

ORDINANCE NO. 2010-17

AN ORDINANCE REPEALING AND REPLACING ORDINANCE # 2005-41 CLASSIFYING AND DEFINING TRADES, BUSINESSES, PROFESSIONS, VOCATIONS AND CALLINGS, AND FIXING THE AMOUNT OF LICENSE ANY PERSON, FIRM OR CORPORATION SHALL PAY FOR THE PRIVILEGE OF ENGAGING IN, CARRYING ON OR FOLLOWING ANY SUCH TRADE, BUSINESS, PROFESSION, VOCATION OR CALLING WITHIN THE CORPORATE LIMITS OF THE CITY OF MOUNTAIN HOME, BAXTER COUNTY, ARKANSAS AND PROVIDING THE MANNER AND MEANS OF COLLECTING SAID LICENSE AND PRESCRIBING PENALTIES FOR VIOLATION OF THIS ORDINANCE.

WHEREAS, Arkansas Code Annotated Section 26-77-102 provides that the city council shall have the power to enact an ordinance requiring any person, firm, individual, or corporation who shall engage in, carry on, or follow any trade, business, profession, vocation, or calling within the corporate limits of the city to pay a license fee.

WHEREAS, the general fund revenues of the City of Mountain Home are insufficient to meet the annually increasing general fund expenses of the city, including the cost of providing essential services such as fire and police protection to the inhabitants of the city; and

WHEREAS, certain terms, definitions, requirements and fees set forth in the present Occupation License Ordinance need to be clarified and adjusted; and

WHEREAS, the adoption of the taxing provisions provided for in this Ordinance are essential to the health, welfare, maintenance and well being of the City of Mountain Home and its inhabitants.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNTAIN HOME, BAXTER COUNTY, ARKANSAS:

Section 1:

This Ordinance shall be known as the Occupation License Ordinance.

Section 2:**Terms and Definitions:**

The following terms, words and phrases as used in this Ordinance shall have the following meaning unless the content hereof clearly requires otherwise and the singular shall include the plural and vice-versa and the masculine shall include the feminine and vice-versa.

- A. **City:** The term "City" as used in this Ordinance shall mean the City of Mountain Home, Arkansas.
- B. **Person:** The term "Person" as used in this Ordinance shall mean a person, firm, partnership, association, corporation or venture.
- C. **Business:** The term "Business" as used in this Ordinance shall mean a trade, occupation, calling, vocation, profession, venture, pursuit, livelihood, career or transaction.

Section 3:**Occupation License Required:**

- A. It is unlawful for any person, firm or corporation, whether principal or agent to commence, engage in or carry on any of the businesses, occupations or professions within the city for which a license is required herein without

- having first paid the privilege tax and procured a license therefore.
- B. Each person with no physical location within the city, engaged in business within the corporate limits shall be required to procure an Occupation License from the city unless such person possesses a valid Occupation License issued by another city, located in the State of Arkansas, where it maintains a physical location. A copy of said license shall be furnished to the City Clerk of Mountain Home.

Section 4:

Calendar Year:

Any Occupation License required herein shall be for a period of one year, commencing on March 1st and shall be considered delinquent after March 31st. License paid after March 31st will be subject to penalties and fees as set out in Section 10 of this Ordinance. In the event of a person entering into a business after the first of each year, said person shall procure the license and pay the fees required within thirty days from the date that business is commenced. The fees levied upon such new business shall be computed on a prorated basis of a 365-day year.

Section 5:

Separate License Required:

Any person, firm or corporation engaging in more than one business, occupation or profession, and for which a license is required of each, shall pay for and take out license for each such business, profession or occupation. There will be no exception for more than one business, occupation or profession operated on the same premises.

Section 6:

Application Procedure:

Each person desiring a license, required by this Ordinance, shall apply to the City Clerk. If such a person or business is required to pay a license fee in Schedule II of Section 8, a copy of the assessment for personal property, on file in the County Assessor's office for the year prior to that in which the fees are due, must accompany the application. Fees for a new business, required paying a license fee in Schedule II, will be based on the amount of opening inventory. Upon completion of the required application and presentation of the assessment for personal property, if applicable, said clerk shall issue and deliver a receipt for payment and license therefore.

Section 7:

Posting and Display to Officer on Demand

Each person holding a license under this article shall keep the license posted in a conspicuous place and show the license to any officer of the city demanding to see it.

Section 8:

Fees:

The annual fees, unless otherwise specified, as required by this Ordinance shall be upon the following classifications: (1) the kind of trade, business, profession, vocation or calling (2) the amount of goods, wares or merchandise carried in stock in any business, whichever is applicable. If such trade, business, profession or vocation is not specifically listed, the fee will be determined based on the closest definition. Payment schedules are as follows:

A.

SCHEDULE I

A.

ABSTRACTS OF TITLES / ABSTRACTORS	\$100.00
This subsection shall apply to all persons who conduct a business of compiling and making abstracts of titles to lands for a valuable consideration and title insurance companies.	
ACCOUNTANTS / AUDIT COMPANIES	\$100.00
Includes public bookkeeping, tax preparation/consultant Also see: Certified Public Accountant Income Tax Preparation - Seasonal	
ACUPUNTURIST (each)	\$75.00
ADVERTISING / ADVERTISING AGENCY	\$50.00
The business or occupation of preparing and issuing advertisements.	
AIR CONDITIONING / HEATING (See "Contractors")	
ALARM COMPANIES	<i>Exempt</i>
See A.C.A. 17-40-106 and Ordinance 520 (Register without fee)	
ALCOHOLIC BEVERAGE SALES	
See Ordinance 87-030	
AMBULANCE SERVICE	<i>Exempt</i>
AMUSEMENT PARKS	\$125.00
Miniature golf, go-karts, batting cages, arcade and other amusements of like character.	
ANSWERING SERVICE	\$ 50.00
ANTIQUE DEALER	\$50.00
APARTMENTS - COMPLEX (See: LEASING AGENT)	
APPAREL SHOPS (men, women, children)	(Schedule II)
APPLIANCE - REPAIR (only)	\$ 35.00
APPLIANCE STORE	(Schedule II)
APPRAISERS	\$50.00
ARCADE (only)	\$50.00
ARCHITECTS (each)	\$150.00
ART TEACHER/CLASSES	\$ 35.00
ARTIFICIAL LIMBS	\$50.00
Making or selling	

BRICK LAYERS/CONTRACTOR	\$100.00
BROKERS (each not firm) Stocks and bonds	\$100.00
BUILDING MATERIALS	(Schedule II)
BULK GAS & OIL (wholesale)	\$100.00
BUS LINES engaged in interstate	\$ 50.00
BUSINESS, COMMERCIAL OR TRADE SCHOOLS	\$ 50.00
BUTANE AND/OR PROPANE DISTRIBUTORS	\$100.00
BUTCHER SHOP	\$ 50.00

C.

CABINET MAKERS	
1 person	\$35.00
2+ employees	\$75.00
CAFES & RESTAURANTS	
Occupancy Load:	
(a.) Carry-out, delivery service only and/or drive-in	\$50.00
(b.) Up to 75	\$75.00
(c.) 76-150	\$125.00
(d.) 151-up	\$175.00
CAR WASH , up to 4 bays	\$50.00
Each additional bay	3.50
CARPENTER SHOP	
1 person	\$35.00
2+ employees	\$75.00
CARPET / RUG CLEANING	\$35.00
CARPET/ SALES INSTALLATION	
Carpet Sales	(Schedule II)
Carpet Installation (only)	\$75.00
CASH ADVANCE (LOAN AGENT)	\$50.00
CASH REGISTER DEALER	\$50.00
CATALOG STORE	\$250.00
All persons, firms or corporations selling and storing in or distributing in or from the city.	
CATERING	\$75.00
CERTIFIED PUBLIC ACCOUNTANT	\$150.00
CHILDCARE	
1 - 5 children	\$30.00
6-15 children	\$50.00
16 and up	\$75.00

CHIMNEY CLEANING	\$35.00
CHIROPODIST (each not firm)	\$150.00
CHIROPRACTOR (each)	\$150.00
CIVIL ENGINEER (each)	\$150.00
CLEANERS AND PRESSERS	\$50.00
CLEANING SERVICES CLUBS, (PRIVATE)	\$50.00
See: Ordinance 87-030	
COLLECTION AGENCIES	\$75.00
Engaged in handling accounts or other forms of Indebtedness and collecting same.	
COMPUTER	
Instruction, consultation and/or repair, web design	\$35.00
Sales:	(Schedule II)
CONCRETE & CEMENT PRODUCTS RETAIL	(Schedule II)
CONCRETE READY MIX	\$150.00
CONSIGNMENT SALES	(Schedule II)
CONTRACTORS	
Backhoe/Loader	\$100.00
Brick/Stone Mason	\$100.00
Carpet Layers	\$50.00
Concrete Contractor	\$75.00
Drywall Contractor	\$50.00
Electrician	
Up to 2 employees	\$75.00
3 or more employees	\$125.00
General (New construction: Residential and Commercial)	\$125.00
General (Remodel only)	
Up to 2 employees	\$50.00
3 or more employees	\$75.00
Heating and Air Conditioning	
Up to 2 employees	\$75.00
3 or more employees	\$125.00
Insulation/Acoustical Tile	
Up to 2 employees	\$ 50.00
3 or more employees	\$ 75.00
Painter, Wallpaper Installer	
Up to 2 employees	\$50.00
3 or more employees	\$75.00
Siding and Fence	
Up to 2 employees	\$50.00

3 or more employees	\$75.00
Plumbers	
Up to 2 employees	\$75.00
3 or more employees	\$125.00
Roofers	
Up to 2 employees	\$75.00
3 or more employees	\$125.00
CONVENIENCE STORE	(Schedule II)
CREDIT BUREAU	\$50.00
CREMATORY	\$200.00
COUNSELING SERVICE	\$75.00

D.

DANCE STUDIO	\$50.00
DELICATESSENS See: CAFES / RESTAURANTS	
DELIVERY SERVICE Exclusive service – delivery of food or other items	\$50.00
DENTIST (each person so engaged)	\$150.00
DEVELOPERS (Firm)	\$100.00
DISC JOCKEY (Musical Entertainment)	\$50.00
DOCTOR, PHYSICIAN, SURGEON (each person so engaged) (Includes independent contractors)	\$150.00
No Doctor medical services, sales and services	\$75.00
DOG GROOMER / SMALL ANIMALS See "Kennels" for boarding services	\$35.00
DRY CLEANERS	\$50.00

E.

ELECTRICIAN See "Contractors"	
EMPLOYMENT SERVICES	\$35.00
ENGINEER Civil, mining, mechanical, consulting or other engineers	\$150.00
Estate sales company	\$100.00
EQUIPMENT RENTAL AND LEASE Includes vehicles, trailers etc.	\$100.00
EXERCISE CENTERS	\$100.00
EXTERMINATING	7

See: Pest Control

F.

FACTORIES

See: MANUFACTURING

FILM DEVELOPERS \$35.00
Includes Photo Restoration Service

FINANCIAL CONSULTANT \$50.00

FINANCIAL INSTITUTIONS:**Total Resources - Deposits****Main Bank and Branch Locations (each):**

0 - \$15,000,000.00	\$300.00
\$15,000,000.00 - \$25,000,000.00	\$550.00
\$25,000,001.00 - \$50,000,000.00	\$800.00
\$50,000,001 and over	\$1,050.00

FLEA MARKET \$75.00

FLORIST (retail) \$75.00

FORTUNE TELLERS \$250.00

FOUNDATION RECOVERY see general remodel only

FRUIT AND VEGETABLE STANDS

Permanent Structure

\$50.00

Temporary (see: itinerate/peddler)

FOOD TRUCKS \$150.00

FUNERAL HOMES \$200.00

FURNITURE REFINISHING, REPAIR, UPHOLSTERY \$50.00

G.

GAS FILLING STATIONS (one location)*(DISPENSER)*

a. First pump	\$50.00
b. Each additional pump	\$ 7.50
c. if selling other merchandise	(add Schedule II)

GASOLINE OR OIL DEALERS, wholesalc \$100.00

GLASS INSTALLATION \$100.00

GOLF

a. Golf Course (miniature w/no other amusement or full course)	\$50.00
b. Driving range (only)	\$50.00

GRAPHIC DESIGN \$50.00

GRAVEL CRUSHING AND SCREENING (each truck) \$25.00

GROCERY STORE (Schedule II) 8

GUN SHOP (Schedule II)

H.

HANDYMAN	\$35.00
HATCHERY	\$35.00
HEALTH SPA	\$100.00
HOME-BASED BUSINESS	\$50.00
Applicable license fee must be paid and all zoning and signage Regulations must comply with City of Mountain Home codes. (Fee based on applicable definition of occupation or activity)	
HOME HEALTH CARE – NURSING	\$50.00
(Includes Nutritionist, Consultant)	
HOME INSPECTION	\$35.00
HOTELS, MOTELS	\$75.00 +
plus per unit	\$3.50
Restaurants and liquor services associated with hotels/motels will be taxed under appropriate activity of this schedule or chapter.	
HYPNOTHERAPIST (each)	\$75.00

I.

ICE COMPANY	\$75.00
ICE CREAM - Retail	
See: CAFES / RESTAURANTS	
INCOME TAX SERVICE	\$50.00
Exclusive and seasonal service only	
INTERIOR DECORATOR SHOP / CONSULTANT	\$50.00
Shop with inventory in excess of \$5,000.00 (Schedule II)	
INTERNET – WEB DESIGN	\$35.00
INSURANCE AGENCIES	<i>Exempt</i>
<i>See A.C.A 26-57-602</i>	
INVESTMENT FIRM (Each broker)	\$100.00
ITINERANT BUSINESS (DOOR TO DOOR SALES ONLY)	
Per day	\$25.00
One year	\$100.00

J.

JANITORIAL SERVICE

Up to 2 employees	\$50.00
3 or more employees	\$100.00
JEWELRY - Retail	(Schedule II)
JEWELRY REPAIR AND ENGRAVERS where no other license issued	\$50.00
K.	
KARATE INSTRUCTION	\$35.00
KENNELS Pet Boarding	\$75.00
L.	
LABORATORIES Medical, Dental, Diagnostic	\$75.00
LANDSCAPE GARDENERS OR PLANNERS (full service lawn care and/or landscape)	\$100.00
LAWNMOWER REPAIR	\$35.00
LAWN MOWING SERVICE mowing only – up to 2 employees <u>each</u> additional employee	\$35.00 \$5.00
LAUNDERETTES AND WASHATERIAS	\$50.00
LAUNDRY ROUTES Residential and Commercial	\$100.00
LEASING OR RENTAL AGENTS (for parties and events)	\$50.00
a. Apartment / Residential	
1 - 3 units	- 0 -
4 or more units	\$2.50 (per unit)
b. Commercial	
1-5 units	\$50.00
each additional	\$3.50
c. Public Mini-Storage	
1-5 units	\$30.00
each additional	.50
d. Public Storage Units	
1-5 units (Includes Boat,R.V.)	\$30.00
each additional	.50

The leasing of real property or structure located thereon, when such real property or structure is situated or located within the corporate limits of the city is deemed subject to the license and fees imposed by this chapter, regardless of the residency of the owner thereof or the location or place where such document of lease or arrangement is executed¹⁰ or delivered or payment made thereon or pursuant thereto (whether inside or outside the

boundaries of the city).

LIMOUSINE SERVICE	\$50.00
LINEN SUPPLY COMPANIES Uniforms, Towels, Linens – Delivery and Service	\$100.00
LIQUOR/ RETAIL, PACKAGE AND DISTRIBUTION See Ordinance 87-030	
LOCKSMITH	\$75.00
LOAN AGENT (CASH ADVANCE) Making loans to be paid back in installments and not otherwise taxed under this chapter	\$50.00
LUMBER DEALERS	(Schedule II)

M.

MACHINE SHOP	\$50.00
MAGAZINE DISTRIBUTOR/SALES See "Itinerate"	
MANUFACTURING COMPANIES:	
<u>Employees</u>	
1-3 Employees	\$75.00
4-10 Employees	\$125.00
11-15 Employees	\$175.00
16-20 Employees	\$225.00
21-30 Employees	\$425.00
31-40 Employees	\$625.00
41-50 Employees	\$825.00
51-60 Employees	\$1,025.00
61-70 Employees	\$1,225.00
71-80 Employees	\$1,425.00
81-90 Employees	\$1,450.00
91-Up Employees	\$1,500.00
MARBLE DEALER (Markers / Stoncutters)	\$50.00
MASSEURS	\$50.00
MEDICAL EQUIPMENT – SALES AND RENTAL	(Schedule II)
MISCELLANEOUS OCCUPATION <i>Not otherwise specified or defined</i>	\$35.00
MOBILE HOMES, TRAILERS, R.V.	
a. Equipment, repair, parts only	\$100.00
b. Parks	\$50.00 + \$2.50 per space
MORTGAGE COMPANY	\$100.00
MOTION PICTURE THEATERS	\$100.00

MOTOR FREIGHT LINE - Warehouse	\$250.00
Moving Services	\$50.00
MUSICAL / MISCELLANEOUS INSTRUCTION (Includes residential and transient teachers)	\$35.00

N.

NAPRAPATH (each person so engaged)	\$150.00
NEWS DEALERS as principal business (each stand)	\$ 25.00
NEWSPAPERS , each newspaper published in the city	\$250.00
NURSERIES , flowers, shrubs or plants	\$100.00
NURSING AND HOME HEALTH CARE SERVICES (Includes Nutritionist)	\$50.00
NURSING HOMES	\$400.00

O.

OPTOMETRIST, OPTICIAN, OCUList Each optometrist, optician or oculist or dealer in spectacles or dealer in eyeglasses	\$150.00
OSTEOPATH (each person so engaged)	\$150.00
ORTHODONTIST (each person so engaged)	\$150.00

P.

PACKING AND SHIPPING FACILITY	\$50.00
PAWNBROKERS	\$100.00
PEST CONTROL SERVICES (Applicant shall provide copy of valid license issued by the State Plant Board) <i>See ACA 17-37-204</i>	\$100.00
PET SHOPS	\$50.00
PHARMACY	(Schedule II)
PHOTOGRAPHY STUDIOS	\$35.00
PHYSICAL THERAPIST (each)	\$75.00
PIANO TUNERS (each person so engaged)	\$35.00
PLUMBERS	
POWER WASHING (MISC.) <small>See "Contractors"</small>	\$35.00
PRINTING COMPANY	\$50.00

PRIVATE CLUBS*See Ordinance 378**(In accordance with Alcoholic Beverage Control Board
and Arkansas Statute 48-1410 – Section 10, Act 132 of 1969)***PRIVATE INVESTIGATORS***See A.C.A 17-40-106**(Register without fee)**Exempt***PSYCHOLOGIST (each)**

\$150.00

R.**RADIO AND TELEVISION STATIONS**

\$250.00

REAL ESTATE AGENCY

\$150.00

RECORDING STUDIO

\$75.00

RECREATIONAL CLUBS

Includes health, pool, spa centers

\$150.00

RECREATIONAL HALL

Multi-purpose rental

\$50.00

REFRIGERATORS

Servicemen, with no stock

Dealers and servicemen who carry a stock

\$35.00

(Schedule II)

REPAIR SHOPS, not otherwise specified

\$35.00

RESTAURANTS & CAFES

Occupancy Load:

(a.) Carry-out, delivery service only and/or drive-in

(b.) Up to 75

(c.) 76-150

(d.) 151-up

\$50.00

\$75.00

\$125.00

\$175.00

RESTORATION see general remodel only (smoke & water damage)**RETAIL STORES**

Miscellaneous and Wholesale

(Schedule II)

S.**SALES AND SERVICE**

\$75.00

SALON – DAY SPA

❖ First Chair

\$50.00

❖ Each additional chair

7.50

❖ Offering such services as : Spa Treatment, Massage,

\$35.00 +

❖ Manicurist, Tanning, Inventory, in addition to
Hair styling

SAND AND GRAVEL/ HAULING	\$100.00
SATELLITE DISH Includes Sales, Service and Installation	\$75.00
SECOND HAND CLOTHING SALES	\$50.00
SEXUALLY ORIENTED BUSINESS <i>See: Ordinance No. 99-021</i>	
SHOE REPAIR	\$35.00
SIGN PAINTER / INSTALLER	\$50.00
SKATING RINK	\$100.00
SPEECH THERAPIST	\$75.00
SURVEYOR	\$150.00

T.

TAILOR	\$ 35.00
TANNING SALON	\$35.00
TATTOO PARLOR	\$100.00
TAXI CAB SERVICE	\$50.00
TAXIDERMIST	\$50.00
TELEPHONE SOLICITATION – SALES	\$50.00
TIN AND SHEET METAL SHOPS	\$50.00
TIRE RECAPPING SERVICE	\$35.00
TRANSFER AND MOVING SERVICE Engaged in the business of moving household goods, etc., or hauling merchandise or materials	\$50.00
TRAVEL AGENCIES	\$50.00
TREE TRIMMERS, SURGEONS OR STUMP GRINDERS Employing not more than 3 persons	\$35.00
Employing more than 3 persons	\$50.00
TUTORING SERVICE	\$35.00
TYPING SERVICE	\$35.00

U.

UNDERTAKERS/EMBALMERS <i>See: Funeral Homes</i>	
UPHOLSTERY REPAIR OR TRIM SHOPS	\$50.00
UTILITY COMPANIES (Non-franchise with City of Mountain Home)	\$50.00

V.

VACUUM CLEANER, dealers not included with other appliances	\$ 50.00
VENDING SERVICE	\$ 35.00
VETERINARIAN (each not firm)	\$150.00
VIDEO STORE (rental only) If other merchandise sold	\$ 35.00 (Schedule II)

W.

WAREHOUSE/DISTRIBUTION	\$150.00
WELDING COMPANIES, where exclusive or principal business	\$50.00
WOOD SALES/DISTRIBUTION Sale and/or delivery of firewood	\$35.00
WRECKER / TOWING SERVICE	\$50.00

B.

ALL RETAIL STORES

SCHEDULE II

<u>Inventory</u>	<u>Rate</u>
\$ 0 - 5,000	\$ 50.00
5,001 - 10,000	80.00
10,001 - 25,000	150.00
25,001 - 50,000	175.00
50,001 - 100,000	200.00
100,001 - 200,000	225.00
200,001 - 250,000	250.00
250,001 - 300,000	350.00
300,001 - 400,000	450.00
400,001 - 500,000	550.00
500,001 - 600,000	650.00
600,001 - 700,000	750.00
700,001 - 800,000	850.00
800,001 - 900,000	950.00
900,001 - 1,000,000	1,050.00
1,000,001 - 1,500,000	1,300.00
1,500,001 - 2,000,000	1,550.00
2,000,001 - up	1,800.00

Section 9.**False Statements:**

It shall be unlawful for any person to knowingly make a false statement in the application for any license required by this chapter for the purpose of defrauding the city of the just license fees and said violation shall be subject to the provisions of Section 11 herein. 15

Section 10.**Transfer, Assignment or Relocation of Business:**

Any person who shall sell, transfer, or assign all of his/her interest in any business to any other person or changes physical location of any business shall notify the City Clerk.

Section 11.**Penalty:**

In fixing the amount of penalty for the violation of any of the provisions of this Ordinance, late fees shall be charged after March 31st at a rate of 10% of the license fee together with the costs necessary for collection.

It is hereby declared a misdemeanor for any person, firm or corporation carrying on a business, profession or occupation within the City of Mountain Home to fail and/or refuse to comply with any of the provisions of this ordinance. Upon conviction for such violation, the offender shall be fined an amount not less than Two Hundred Fifty Dollars (\$250.00) nor more than Five Hundred Dollars (\$500.00).

Section 12.**Severability:**

The provisions of this Ordinance shall be deemed severable and the invalidity, unenforceability, or unconstitutionality of any section, clause, phrase, sentence, or part thereof, shall not affect the validity, enforceability, or constitutionality of any other section, clause, phrase, sentence, or part thereof.

Section 13.**Constitutionality:**

If any section of this Ordinance should be held unconstitutional, then ruling shall in no way impair the validity of the remaining parts of this Ordinance.

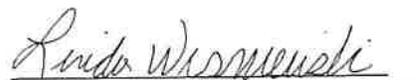
Section 14.**Repealer:**

Ordinance numbers 589, 634, 636 and 766 are hereby repealed.

PASSED AND APPROVED THIS 20th DAY OF MAY, 2010


DAVID L. OSMON, MAYOR

ATTEST:


LINDA WISNIEWSKI, CITY CLERK