

STATE OF ALABAMA \*  
COUNTY OF DEKALB \*  
TOWN OF SYLVANIA \*

ORDINANCE 05-09

**BUSINESS PRIVILEGE LICENSE**

An ordinance to provide a licensee schedule for the year of 2006, beginning January 1, 2006 and ending December 31, 2006, and for respectfully, for driver's business, trades, and professions engaged in and carried on in the Town of Sylvania, Alabama; to provide a fee for the issuance of said Ordinance and to provide penalties for its violation; to repeal another Ordinance or parts in conflict herewith.

Ordinance No. 94-2 and amendment 03-1 is hereby repealed. Any references to these ordinance shall be referred to this standing Ordinance.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SYLVANIA, ALABAMA AS FOLLOWS:

**SECTION 1                      LICENSE SCHEDULE**

1. This following is hereby enacted and declared to be the schedule of the licenses for the term beginning January 1, 2006 and ending December 31, 2006; and for each and every year thereafter, successively and continuously, respectively for the driver's businesses, occupations, trades and professions engaged and carried on in the Town of Sylvania, Alabama, and each and every person, firm or corporation herein enumerated shall take out and pay for a license or licenses in such manner or sum herein provided for the year respectively in which they engage in such business, occupation, trade of profession as follows, to wit:
  
2. This following is hereby enacted and declared to be the schedule of the licenses for the term beginning January 1, 2006 and ending December 31, 2006; and for each and every year thereafter, successively and continuously, respectively for the driver's businesses, occupations, trades and professions engaged and carried on within the Police Jurisdiction of Town of Sylvania, Alabama and each and every person, firm or corporation herein enumerated shall take out and pay for a license or licenses in such

manner or ½ sum herein provided for the year respectively in which they engage in such business, occupation, trade of profession as follows, to wit:

<ol style="list-style-type: none"> <li>1. Abstract and Title Company \$75.00</li> <li>2. Accountant / CPA \$125.00</li> <li>3. Advertising - Agency, Contracting Of Advertising, Except Local Papers, Bill Poster, Sign Tacking, Or Distributing Handbills or Samples, or Posters, Each Person/Firm \$75.00</li> <li>4. Advertising Billboards, Per Pole \$100.00</li> <li>5. Agents \$30.00</li> <li>6. Agents - Selling Fruit Trees / Shrubbery \$50.00</li> <li>7. Antique dealer / restorer (see Merchant)</li> <li>8. Appraisers / Real Estate \$100.00</li> <li>9. Architect - Superintendent of Construction \$160.00</li> <li>10. Attorney, Each \$200.00</li> <li>11. Auction, Sales per Day \$25.00 .01 Sales per Year \$125.00</li> <li>12. Automobile Or Mobile Home Dealer/Agent \$100.00</li> <li>13. Automobile Garages / Repairs \$75.00</li> <li>14. Automobile Accessories \$75.00</li> <li>15. Auto Windshield Repair, Glass Installation \$50.00</li> <li>16. Auto Salvage \$75.00</li> <li>17. Automobile Tires, Retail See Merchant Schedule</li> </ol>	<ol style="list-style-type: none"> <li>110. Insurance Companies -             <ol style="list-style-type: none"> <li>(a) Fire or Marine, for the privilege of engaging in Fire or Marine insurance business, each company doing business in the Town of Sylvania, Alabama pay a license to the Town \$4.00 on each \$100.00 and major fraction hereof, of gross premiums on policies issued during the preceding year on property located in the Town of Sylvania, Alabama; provided new companies shall pay a flat minimum of \$25.00 license before being allowed to do business which there shall be an adjustment at the expiration of the year on the basis set out above.</li> <li>.01 (b) Other than Fire and Marine, for the privilege of engaging in life insurance business, its agents shall pay a license to the Town of \$25.00 and in addition thereto, an amount equal to \$1.00 on each \$100.00, or major fraction thereof of the gross premiums, less return premiums received during preceding year on policies issued during said year to the citizens of the Town. Upon payment or tender of said sum of \$25.00 to the Town, at the time and in the manner prescribed for other licenses under this ordinance, such insurance company shall be permitted to do business in the Town through its agents. On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in (a) or (b) above, which did any business in the Town during any part of the preceding year, shall furnish the Business License Clerk of the Town a statement in writing, verified by the affidavit of the</li> </ol> </li> </ol>
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<p>18. Automobile / Truck Leasing or For Hire \$75.00</p> <p>19. Awnings, manufacturers and contractors of or erecting \$50.00</p> <p>20. Bakeries \$30.00</p> <p>21. Bakeries - Agents Delivering Bakery Products \$100.00</p> <p>22. Bail Bondsman \$100.00</p> <p>23. Banks / Financial Institutes \$200.00</p> <p>24. Barber Shops \$35.00</p> <p>.01 Each Additional Chair \$10.00</p> <p>25. Beauty Shops \$35.00</p> <p>.01 Each Additional Operator \$10.00</p> <p>.02 Manicurist (Separate Shop) \$35.00</p> <p>.03 Manicurist (within Beauty Shop) \$10.00</p> <p>26. Bicycle Repair \$20.00</p> <p>27. Billiard / Pool Tables \$165.00 (First table, whether coin operated or not)</p> <p>.01 Each additional table in use or not \$100.00</p> <p>(There Shall be no permitting of minors to play, no gambling, or the storage, selling, or the consumption (drinking) of intoxicating liquor or alcohol beverages on the premises, Which These Things Are Hereby Prohibited. The license for this item shall be revoked by the Mayor of the Town of Sylvania, without refund of any part of the license fee.)</p> <p>28. Blacksmith Work \$20.00</p>	<p>president, vice - president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums received during the preceding year, which policies are described in (a) and (b) above, and each statement with the amount of license tax due according to the provisions herein set forth.</p> <p>111. Insurance Agents \$85.00</p> <p>112. Itinerant Peddler, Per Day \$25.00</p> <p>113. Janitorial Service \$50.00</p> <p>114. Jewelers See Merchant</p> <p>115. Junk Yards \$200.00</p> <p>116. Job Printing \$75.00</p> <p>117. Kindergarten \$75.00</p> <p>118. Kennels \$75.00</p> <p>119. Landscaping \$75.00</p> <p>120. Laundries, Coin Operated \$75.00</p> <p>121. Linen Supply Companies \$75.00</p> <p>122. Locksmith \$50.00</p> <p>123. Livestock Barn \$100.00</p> <p>124. Lithographing \$50.00</p> <p>125. Lunch Stand, Hot Dog Stand \$35.00</p> <p>126. Merchant - Based on gross annual business from previous year, not otherwise covered in this ordinance shall be licenses as follows:</p> <p>.01 \$0 to \$150,000 \$100.00</p> <p>.02 \$150,001 to \$300,000 \$125.00</p> <p>.03 \$300,001 to \$500,000 \$150.00</p>
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29. Blueprint Makers / Draftsman \$100.00	.04 \$500,001 to \$750,000 \$200.00
30. Bonds / Stock Brokers \$110.00	.05 \$750,001 to \$1,000,000 \$250.00
31. Bottling Companies / Agents \$150.00 (Wholesale or Retail, or Selling From Trucks or Taking Orders and Delivering From Trucks)	.06 \$1,000,000 and up \$400.00
32. Bowling Alleys \$75.00  .01 Each Additional Alley \$15.00	127. Marine Equipment and Supplies \$55.00
33. Brokers, retail or wholesale, selling from trucks or taking orders and delivering by trucks \$50.00	128. Meat Packing and Processing Plants \$75.00
34. Butchers or Meat Markets \$60.00	129. Mills (other than Gins see Merchant)
35. Butchering For Public \$60.00	130. Miscellaneous \$100.00
36. Bus, Freight Or Truck Lines \$75.00	131. Machinery \$100.00
37. Cable Television Service \$100.00 (Plus 3% of Gross Receipts)	132. Monuments and Tombstones \$75.00
38. Candy / Confectionary Manufacturers / Agents Selling To Merchants \$35.00	133. Motion Picture Theater \$125.00
39. Camera, Accessories or Film \$15.00	134. Musical Instruments, Each \$10.00
40. Cards - Dealers in Playing Cards \$5.00	135. Magazine Sales at Grocery Stores \$25.00
41. Circuses \$110.00	136. Meat Truck Delivery \$75.00
42. Camper Sales \$75.00	137. Manufacturing, per number of employees
43. Catering Service \$75.00	.01 Less Than 25 \$125.00
44. Carpet Golf \$35.00	.02 25 to 50 \$225.00
45. Cash Register / Similar Business Machines Sales/Rental \$100.00	.03 50 to 100 \$325.00
46. Clothes - Dealers in 2nd Hand \$55.00	.04 100 to 150 \$425.00
	.05 151 and over \$500.00
	138. Newspaper, Published weekly / daily \$125.00
	139. Nursery or Greenhouse, Retail \$50.00
	.01 Wholesale See Manufacturing
	140. Optometrist \$200.00

47. Chimney Cleaning \$50.00	141. Oxygen / Welding Supplies \$50.00
48. Cigarette Dealers See Wholesale Companies	142. Parts Store, Auto Parts See Merchant
49. Crane Equipment Rental \$75.00	143. Pawn Broker \$75.00
50. Child Care Center - State Approved - Home Day Care 1 - 6 children \$60.00	144. Physicians or Surgeons \$200.00
.01 Day Care Center 6 - up \$120.00	145. Pharmacy / Drug Store \$200.00
51. Clean Up Shops - Cars \$50.00	.01 All other merchandise See Merchant
52. Collection Agency \$60.00	146. Palm Reader \$500.00
53. Cola / Coke Dealers \$35.00	147. Portable Restrooms \$75.00
54. Cotton Seed - Buyers \$5.00	148. Photographers or Studio \$100.00
55. Cotton Buyers \$10.00	149. Photo, Fast Service \$25.00
56. Computer Sales - and / or service \$75.00	150. Plumber \$75.00
57. Concrete Ready Mix \$150.00	151. Poultry and Egg Wholesale \$75.00
58. Concrete Plant \$100.00	152. Paint and Body Shop \$75.00
59. Chemical Supply \$25.00	153. Print Shop \$75.00
60. Communication Towers \$500.00	154. Pulpwood Dealer \$100.00
61. Contractors \$100.00 (General / Sub-Contractors doing work with journeymen in any building trade, paper hanging, painting, paving, landscaping, or insulation installation)	155. Real Estate Company \$125.00 (Brokers - Real Estate Agents Handling Sales, Rentals, or Collection)
62. Chiropractors \$200.00	.01 Agents \$75.00
63. Court Reporting \$25.00	156. Refrigeration Service \$75.00
64. Dairy Products, Home Delivery \$70.00	157. Repair Shop \$75.00
65. Dance Halls \$75.00 (Teenage Recreation Only)	158. Radio Stations \$200.00
66. Diet - Weight Loss Center \$75.00	159. Rental, Other Than Uniforms \$50.00
	160. Restaurants, Permanent or Mobile - Based on gross annual business, previous

67. Dancing Studio \$40.00	year
68. Dentist \$200.00	.01 \$0 to \$150,000 \$100.00
69. Dental Lab \$75.00	.02 \$150,001 to \$300,000 \$125.00
70. Delivery Service - Retail / Wholesale \$75.00	.03 \$300,001 to \$500,000 \$150.00
71. Dry Cleaners \$75.00	.04 \$500,001 to \$750,000 \$200.00
72. Detective Agency \$50.00	.05 \$750,001 to \$1,000,000 \$250.00
73. Electric Supply / Plumbing Supply Dealers \$75.00	.06 \$1,000,000 and up \$300.00
74. Electric Light / Power & Gas Companies \$100.00	161. Radio and Television Repair \$75.00
75. Electrical Equipment - Service / Repair \$75.00	162. Rock Quarry \$75.00
76. Exterminators \$75.00 (Each person, firm engaged in the business of selling, insecticides, disinfectants, or engaged in the business of termite extermination in any manner)	163. Rolling Stores \$75.00
77. Electrical Contractors \$75.00	164. Recreational \$75.00
78. Express Companies \$50.00	165. Roadway Service \$100.00
79. Farm Suppliers - Retail \$75.00	166. Septic Tank Service / Installation \$75.00
80. Feed Store \$25.00	167. Savings and Loans Associations \$200.00
81. Fertilizer Wholesale Dealers \$75.00	168. Shooting Galleries \$50.00
82. Finance Companies, Check Cashing Services \$125.00	169. Security Devices, Alarms \$50.00
83. Fireworks - State Approved \$75.00	170. Sideshows, per day \$10.00
84. Florist Agent \$75.00	171. Sign Painting or Manufacturing \$50.00
85. Florist \$75.00	172. Screen Printing \$50.00
86. Flower Outlet - Artificial \$300.00	173. Skating Rink / Go-Cart Tracks \$100.00
87. Flying Jenny, Any Rides,	174. Sports Card Dealers \$25.00
	175. Surveyor / Engineer - Inspector \$75.00
	176. Sick Room Supplies \$75.00
	177. Sewing Machine Shop \$75.00
	178. Soda Fountain \$25.00

each per day \$25.00	
88. Freight Delivery - Hauling \$200.00	179. Snow Cone Shop, Mobile or Stationary \$50.00
89. Fruit Stands \$35.00	180. Steam, Pressure Cleaner \$75.00
90. Fruit and Produce Dealers \$25.00	181. Sock or Hosiery Mill Per Number of Employees
91. Fruit Peddlers, per day \$10.00	.01 Less Than 25 \$125.00
92. Fruit Juices \$5.00	.02 25 to 50 \$225.00
93. Fortune Tellers \$500.00	.03 50 to 100 \$325.00
94. Funeral Homes \$200.00	.04 100 to 150 \$425.00
95. Furniture Store \$125.00	.05 151 and over \$500.00
96. Gins \$50.00	182. Storage Buildings \$75.00
97. Gasoline Service Station, First Pump \$15.00	183. Telephone Exchange, Local \$500.00
.01 Each Additional Pump \$10.00	184. Telephone Exchange, Long Distance \$150.00
(In connection with convenient store see Merchant)	185. Telephone, Cellular Sales / Service \$500.00
98. Gasoline Company Distributor \$150.00	186. Tailor / Dressmaker \$25.00
(Gasoline, Butane, Propane or other like products see Merchant)	187. Tire Recapping / Shops / Repair Service \$50.00
99. Golf Driving Range \$50.00	188. Trailer Court / Park, Flat Rate \$50.00
100. Hatchery \$125.00	.01 Each Lot or Trailer \$10.00
101. Heating / Cooling Equipment \$125.00	189. Tuxedo Rental \$50.00
102. Harness and Shoe Shop \$25.00	190. Tanning Salon, First Tanning Bed \$30.00
103. Health Spas / Health Club \$125.00	.01 Each Additional Bed \$10.00
104. House Moving \$125.00	191. TV Satellite Dish Sales \$75.00
105. Hospital & Health Clinics \$200.00	192. TV Satellite Reception Broadcast Service \$500.00
106. Hotels and Motels \$100.00	193. Trade Day / Flea Market, Base Fee \$150.00

107. Ice Cream \$100.00	.01 Per Vendor \$40.00
108. Insulation \$75.00	194. Undertaker / Mortician \$200.00
Infirmities and Nursing Homes \$200.00	195. Upholstery \$50.00
109. Interior Decorators \$50.00	196. Uniform Rental and Linen Service \$100.00
	197. U-Wash For Cars \$75.00
	198. Utility Collection Service \$50.00
	199. Vending Machines, Each \$5.00
	200. Video Rentals \$75.00
	201. Video and Arcade Games \$25.00
	202. Veterinarian Clinic \$125.00
	203. Watch Repair and Tinker \$50.00
	204. Wrecker Service \$50.00
	205. Wrestling Events & Other Comm. Sports \$50.00
	206. Wholesale Companies \$125.00
	207. Yard Sales / street side sales (not at residence) \$150.00
	208. Yard Sales (residence, exceeding 2 per month) \$40.00

**SECTION 2**

Disabled Veterans are exempt from license herein provide the same as provided for by state and county licenses as defined in Title 51, Section 852, 1940 Code of Alabama, as amended.

**SECTION 3**

That in the event any Ordinance or any part of an Ordinance, now or heretofore adopted by the Town Council of said Town fixing and prescribing a license schedule as to any person, firm or corporation for the privilege of

doing business in said Town to be illegal or void, or in case no license schedule is provided for any particular business, occupation, trade or profession the license charged in such event shall be based on and is hereby fixed by the laws of the State of Alabama, and the amount of the license so prescribed shall be collected with an penalty herein provided for non-payment of such license provided that where the laws of the State do not fix and prescribe a privilege license, the Mayor is hereby authorized and directed to fix the amount of such privilege license, based on the license prescribed for a similar business, occupation, trade or profession of the nature, character, volume of amount invested in the business, occupation trade or profession.

- a. Upon request the seller shall immediately provide the Original business privilege license from the Town of Sylvania.
- b. Any person, organization, company or any other that violates the provisions of section 1 of this Ordinance shall be guilty of an offense against the town and shall upon conviction be fined not less than \$50.00 and no more than \$100.00.

#### **SECTION 4**

The license tax herein fixed must be paid by each person, against whom the same is herein levied and fixed, and any person failing to omit pay same shall be guilty of an offense against the Town, and shall also be guilty of such offense each day thereafter until paid; and any such person, seller of distributor who shall violate the provisions of the section and this Ordinance shall upon conviction be fined not less than \$100.00 and no more than \$500.00 for each offense

#### **SECTION 5**

That there is hereby provided an issuance fee to be collected by the Clerk issuing said license for the Town of Sylvania, Alabama, and paid into the General Fund of said Town.

#### **SECTION 6**

A delinquent date of February 1, 2006 and each year thereafter, for the purchase of privilege license.

**SECTION 7**

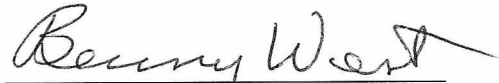
A penalty of 10% of the license fee is established and any privilege license purchased after February 1, 2006, or any year thereafter, shall have the 10% penalty added to the regular fee.

**SECTION 8**

If any portion of this Ordinance shall be held unconstitutional, invalid or unenforceable, such holding shall not affect the remaining portions or render the remaining portions invalid, and to that end the provisions hereof are declared to be severable.

This Ordinance shall become effective on its passage and publication.

ADOPTED AND APPROVED this 5<sup>th</sup> day of July, 2005

  
\_\_\_\_\_  
MAYOR

Attested By:

  
\_\_\_\_\_  
Town Clerk