person to transact or carry on any business, trade, profession, calling or occupation in the City without first having procured a license from said City to do so, or without complying with any and all applicable provisions of this ordinance.

SECTION 6.
BRANCH ESTABLISHMENT

6.1. SEPARATE LICENSES REQUIRED.
A separate license must be obtained for each branch establishment or location of the business transacted and carried on, and for each separate type of business at the same or different location, and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this ordinance shall not be deemed to be the separate places of business or branch establishments, provided further, that when such separate business or branch establishments are owned, maintained and operated by the same person, and when the aggregate of the license fees payable by such person on account of all such branch establishments or separate businesses exceed the minimum license tax (if one is specified herein) that would be payable by such person if operating only a
single establishment or business, he shall be required to pay such maximum license tax and no more.

SECTION 7. EXEMPTIONS

7.1 CONSTITUTION OR STATUTES OF UNITED STATES OR OF THE STATE OF CALIFORNIA.

Nothing in this ordinance shall be deemed, or construed to apply to any persons transacting and carrying on any business exempt by virtue of the constitution or applicable statutes of the United States or of the State of California from the payment to municipal corporations of such taxes as are herein prescribed.

7.2 CHARITABLE PURPOSES.

The provisions of this ordinance shall not be deemed, or construed to require the payment of a license to conduct, manage or carry on any business, occupation, or activity or require the payment of any license from any institution or organization which is conducted, managed or carried on wholly for the benefit of charitable purposes and from which profit is not derived either directly or indirectly by an individual, firm or corporation; nor shall any license be required for the conducting of any entertainment, concert, exhibition or lecture on scientific, historic, literary, religious or moral subject, whenever the receipts of any such entertainment, concert, exhibition or lecture are to be appropriated to any church, school or veteran association, or to any religious or benevolent purpose within the City of San Anselmo.

7.3 PHYSICALLY HANDICAPPED PERSONS.

Any self-employed person, conducting alone and without assistance, any kind of business requiring
A license under this ordinance, who is permanently handicapped by reason of serious physical infirmity, disability, affliction or disorder, may be relieved from paying the license tax required hereunder upon application to the City Council; the application shall be verified and shall set forth such information and be upon such form as shall be required by the Tax Collector.

7.4 CLAIM FOR EXEMPTION.

Any persons claiming an exemption pursuant to this section shall file a verified statement with the Collector, stating the facts upon which the exemption is claimed.

7.5 LICENSE. The Collector shall, upon receipt of a verified statement claiming exemption, file the same with the City Council; the City Council shall consider such application and by resolution shall either order the Tax Collector to issue a license to such person claiming exemption under this section without payment to the City of the license tax required by this ordinance, or shall order the Collector to collect the tax from such person claiming exemption.

7.6. REVOCATION.

The Collector may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided herein.

SECTION 8.
APPLICATIONS FOR LICENSE

8.1 CONTENTS OF LICENSE.

Every person required to have a license under the provisions of this ordinance shall make application for the same to the Collector of the City and upon the payment of the prescribed tax, the Collector
shall issue to such person a license which shall contain:

1. The name of the person to whom the license is issued.
2. The business licensed.
3. The place where such business is to be transacted and carried on.
4. The date of the expiration of such license; and
5. Such other information as may be necessary for the enforcement of the provisions of this ordinance.

8.2 INFORMATION TO BE FURNISHED.

The applicant shall furnish all information required to enable the Collector to properly classify the business of the applicant, and determine the proper license to be paid by such applicant. Each applicant for a license must, when required by the Collector, properly fill in an application, sign the same and certify, under penalties of perjury, that the contents thereof are true and correct; or sign and swear to the same before the Collector, a Deputy Collector, or some other person authorized to administer oaths. The Collector and his Deputies and Assistants are authorized to administer oaths in all matters pertaining to the duties of their respective offices. The completed applications shall be submitted to the Collector, who shall compute the proper amount of the license or registration fee, and on payment of the license or registration fee, shall issue the appropriate license.

SECTION 9.
WRITTEN STATEMENT
UPON APPLICATION
FOR FIRST LICENSE
9.1 PROCEDURE AND REQUIREMENTS.

Upon the filing of an application for a business license by any person, firm or corporation to whom no license for the intended business therein named has heretofore been issued, either under this ordinance or under any pre-existing license tax ordinance, or for a newly established business, in all cases where the amount of license tax to be paid is based upon gross receipts or is graduated according to some other sliding scale, the initial or first license tax for such applicant and such business shall be tentative only and on account of the license tax finally determined for such license period as hereinafter provided. Not later than thirty (30) days after the first day of the next succeeding license period (if such applicant shall apply for a renewal license) and before such applicant shall be entitled thereto, such applicant shall file with said Collector a written statement, under oath showing the average monthly gross receipts received by applicant in such business during the period covered by such original or first license; such statement shall be upon such form as may be furnished or required by the Collector and shall contain such additional data as may be required by the Collector to show the license bracket properly applicable to such person, firm or corporation during the period of such original or first license, and the license tax for such period shall be finally ascertained and paid in the manner provided by this ordinance after deducting from the payment found to be due the amount paid at the time such first license was issued. The Collector shall not issue to any such person, firm or corporation any other license for the same or any other business until such person
firm or corporation shall have furnished to the Collector the written statement herein required and shall have paid the license tax as herein required.

9.2 CERTIFIED OR SWORN STATEMENT.

If the amount of the license tax to be paid by the applicant is graduated according to some sliding scale other than gross receipts, the applicant shall furnish to the Collector for his guidance in ascertaining the amount of license tax to be paid by him, a certified or sworn statement upon a form provided by the Collector, setting forth such information as may be therein required and as may be necessary properly to determine the amount of license tax to be paid by the applicant and which statement shall show, among other things, the number of vehicles or tonnage thereof, the number of seats, chairs, rooms, tables or other units used or involved in such person's business as of the time of filing such application. Such person shall thereupon pay the required license tax in advance, computed in accordance with the information contained in such statement.

9.3 COMPUTATION OF TAX ON SUBSEQUENT LICENSES.

The license tax to be charged and paid upon the issuance of any and all licenses subsequent to the first or initial license shall be computed upon the gross receipts, statements and other data contained in the written statements provided in Sections 9 and 10 of this ordinance.

SECTION 10
WRITTEN STATEMENT UPON RENEWAL OF LICENSE.

10.1 PROCEDURE.

In all cases, the applicant for the renewal of a
license, shall submit to the Collector for his guidance in ascertaining the amount of the license tax to be paid by the applicant, a written statement upon a form to be provided by the Collector, sworn to before the Collector, his Deputies or Assistants, or by any person authorized to administer oaths, or certified under the penalties of perjury to be true and correct, setting forth such information concerning the applicant's business during the preceding license period as may be required by the Collector to enable him to ascertain the amount of the license tax to be paid by said applicant pursuant to the provisions of this ordinance, and such statement shall be used as the basis for determining the amount of license tax to be paid by the applicant for the renewal period.

SECTION 11.

11.1 SUBJECT TO AUDIT.

No statement shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the City from collecting by appropriate action such sum as is actually due and payable hereunder. Such statement and each of the several items therein contained shall be subject to audit and verification by the Collector, his Deputies or authorized employees of the City, who are hereby authorized to examine, audit and inspect such books and records of any licensee or applicant for license as may be necessary, in their judgment, to verify or ascertain the amount of license fee due.

11.2 EXAMINATION OF BOOKS.

All licensees, applicants for licenses and persons engaged in business in the City are hereby required to permit an examination of such books and records for the purposes aforesaid.
11.3 INFORMATION CONFIDENTIAL.

The information furnished or secured pursuant to this section, or Sections 9 and 10 of this ordinance, shall be confidential. Any unwarranted disclosure or use of such information by any officer or employee of the City shall constitute a misdemeanor and such officer or employee shall be subject to the penalty provisions of this ordinance.

SECTION 12.
FAILURE TO FILE STATEMENTS OR CORRECTED STATEMENTS

12.1 COLLECTOR MAY DETERMINE TAX-PROCEDURE.

If any person fails to file any required statement within the time prescribed, or if, after demand therefor is made by the Collector he fails to file a corrected statement, the Collector may determine the amount of license tax due from such person by means of such information as he may be able to obtain.

In case such a determination is made, the Collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at San Francisco, California, postage prepaid, addressed to the person so assessed at his last known address. Such person may, within ten (10) days after the mailing or serving of such notice, make application in writing to the Collector for a hearing on the amount of the license tax. If such application is made, or if application is not made within the time prescribed, the Collector must cause the matter to be set for hearing within fifteen (15) days before the City Council. The Collector shall give at least ten (10) days notice to such person of the time and place of hearing in the manner prescribed above for the service of notice of assessment. The Council shall consider all evidence.
produced and written notice of its findings thereon, which findings shall be final, shall be served upon the applicant in the manner prescribed above for service of notice of assessment. Such hearings may be continued from time to time by the Council upon good cause therefor being shown.

SECTION 13
APPEAL

13.1 WRITTEN NOTICE.

Any person aggrieved by any decision of an administrative officer or agency with respect to the issuance or refusal to issue such license, may appeal to the Council by filing a written notice of appeal, setting forth the grounds of appeal, with the City Clerk. The Council shall thereupon fix a time and place for hearing of such appeal. The City Clerk shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office at San Diego, California, postage prepaid, addressed to such person at his last known address. Said hearing may be continued from time to time by the Council upon good cause therefor being shown.

SECTION 14
ADDITIONAL POWERS OF COLLECTOR

14.1 EXTENSION OF TIME--WAIVER OF PENALTY.

In addition to all other powers conferred upon him, the Collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement for a period not exceeding thirty (30) days, and in such case, to waive any penalty that would otherwise have accrued, and shall have the further power, with the consent of the Council to compromise any claim as to amount of license tax due.

13.
SECTION 15
NO LICENSE TRANSFERABLE

15.1 AMENDED LICENSE FOR CHANGED LOCATION.

No license issued pursuant to this ordinance shall be transferable, it being the intent of this ordinance to license the person conducting the business and not the business being conducted, provided that where a license is issued authorizing a person to transact and carry on a business at a particular place, such licensee may upon application therefor and paying a fee of One Dollar ($1.00), have the license amended to authorize the transacting and carrying on of such business under said license at some other location to which the business is or is to be moved.

SECTION 16
UNEXPIRED LICENSES HERETOFORE ISSUED

16.1 CREDIT. Where a license for revenue purposes has been issued to any business by the City and the tax paid therefor under the provisions of any ordinance heretofore enacted, and the term of such license has not expired, then the unexpired portion of such license tax shall be credited against the amount of license tax due hereunder for the same period.

SECTION 17
DUPLICATE LICENSE

17.1 FEE. A duplicate license may be issued by the Collector to replace any license previously issued hereunder, which has been lost or destroyed, upon the licensee filing an affidavit attesting to such fact, and at the time of filing such affidavit paying to the Collector a duplicate license fee of One Dollar ($1.00).

SECTION 18
POSTING AND KEEPING LICENSES.

18.1 FIXED AND NOT FIXED PLACE OF BUSINESS.
All licenses must be kept and posted in the following manner:

(a) Any licensee transacting and carrying on business in the City of San Anselmo shall keep the license posted in a conspicuous place upon the premises where such business is carried on;

(b) Any licensee transacting and carrying on business, but not operating at a fixed place of business in the City of San Anselmo shall keep the license upon his person at all times while transacting and carrying on such business or if issued under Section No. 47 of this ordinance, then the license shall be displayed prominently in the vehicle.

SECTION 19
LICENSE TAX—HOW AND WHEN PAYABLE

19.1 ANNUAL LICENSE TAXES.

Unless otherwise specifically provided, all annual license taxes under the provisions of this ordinance shall be due and payable in advance on the second day of January of each year.

19.2 NEW BUSINESS.

Annual license taxes covering new operations or a new business, commenced after the first day of January, shall be due and payable in advance at the time of issuing the business license therefor: provided however, that in such cases the license tax for such year of commencement of new operation or business shall be pro-rated as follows:

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<tr>
<th>Business Commenced After</th>
<th>License Tax Reduced By</th>
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<tbody>
<tr>
<td>April first</td>
<td>25%</td>
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<tr>
<td>July first</td>
<td>50%</td>
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<tr>
<td>October first</td>
<td>75%</td>
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19.3 QUARTERLY LICENSE TAXES.

All quarterly license taxes shall be due and payable
on January second, April first, July first and October first of each year in advance;

19.4 MONTHLY LICENSE TAXES.

All monthly license taxes shall be due and payable on the first day of each and every month in advance.

19.5 WEEKLY LICENSE TAXES.

All weekly license taxes shall be due and payable on Monday of each week in advance.

19.6 DAILY LICENSE TAXES.

All daily license taxes shall be due and payable each day in advance.

19.7 EXPIRATION.

All licenses issued hereunder shall expire unless renewed on or before the date on which the license tax is payable next succeeding the issuance or last renewal of such license.

SECTION 20

FAILURE TO PAY TAX WHEN DUE

20.1 UNLAWFUL BUSINESS NOT AUTHORIZED.

For failure to pay a license tax when due, the Collector shall add a penalty of twenty-five (25) percent of said license tax on the last day of each month after the due date thereof, provided that the amount of such penalty to be added shall in no event exceed fifty (50) percent of the amount of the license tax due, and no license shall be issued to or renewed for any applicant who is delinquent in the payment of such license tax or penalty until such license tax and penalty are both paid in full.

SECTION 21

UNLAWFUL BUSINESSES.

21.1 UNLAWFUL BUSINESS NOT AUTHORIZED.

No license issued under the provisions of this ordinance 16.
shall be construed as authorizing the conduct or continuance of any illegal or unlawful business.

SECTION 22
RATE OF TAXES

22.1 ANNUAL GROSS RECEIPTS.

Every person transacting or carrying on any retail business other than and excepting those businesses enumerated in Sections 23 to 49 inclusive, shall pay a license tax per license period based upon the average annual gross receipts from such retail business in accordance with the following scale:

If average annual gross receipts from such retail business in the City are:

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<tr>
<th>AT LEAST</th>
<th>BUT LESS THAN</th>
<th>LICENSE TAX IS</th>
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<tr>
<td>0</td>
<td>$20,000.00</td>
<td>$10.00</td>
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<tr>
<td>$20,000.00</td>
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<td>$150,000.00</td>
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<td>150,000.00 or over</td>
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SECTION 23
RETAIL GROCERY, FOOD STORE, RESTAURANT

23.1 ANNUAL GROSS RECEIPTS.

Every person transacting or carrying on a retail grocery, food store or bona fide restaurant not primarily engaged in selling or serving liquors, viz: (excluding a restaurant or eating place incidental or appurtenant to a bar or tavern) shall pay a license tax per license period based upon average annual gross receipts from such business in accordance with the Schedule in Section 22 of this ordinance.

SECTION 24
$30.00 PER LICENSE PERIOD CLASSIFICATION

24.1 EVERY PERSON TRANSACTING OR CARRYING ON ANY OF THE FOLLOWING
BUSINESSES OR OCCUPATIONS SHALL PAY AN ANNUAL LICENSE TAX OF THIRTY ($30.00) DOLLARS:

1. Auto parking lots where charge is made.
2. Auto rental (with or without driver).
4. Building maintenance.
5. Catering.
7. Cleaning & dyeing
8. Dressmaker
9. Driving Instructor.
12. Gunsmith
14. Junk dealer or collector.
15. Laundry, laundry route or service.
17. Music school or music teacher.
18. Patrol service.
19. Pest Control.
20. Photographer.
22. Piano tuner.
23. Public stenographer
25. Rug Cleaners
26. Sign Painter
27. Shoe Repair
29. Taxidermist.
30. Television & Radio Service.
31. Towel, linen, garment or cloth supply or service.
32. Towing Service.
33. Upholstering.
34. Watch repair.
35. Wholesaler, resident (with fixed place of business in City)

SECTION 25
$50.00 PER LICENSE PERIOD
CLASSIFICATION

25.1 EVERY PERSON TRANSACTING OR CARRYING ON ANY OF THE FOLLOWING BUSINESSES OR OCCUPATIONS SHALL PAY AN ANNUAL LICENSE TAX OF FIFTY ($50.00) DOLLARS:

1. Abstractor
2. Accountant.
3. Advertising agent.
4. Ambulance. Service
5. Appraiser.
7. Assayer.
8. Attorney
9. Auctioneer
10. Auction House
11. Auditor
12. Auto Repair & Garages
13. Bacteriologist
14. Baths - Public, Steam, etc.
15. Brokers (all types)
16. Car Wash
17. Chemist

18.
18. Chemical Laboratory
19. Chiropodist
20. Chiropractor
21. Civil Engineer
22. Collection agent
23. Credit Bureau or association
24. Crematorium
25. Custom Tailors
26. Dental Laboratory
27. Dental Technician
28. Dentist
29. Detective
30. Doctor
31. Dog Grooming
32. Draftsman
33. Employment Agency
34. Electrical Engineer
35. Engineer
36. Finance Company
37. Geologist
38. Herb Doctor
39. Ice Skating
40. Income Tax Expert
41. Insurance Adjuster
42. Insurance Agent or Broker (all types)
43. Interior Decorator
44. Interpreter
45. Laboratory Technician
46. Landscape architect
47. Lapidary
48. Lawyer
49. Livery Stable
50. Manufacturing
51. Masseur
52. Mechanical Engineer
53. Medical Laboratory
54. Mineral Bath
55. Naturopactor
56. Osteopath
57. Orthopedist
58. Pathologist
59. Pathological or Technical Laboratory
60. Physician
61. Physiotherapist
62. Plunge
63. Posture Correction
64. Radiographer
65. Real Estate Broker
66. Slenderizing Studio
67. Solicitors and/or Order Takers.
68. Stock or bond broker
69. Structural Engineer
70. Surgeon
71. Surveyor
72. Stone & Monument Cutter
73. Title Insurance
74. Tree Surgeon
75. Turkish baths
76. Urologist
77. Veterinarian
78. Warehouse
79. Weighing machine (public)
80. X-ray Technician

19.
26.1 TAX PER LICENSE PERIOD.

Every person transacting or carrying on any of the following businesses or occupations shall pay a license tax per license period as shown herein opposite such business or occupation, unless otherwise indicated:

(a) Advertising--Signboard (outdoor advertising) $90.00
(b) Auto dealers, including used car dealers $50.00
(c) Undertaker or mortician $50.00

27.1 MOVING PICTURE THEATRE.

A moving picture theatre or hall where moving or motion pictures are exhibited and an admission fee is charged, collected or received, $200.00 per license period.

27.2 THEATRICAL OR VAUDEVILLE PERFORMANCE.

Theatrical or vaudeville performance in any public hall, clubroom, assembly hall or theatre where movable scenery or theatrical appliances are used, for admission to which a fee is charged, collected or received, $10.00 per day.

27.3 CIRCUSES.

The conducting of a menagerie, circus, dog, or pony show, or any other show held in a tent or under canvas cover, for which a charge of admission is made, $150.00 per day.
27.4 CARNIBALS.
Street carnival, tent carnival or any other carnival consisting of sideshows, freak or other exhibitions, merry-go-rounds, Ferris wheel, other amusements, mechanical or otherwise or a collection of shows, exhibitions, feats of strength, merchandise booths, games of skill, games of chance, or wheels of fortune, other than circuses, and for which a charge of admission is made either for general entrance or for entrance into or participation in any part, portion or department thereof, $100.00 per day.

27.5 MECHANICAL AMUSEMENT DEVICE.
(1) Definition: "A mechanical amusement device is hereby defined as a machine, which upon the insertion of a coin or slug operates or may be operated for use as a game, contest or amusement of any description, or which may be used for any such game, contest or amusement, and which contains no automatic payoff device for the return of slugs, money, coins, tokens or merchandise. The provisions of this ordinance shall not apply to any machine or mechanical device sometimes called an automatic vending machine which in return for the coin deposited therein will deliver the equivalent value of said coin or coins in merchandise or music without the operation or playing of any game or contest; nor shall it apply to any mechanical amusement devise as hereinabove defined if and when operated in conjunction with any other device or supervision so as to provide any reward in money or merchandise for a score or result dependent upon chance or accident."

(2) The tax under this ordinance for mechanical amusement devices as herein defined are as follows:
   (a) $20.00 license tax per annum generally and in addition thereto, $2.00 per month or portion of month 21.
for each such device; the foregoing to be assessed against the operator of the premises in which said devices are maintained.

(b) $100.00 license tax per annum to be assessed against the owner and/or lessor of said device.

27.6 JUKE BOX.

The license tax for the business of operating juke boxes shall be as follows: $25.00 per annum for the business of operating less than ten (10) juke boxes, and $50.00 per annum for the business of operating more than ten (10) juke boxes, automatic food, soft drink, cigarette, or mechanical vending machine. For the purpose of computing the license tax the average number of juke boxes, automatic food, soft drink, cigarette, or mechanical vending machine operated during the taxable year shall determine the basis of the tax. A juke box is defined as follows: A mechanical device which in return for the insertion of a coin or coins, renders, emits or produces any music, whether transmitted or produced by a radio recording or other mechanical impulse or device.

27.7. AUTOMATIC FOOD, SOFT DRINK, CIGARETTE OR MERCHANDISE VENDING MACHINES.

The license tax for the business of operating automatic food, soft drink, cigarette or merchandise machines shall be $20.00 per license period for the operation of less than ten (10) such machines and $50.00 per license period for the business of operating more than ten (10) such machines. An automatic food, soft drink, cigarette or merchandise machine is defined as follows:

A mechanical device which in return for the insertion of a coin or coins renders, emits, produces or delivers any food, candy, drink, cigarettes, or merchandise of
any character whatsoever by some automatic and mechanical device within the machine set in motion and producing the said commodity as a result of the insertion of the coin as aforesaid.

27.8 PUBLIC DANCES at which an admission fee is charged, collected or received;

If the number of dances per license period are:

One (1) only, the license tax is $20.00 per license period.

From two (2) to twelve (12) inclusive, the license tax is $100.00 per license period;

For each dance over twelve (12) the license tax is $20.00 per license period.

SECTION 28
ATHLETIC CONTESTS

28.1 ENDURANCE CONTESTS.

Every person carrying on or transacting the business of promoting any endurance contest or exhibition, such as endurance contests in dancing, walking or other similar contests or exhibitions, which is to last for one week or less, shall pay a license tax of $250.00 for each such exhibition or contest. Where such contests or exhibitions last for more than one week, the license tax shall be $500.00 per month or fraction thereof, payable in advance prior to starting of the contest or exhibition;

Where any such contest or exhibition lasts longer than the period for which the license tax has been paid in advance, the additional license tax herein provided shall be due and payable on the first day immediately succeeding the period for which said tax has been paid.

28.2 BOXING OR WRESTLING MATCHES.

Every person carrying on or transacting the business
SECTION 31
BOARDING HOUSE

31.1 TAX SCHEDULE.

Every person engaged in the business of operating or maintaining a boarding house shall pay a license tax of $15.00 per license period. For the purposes of this section "boarding house" shall refer to an establishment having two (2) or more boarders and where meals are regularly served or provided for regular boarders as distinguished from a hotel or rooming house.

SECTION 32
APARTMENT HOUSES, FLATS, DUPLEXES AND MULTIPLE HOUSING

32.1 APARTMENTS.

Every person engaged in the business of operating or maintaining an apartment house, viz: any building or portion thereof which is designed, built, rented, leased, let or hired out to be occupied, or which is occupied as the home or residence of two (2) or more families living independently of each other and containing facilities for the cooking or preparation of meals, shall pay a license tax of $6.00 per license period for each apartment. Any room or rooms occupied by the owner of said building or structure shall not be deemed an apartment.

32.2 MULTIPLE HOUSING.

Every person engaged in the business of operating or maintaining flats, duplexes or multiple housing, other than and excepting apartments, viz, any building which is designed, built, rented, leased, let or hired out to be occupied as the home or residence of two (2) or more families living independently of each other and containing facilities for the cooking or preparation
of meals shall pay a tax of $6.00 per license period for each such independent living and residence unit. No such building or structure shall be deemed or construed to be taxable hereunder if the owner of such building or structure shall actually reside and live in a unit thereof.

SECTION 33.
BEAUTY PARLORS, BARBER SHOPS

33.1 SCHEDULE OF TAX.

Every person engaged in the business of operating, conducting or maintaining a barber shop, beauty parlor or hair dressing establishment, shall pay a license tax of $30.00 per license period.

SECTION 34.
BOWLING ALLEYS, BILLIARD AND POOL ROOMS

34.1 SCHEDULE OF TAX.

Every person engaged in the business of operating, conducting or maintaining any public billiard or pool room or bowling alley shall pay a license tax of $50.00 per license period.

SECTION 35.
FIRE AND WRECK SALES

35.1. SCHEDULE OF TAX AND DEFINITION.

Every person engaged in the business of conducting, carrying on or maintaining a fire sale or wreck sale, shall pay a license tax of $100.00 per month in advance. Such sale is defined to be and include the sale of goods, wares or merchandise salvaged from a fire wreck or other calamity or a sale of goods, wares or merchandise advertised as a fire or wreck sale; provided, however, that no license shall be required for the sale of merchandise salvaged from any fire, wreck or other calamity occurring in the City.
SECTION 36
HOSPITALS

36.1 SCHEDULE OF TAX.
Every person engaged in the carrying on, operating or conducting of the business of a hospital or sanitarium for the care and treatment of person and patients, shall pay a license tax of $50.00 per license period.

SECTION 37.
VETERINARY OR ANIMAL HOSPITAL

37.1 SCHEDULE OF TAX.
Every person engaged in carrying on or conducting the business of a veterinary hospital or animal hospital, shall pay a license tax of $50.00 per license period, but credit shall be allowed thereon to be the extent of the license tax paid under this ordinance by the operator thereof if such operator has been issued a license under this ordinance as a doctor of veterinary medicine.

SECTION 38.
REST OR CONVALESCENT HOME

38.1 SCHEDULE OF TAX.
Every person engaged in the business of carrying on or conducting a convalescent or rest home or similar establishment shall pay a license tax of $50.00 per license period.

SECTION 39.
SCHOOLS, COLLEGES AND INSTITUTIONS OF LEARNING

39.1 SCHEDULE OF TAX.
Every person carrying on or conducting the business of maintaining or operating any school, college or institution of learning or education for a gain or a profit (excepting any thereof exempt from taxation under the Constitution of California or under any
provision of this ordinance, or when no part of the income of which inures to the benefit of any individual) shall pay a business license tax per each license period as follows:

1. Each fifty (50) students or less in average monthly attendance, $20.00.

2. If more than fifty (50) students and less than one hundred (100) such students, $30.00.

3. If more than one hundred (100) such students, at the rate of $.20 per student per license period above one hundred (100) students.

SECTION 40
CONTRACTORS

40.1 SCHEDULE OF TAX AND DEFINITION.

Every contractor or person transacting, engaging in or carrying on the business of contracting, as the word Contractor is defined by Section 7026 of the Business and Professions Code of the State of California, as now existing or as hereafter amended, shall pay a license tax in the sum of $50.00 per license period, and which such license tax shall not be proratable as provided in section 19.2 hereof.

40.2 OTHER BUSINESSES BY CONTRACTORS.

If any contractor shall conduct, carry on or engage in any other business separate or apart from the business of contracting, such person shall be required to obtain a license and pay the tax specified for such other business in addition to the license specified herein for contractors.

SECTION 41
PAWNBROKER

41.1 SCHEDULE OF TAX.

Every person engaged in, operating or conducting the
business of pawnbroker, shall pay a license tax of $50.00 per license period.

SECTION 42. PUBLIC CARDTABLES

42.1 SCHEDULE OF TAX.

Every person engaged in the business of conducting, operating or maintaining any table or tables which are used or offered for use by the public for the playing of cards, for the use of which a fee or compensation is charged the players, shall pay a license tax of $10.00 per month for each table.

SECTION 43. PEDDLERS

43.1 GOODS, WARES AND MERCHANDISE.

Every person carrying on the business of a peddler of cement, auto parts, flags, banners, balloons, canes, horns, trumpets, musical or noisemaking instruments of any kind, toys, badges, buttons, shoe strings, hairpins, lead pencils, combs, souvenirs or other items of personal property shall pay a license tax of $5.00 per day with a maximum of $100.00 per license period.

43.2 FOOD FOR HUMAN CONSUMPTION.

Every person engaged in the business of a peddler of meat, game, butter, eggs, buttermilk, poultry, fish, fruit, vegetables, bread, crackers, cake, pies or other bakestuffs intended for use as food for human consumption by means of any wagon or other vehicle, shall pay a license tax of $100.00 per license period.

43.3 OTHER PEDDLERS.

Every person carrying on the business of a peddler other than specifically mentioned herein, shall pay a license fee of $5.00 per day for each person.

43.4 PEDDLER DEFINED.

For the purpose of this section a "peddler" is
defined to be and include every person not having a regularly established place of business in the City of San Anselmo, who travels from place to place or has a stand upon any public street, alley or other public place, doorway or any building, unenclosed, or vacant lot, or parcel of land, who sells or offers for sale any goods, wares or merchandise in his possession.

SECTION 44.
TAXICABS--AUTOS
FOR HIRE

44.1 SCHEDULE OF TAX.
Every person engaged in the business of operating or conducting any taxicab or taxicabs, auto or autos for hire for the transportation of passengers shall pay a license tax of $30.00 per license period for each vehicle.

SECTION 45.
SHOOTING GALLERY OR RANGE

45.1 SCHEDULE OF TAX.
Every person engaged in the business of conducting or maintaining a shooting gallery or range shall pay a license tax of $90.00 per license period.

SECTION 46.
SKATING RINK

46.1 SCHEDULE OF TAX.
Every person engaged in the business of conducting or maintaining a skating rink shall pay a license tax of $50.00 per license period.

SECTION 47.
TRUCK AND BUS TRANSPORTATION AND EXPRESS

47.1 FOOD STUFFS & MERCHANDISE.
Every person engaged in carrying on or conducting any of the following businesses shall pay the license 30.
tax hereinafter respectively set opposite each, to-wit:

The business of delivering or selling meats, fruits, vegetables or any other foodstuffs or any other goods, wares or merchandise by means of or from a vehicle, other than a peddler, and having no fixed place of business in the City, $20.00 per license period.

47.2 TRANSPORTATION OF GOODS FOR HIRE.

Subject to the provisions of the Public Utilities Code of the State of California, the business of driving or operating any automobile, automobile truck or other motor propelled vehicle for the transportation of baggage, express, freight, household goods, merchandise, or materials for hire and which vehicle receives or discharges such baggage or other articles above enumerated at points within the City of San Anselmo, and whether such vehicle operates over a regular route and between fixed termini or not, $25.00 per license period.

SECTION 48.

HOME OCCUPATIONS

48.1 OCCUPATIONS SPECIFIED.

Any person conducting the following home occupations, when permitted in a residential area by any applicable zoning ordinance, and which home occupations are only incidental to the use of the property as a residence, shall pay a license tax of $10.00 per license period:

1. Dressmaking.
2. Sewing
3. Millinery
4. Small handcraft or art work
5. Musician and/or music teacher

31.
6. Tutor  
7. Writer  
8. Laundry or ironing  
9. Horticulture (when not principal means of livelihood)  
10. All other such home occupations when first found by the City Council to be of a similar kind or character as the foregoing.

SECTION 49  
OMNIBUS CLASSIFICATION

49.1 $50.00 TAX RATE.

Every person engaged in the carrying on, conducting or maintenance of any business not specifically mentioned in this ordinance (except retail business) shall pay a license tax of $50.00 per license period.

SECTION 50  
BUSINESS LICENSE NOT TO BE ISSUED IN CERTAIN CASES

50.1 WHEN STATE LICENSE A PREREQUISITE.

No business license shall be issued by the Collector to any applicant for transacting, conducting or engaging in any business in the City for which business a license or permit is required by law from the State of California, or any board, bureau or agency thereof, unless and until said applicant shall submit to the collector proof or evidence that such state license has been obtained and is in full force and effect.

SECTION 51  
COLLECTORS DUTY & POWER

51.1 DUTY OF COLLECTOR.

It shall be the duty of the Collector, and he is hereby directed to enforce each and all of the provisions of this ordinance, and the Chief of Police shall render such assistance in the enforcement hereof as may from time to time be required by the Collector and/or the City Council.

51.2 EXAMINATION OF PLACES OF BUSINESS.

The collector, in the exercise of the duties imposed.
upon him hereunder, and acting through his deputies, or duly authorized assistants, shall examine or cause to be examined all places of business in the City to ascertain whether the provisions of this ordinance have been complied with.

51.3 POWER OF COLLECTOR.

The Collector, and each and all of his assistants and any police officer shall have the power and authority to enter, free of charge, and at any reasonable time, any place of business required to be licensed herein, and demand exhibition of its license certificate. Any person having such license certificate theretofore issued in his possession or under his control who wilfully fails to exhibit the same on demand, shall be guilty of a misdemeanor and subject to the penalty provided for by the provisions of this ordinance; it shall be the duty of the Collector and each of his assistants to cause a complaint to be filed against any and all persons found to be violating any of said provisions.

SECTION 52
CIVIL REMEDY FOR TAX

52.1 TAX AND/OR PENALTY A DEBT.

The amount of any license tax and penalty imposed by the provisions of this ordinance shall be deemed a debt to the City of San Anselmo and any person carrying on any business without having first procured a license from said City so to do shall be liable to an action in the name of said City in any Court of competent jurisdiction for the amount of the license tax and penalties imposed upon such business.
SECTION 53
CONVICTION NOT A RELEASE
OF LIABILITY

53.1 REMEDIES CUMULATIVE.

The conviction and imprisonment of any person for engaging in any business without first obtaining a license to conduct such business shall not relieve such person from paying the license tax to conduct such business, nor shall the payment of any license tax prevent a criminal prosecution for the violation of any of the provisions of this ordinance. All remedies prescribed hereunder shall be cumulative and the use of one or more remedy by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions hereof.

SECTION 54
PENAL PROVISION

54.1 FINE AND/OR IMPRISONMENT.

Any person, whether as principal or agent, clerk or employee, acting for himself or for any other person, violating any of the provisions of this ordinance, or knowingly or intentionally misrepresenting to any officer or employee of this City, any material fact in procuring the license or permit herein provided for, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine of not more than Five Hundred ($500.00) Dollars or by imprisonment in the County Jail of Marin County for a period of not more than six (6) months, or by both such fine and imprisonment. Any business specified in this ordinance carried on by any such person, without having first procured a license so to do, as herein required, shall constitute a separate violation of this ordinance for each and every day that such business is so carried on.
SECTION 55.
REPEAL

55.1 ORDINANCE 332.

Ordinance No. 332 and all ordinances amendatory thereof, and all ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 56.
INTENT OF ORDINANCE.

56.1 CONTROLS OVER OTHER LICENSE TAX.

It is the intent of this ordinance that all license taxes herein fixed and provided shall prevail and control over and be substituted for any and all license taxes provided in or by any existing ordinance or ordinances of said City not hereby repealed.

SECTION 57.
PUBLICATION

57.1 SAN ANSELMO TIMES.

This ordinance shall be published once in the "San Anselmo Times", a weekly newspaper of general circulation published in the City of San Anselmo, which newspaper is hereby designated for that purpose. This ordinance shall be in full force and effect thirty (30) days from and after its final passage.

The above and foregoing ordinance No. 410 was read and introduced at a regular meeting of the City Council of the City of San Anselmo, held on Tuesday, the 9th day of October, 1956, and was thereafter at an adjourned meeting of said City Council, held in the City of San Anselmo on the 21st day of November, 1956, duly passed and adopted by the following vote.

35.
AYES: Ball, Cullen, Smith
NOES: none
ABSENT: Booth, O'Connell

Signed and approved this 21st day of November, 1956.

MAYOR OF THE CITY OF SAN ANSELMO

ATTEST:

[Signature]