

Chapter 3

BUILDINGS*

Sec. 3-1. Codes adopted.

(a) The following codes are hereby adopted by reference as though they were copied fully in this section:

- (1) The Standard Amusement Device Code, 1979 edition with 1982 amendments.
- (2) The Standard Building Code, 1982 edition.
- (3) The Standard Code for the Elimination or Repair of Unsafe Buildings, 1977 edition.
- (4) The Standard Fire Prevention Code, 1982 edition.
- (5) The Standard Gas Code, 1982 edition.
- (6) The Standard Housing Code, 1982 edition.
- (7) The Standard Mechanical Code, 1982 edition.
- (8) The Standard Plumbing Code, 1982 edition.
- (9) The Standard Swimming Pool Code, 1982 edition.

(b) Within such codes when reference is made to the duties of certain officials named therein, that designated official of the city who has duties corresponding to those of the named official in such codes shall be deemed to be the responsible official insofar as enforcing the provisions of such Codes is concerned.

(Ord. No. 336, §§ 1, 3, 3-4-85)

Sec. 3-2. Sanitation.

(a) It shall be unlawful for any person or his agent to construct, maintain, use or permit the use of any building, dwelling, shelter, premises or other place where human beings congregate, reside, work or rest within the city or its police jurisdiction, in

*Cross references—Fair housing, § 6-31 et seq.; licenses and business regulations, Ch. 4; utilities, Ch. 8.

which is not provided adequate facilities for the disposal, in a sanitary and proper manner, of all human excreta and other sewage wastes resulting from the control or use, for whatever purpose, of such place.

(b) The county board of health or its authorized representative is hereby empowered to make inspections and investigations at any reasonable time on any place or premises within the city or its police jurisdiction and to take necessary legal action through the city to regulate and control the disposal of human excreta and other sewage wastes in accordance with the regulations, specifications and requirements set forth and approved by the state board of health, and these regulations shall herewith become a part of this section.

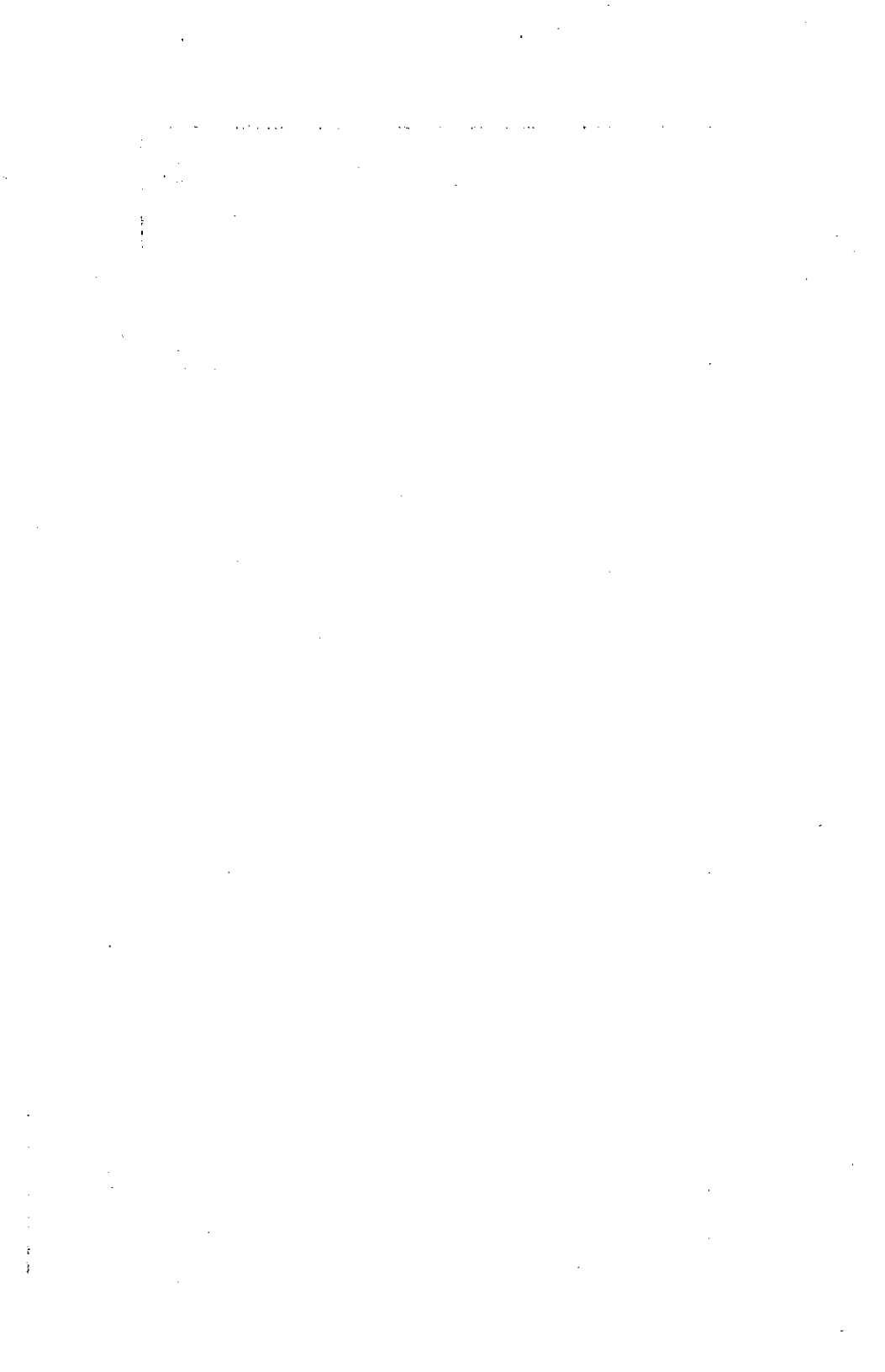
(c) At places located within the city or its police jurisdiction where adequate public sanitary sewers are available, the disposal of human excreta or other sewage wastes shall be to such sanitary sewers. At places located where sanitary sewers are not available, disposal of human excreta or other sewage wastes shall be to a septic tank and disposal field as permitted by the county health officer. No septic tank, disposal field or other means of such disposal shall be constructed within the city or its police jurisdiction prior to the issuance of a permit by the county health officer to the owner of the place or premises to construct and use a private individual disposal system.

(d) All departments, agencies and offices of the city and their representatives, agents and officers are hereby prohibited from issuing building permits or licenses to construct or build any building, dwelling, shelter, premises or other place in which there is or is likely to be a need for the sanitary and proper disposal of human excreta or other sewage waste, except when the applicant for such building permits or licenses shall show evidence of his compliance with all other provisions of this section.

(e) The provisions of this section relating to sewer connections shall be deemed to apply where a public sanitary sewer is or becomes reasonably accessible. A public sewer shall be deemed reasonably accessible when located within two hundred (200) feet of any outside line of the lot upon which such dwelling or other building is located, provided such sewer may be reached without

having to cross the property of another. After such public sanitary sewer becomes available, connection thereto shall be required within one hundred twenty (120) days.

(f) In case of failure of any person or his agent to comply with provisions of this section within fifteen (15) days after being served with a written notice, the city may order and execute the necessary improvements, the costs of same to be assessed against and to become a lien upon the entire property or premises upon which such installations or improvements are made, in accordance with Code of Alabama 1975, Section 11-50-55.
(Ord. No. 102A, §§ 1--6, 1-20-75)



Chapter 4

LICENSES AND BUSINESS REGULATIONS*

- Art. I. In General, §§ 4-1—4-15
- Art. II. General Business License, §§ 4-16—4-50
- Art. III. Tax On Sales And Amusements, §§ 4-51—4-70
- Art. IV. Charitable And Religious Solicitations, §§ 4-71—4-95
- Art. V. Gasoline License Tax, §§ 4-96—4-104

ARTICLE I. IN GENERAL

Sec. 4-1. Yard sales.

(a) Within the context of this section the following definitions shall apply:

Applicant means any resident of Helena, eighteen (18) years of age or older, submitting a complete application for permit to conduct a yard sale.

Personal property means property which is owned, utilized and maintained by an applicant or member of his household. Such property does not include merchandise which was purchased for resale or obtained on consignment.

Yard sale or sale means the display and offer for sale of personal property on the premises of any residential lot within the city limits. Such sales may commonly occur at the residence of an applicant in such places as the yard, garage, basement or other portion of the applicant's property. Such sales may not be located on vacant lots or portions of vacant lots whether private or public unless conducted by charitable, religious or other nonprofit organizations complying with the requirements of subsection (c). Yard sales shall include, but not be limited to, sales titled as "garage sale," "lawn sale," "porch sale," "attic sale," "rummage sale," "white elephant sale," or any other similarly named sale which properly falls within this section.

*Cross references—Solid waste, Ch. 7; utilities, Ch. 8.

(b) This section is intended to authorize the residents of Helena periodically to dispose of personal property and belongings through the use of yard sales.

(c) A maximum of two (2) sales per calendar year shall be permitted to any applicant; however, only two (2) yard sales per calendar year shall be permitted at any single location allowed by this section, regardless of the applicant wishing to host the sale.

(d) No single sale shall last more than three (3) consecutive days.

(e) An application to hold a yard sale, accompanied by payment of a fee of five dollars (\$5.00) shall be filed with the city clerk no later than the close of business at the city hall the day prior to the beginning of the sale. All legitimate charitable, religious or other nonprofit organizations shall be exempt from payment of a privilege fee.

(f) Signs may not be posted until a permit to conduct the sale has been issued by the city clerk, and no earlier than seven (7) days prior to the beginning of the sale. All signs must be removed no later than two (2) days after the last day of the sale.

(g) All sales are to be conducted in an orderly manner. Any valid complaint of the sale creating a public nuisance will constitute authority to cancel the remainder of the sale, immediately revoke the permit, and refuse any future applications for a permit. If a permit has been revoked, the sale shall have been declared completed and the applicant shall be subject to any penalties that may apply.

(h) Any person conducting a sale not in accordance with subsections (c)–(g) shall be in violation of this section and subject to penalties as follows:

- (1) A penalty equal to the permit fee shall be assessed against any person for a violation of subsections (c)–(e).
- (2) A penalty of five dollars (\$5.00) per sign shall be assessed to any person whose signs must be policed by the city's employees.

(3) Any person attempting to maintain a regular retail trade illegally under the guise of a "yard sale," whether permanent in location or mobile, shall be subject to prosecution by the city for attempting to defraud the city of its legal right to collect privilege fees.

(i) If a need arises to consider extenuating and unusual circumstances and allow a variance from the provisions of this section, the council may waive any part of this section, except penalties, only after a written request for variance has been submitted to the council and it has been approved at a regularly scheduled council meeting.

(j) This section shall not apply to nor affect persons selling goods pursuant to an order or process of a court of competent jurisdiction. Likewise, persons acting in accordance with their powers and duties as public officials shall not be subject to this section. This section shall not apply to any person selling or advertising for sale an item or items of personal property which are specifically named and described in the advertisement and which separate items do not exceed five (5) in number.

(Ord. No. 327, §§ 1-6, 10-3-83)

Secs. 4-2-4-15. Reserved.

ARTICLE II. GENERAL BUSINESS LICENSE

Sec. 4-16. Schedule.

The following schedule of licenses is hereby fixed and imposed for and upon the diverse businesses, occupations, professions, trades, callings, exhibitions and vocations which may be engaged in or carried on in the city from fiscal year to fiscal year. Every person engaged in any of the businesses, occupations, professions, trades, callings, exhibitions or vocations enumerated shall pay for and take out such licenses, and such licenses shall be in such sums as are provided in this section:

- (1) Abstracts—Each person or company furnish-
ing or making abstracts to land \$ 50.00

(2) Adding machine and typewriter sales or repairman	50.00
(3) Advertising—Bill posters and sign makers ..	15.00
(4) Agents, books and magazines, per day	20.00
(5) Ambulance—Per year	100.00
(6) Apartment, hotel, motel and townhouse rental	
a. One (1) to ten (10) units	200.00
b. Each additional unit over ten (10)	20.00
(7) Architect—Each person or firm	200.00
(8) Auctioneers (not including court officials or orders of judicial sales, or sales under mortgage, deeds of trust or like conveyance for security of debts)—For each person crying sales	50.00
(9) Automobile dealers	
a. Franchise new car dealers, wholesale and retail	500.00
b. Used car dealers	350.00
(10) Automobile wrecker service	100.00
(11) Mobile home dealers, farm tractor dealers, wholesale and retail (permanently located) ..	350.00
(12) Automobile repairs or garage	100.00
(13) Automobile parts—Permanently located (new) .	100.00
(13-A) Automobile parts delivered to garage each parts store (per year)	50.00
(14) Awning dealers—Permanently located	100.00
(15) Bakery—Any person, company or corporation doing business as ordinary commonly known bakery shop	100.00
(16) Bail bondsman—Each person or firm	100.00
(17) Banks or banking—See Code of Alabama 1975, Section 11-51-130.	

LICENSES AND BUSINESS REGULATIONS

§ 4-16

(18) Barbers (one chair operated)	100.00
(18-A) Each additional operator	25.00
(19) Beauty salons (one operator)	100.00
(19-A) Each additional chair operator	25.00
(20) Billboards—Each (must meet zone specifications)	400.00
(21) Beer	
a. Beer, wholesale distributor	150.00
b. Beer, retail	100.00
c. Whiskey, two hundred dollars (\$200.00) plus five (5) percent of gross purchases paid to city quarterly	
d. Wine, retail	100.00
e. Wine, wholesale	150.00
(22) Billiard or pool tables	
a. First table	100.00
b. Each additional table	25.00
(23) Blacksmith—Per day	5.00
(24) Boardinghouse or roominghouse (no food served)	15.00
(25) Boardinghouse, if food is served, additional	30.00
(26) Bond agent—Each person or company making or selling or furnishing appearance or security bonds in the city, a minimum license of fifty dollars (\$50.00), which shall be an adjustment at the expiration of each year upon a percentage basis of four (4) percent of the gross premium collected by each company during the year.	
(27) Bond and stock salesman—Each	100.00
(28) Bottle drinks—Each retailer in soft drinks (not vending machines)	10.00

(29) Bottlers—Each person, firm or corporation distributing, delivering, selling, or handling bottled drinks at wholesale	100.00
(30) Bowling alley	
a. For one (1) alley	100.00
b. Each additional alley	25.00
(31) Brick, lime, coal, sand and/or cement—Each dealer, not paying a business license	100.00
(32) Builders and contractors	100.00
(32-A) Subcontractors	50.00
(32-B) Building permits—Residential	
a. Brick veneer, per square foot	35.00
b. Frame, per square foot	34.00
c. Concrete block, per square foot	34.00
d. Carports (part of main structure), per square foot	10.00
e. Basements (floor only), per square foot ..	10.00
f. Finished rooms (other than main floor), per square foot	20.00
g. Garages (part of main structure), per square foot	15.00
h. Garages (concrete block), per square foot .	12.00
i. Carports (metal roof only), per square foot .	10.00
j. Remodeling or addition—One-half of one (1) percent of total cost.	

The above shall be computed at one-half of one percent of total cost based on the figures listed above. Repairs or normal home maintenance, such as; roofing and painting are exempt from permit.

(33) Building permits—Commercial. For a total valuation of less than one hundred dollars (\$100.00)

no fee unless an inspection is required, in which case there shall be a ten-dollar fee.

For a Valuation of	But less than	A fee of
\$100.00	\$500.00	\$10.00
\$500.00	\$1,000.00	\$25.00
\$1,000.00	\$2,000.00	\$35.00
\$2,000.00	\$5,000.00	\$45.00

For a total valuation of five thousand dollars (\$5,000.00) and above, the fee shall be one-half of one (1) percent of the estimated valuation.

- (34) Bus company—Picking up and discharging passengers in the city (not covered under interstate commerce) 50.00
- (35) Business—Any business not otherwise specifically named in this article (commercial activity, trade, profession, task, affairs, farm, factory or store in the city) shall be deemed a business. If from a permanent location in a specific area, or from a residence, unless otherwise specified in this license schedule, the rate of the license shall be set by the city clerk in an amount comparable to a like service herein provided. The minimum rate shall be as follows:
 - a. If located in the city 100.00
 - b. If located in the city’s police jurisdiction 50.00
 - c. If located elsewhere but having business relations in the city 50.00
- (36) Butane gas or other gases, each person engaged in the business of distributing, selling, or developing butane gas or propane gas (not including gasoline, kerosene, or gas distributed through a regular gas pipe distribution system) 100.00
- (37) Cabinet makers and woodworking shop (not permanently located)—Not to include manufacturing 100.00

(38) Carpet and mattress cleaners	100.00
(39) Caskets and coffins—Each dealer (permanently located)	100.00
(40) Cattle dealer—Each person selling, offering for sale or trading cattle, horses, sheep, mules, goats, hogs	100.00
(41) Chemical and cleaning supplies	100.00
(42) Chemical and cleaning service	100.00
(43) Chicken and egg dealer—Each person who deals in either of same and sells and ships the same to persons or companies outside the city in crates or boxes, who does not pay a merchant license	100.00
(44) Cigarettes, cigars, tobacco products and snuff	
a. Wholesale	100.00
b. Retail	50.00
(45) Circus and menageries or either, according to equipment and quality of circus or menagerie (the mayor to fix the price of license), per day, fifty dollars (\$50.00) to one hundred dollars (\$100.00).	
(46) Cleaning and pressing	100.00
(47) Certified public accountant, accountant and bookkeeper—Each person or firm	200.00
(48) Clubs—Commonly known as nightclubs or bars, not to include liquor license	400.00
(49) Coal mining—Each company dealing with the stripping or mining of coal	500.00
(49-A) Coal dealers	50.00
(50) Coin-operated vending machines (each)	15.00
(51) Concerts—Show for entertainment not otherwise provided for in this section—Per day or per night	150.00

LICENSES AND BUSINESS REGULATIONS

§ 4-16

(52) Cosmetics, beauty supplies, dealer or agent . . .	50.00
(53) Cosmetic and beauty supplies—Each person, firm or agent who canvasses, takes orders and delivers	50.00
(54) Dairy	Exempt
(55) Dairy products dealer	50.00
(55-A) Dairy products wholesale delivery	50.00
(56) Dance hall	1,000.00
(56-A) Dance school	100.00
(57) Devices—For each device used by any person as a source of profit, such as throwing wooden figures or objects of like kind; operating a cane rack, knife rack or table of like charac- ter (provided this section shall not be held to legalize or to license the operation of any de- vice which is prohibited by law nor any de- vice connected with a street fair or similar entertainment that shall pay a license to the city as such and such device is listed among those paid under the other provisions of this article)	50.00
(58) Dog kennel	100.00
(59) Drag strip—For each person operating a rac- ing course commonly known as a drag strip	
a. Within the city limits	1,500.00
b. Within the police jurisdiction but outside the city limits	50.00
(60) Egg dealer	50.00
(61) Electrician	100.00
(62) Electrical and gas appliances—Each retail dealer	100.00
(63) Employment service	100.00

(64) Exterminators, disinfectants, insecticides . . .	100.00
(65) Fireworks (prohibited)	
(66) Florist—Permanently located	100.00
(66-A) Other florist, dealer in flowers or agent for florist	50.00
(67) Fortuneteller—Each fortuneteller, palmist, clairvoyant, or slight of hand performer or public entertainer of like kind, operating for profit (except when operating with street fair or other similar concern which shall have paid license to the city for some current period and included such person among the devices paid for per week or shorter term), per day	200.00
(68) Foundry and/or machine shop—Not to include manufacturing	250.00
(69) Furnace, roofing and tin work—Permanently located	100.00
(70) Gas companies—Sellers of natural or artificial gas for heating, cooking power or illumination	100.00
(71) Gas companies—Sellers of natural or artificial gas for heating, cooking power or illuminating shall pay a license tax of three (3) percent of gross income from the sale of such gas to the city during the preceding year. Persons engaged in such business shall file with the clerk, on or before the fifteenth of October of each year, a sworn statement showing such gross income during the preceding year and shall pay the license based thereon on or before the first day of January of the next succeeding year.	
(72) Gasoline—Wholesaling gasoline or oil from trucks or other vehicles	100.00
(72-A) Gasoline—Each dealer selling gasoline at retail (each pump)	20.00

LICENSES AND BUSINESS REGULATIONS

§ 4-16

(73) Heating and air conditioning	100.00
(74) Hospitals—One hundred fifty dollars (\$150.00) plus four dollars (\$4.00) per bed.	
(75) House movers (per house)	100.00
(76) Home occupations	
a. Any person that renders goods or services and falls within the home occupation zon- ing ordinance of the city, charging a fee or making a profit, such as preparing taxes, auditing books, sewing, and alterations .	15.00
b. Cosmetic, beauty supplies, home furnish- ings and all other home party type products—Each person, firm or agent who canvasses, takes orders and delivers	35.00
(77) Insurance—The term “insurance companies,” as used in this article, shall be construed in the same manner and to the same extent as provided in Schedule 59, Section 361 of the acts of the state legislature approved Septem- ber 15, 1919. For doing business in the city during each fiscal year, except as hereinafter provided, by agents or otherwise, each fire or marine insurance company shall pay as a priv- ilege license or tax, four (4) percent of the gross premiums, less return premiums, on prop- erty located in the city on policies issued dur- ing the preceding year, provided, that such percentage shall not exceed four dollars (\$4.00) on each hundred dollars (\$100.00) and major fraction thereof, such gross premiums, and no deduction of credit of any kind, shall be al- lowed or made on account or because of re- insurance by such company in a company not authorized to do business in the city; provid- ed, that any company which has not done business in the city for the preceding year shall pay a privilege license or license tax for	

the year, subject to adjustment at the end of the year, on the basis of percentages above mentioned on account of the gross premiums on policies issued during the year, of property located in the city, less return premiums, the sum of ten dollars (\$10.00); provided such percentages shall not exceed four (4) percent of the gross premiums, less return premiums.

- (78) Insurance other than fire or marine—Each insurance company, other than fire or marine, doing business in the city shall pay, as a privilege license for doing business in the city, the sum of ten dollars (\$10.00) and one dollar (\$1.00) on each hundred dollars (\$100.00) and major fraction thereof of the gross premiums, less the premiums returned by cancellation, received by it on policies issued during the preceding year to citizens residing within the city.
- (79) Jewelry 100.00
- (80) Landscaping 100.00
- (81) Laundries
 - a. Self service 100.00
 - b. Each additional machine 5.00
- (82) Lawyer—See Professional 200.00
- (83) Lime manufacturing—See Manufacturing
- (84) Loans—Any person engaged in the business of discounting notes, mortgages or otherwise lending money 200.00
- (85) Machinery dealer—Dealers in farm machinery, except in connection with mercantile establishment paying license to the city as such 350.00

(86) Manufacturing and fabrication plant

Gross Sales

\$	100.00 to \$	5,000.00	.....	\$	25.00
	5,000.01 to	10,000.00	.....		100.00
	10,000.01 to	20,000.00	.....		300.00
	20,000.01 to	50,000.00	.....		400.00
	50,000.01 to	100,000.00	.....		500.00
	100,000.01 to	1,000,000.00	.....		750.00
	1,000,000.01 to	1,500,000.00	.....		1,250.00
	1,500,000.01 and above		.....		1,500.00

(87) Meats—For retailing fresh meats, i.e., selling less than quarters (this section shall not apply to meats grown by the seller) 50.00

(88) Merchants—Every person engaged in merchandising, wholesale or retail, including furniture dealer, druggist, filling station

a. Where the minimum of stock on hand at any time during the preceding year (or if the applicant is beginning business, the amount of stock he expects to carry) to be verified by such person, or its representative if a firm, association or corporation under oath to the clerk is not over one thousand dollars (\$1,000.00), the privilege license shall be 25.00

Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required.

b. When such stock is over one thousand dollars (\$1,000.00) and less than five thousand dollars (\$5,000.00) 35.00

Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required.

<p>c. When such stock is over five thousand dollars (\$5,000.00) and less than ten thousand dollars (\$10,000.00)</p> <p>Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required.</p>	<p>45.00</p>
<p>d. When such stock of goods is ten thousand dollars (\$10,000.00)</p> <p>Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required.</p>	<p>55.00</p>
<p>e. When such stock is over ten thousand dollars (\$10,000.00), the tax shall be sixty-five dollars (\$65.00) and five dollars (\$5.00) on each additional thousand dollars of stock. Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required.</p>	
<p>(89) Merry-go-rounds, etc.—Operating a merry-go-round, flying jenny, ferris wheel or other like device where a charge is made for riding (except in connection with a street fair paying a license as such to the city and is included in the devices designated and paid for)—Each device per week</p>	<p>50.00</p>
<p>For each device over one (1) week, per day . . .</p>	<p>50.00</p>
<p>(90) Merchandise deliveries—Each person engaged in selling wearing apparel, furniture, hardware, building materials, lumber, household furnishings or other merchandise of any character, and not covered by any other schedule hereof, not maintaining a place of business within the city but doing business or making deliveries therein to business concerns</p>	<p>100.00</p>

(91) Miniature golf, baseball, pinball, football, or machines for like amusement or other coin-operated machines	
a. First machine	30.00
b. Each additional machine	20.00
(92) Mining—Each company dealing with the stripping or mining of coal, mining of any type . . .	500.00
Mining such as gold, silver, or limestone, per ton removed from ground/from site, on a monthly basis, remitted by the tenth of the month for the preceding month, per ton . . . . .	.05
<p>Note: The taking out of the license provided for in this paragraph shall not exclude a person doing so from paying any other license herein required, nor any other taxes deemed necessary at the time of beginning operation in the city.</p>	
(93) Mobile home parks—For each mobile home park containing	
1 to 5 homes	25.00
6 to 10 homes	50.00
11 to 15 homes	75.00
16 to 30 homes	125.00
31 homes and above	150.00
(94) Monuments and tombstones—Each person who sells, solicits orders for, or erects monuments or tombstones	50.00
(95) Mortician	100.00
(96) Motion picture show—Operating motion picture show	100.00
(97) Music machines, commonly known as Rockolas, electric victrolas, where charge is made for music, each machine	50.00

(98) Newspaper	
a. Circulating or distributing newspaper . .	100.00
b. Each vending machine (newspaper box) .	10.00
(99) Nursery, kindergarden and day care centers .	100.00
(100) Nurseryman or dealer in shrubs, trees, tree surgeons, etc., or agent	100.00
(101) Nursing home	150.00
(102) Patent rights	50.00
(103) Peanut or popcorn toasters or warmers	10.00
(104) Peddling—Each individual, not otherwise taxed herein, per day	30.00
(105) Penny weighing machines—Each machine . .	5.00
(106) Photographers	
a. Studio permanently located within the city	100.00
b. Studio located outside the city, or tran- sient studio doing business in the city, shall pay for each agent or canvasser and each photographer, per day	20.00
(106-A) Plumbers	100.00
(107) Prize fights—Where admission is charged, per day	50.00
(108) Professional	
a. Permanently located—Each accountant, archi- tect, dentist, detective agency, engineer, lawyer, physician, veterinarian, surgeon, chiropractor, oculist, osteopath	200.00
b. Professional temporary	50.00
(109) Public dray	
a. For one (1) truck or vehicle operated	20.00
b. For each additional vehicle operated	10.00

(110) Public utilities—Each person operating a public utility such as electric light or power plant; interurban or street railway operated by electricity or other motive power; gas plant, heating plant; water plant; or other public utility, except those licensed otherwise or exempt by law, and except as may be operated by the state and its institutions or by the city, shall pay a privilege license tax of three (3) percent of its annual gross income in the city and shall pay a license tax of one and one-half (1½) percent of its annual gross income within the police jurisdiction of the city.	
(111) Railroad—Without reference to interstate business, the maximum according to Code of Alabama 1975, Section 11-51-124	50.00
(112) Radio and television dealers (not paying merchant's license)	50.00
(113) Radio and television repair shop	100.00
(114) Real estate companies and agents—Any person doing business of buying or selling real estate or renting or collecting rents for others for compensation	100.00
(114-A) Each listing agent	50.00
(114-B) Permits for directional signs for real estate companies	
1 to 9 signs per year	10.00
10 to 14 signs per year	20.00
15 to 19 signs per year	40.00
20 to 24 signs per year	60.00
25 and above signs per year	80.00
(115) Recapping—Each agent or shop	100.00
(116) Record shop	100.00

(117) Restaurant—For operating a restaurant, lunchroom or place where meals are served for compensation, not including hotels or boarding-houses which pay a license as such to the city, and not including meals furnished by or under the auspices of any religious or educational organization or institution	
a. Where there is no seating	50.00
b. Where seating is limited to:	
1. 24 or less	75.00
2. 25 or more	150.00
(118) Retailing from samples—Soliciting or selling of footwear, ladies' and gentlemen's ready-to-wear, or any article of merchandise from samples to the retail trade	100.00
(119) Retailing and delivering—Soliciting or selling and making delivery from sample rooms or other places to the retail trade, footwear, ladies' and gentlemen's ready-to-wear, other articles of merchandise	100.00
(119-A) Roofers	100.00
(120) Salvage yards (junkyards)—Prohibited by city ordinance	
(121) Septic tank cleaning	100.00
(122) Shoemaker—Making or repairing shoes or both	100.00
(123) Shooting gallery—Permanently located within the corporate limits of the city	100.00
(124) Sign painters	
a. Per day	1.00
b. Per year	50.00
(125) Skating rink	100.00
(126) Soda fountains, each	15.00

- (127) Street entertainment—Commonly known as street fairs or midways
- a. Operating, controlling and embracing or composed of not more than ten (10) such attractions, same to be listed and set forth in the license. The license will be revoked if any game of chance is operated. Per week or shorter 150.00
 - b. Where there are more than ten (10) such attractions to be listed and set forth in the license, for each additional attraction over ten (10), per week or shorter term 10.00
- (128) Tax consultants, each 200.00
- (129) Taxi, transfer, etc.—Any firm, corporation or association doing business of transporting a person or thing from one (1) point in the city for profit or for which a charge is made (not including animal-drawn vehicles, railroads, express companies, or mail carriers).
- a. For each five-passenger vehicle employed 25.00
 - b. For each additional vehicle over one (1) employed 12.50

It shall be the duty of each person applying for such license under this schedule to designate upon the license and stub thereof the state tag number, the make of the vehicle and the motor number of any and every motor-propelled vehicle for which license is issued; provided, that if, in the course of a year, the number of the state license tag is changed on any licensed vehicle, such change and number shall be reported to the clerk and substituted on the license and the stub by the clerk for the original number thereon; provided, further, if any licensee hereunder shall desire to change any licensed vehicle for another, he

shall apply to the clerk, who is hereby authorized to change the license motor number of the substituted vehicle and substitute in lieu thereof the license number as so changed. It shall be unlawful for any person to operate any vehicle for which license is hereby required, the state tag number and the motor number and description of which do not appear on the license thereof. Before such license is issued, any applicant for such license shall first obtain any permit or franchise which may be required by the state, and which may be required by the city for the operation of a taxi within its corporate limits.

- (130) Telegraph companies—Without reference to interstate commerce
10.00
- (131) Telephone companies—Without reference to interstate commerce, the maximum according to Code of Alabama 1975, Section 11-51-128
132.00
- (132) Television and radio broadcasting company . .
150.00
- (133) Television cable service—See franchise
- (134) Trucks—Each person, firm, corporation or motor transportation company that unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce in the city, which goods wares, merchandise or produce was transported from a point without the city to a point within the city; however, this paragraph shall not apply to any motor carrier as defined by the Motor Carrier Act of 1939, as amended
50.00
- (135) Welding shop—Not to include manufacturing
100.00
- (136) Wholesale selling—Taking orders and delivering or selling by wholesale firm or corporation to merchants from trucks or other vehi-

cles, fruits, produce, meats, groceries, cakes, candies, bread or any other article of merchan- dise	50.00
(Ord. No. 361, §§ 1, 26, 9-8-87)	

Editor's note—The zoning ordinance is on file in the office of the city clerk.

Sec. 4-17. Statement rendered to clerk.

In all cases in which the amount of license tax payable to the city in any license year is dependent upon the amount of business done, amount of sales, amount of receipts, amount of stock carried, or amount of capital invested, it shall be the duty of the person subject to such tax to render to the city clerk on or prior to the dates when such license becomes due, a sworn statement showing the amount of business done, amount of sales, amount of receipts, amount of stock carried, or amount of capital invested, one (1) or several, as the case may require for the ascertainment of the classification of such person for license taxation purposes and the correct amount of tax to which he is subject.

(Ord. No. 361, § 3, 9-8-87)

Sec. 4-18. Incorrect statement revocable.

Upon receipt of any license tax based upon the classification of the licensee as shown by the sworn statement, the city clerk shall issue appropriate licenses, but the issuance and grant thereof is expressly conditioned upon the truth and accuracy of such sworn statement; the same shall be revocable by the city council and deemed inadvertently and mistakenly granted and issued whenever it shall be made to appear satisfactorily to the council that the sworn statement is false or incorrect or that the holder of such license has not paid to the city the correct amount of license tax.

(Ord. No. 361, § 4, 9-8-87)

Sec. 4-19. Independent audit.

If the city disagrees with the amount of gross receipts presented by a person or official records which determine the cost of his license, the city may require an independent audit be conducted. If at the conclusion of this audit there is five (5) percent or

more deficit in the presented figures and the actual audited amount, the person shall be responsible for the full cost of the audit. If the audit shows a less than five (5) percent difference, the city shall be responsible for payment. A fine of five hundred dollars (\$500.00) shall be charged to any person when such independent audit indicates that there was a five (5) percent or more difference in the estimated figures.

(Ord. No. 361, § 5, 9-8-87)

Sec. 4-20. Confidential information.

It shall be unlawful for any person connected with the administration of this article to divulge any information obtained by him in the course of inspection and examination of the books, papers, reports, and memoranda of the taxpayer made pursuant to the provisions of this article, except to the city council, the mayor, the city clerk, the city attorney, or other persons connected with the administration of this article. Any hearing before the council for revocation of license shall be private when demanded by the holder of such license.

(Ord. No. 361, § 6, 9-8-87)

Sec. 4-21. Inspections.

It shall be the duty of the city clerk, deputy, or inspector, to inspect from time to time during reasonable business hours, all records, books, and other papers or documents, as well as the merchandise itself that is placed or stored in public warehouses of the city as well as all other places where merchandise is stored for or by a person other than the owner or operator of the place where such merchandise is stored. The information obtained from such inspection and investigation shall be used as an aid in determining the property classification of the owner of such merchandise for license taxation and for fixing the amount of such license tax. It shall be unlawful for any person to impede, hinder, or obstruct the city clerk, deputy or inspector in the reasonable performance of their duty.

(Ord. No. 361, § 7, 9-8-87)