

*Repealed by Ordinance 77*

AN ORDINANCE IMPOSING OCCUPATIONAL TAXES ON BUSINESSES FOR THE OBJECT OF RAISING REVENUE AND FOR THE PURPOSE OF REGULATION AND FIXING THE RATES THEREFOR; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; REPEALING ORDINANCE NO. 9 OF THE CITY OF GARIBALDI APPROVED BY THE MAYOR ON THE 23RD DAY OF DECEMBER 1946 AND DECLARING AN EMERGENCY

The City of Garibaldi does ordain as follows:

Section 1. The word "person" as used in this ordinance shall be deemed to mean and include any person, firm, co-partnership, association or corporation.

The word "business" as used on this ordinance shall be deemed to mean and include all and every kind of lawful business, trade, calling, profession, or occupation as hereinafter specifically listed and mentioned in Section 3 hereof.

Section 2. No person shall engage in, prosecute, or carry on any business within the City of Garibaldi unless or until said person shall have first obtained a license therefor and paid to the City of Garibaldi the license fee therefor as hereinafter by Section 3 hereof provided and prescribed.

Section 3. This ordinance shall apply to the businesses, professions, occupations and pursuits hereinafter in this section specified and listed, and the license fee for each such business shall be shown opposite the same.

Accountant	\$ 10.00	Per year	
Ambulance	15.00	" "	
Antique, Curio Shop	10.00	" "	
Apartment House	<del>5.00</del>	" "	<i>(\$5.00 Flat Fee Plus \$1.00 Permit) (9-8-47) per unit</i>
Automobile dealer	10.00	" "	
Automobile parts and accessories, Store or Vehicle	\$ 10.00		
Automobile paint shop	10.00	" "	
Automobile stopate	10.00	" "	
Automobile wrecking	10.00	" "	
Auctioneer	25.00	" "	
Bakery	10.00	" "	
Bank	35.00	" "	
Barber shop	5.00	" "	per chair
Bathhouse	10.00	" "	
Beauty parlor	5.00	" "	per operator
Beer & Wine distributor	25.00	" "	
Bicycle shop	10.00	" "	
Bill poster	20.00	" "	
Blacksmith shop	10.00	" "	
Boarding house	15.00	" "	
Boats for rent	10.00	" "	
Bookstore	10.00	" "	
Bootblack establishment	5.00	" "	
Beer sale, retail	60.00	" "	
Brick layers	10.00	" "	



LICENSE FEES AND TAXES ON AMUSEMENTS

Amusement park	\$ 5.00 Per day
Animal show	25.00 " "
Bicycles for rent	.25 " "
Bowling alley	5.00 Per month
Boxing and/or wrestling match	5% Per match, of gross ta
Carnival	25.00 Per day
Circus	25.00 Per day
Dance hall	2.50 Per dance
Fortune teller	50.00 Per day
Merry-go-round	5.00 Per day
Motion picture theatre	20.00 Per year
Rodeo	25.00 Per day
Skating rink	5.00 Per year
Shooting gallery	5.00 Per quarter



fee specified for such single occupation shall constitute the license fee for said combination license.

Section 5. The license fees imposed hereby shall be in addition to all general ad valorem taxes now or hereafter levied pursuant to law, and shall be in addition to any and all other license fees otherwise imposed by the City of Garibaldi under existing ordinances, it being hereby specifically declared that the foregoing license fees are imposed and the said licenses to be granted with the object of raising revenue, as well as for the purpose of regulation, and that any and all license fees required hereby shall be considered reasonable and legal for the purposes of raising revenue, regardless of costs and regulation.

Section 6. Any person representing by sign or advertisement that he is engaged in any business in the City of Garibaldi for which a license is required by this ordinance shall be deemed to be actually engaged in such business and shall be liable for the payment of the license fee required therefor. The agent or agents in Garibaldi or non-resident proprietors, engaged in any business for which a license is required by this ordinance shall be liable for the license fee required hereby and subject to the penalties hereof for the failure to pay the same, to the same extent as if they were themselves the proprietors of the business.

Section 7. It shall be unlawful for any person to carry on or conduct any business, trade, profession or occupation, or transact any business in Garibaldi, Oregon, for which a license is required hereby, without first paying to the City of Garibaldi the license fee hereby required and obtaining licenses as hereby required. It shall be unlawful and a violation hereof for any person or agent of a non-resident owner or proprietor to operate or conduct any business in Garibaldi, Oregon, for which a license is required hereunder, unless a license has been obtained for said business hereunder as herein required.

Section 8. No transfer or assignment of any license issued hereunder shall be valid or permitted, except that whenever any person shall sell or transfer in whole a business for which such license has been issued, then the purchaser thereof shall not be required to pay any additional license on said business for the balance of the period covered by said previously issued license.

Section 9. Nothing herein contained shall be taken or construed as vesting any right in the licensee as a contract obligation on the part of the City as to the amount or character of license fee or license hereunder, and said license fees may be increased or decreased in any or all instances at any time by the City.

Section 10. Any person violating any provision hereof shall upon conviction thereof in the Recorder's Court of the City be punished by a fine not exceeding Two Hundred (\$200.00) Dollars, or by imprisonment in the City Jail for a period not exceeding ten (10) days, or by both such fine and imprisonment in the discretion of the City Recorder.

Section 11. In addition to the penalties above provided for, and as separate and distinct remedies, the City of Garibaldi may sue in any court of competent jurisdiction to obtain judgment and force payment of any license fee due under this ordinance.

Section 12. PROVISIONS OF ORDINANCE SEVERABLE. If any provision, section, sentence, or phrase of this ordinance shall for any reason be adjudged or declared by any court of competent jurisdiction to be unconstitutional or invalid, such judgment or decision shall not affect the validity of the remaining portions of this ordinance, and, in case an injunction may be issued as against the City of Garibaldi for the collection of any tax for any specified business, trade, occupation, or professions, as with respect to any or all other businesses, trades, occupations or professions to which such injunction shall not apply.

Section 13. This ordinance shall become effecton July 1, 1947, and the license fees above provided, shall be paid for licenses to cover the period July 1, 1947, to and inclusive of June 30, 1948, or any part thereof, excepting those occupations where a daily, weekly or quarterly license fee is provided.

Forthwith after this ordinance goes into effect every person conducting any business in Garibaldi shall make application to the City Recorder for license to carry on such business for the fiscal year July 1, 1947, to June 30, 1948, and make payment of the license fee required hereby. Annually beginning July 1, 1948, such applications shall be made and the license fees paid. The City Recorder shall issue a receipt therefor when payment of such license fee is made and issue a license pursuant thereto. Said license shall be displayed by the licensee on the premises where the business covered thereby is conducted and the licensee shall exhibit the same to the City Marshal or any official of the City of Garibaldi upon demand.

Section 14. That Ordinance No. 9 passed by the Common Council of the City of Garibaldi and approved by the Mayor on the 23rd of December, 1946, be and the same is hereby repealed.

Section 15. WHEREAS, the City of Garibaldi is in urgent need of revenues to be provided by the foregoing occupational taxes for the carrying on of essential city functions and the peace, health and safety of the people of the City of Garibaldi is involved,

THEREFORE, an emergency is hereby declared to exist and this ordinance shall be in force and effect from and after July 1st, 1947, upon its passage by the Common Council and approval by the Mayor.

Passed by the Common Council this  
30<sup>th</sup> day of June, 1947.

Approved by the Mayor this  
30<sup>th</sup> day of June, 1947.

  
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City Recorder

  
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Mayor