

ORDINANCE NO. 1025

AN ORDINANCE AMENDING ORDINANCE NO. 900 OF THE CITY OF EUREKA SPRINGS, ARKANSAS, AND REPEALING ORDINANCE NO. 983 AND ORDINANCE NO. 1011 OF SAID CITY.

WHEREAS, Ordinance No. 900 was duly passed and approved by the City Council of Eureka Springs, Arkansas on the 12th day of December, 1968, and subsequently published in accordance with the law; and

WHEREAS, the City Council has found that the various occupation taxes provided by Ordinance No. 900 are inequitable and/or inadequate; and

WHEREAS, the City Council has found that the City of Eureka Springs, Arkansas is in dire need of additional revenue to provide for the health, safety and welfare of the residents and property owners of the City; and

WHEREAS, the City Council has found that the penal provisions provided by Ordinance No. 900 are inadequate:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EUREKA SPRINGS, ARKANSAS THAT ORDINANCE NO. 900 IS HEREBY AMENDED AS FOLLOWS, TO-WIT:

SECTION I.

That any person, firm, partnership, company or corporation engaging in any of the trades, businesses, occupations, professions, or vocations, hereinafter named (except those falling under the provisions of Section IV of this Ordinance) within the corporate limits of the City of Eureka Springs, Carroll County, Arkansas, on the 1st day of January of each year shall procure from the City Clerk-Treasurer of said City for each of such trades, businesses or professions engaged in, an occupation license, which shall be issued for a period of one (1) year beginning on the 1st day of

January and expiring on the 31st day of December of each year; that the tax assessment for any such license which is not procured by the 31st day of January shall be subject to a penalty of 10% in addition to the tax assessment hereinafter provided in this Ordinance; that any such person, firm, or corporation who fails to procure said license by the 14th day of February shall be guilty of a misdemeanor and, upon conviction thereof in the Municipal Court of said City, shall be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

## SECTION II.

That any person, partnership, corporation, firm or company, prior to beginning to engage in any of the trades, businesses, occupations, vocations or professions, hereinafter named (except those falling under the provisions of Section IV of this Ordinance) within the corporate limits of said City, shall procure from the City Clerk/<sup>Treasurer</sup> of said City, for each such trade, business, occupation, vocation, or profession to be engaged in, an occupation license, which shall be for a period beginning on the date of issuance and expiring on the 31st day of December of the year of issuance, except as hereinafter provided. Any person, firm, partnership, company or corporation beginning to engage in said trade, business or profession without first obtaining an occupation license to do so shall be guilty of a misdemeanor and, upon conviction thereof in the Municipal Court of said City shall be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

## SECTION III.

The following schedules of annual occupation taxes shall apply to all persons, firms, partnerships, companies and corporations engaging in any business, vocation, occupation or profession within the corporate limits of the City, and each such business, vocation,

occupation or profession shall, be separately and fully taxed pursuant to the following schedules, regardless of the fact that two or more such businesses, vocations, occupations or professions may be owned and/or operated and/or engaged in by the same person, firm or coporation in the same building or at the same general location:

[Continued on next page]

### III. Schedules

#### A. Based on stock:

|   |          |
|---|----------|
| 1. Average stock less than \$500            | \$20.00  |
| 2. Average stock \$500.00 to \$1,000.00     | \$25.00  |
| 3. Average stock \$1,000.00 to \$2,500.00   | \$30.00  |
| 4. Average stock \$2,500.00 to \$5,000.00   | \$35.00  |
| 5. Average stock \$5,000.00 to \$10,000.00  | \$40.00  |
| 6. Average stock \$10,000.00 to \$25,000.00 | \$60.00  |
| 7. Average stock \$25,000.00 to \$50,000.00 | \$70.00  |
| 8. Average stock above \$50,000.00          | \$125.00 |

#### B. Based on type of business:

|  |          |
|--|----------|
| 1. Abstract of Title   | \$25.00  |
| 2. Advertising   |          |
| a. advertising agents per person soliciting or receiving business for out-of-town newspapers, magazines or other publications  | \$25.00  |
| b. advertising agents per person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency   | \$25.00  |
| c. persons soliciting radio advertising  | \$25.00  |
| d. outdoor advertising on billboards, fences, buildings etc. Each firm, corporation or individual using, leasing or supplying billboards for advertising purposes, posting bills and/or painting advertisements on walls, fences, sides of houses, specially constructed sign boards on top of houses, buildings and other conspicuous places, whether engaged in any or all of the provisions specified in this paragraph | \$25.00  |
| 3. Agriculture Sales - Retail or Wholesale   |          |
| a. seed and/or feed  | \$15.00  |
| b. poultry and/or eggs   | \$15.00  |
| 4. Air Conditioning and/or Heating Contractors   | \$40.00  |
| 5. Antique Shop  | \$25.00  |
| 6. Appliance Dealers   | \$25.00  |
| 7. Attorneys, each member of firm  | \$75.00  |
| 8. Architects, each member of firm   | \$75.00  |
| 9. Auction Sales Barn  | \$25.00  |
| 10. Automobile, Truck and/or Tractor Repair  | \$25.00  |
| 11. Automobile, Truck and/or Tractor Sales   | \$25.00  |
| 12. Automobile Tires, retreading, exclusive of where operated in connection with other business  | \$25.00  |
| 13. Auto stores where automobile accessories and appliances are sold, whether wholesale or retail  | \$25.00  |
| 14. Bait Shops (only)  | \$15.00  |
| 15. Bakeries   | \$25.00  |
| 16. Banks and/or Savings and/or Loan Associations, Building and/or Loan Associations, Finance Companies and other Financial Institutes   | \$125.00 |
| 17. Bath Houses and/or Massage Parlors   | \$20.00  |

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| 18. Barber Shops (2 barbers or less)   | \$20.00  |
| Each additional barber   | \$10.00  |
| 19. Beauty Shop (2 operators or less)  | \$20.00  |
| Each additional operator   | \$10.00  |
| 20. Boats, motors, supplies, sales and/or repair (only)  | \$25.00  |
| 21. Bookkeepers (public)   | \$25.00  |
| 22. Bowling Alleys (exclusively)   | \$25.00  |
| 23. Building Contractors, includes 2 workmen<br>or General Contractors, includes 2 workmen   | \$50.00  |
| 24. Building Suppliers (lumber, asphalt, cement, etc )   | \$75.00  |
| 25. Butane, propane, etc., wholesale or retail - bulk  | \$25.00  |
| 25A Certified Public Accountant  | \$75.00  |
| 26. Cafe, cafeterias, restaurants, lunch stands or<br>counters, confectioneries, ice cream parlors, frozen<br>dessert stands, or any place where food is prepared<br>and/or served to the public |  |
| a. 25 seats or less  | \$20.00  |
| b. 26 to 75 seats  | \$45.00  |
| c. 76 seats or more  | \$70.00  |
| d. drive-in  | \$25.00  |
| 27. Candy, ice cream store   | \$20.00  |
| 28. Carpenters   | \$20.00  |
| 29. Chiropractors  | \$75.00  |
| 30. Cleaning/pressing plant<br>with laundry, additional  | \$35.00<br>\$15.00                             |
| 31. Cold storage locker plant  | \$40.00  |
| 32. Clothing & other dry goods   | \$50.00 or<br>Schedule A./whichever<br>is less |
| 33. Concrete, earth & gravel haulers   | \$20.00  |
| 34. Dance halls, each public place where admission is charged  | \$25.00  |
| 35. Dentists, each   | \$75.00  |
| 36. Doctors/surgeons, each   | \$75.00  |
| 37. Drug store   | \$50.00 or<br>Schedule A./whichever<br>is less |
| 38. Electricians (licensing procedures covered by Ordinance #1003)<br>fees as follows:   |  |
| a. Contractors   | \$30.00  |
| b. Masters   | \$20.00  |
| c. Journeymen  | \$15.00  |
| d. Apprentices   | \$ 5.00  |
| 39. Florists   | \$25.00  |
| 40. Filling Station  |  |
| a. only, no service  | \$25.00  |
| b. with auto repair or service, additional   | \$15.00  |
| c. with wrecker service, additional  | \$10.00  |
| 41. Furniture stores & appliances  |  |
| a. new   | \$25.00  |
| b. used  | \$15.00  |
| 42. Funeral homes, directors and/or undertakers  | \$75.00  |
| 43. Gift shops, each   | \$25.00  |
| 44. Grocery stores   | See Schedule A.                                |

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| 45. Golf courses - miniature   | \$15.00  |
| 46. Gun shops (exclusive)  | \$15.00  |
| 47. Hotels and/or motels, rooming houses, etc.   |  |
| a. hotels, motels  | 1st two units \$10.00, plus<br>\$ 2.00 each<br>additional unit |
| b. rooming houses  | \$2.00 each<br>unit  |
| 48. Ice dealers  | \$20.00  |
| 49. Jewelry repair   | \$15.00  |
| 50. Launderettes, washaterias  | \$25.00  |
| with coin-o-matic cleaning machines, additional  | \$20.00  |
| 51. Linen supply companies   | \$25.00  |
| 52. Manufacturers, all persons, firms and/or companies in<br>the business of producing a finished product from<br>raw materials and/or assembling a finished product |  |
| a. employing 5 people or less  | \$20.00  |
| b. employing 6 to 10 persons   | \$25.00  |
| c. employing 11 to 25 persons  | \$40.00  |
| d. employing 26 to 100 persons   | \$50.00  |
| e. employing in excess of 100 persons  | \$75.00  |
| 53. Masons, brick layers, concrete finishing   | \$20.00  |
| 54. Mattress manufacturer and/or renovator   | \$20.00  |
| 55. Monument or marble dealers   | \$20.00  |
| 56. Museums  | \$30.00  |
| 57. Nurseries - plants & fertilizers, etc., exclusive  | \$25.00  |
| 58. Office supplies - retail or wholesale  | \$25.00  |
| 59. Optometrist, etc.  | \$75.00  |
| 60. Photographers  |  |
| a. studio  | \$25.00  |
| b. without studio  | \$15.00  |
| 61. Painters - display & retail paintings  | \$25.00  |
| 62. Plumbing & gas fitters   | \$20.00 each   |
| 63. Pool halls and/or billiard parlors   | \$25.00 1st<br>table<br>\$10.00 each<br>additional             |
| 64. Printing   |  |
| a. Publishing weekly or semi-weekly newspaper  | \$100.00   |
| b. Job printing, <del>etc.</del> additional  | \$ 25.00   |
| c. Publishing daily newspapers   | \$500.00   |
| 65. Radio & TV repair shops  |  |
| a. no appliances for sale  | \$20.00  |
| b. with appliances for sale  | \$25.00  |
| 66. Real Estate  |  |
| a. broker  | <del>\$25.00</del> 50.00                                       |
| b. each salesman, additional   | <del>\$10.00</del> 20.00                                       |
| 67. Repair shop not otherwise mentioned herein   | \$20.00  |
| 68. Repairmen not otherwise mentioned herein   | \$20.00  |
| 69. Rug cleaners   | \$20.00  |

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|---|---------------------------------------|
| 70. Second hand store   | \$25.00                               |
| 71. Shoe store  | \$20.00                               |
| with shoe repair  | \$25.00                               |
| 72. Theatres, motion pictures, etc.   | \$30.00                               |
| 73. Trailer or camper parks   | \$10.00 plus<br>\$ 1.00 each<br>space |
| 74. Upholsterers  | \$20.00                               |
| 75. Variety stores  | See Schedule A.                       |
| 76. Veterinarians   | \$75.00                               |
| 77. Wrecker service   |                                       |
| a. only   | \$25.00                               |
| b. in connection with other business  | \$10.00                               |
| 78. Wholesale and retail dealers not covered elsewhere  | \$20.00                               |
| 79. All services and businesses not otherwise mentioned   | \$20.00                               |
| 80. Coin operated machines, all types, with \$75.00 being<br>the maximum charged in this category | \$ 5.00 each                          |

SECTION IV.

A. Definition of Terms.

1. Peddling. The act of going from house to house or place to place, or, engaging in any trade, business, profession, vocation, or occupation from a motor vehicle, tent, open-air stand, area or table, trailer, or other transient or portable structure, vehicle or device, and offering for sale or selling any merchandise, goods, or any article, thing, or item of value, or offering or providing any services whatsoever for fees or remuneration.

2. Peddler. Each natural person, whether as an individual or as a representative or employee of a partnership, firm, company or corporation, engaging in the act of peddling, as heretofore defined.

B. That each natural person engaged as a peddler, as heretofore defined, within the corporate limits of the City of Eureka Springs, Arkansas shall apply for and actually obtain from the City Clerk-Treasurer an Occupation License for peddling prior to engaging in the same within said corporate limits.

C. A uniform occupation tax for peddling of \$30.00 shall be assessed from each and every peddler so registering for each and every activity to be engaged in, each and every time the peddler so registers.

D. That each natural person engaged as a peddler within the corporate limits of the City of Eureka Springs, Arkansas shall state in his or her application for a peddling license, with definiteness and certainty, the inclusive dates that such peddling engagement shall be continuously maintained within said corporate limits, and the Occupation License issued by the City Clerk-Treasurer shall be for a period beginning on the date of issuance and expiring on the last day of the inclusive dates so stated by the applicant-peddler.

E. Any peddler failing to apply for and obtain an Occupation License for peddling prior to engaging in peddling within the corporate limits of the City shall be guilty of a misdemeanor, and upon conviction thereof in the Municipal Court of said City shall be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

F. Nothing in paragraphs (A), (B), (C), (D) and (E) of this Section shall be construed to apply to the fund-raising activities of any civic, charitable, benevolent, eleemosynary, educational, patriotic, political, religious, social, fraternal, literary, cultural, athletic, scientific, agricultural, horticultural, or animal husbandry organization, PROVIDED that such organization, club, association or corporation is non-profit in nature, being so recognized by Federal and/or State laws.

G. The exception provided for by (F) of this Section shall not apply to labor unions, rural electric corporations, cooperative agricultural or marketing associations, etc., organized for either direct or indirect financial gain or advantage, or organized under or within the purview of Act 632 of 1921 (Ark.Stat.Ann. Sec. 64-1501 et seq.) and Acts 1963, No. 176, Sec. 4, p. 524.

H. A representative of any such organization, club, association or corporation excepted by paragraph (F) of this Section shall register with the City Clerk-Treasurer, prior to commencing such fund raising activities, stating, in writing, the name and address of the organization, club, association or corporation, the name, address and telephone number of an authorized representative of such organization, club, association or corporation, the nature of the fund raising activity, the duration, showing definite and certain inclusive dates, of such activity, the names of each individual person authorized to engage in such activity, and the specific purpose for such activity.

I. Any such organization, club, association or corporation engaging in any fund-raising activity whatsoever without first registering with the City Clerk/<sup>Treasurer</sup> in the manner heretofore provided for, shall, through any officer, director, project chairperson or other authorized representative thereof being so designated by such organization, club, association or corporation, be guilty of a misdemeanor, and upon conviction thereof in the Municipal Court of said City, be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

J. Any person exempted from payment of an Occupation Tax to said City by State law shall, nonetheless, prior to engaging in the exempted activity within the corporate limits of said City, register with the City Clerk/<sup>Treasurer</sup> stating in writing, his or her name, mailing address, type or nature of exempted activity, and duration of such exempted activity, indicating definite and certain inclusive dates of such duration. Any person engaging in such exempted activity within the corporate limits of said City prior to so registering shall be guilty of a misdemeanor, and upon conviction thereof in the Municipal Court of said City shall be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

#### SECTION V.

A. No occupation license shall be issued to any applicant for such occupation license under the provisions of Sections II and IV of this ordinance until and unless such applicant shall demonstrate to the City Clerk-Treasurer his or her compliance with all Ordinances and Statutes applicable to such applicant's business, trade, occupation, vocation or profession, including, but not limited to, those establishing codes of building, plumbing, electrical work, sanitation and health, and those regulating business and advertising signs.

B. Each and every occupation license issued pursuant to the provisions of this Ordinance shall be deemed to be solely

and exclusively issued to the person, corporation, partnership, firm or company named therein, and such occupation license shall not be transferable, assignable or delegable in any manner or to any degree whatsoever.

SECTION VI.

A. All Ordinances and parts of Ordinances in conflict with this Ordinance are hereby repealed.

B. If any provision, word, phrase, sentence, Paragraph or Section of this Ordinance shall be held unconstitutional or otherwise unenforceable by a Court of competent jurisdiction, such holding shall be deemed to apply only to such provision, word, phrase, sentence, Paragraph or Section, and the remainder of this Ordinance shall remain in full force and effect.

BE IT FURTHER ORDAINED THAT ORDINANCE NO. 983, ORDINANCE NO. 1011, ANY AND ALL PARTS OF ORDINANCE NO. 900 IN CONFLICT WITH THIS ORDINANCE, AND ANY AND ALL OTHER ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT WITH THIS ORDINANCE ARE HEREBY REPEALED AND SUPERSEDED BY THIS ORDINANCE.

PASSED AND ORDAINED BY THE CITY COUNCIL OF EUREKA SPRINGS, ARKANSAS ON THIS 12<sup>th</sup> DAY OF November, 1977.

APPROVED:

Charles F. Robertson

Charles F. Robertson, Mayor

ATTEST:

June I. Moncravie  
June I. Moncravie, City Clerk-Treasurer

(SEAL OF THE CITY)

EMERGENCY DECLARED

It has been determined by the City Council that Ordinance No. 1025 is essential to the preservation of the health, safety and welfare of the residents and property owners of the City of Eureka Springs, Arkansas. Accordingly, an emergency is hereby declared to exist, and Ordinance No. 1025 shall be in full force and effect upon its passage, approval and publication according to law.

DECLARED BY THE CITY COUNCIL ON THIS 12<sup>th</sup> DAY OF November, 1977.

APPROVED:

Charles F. Robertson  
Charles F. Robertson, Mayor

ATTEST:

June I. Moncravie  
June I. Moncravie, City Clerk-Treasurer

(SEAL OF THE CITY)