ORDINANCE No. 83- 20

LICENSES

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DEFINITIONS

(a) PERSON: The word "Person shall mean all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, common law trusts, societies and individuals transacting and carrying on any business in the City.

(b) BUSINESS: The Term "Business" shall mean professions, trades and occupations and all and every kind of calling carried on for a profit or livelihood.

LICENSES REQUIRED

SECTION 2. REVENUE MEASURE: The purpose of this Chapter is solely to raise revenue for Municipal purposes and is not intended for regulation.

SECTION 3. SUBSTITUTE FOR OTHER REVENUE: Any person and carrying on any business under this Chapter shall be relieved from the payment of any license tax for the privilege of doing such business, which has required under any other provision of this code, but shallremain subject to the regulatory provisions of such other Chapters. This Section shall not apply to inspection fees.

SECTION 4. EFFECT OF CHAPTER: Neither the adoption of this Chapter nor its superseding of any portion of any other provision of thisCode shall in any manner be construed to affect the prosecution for a violation committed prior to the effective date hereof, nor be construed a a waiver of any license or any penal provision applicable to any such violation nor be construed to affect the validity of any bond or cash deposit required to be posted, filed or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.

SECTION 5. LICENSES REQUIRED: There are hereby imposed upon the businesses, trades, professions, callings and occupations specified in this Chapter license taxes in the amounts prescribed in this Chapter. It shall be unlawful for any person to transact and carry on any business, trades, professions, callings and occupations specified in this Chapter without having paid license taxes in the amounts prescribed in this Chapter. It shall be unlawful for any person to transact and carry on any business, trade, profession, calling or license from the City, without first having procured a license from the City, so to do or without complying with any and all applicable provisions of this chapter.

EXEMPTIONS

SECTION 6: BRANCH ESTABLISHMENTS: A seperate license must be obtained for each branch establishment location of the business transacted and carried on, and for each separate type of business at the same 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 sistrivuting plants in connection with the incidental to a business licensed under the provisions of this chapter shall not be deemed to be seperate places of business or branch establishments.

SECTION 7: EXEMPTIONS:

(A) Nothing in this Chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the constitution or applicable Statutes of the United States or of the State from payment to municipal corporations of such taxes are prescribed in this Chapter.

(B) The provisions of this Chapter shall not require payment of anyfee but shall require procuring a license indicating a legal exemption for any fair, festival, bazaar, entertaintment or enterprise given or conducted solely for the benefit of any church, for a period not to exceed one week, nor to any exhibition or entertainment given for the benefit of any church, school or amateur dramatic literary society.

APPLICATION FOR LICENSE

(C) The provisions of this Chapter shall not be construed as requiring the procuring of a license for selling, offering for sale, or taking orders for or soliciting the sale of any farm products, including wood, but not including dairy products actually produced, raised or grown by the person so selling, offering for sale or taking orders, for, or soliciting the sale of any such farm products within the City Limits.

(D) Any person claiming an exemption pursuant to this Chapter shall file a verified statement with the Recorder stating the facts upon which exemption is claimed.

(E) The Recorder shall, upon a proper showing contained in the verified statement, referred to in the preceeding Section, issue a license to a person claiming exemption under the provisions of the preceeding Sections without payment to the City of the license tax required by this Chapter.

(F) The provisions fo this chapter shall not apply to public utilities operating in the City of Wendover which are required to pay the Utility License Tax.

SECTION 8: APPLICATION FOR LICENSE: Every person required to have a license under the provisions of this Chapter, shall make application for the same to the Recorder and upon the payment of the prescribed tax the Recorder shall issue to such person a license which shall contain:

(A) The name of the person to whom the license is issued.

(B) The business licensed.

(C) The place where such business is to be transacted and carried on.

(D) The date of the expiration of such license.

(E) Such other information as may be necessary for the enforcement of the provisions of this Chapter.

AFFIDAVIT

SECTION 9: AFFIDAVIT: Before paying the license tax every merchant shall be required to file the necessary information which will enable him to be properly classified, using therefor the form supplied by the Recorder reading substantially as follows:

City of Wendover
State of Utah
To the Recorder

I hereby certify that the name of _____ business is _____, and the owner is _____ _____, that the kind of business is _____ and that the business is located at _____ _____.

_____

by _____

Subcribed and sworn to before me this _____ day of _____, 19___.

_____
Notary Public

My Commission Expires:

_____

SECTION 10: FAILURE TO FILE STATEMENT: If any person fails to file any required statement within the time prescribed or if after demand therefor made by the Recorder, he fails to file a corrected statement the Recorder 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 Recorder shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office, 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 Recorder for a hearing onthe amount of the license tax. If such applicationos made or if application is not made within the time prescribed, the Recorder must cause the matter to be set for hearing within fifteen (15) days before the Mayor. The Recorder 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 assessment.

The determination of the Mayor may be appealed to the City Council according to the procedure set forth in Section 11 (D).

SECTION 11: RIGHT OF APPEAL:

(A) Any person denied a business license by the City Recorder shall have the right of appeal to the City Council by following the procedure set forth in paragraph D herein.

(B) Upon information constituting grounds for suspension or revocation of a business license as set forth in paragraph C herein, the City Recorder shall give proper notice to the licensee 1.) describing the allegations, 2.) requiring the licensee to appear before the City Recorder within 15 days for an informal hearing to determine the truth or falsity of the allegations, and 3.) explaining the appeal procedure set forth in paragraph D herein.

(C) Grounds for the denial, suspension or revocation of a business license are:

(1) Conducting a business which is illegal, or

(2) Conducting a gusiness in violation of Wendover City zoning laws and regulations,or

(3) Conducting a business which constitues a public nuisance, or

(4) In the course of conducting business, attempting to violate, or violating, any law of the State of Utah, or any ordinace of Wendover City, or any rules or regulatins lawfully promulgated by any agency or department of Wendover City or the State of Utah.

(D) When any applicant or licensee elects to appeal the determination of the City Recorder to the City Council he shall file a notice of appeal with the City Recorder and with the Clerk of the City Council. The Clerk of the City Council shall set a time and place for trhe appeal hearing and give ten (10) days notice of such to the applicant or licensee, to the City Recorder, and to the City Attorney.

(E) In the case of a suspension or revocation, the licensee shall be allowed to continue in business if he elects to appeal the City Recorder's adverse decision to the City Council uless such continuation constitutes a serious and immediate danger to the public.

SECTION 12: TIME FOR FILING STATEMENTS: In addition to all other powers conferred upon him, the Recorder 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 cause to waive any penalty that would other wise have accrued and shall have the further power, with the consent of the Mayor; to compromise any claim as to amount of license tax due.

SECTION 13: TRANSFER OF LICENSE; FEE: Where a license is issued authorizing a person to transact and carry on a business at a paricular place, such licensee may upon application therefore and the payment of a fee of ten ($10.00) have the license amended to authorize the transacting and carrying on of such business under such license at some other location to which the business is or is to be moved. When a business which is licensed under this Chapter is sold or trnsferred, the license shall be transferred to the new owner upon application therefore and paying a fee of ten dollars ($10.00).

SECTION 14: DUPLICATE LICENSES; FEE: A duplicate license may be issued unde the provisions of this Chapter for license which has beenlost or destroyed, upon the licensee filing an affidavit attesting to such fact, and at the time of filing such affidavit, paying to the Recorder a duplicate license fee of fifty dollars ($50.00).

SECTION 15: POSTING: All licenses must be kept and psted in the following manner: (A) Any licensee transacting and carrying on a business at a fixed place of business shall keep the license posted ina conspicuous place upon the premises where such business is carried on. (B) Any licensee transacting and carrying on gusiness but not operating at a fixed place of business shall keepthe license upon his person at all times while transacting and carrying on such business.

SECTION 16: WHEN TAX DUE AND PAYABLE: Unless otherwise specifically provided, all annual license taxes, under the provisions of this Chapter, shall be due and payable in advance on the first day of January of each year; provided, that license taxes covering new operations, commenced after the first day of January, may be operated forthe balance of the license period.

SECTION 17: FAILURE TO PAY TAX WHEN DUE: For failure to pay a license tax when due,the Recorder shal add a penalty of ten (10%) of the license tax onthe last day of each month aftethe due date thereof.

SECTION 18: QUARTLERLY LICENSE FEES: Quarterly licenses may be purchased at one third (1/3) the cost of any annual license.

SECTION 10: LICENSE FEES

Abstract Title Co. Offices	per year	$40.00
Accountants Offices	per year	$20.00
Advertisements and Billposters	per year	$40.00
Amusement	per year	$25.00
For each of the following machines:		
A. Pinball	per year	$20.00
B. Videogames	per year	$20.00
C. Shuffleboard	per year	$20.00
D. Other simular amusement devices.	per year	$20.00
Apartment Houses/Rentals	per unit	$ 5.00
Architects Offices	per year	$30.00
Attorneys Offices	per year	$30.00
Auction and Bankrupt Sales	per quarter	$100.00
Auction Houses	per quarter	$100.00
Auctioneers	per quarter	$20.00
Auto Courts	per year	$30.00
Automobile Body and Fender Works	per year	$40.00
Auto Wreckers	per year	$100.00
Bakeries	per year	$40.00
Barber Shops		
For the first chair	per year	$20.00
For each additional chair	per year	$10.00
Beauty Parlors		
For the first chair	per year	$20.00
For each additional chair	per year	$10.00
Bowling Alleys		
For the first alley	per year	$40.00
For each additonal alley	per year	$20.00
Cigarette Vending Machines		
Per Machine	per year	$50.00

LICENSE FEES

Circus Parades		
For each parade		$100.00
Civil Engineers Offices	per year	$30.00
Clairvoyants and Fortunetellers	per week	$150.00
Cleaning and Dyeing		
For the main office	per year	$60.00
For each branch office	per year	$20.00
Collection Agents	per year	$40.00
Commercial Refrigeration	per year	$40.00
Contractors Offices	per year	$40.00
Credit Associations	per year	$20.00
Dairies, Including Milk Delivery		
Up to eight quarts	per year	no tax
Eight to fifty quarts	per year	$40.00
Fifty quarts or over	per year	$80.00
Dancing Studios	per year	$20.00
Dentist Offices	per year	$30.00
Electrical Appliance & Radio Service	per year	$40.00
Fairs and Carnivals	(or portion thereof)	$450.00
Florists and Nurseries	per year	$20.00
Frozen Food Lockers	per year	$40.00
Fruit Buyers and Shoppers	per quarter	$20.00
Garage Without Car Sales	per year	$40.00
Hatcheries	per year	$30.00
Hospitals, Sanitoriums and Clinics	per year	$100.00
Hotels	per unit	$5.00
House Wreckers and Moving Outfits, plus any incidental expense to the City	per job	$40.00

LICENSE FEES

Junk Dealers	per year	$150.00
Kennels	per year	$50.00
Laundries	per year	$60.00
Loan and Finance Companies	per year	$40.00
Magazines and Papers	per year	$40.00
Manufacturers		
Brickmaking	per year	$20.00
Cabinet shops and planning mills	per year	$20.00
Clay products	per year	$20.00
Iron and steel works	per year	$20.00
Sand plants	per year	$20.00
All others	per year	$20.00

Merchants:

For the business of a merchant by which is meant the sale in a fixed place of business, of anny goods, wares, merchandise or any other personal property, the sale or trade, including mill factory and manufactured products of all kinds, of building materials and gravel not including any business otherwise specifically provided for in this Chapter, the license shall be as follows:

Yearly Gross Sales	Class	Licnese Per year
Under $10,000	A	$20.00
$10,000 to $50,000	B	$50.00
$50,000 to $100,000	C	$100.00
$100,000 to $200,000	D	$150.00
$200,000 and over	E	$200.00
Merry-go-rounds, Ferris Wheels, Etc.	per week	$60.00
Miniture Golf Courses	per year	$40.00
Mortuaries	per year	$60.00
Newspapers	per year	$40.00

Opticians, Optometrists and Oculists Offices	per year	$ 0.00
Physicians Offices	per year	$ 0.00
Pool and Billiard Halls		
For the first table	per year	$ .00
For each additional table	per year	$ .00
Printers	per year	$ 0.00
Public Dance Hall	per year	$100.00

Dances held by social or fraternal organizations in the City where such organizatins sponsor and do all the work for giving the dance, and all the profit, if any, goes to social or fraternal organizations, shall not be held to to dances for profit under this Section and shall be exempt from a license.

Public stenographers	per year	$ 0.00
Radio Broadcasting Stations	per year	$ 0.00
Real Estate and or Insurance Brokers Offices	per year	0.00
Restaurants and Drive-Inns	per year	$ 0.00
Riding Academies	per year	$40.00
Scavengers, Collectors of Refuse	per year	$40.00
Service Station, Bulk Plants	per year	$ 0.00
Sheet Metal Works	per year	$ 0.00
Shoe Repair Shops	per year	$ 0.00
Shoe Shinning Stands	per year	$ 0.00
Shooting Galleries	per year	$120.00
Sign Painters	per year	$ 0.00
Skating Rinks	per year	$40.00
Storage Warehouse	per year	$ 0.00
plus	per unit	2.00
Sub-contractors Offices	per year	$40.00

Tailors	per year	$20.00
Tax Consultants	per year	$20.00
Taxicabs		
For the first car	per year	$40.00
For each additional car	per year	$20.00
Theatres	per year	$150.00
Tire Retreading	per year	$40.00
Towing Serivce	per year	$30.00
Transportation - Hauling Freight		
From outside City	per year	$60.00
Transportation - Hauling Passengers		
For carrying over 8 passengers	per year	$60.00
For carrying under 8 passengers	per year	$20.00
Turkish Baths and Steam Baths	per year	$20.00
Typewriter Dealers, or Repairman	per year	$20.00

Unspecified Amusements

For the conducting of an amusements business not specified in this Chapter the license shall be:

per day	$10.00
per week	$60.00

Used-car Lot Dealers and Sales Lot

Forthe purpose of conducting the business of used car lot dealers and sales lot, if the business is connected with a garage, the license shall come under the gross sales tax, if run idependently the license shall be:

per year	$150.00

Vegtable Peddlers, Not Home Grown	per year	$40.00
Veterinary Offices	per year	$20.00
Vending Machines	per year per unit	 $20.00
All other businesses not otherwise designated	per year	$30.00

INVESTIGATION OF APPLICANT ; ISSUANCE OR

DENIAL OF PERMIT ; EXPIRATION

SECTION 20: PEDDLERS, SOLICITORS AND VENDORS: For the business of selling, offering for sale, or taking orders for or soliciting the sale of any goods, wares, merchandise, or other personal property, the subject of sale or trade, whether for present or future delivery, on any street, public place or vacant lot, or by house to house canvass, or by traveling from place to place in the City, or by placing telephone calls to persons in the City, including sales by sample and also including the taking or soliciting or orders for furture delivery of photographs, portraits, prints, pictures,newspapers, magazines, clothing, fixtures, machines, appliances and all other articles or things to be made, produced, combined or manfactured, the license shall be One Hundred Dollars ($100.00).

SECTION 21: BUSINESSES LICENSABLE UNDER MORE THAN ON SECTION OF CHAPTER: If a business is licensable under more than one Section of this Chapter, the license for the business for which a larger license fee is provided, shall be issued; provided, however, that this Section shall not apply to licenses for coin-operated cigarette machines, pinball, shuffleboard of similar dvices, used in conjunction with any other type of business.

AMENDMENT TO ORDINANCE NO, 83-20

AN AMENDEMENT TO ESTABLISH NEW TIME PERIODS IN WHICH TO PAY FOR WENDOVER BUSINESS LICENSES

WHEREAS, the Wendover City Council has deemed it reasonable and prudent to amend the above-entitled ordinance as set forth herein:

That Section 8 of the above-entitled ordinance is hereby amended as follows:

"Those persons purchasing a business license between January 1 and June 30 will be charged the amount equal to a one year license; thereafter the license will be renewed on January 1st of each succeeding year; those persons purchasing a business license between July 1 and December 31 will be charged the amount equal to a one year license; thereafter the license will be renewed on July 1st of each succeeding year."

That Section 17 of the above-entitled ordinance is hereby amended as follows:

"All persons have thirty (30) days to pay the renewal business license fee with no penalty. If the license fee is paid after 30 days, but before the 46th day after it is due, then a 50% penalty fee shall be charged in addition to the regular business license fee. If the license fee is paid 45 days after it is due, a 100% penalty fee shall be charged in addition to the regular business license."

This amendment to the above-entitled is to take effect on

January 1, 1991.

Dated this 14th day of November, 1990.

A.B. SMITH
Mayor

Attested to by:

Margaret Wheeler
Recorder