COMMISSIONERS' ORDINANCE No. 983

An Ordinance providing for certain licenses, and requiring all persons, firms or corporations carrying on occupations, businesses or trades, or practicing professions in the City of Covington, to take out a license therefor, and fixing the amount of such license, and prescribing a penalty for failure to take out such license, and apportioning the revenue derived therefrom.

...Passed April 21, 1920...
Commissioner’s Ordinance No. 983

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BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF COVINGTON, KENTUCKY:

Section 1. The word “persons” as used in this ordinance, shall include persons, companies, firms, partnerships, and corporations.

Section 2. All license fees collected under the provisions of this ordinance shall be paid into the General Fund of the City of Covington, and apportioned as other funds.

Section 3. The license year shall be from May 1st of a given year to and including April 30th of the succeeding year.

Section 4. Every person, firm, company, partnership, or corporation, engaged in any trade, occupation, employment, business, or profession, hereinafter specified, shall be required to pay a license tax therefor, as hereinafter provided, on or before the first day of June of such license year, to the Commissioner of Public Finance.

Upon application to the City Recorder, and the payment by such applicant of the license fee herein provided, the City Recorder shall issue to such applicant a license to carry on and conduct the business, trade, or profession for which such license is paid. Provided, however, that where under any existing ordinance of the city, or any ordinance hereafter passed, a special form of application is required, or a bond is demanded, before entering into such business, trade, profession, or occupation, the City Recorder shall not issue such license until such formal application has been made, or such bond properly executed and approved by the Board of Commissioners.

All licenses issued under the provisions of this ordinance shall have the year in which they are issued printed on the face of same in large figures, and it shall be the duty of each person to whom a license is issued to keep the same posted in a conspicuous place in his place of business, where the same will be at all times exposed to public view.

No license issued under the provisions of this ordinance shall authorize any person to engage in the business, trade, occupation, or profession, other than the person to whom the same was issued, unless transferred by the City Recorder as hereinafter provided.
If two or more persons engage in carrying on a profession, compose a firm or partnership, each member of the firm or partnership shall pay the required license fee.

Any person who shall begin to carry on any trade, business, occupation, profession, or employment, after the first day of August of any year, shall be required to pay only a proportionate part of the license tax required therefor, from the date he commences to carry on the same until the thirtieth day of April next. Provided, however, that no license herein imposed shall be issued for a less period of time than three months; and, provided, further, that the foregoing provisions with reference to the payment of a proportionate part of the license tax, shall not apply to any temporary license imposed by any existing ordinance.

It shall be unlawful for any person to whom a license is issued under provisions of this ordinance, to allow or permit any place where such trade, business, occupation, profession, or employment is conducted under such license, to be or become a disorderly house, or to permit any lewd, indecent, or immoral acts to be committed therein, or on the premises adjacent thereto, under the control of the person conducting such business, occupation, trade, profession, or employment, or to permit in such place or premises any loud, boisterous, or obscene conversation, or other noises or nuisances, or to permit such premises to be used for any unlawful or immoral purposes whatsoever.

Section 3. Any person violating any provision of this ordinance shall be subject to the punishment otherwise provided for herein, or under the provisions of other ordinances now existing, or that may hereafter be passed by the Board of Commissioners, and the Board of Commissioners may, without notice, revoke or suspend the license of such person so violating the provisions of this or any other ordinance.

Section 4. The trades, businesses, occupations, callings, employments, or professions for which a license is required, together with the amount to be charged for same, is as follows:

Section 7. Accountants:—Every practicing accountant, public accountant, public auditor, whether certified or not, shall pay an annual license of Fifteen ($15.00) Dollars. Should any accountant, public accountant, or public auditor, be associated in, or employed by a firm, each member of the firm, or each employee of such firm, employed to do the work of public accounting or auditing, shall pay a separate license.

Section 8. Agents:—Every person engaged in the business of canvassing, from house to house, whether on foot or by vehicle, or selling or taking orders for the sale of any merchandise whatever, where such merchandise is to be paid for on the installment plan, or in weekly or monthly payments, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 9. Advertising Agents:—(a) Every person, firm, or corporation engaged in the business of advertising the business of others, by furnishing or leasing advertising space to others, upon billboards, fences, or the exterior of buildings, shall pay an annual license of Forty Cents (40c) for each one hundred (100) square feet of advertising space used for advertising purposes upon billboards, fences, or exterior of buildings. Each person, firm, or corporation applying for a license under the provisions of this section, shall state in writing, which shall be sworn to, the number of square feet used for advertising purposes, and the location of the places, together with the dimensions of all the places so used for such business.

(b) Every person, firm, or corporation, engaged in advertising the business of others, in street cars or other public conveyances, shall pay an annual license tax of One Hundred ($100.00) Dollars.

(c) Every person, firm, or corporation engaged in the business of advertising the business of others, by the distribution of samples, books, circulars, pamphlets, cards, or other device, shall pay an annual license tax of One Hundred and Fifty ($150.00) Dollars.

(d) Every person, firm, or corporation, including advertising agencies, engaged in the business of advertising the business of others in any other manner whatever than upon bill boards, fences, exterior of buildings, street cars or other public conveyances, or by the distribution of books, circulars, samples, pamphlets, cards, as provided in the preceding provisions of this section, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 10. Amusement Ticket Brokers:—Every person, firm, or corporation engaged in the business of selling amusement tickets shall pay an annual license tax of Five Hundred ($500.00) Dollars.

Section 11. Amusement Parks and Picnic Grounds:—Every person, firm, or corporation engaged in the business of conducting amusement parks or picnic grounds, shall pay an annual license tax of One Hundred ($100.00) Dollars. Provided, however, that no license shall be issued to any person, firm, or corporation, for the purpose of conducting an amusement park or picnic ground, except upon application made to the Board of Commissioners, who alone shall have authority to authorize the City Recorder to issue a license for such business. Provided, further, that no such license shall be issued to any person, firm, or corporation, to conduct an amusement park or picnic ground, where such park or picnic ground is located within the populous portion of the city, or where residences immediately adjoin such parks or grounds where such business is to be carried on or conducted.

Section 12. Auction Houses:—Every person, firm, or corporation, conducting an auction house within the city, where goods, wares, and merchandise are sold at public auction, shall pay an annual license of One Hundred ($100) Dollars. Provided, however, that this section shall not be construed to apply to a licensed business house, which, in its own name, shall close out its stock of goods on hand at public auction, or to any sale conducted under or pursuant to an order or judgment of a court.

Section 13. Auctioneers:—Each person selling at auction, or at public outry, for another, goods, wares, merchandise, stocks, houses, lots, lands, or produce of any kind, shall be deemed a public auctioneer, and shall pay an annual license tax of Twenty-Five ($25.00) Dollars. The provisions of this section shall not apply to persons making sales under or by
virtue of, or pursuant to a judgment or decree of any court, or to sales made by executors or administrators.

Section 14. Automobiles.—Every person, firm, or corporation, engaged in the business of occupation of selling automobiles, or conducting an automobile sales agency shall pay an annual license of Fifty ($50.00) Dollars.

Every person who attempts to negotiate the sale of automobiles, or automobile trucks, new or second-hand, for others, on a commission, or for compensation, shall be deemed an automobile agent.

Section 15. Automobile Accessories.—Every person, firm, or corporation, engaged in the sale of automobile accessories, shall pay an annual license of Twenty-five ($25.00) Dollars.

Section 16. Automobile Livery.—Every person, firm, or corporation, who shall rent out or operate an automobile for the transportation of carrying passengers for hire, shall pay a license of Twenty-five ($25.00) Dollars for each year or part of a year, for each automobile by such person, firm, or corporation, in carrying on and conducting its business. When a license is issued under the provisions of this section there shall be furnished to the licensee, a metal registry tag, serially numbered, indicating the year and the character of the license, and it shall be the duty of the licensee at all times to keep the same in a conspicuous position on the radiator of the automobile. If the licensee's tag issued by the city, be lost, the owner of the car shall provide himself with a duplicate tag bearing the same serial number as the original tag, and shall not operate his car until the duplicate tag has been attached to the radiator. The Mayor may revoke any license issued under the provisions of this section, whenever the operation of any car so licensed is so operated as to become a nuisance, or in any way hurtful or offensive to the public.

Section 17. Automobile Trucks.—Every person, firm, or corporation, using an automobile truck as a moving van, or using a motor truck or other motor-driven vehicle, or any other vehicle, for the transportation or hauling of goods, freight, machinery or any movables, where such moving van, truck, or vehicle has a carrying capacity in excess of five (5) tons, shall pay an annual license tax of Fifty ($50.00) Dollars for each truck so used in said business. If said trucks are used for the transportation of passengers, in addition to their use as a moving van or for hauling freight, merchandise, machinery, or any movables, there shall be paid an additional annual license tax of Fifty ($50.00) Dollars.

Section 18. Automobile Garage.—Every person, firm, or corporation engaged in the business of operating an automobile garage, or who is engaged in the business of furnishing space for the storage of automobiles, trucks, or other motor-driven vehicles, shall pay an annual license tax of One ($1.00) Dollar for each space in which an automobile, truck, or other motor-driven vehicle may be kept or housed. Provided, that no license shall be issued for less than Five ($5.00) Dollars. The applicant shall file with the Recorder a sworn statement, at the time he applies for a license under this section, giving the housing capacity of the garage conducted.

Section 19. Automobile Gasoline Filling Station.—Every person, firm, or corporation who operates a gasoline filling station for automobiles shall pay an annual license tax of

Ten ($10.00) Dollars for each tank or gasoline filling apparatus operated.

Section 20. Automobile Paint and Repair Shops.—Every person, firm, or corporation engaged in the business of painting and repairing automobiles, or other motor-driven vehicles, or dealing in automobile tires, shall pay an annual license tax of Fifteen ($15.00) Dollars.

Section 21. Agents Maintaining Offices.—Every person, firm, or corporation, maintaining an office only, in the City of Covington, and not actually engaged in business therein, shall pay an annual license tax of Fifteen ($15.00) Dollars for each office so maintained.

Section 22. Animal and Bird Stores.—Every person, firm, or corporation engaged in business of buying and selling pet animals, birds, dogs, rabbits, for profit, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 23. Barber Shops.—Every person, firm, or corporation conducting a barber shop in the City of Covington shall pay an annual license tax of Five ($5.00) Dollars on each and every barber chair used in the conduct of such business. License issued under the provisions of this section shall carry with it the privilege of conducting public baths and shoe-shine parlors.

Section 24. Bands, Orchestras, and Drum Corps.—Every band, orchestra, or drum corps organized and engaged in business in the City of Covington, for hire, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 25. Bowling Alleys.—Every person, firm, or corporation engaged in operating bowling alleys shall pay an annual license tax of Fifteen ($15.00) Dollars for each alley conducted or operated.

Section 26. Bondsmen—Professional.—Every person, firm, or corporation who shall conduct the business of professional bondsman, that is, becoming surety upon bonds of any kind, for hire, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 27. Bicycles and Motorcycles.—Every person, firm, or corporation engaged in the business of selling bicycles, motorcycles, or engaged in the business of repairing bicycles or motorcycles, or letting bicycles or motorcycles for hire, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 28. Bath Rooms.—Every person, firm, or corporation conducting a public bath room, for hire, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 29. Barrel Dealers.—Every person, firm, or corporation engaged in the business of buying or selling empty barrels shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 30. Billiard and Pool Rooms.—Every person, firm, or corporation engaged in keeping, operating, or conducting a billiard or pool table, for hire, profit, or compensation of any kind, or keeping a billiard or pool table in their place of business, shall pay an annual license tax of Fifteen ($15.00) Dollars for the first table, and Ten ($10.00) for each additional table.

Section 31. Blacksmiths.—Every person, firm, or corporation engaged in the business of conducting a blacksmith shop,
for horseshoeing only, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 32. Blacksmith and Repair Shop.—Every person, firm, or corporation engaged in conducting the business of a blacksmith shop and repair shop combined shall pay an annual license tax of Twenty ($20.00) Dollars.

Section 33. Boxing and Wrestling Bout.—For every boxing or wrestling bout, contest, or tournament, to which admission is charged, there shall be paid a license of Thirty-five ($35.00) Dollars for each of said contests. Where such contest is held by any club or association and said place where such boxing or wrestling contest or tournament is held, there shall be paid an annual license tax of Four Hundred ($400.00) Dollars, which shall entitle such club or association to hold such contest without additional license tax.

Section 34. Bakery.—Every person, firm, or corporation conducting a baker shop, and who sells their products by wholesale, or by retail, shall pay an annual license tax of Fifteen ($15.00) Dollars.

Section 35. Brokers.—Bonds or Stock Salesmen.—Every person, firm, or corporation engaged in the business of commission brokers, who are members of a regularly organized exchange, and who are engaged in the sale, on commission or otherwise, of grain or other commodities, or of stocks, bonds, or other securities, shall pay an annual license tax of Two Hundred and Fifty ($250.00) Dollars.

Any person, firm, or corporation engaged in the sale of stocks, bonds, or other securities, not members of a regularly organized exchange, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 36. Business Brokers.—Every person, firm, or corporation engaged in acting as agent for the sale of goods, wares, or merchandise, in bulk, as going concerns, or who shall engage in the business of acting as agent for the sale of store fixtures, and stocks of merchandise as a store, or to be so conducted, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 37. Live Stock Brokers.—Every person, firm, or corporation engaged in the business of buying, selling, or dealing in horses, cattle, hogs, or other live stock, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 38. Brewers of Near Beer.—Every person, firm, or corporation engaged in the manufacture or sale, by wholesale, of cereal or maltuous beverages, commonly known as near beer, shall pay an annual license tax of Three Hundred ($300.00) Dollars.

Section 39. Burglar Alarm Agencies.—Every person, firm, or corporation engaged in the business of conducting a burglar alarm agency or maintaining a burglar alarm system shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 40. Building Materials and Supplies.—Every person, firm, or corporation engaged in the business of dealing in building materials or supplies, of any kind, shall pay an annual license tax of One Hundred ($100.00) Dollars, and shall have the right, under such license, to operate in connection with such business three 2-horse-drawn vehicles, or three 1-ton motor trucks, and shall pay an additional license tax of Twenty ($20.00) Dollars for each additional truck or automobile operated in connection with such business, except where the carrying capacity of such vehicle or automobile truck exceeds five (5) tons.

Section 41. Cabaret Performances.—Every person, firm, or corporation conducting a cabaret performance shall pay an annual license tax of Two Hundred and Fifty ($250.00) Dollars, or shall pay a license tax of Ten ($10.00) Dollars for each performance.

Section 42. Circuses or Menageries.—Each circus or menagerie exhibiting within the city shall pay a license of Five Hundred ($500.00) Dollars per day, which shall cover all exhibitions or performances to which an admission is charged.

Section 43. Circus Parade.—Every agent, manager, or proprietor of a circus or menagerie which, exhibiting outside of the city limits, shall make a parade on or over the streets of the city, shall pay, for each parade, a license of Fifty ($50.00) Dollars.

Section 44. Carpet Cleaners and Renovators.—Every person, firm, or corporation conducting a carpet cleaning or carpet renovating business, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 45. Carriage and Wagon Repair Shop.—Every person, firm, or corporation engaged in the business of conducting a carriage or wagon repair shop shall pay an annual license tax of Ten ($10.00) Dollars.

Section 46. Cleaning and Dyeing.—Every person, firm, or corporation engaged in the business of conducting a cleaning, dyeing and pressing establishment shall pay an annual license tax of Fifty ($50.00) Dollars, and every person, firm, or corporation engaged in conducting a cleaning business only, shall pay an annual license tax of Twenty-five ($25.00) Dollars. No license to conduct a cleaning establishment within the corporate limits of the city shall be issued until the applicant has presented a certificate from the Building Inspector, showing that the ordinance regulating the use of gasoline and benzine, and other chemicals, used in said business, has been complied with.

Section 47. Cleaning and Dyeing—Agents.—Every person, company, firm, or corporation engaged in conducting an office or agency for any cleaning or dyeing establishment shall pay an annual license tax of Fifteen ($15.00) Dollars for each office maintained or operated, or for each vehicle operated in connection with such agency.

Section 48. Coal and Fuel.—Every person, firm or corporation engaged in the business of selling coal or fuel, by wholesale or retail, except by peddlers, or conducting a coal or fuel yard in the City of Covington, shall pay an annual license tax of One Hundred ($100.00) Dollars, and shall have the right, under such license, to operate in connection with such business three 2-horse-drawn vehicles, or three 1-ton motor trucks, and shall pay an additional license tax of Twenty ($20.00) Dollars for each additional truck or automobile operated in connection with such business, except where the carrying capacity of such vehicle or truck exceeds five (5) tons. If such person, firm, or corporation engaged in the business aforesaid shall operate a coal elevator in connection
with such business, they shall pay in addition to the licenses above set forth an annual license tax of Two Hundred ($200.00) Dollars.

Section 49. Cobbler and Shoe Repairing:—Every person, firm, or corporation engaged in conducting the business of a shoe repairing shop, where the work is done by hand only, shall pay an annual license tax of Five ($5.00) Dollars for each person engaged. Where work is done by machine, with motor power, such person, firm, or corporation shall pay an annual license tax of Fifteen ($15.00) Dollars for each person employed.

Section 50. Collecting or Credit Reporting Agency:—Every person, firm, or corporation engaged in conducting the business of a collection or credit reporting agency shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 51. Cold Storage:—Every person, firm, or corporation engaged in conducting the business of a cold storage establishment, house, or plant for the purpose of storing vegetables, meat, or other perishable goods or produce, shall pay an annual license tax of Two Hundred ($200.00) Dollars.

Section 52. Cash Registers, Adding Machines, etc.:—Every person, firm, or corporation engaged in the business of selling cash registers, adding machines, computing scales, typewriters, or similar mechanical contrivances, from samples or otherwise, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 53. Contractors:—(a) Every person, firm, or corporation engaged in the business of contracting for the erection of public or private buildings, or who manages, superintends or directs all of said work in connection therewith, or sublets all or any part thereof, or who manages or superintends the construction or erection of any such buildings, shall be deemed a General Building Contractor, and shall pay an annual license tax of One Hundred ($100.00) Dollars.

(b) Except General Building Contractors, every person, firm, or corporation contracting for the improvement or repair of any private or public building, or for the construction or improvement of ways, or who by sub-contract performs any part or portion of the work of constructing buildings, public works or improvements of any kind or character whatever, shall be deemed a contractor, and shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 54. Clairvoyants, Fortune Tellers, Palmists and Phrenologists:—Every person acting or engaged in the capacity of a fortune teller, clairvoyant, palmist, or phrenologist, or similar calling, for hire or compensation, shall pay an annual license tax of Five Hundred ($500.00) Dollars.

Section 55. Chattel Loan Companies:—Every person, firm, or corporation, and each branch or agency thereof, engaged in the business of loaning money on salaries or chattels by taking a chattel mortgage thereon, or bills of sale therefor, where the chattel so pledged is in the possession of the mortgagee or lender of the money thereon, or who shall engage in the business of loaning money for interest or compensation, whether such loans are secured or unsecured, or evidenced by any writing or otherwise, excepting banks or trust companies duly organized under the laws of Kentucky or the National Banking Act, and regularly engaged in the banking business, shall pay an annual license tax of Three Hundred ($300.00) Dollars.

Section 56. Dance Hall or Dancing Academy:—Every person, firm, or corporation, society, or association, engaged in conducting a dancing academy shall pay and annual license tax of Twenty-five ($25.00) Dollars.

Every person, firm, or corporation, society, or association, using a hall for dances, where an admission or assessment is charged, shall pay an annual license tax of One Hundred and Fifty ($150.00) Dollars, or Five ($5.00) Dollars for each dance so held or given.

Section 57. Distillers:—Every person, firm, or corporation engaged in the business of distilling, redistilling, or in any manner rectifying or denaturing spirituous, vinous, or maltuous liquors, in the manner and form provided by the laws and regulations of the Federal Government, shall pay an annual license tax of Two Hundred ($200.00) Dollars.

Section 58. Detective Agencies:—Every person, firm, or corporation engaged in conducting the business of a detective agency, for hire, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 59. Expressmen:—Every person, firm, or corporation engaged in conducting the business of expressing, or transferring, or transporting, for hire, goods, merchandise, or personal property, shall pay an annual license tax based upon the number of wagons, vehicles, or motor trucks used in such business, as follows:

- For each 1-horse vehicle: $10.00
- For each 2-horse vehicle: $15.00
- For each 3-horse vehicle: $20.00
- For each 4-horse vehicle: $25.00
- For each 5-horse vehicle: $30.00
- For each 6-horse vehicle: $35.00
- For each 1-ton motor truck: $20.00
- For each 2-ton motor truck: $25.00
- For each 3-ton motor truck: $30.00
- For each 4-ton motor truck: $35.00
- For each 5-ton motor truck: $40.00

If the carrying capacity of any such motor truck or vehicle used in such business exceeds the tonnage above set forth, a license shall be issued for such truck or vehicle under Section No. 17 of this ordinance.

Section 60. Explosives:—Every person, firm, or corporation engaged in the business of selling, by wholesale, explosives, such as powder or dynamite, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Every person, firm, or corporation engaged in the business of selling, by retail, explosives, such as powder or dynamite, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 61. Exhibitions:—Every person, firm, or corporation giving an exhibition or performance of any kind, for which a different license is not provided for herein, shall pay a license tax of Ten ($10.00) Dollars for each day, or Forty ($40.00) Dollars for each week such exhibition is conducted. This section shall not apply to exhibitions for charitable purposes.

Section 62. Fish and Poultry Dealers:—Every person, firm, or corporation engaged in the business of selling, by
wholesale or retail, fish or poultry, shall pay an annual license tax of Twenty-five ($25.00) Dollars for each stand or store. Such person, firm, or corporation shall be required to pay a license of Fifteen ($15.00) Dollars to conduct either a fish or poultry store.

Section 63. Flying Dutchman or Merry-Go-Round:— Every person, firm, or corporation engaged in the business of operating, for hire, a flying dutchman or merry-go-round shall pay a license tax of Five ($5.00) Dollars per day.

Provided, that this license shall not apply to a merry-go-round or flying dutchman operated in connection with regularly licensed picnic grounds.

Section 64. Florists—Wholesale:— Every person, firm, or corporation engaged in the business of dealing in flowers, plants, or shrubbery, at wholesale, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 65. Florists—Retail:— Every person, firm, or corporation engaged in the business of selling or dealing in flowers, plants and shrubbery, at retail, shall pay an annual license tax of Fifteen ($15.00) Dollars.

Section 66. Feed Store:— Every person, firm, or corporation engaged in conducting the business of a feed store, where three (3) teams or three (3) I-ton motor trucks, or less, are employed, shall pay an annual license tax of Fifty ($50.00) Dollars, and for each additional team, truck, or motor-driven vehicle, used in the conduct of said business, there shall be paid an additional license tax of Twenty ($20.00) Dollars, except where the carrying capacity of such vehicle or truck exceeds five (5) tons, then the license provided for in Section No. 17 of this ordinance shall apply.

Section 67. Fruit Dealers:— Every person, firm, or corporation engaged in the business of dealing in fruits, by wholesale, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Every person, firm, or corporation engaged in the business of dealing in fruits, by retail, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 68. Grinders:— Every person engaged in the business of grinding scissor, knives, saws, or saw setting, shall pay an annual license tax of Five ($5.00) Dollars, and where a vehicle is used in connection with the conduct of such business, there shall be paid an annual license tax of Twenty-five ($25.00) Dollars.

Section 69. Hotels and Public Rooming Houses:— Every person, firm, or corporation keeping a hotel or public rooming house shall pay an annual license tax of Twenty-five ($25.00) Dollars for each rooming house or hotel conducted.

Section 70. Hat Renovator:— Every person, firm, or corporation engaged in the business of renovating hats, blockings or reshaping hats, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 71. Hucksters:— Every person, firm, or corporation engaged in the business of huckstering, for the purpose of selling produce of any kind or character, from house to house, shall pay an annual license tax of Twenty-five ($25.00) Dollars for each vehicle used in connection with such business, Farmers or market gardeners, selling by wholesale only, shall not be required to pay this license.

Section 72. House Wreckers and Movers:— Every person, firm, or corporation engaged in the business of wrecking buildings or moving buildings shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 73. Hand Organs:— Every person engaged in operating a hand organ or street piano shall pay an annual license tax of Ten ($10.00) Dollars.

Section 74. Ice Dealers:— Every person, firm, or corporation engaged in the sale or delivery of ice shall pay an annual license tax of Twenty ($20.00) Dollars on each vehicle operated in carrying on said business, or each station where ice is sold at retail. When a license is issued under the provisions of this section, the City Recorder shall issue to the licensee a metal tag, serially numbered, indicating the year and character of the business, and it shall be the duty of the licensee to at all times keep the same in a conspicuous position on his wagon or vehicle used in said business.

Section 75. Installment Plan Dealers:— Every person, firm, or corporation engaged in selling personal property, of any kind or character, to be paid for in whole or in part, in installments, or by the week or month, or who takes a chattel mortgage to secure the payment of all or any part of the purchase price of such personal property so sold, shall pay an annual license tax of Fifty ($50.00) Dollars, in addition to the tax herein levied on retail dealers of such personal property.

Section 76. Junk Dealers and Collectors:— Every person, firm, or corporation engaged in the business of buying and selling old rags, scrap iron, copper, zinc, bones, hides, feathers, furs, wool, tin, paper, or other articles, maintaining a warehouse for storing same, or a fixed place of business, shall pay an annual license tax of One Hundred ($100.00) Dollars.

Every person, firm, or corporation engaged in collecting old rags, scrap iron, copper, zinc, bones, hides, feathers, furs, wool, tin, paper, or other similar articles, by means of a vehicle or other methods, going from house to house, shall pay an annual license tax of Twenty-five ($25.00) Dollars for each vehicle used in connection with said business.

Section 77. Laundries:— Every person, firm, or corporation engaged in the business of operating a steam laundry shall pay an annual license tax of One Hundred ($100.00) Dollars.

Every person, firm, or corporation engaged in operating a hand laundry shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 78. Laundry Agent or Towel Supply:— Every person, firm, or corporation engaged in acting as an agent for any laundry or supplying towels for hire shall pay an annual license tax of Twenty ($20.00) Dollars for each office, and in addition thereto, shall pay an annual license tax of Twenty ($20.00) Dollars for each vehicle used in connection with such agency or supply business.

When a license is issued under the provisions of this section, the City Recorder shall issue to the licensee a metal tag, serially numbered, indicating the year and character of the business, and it shall be the duty of the licensee to at all
times keep the same in a conspicuous position on his wagon or vehicle used in said business.

Section 79. Lightning Rod Agents:—Every person soliciting orders for, or putting up lightning rods, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 80. Livery Stables:—Every person, firm, or corporation conducting a feed and livery stable shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 81. Liquor—Wholesale Dealers:—Every person, firm, or corporation engaged in the business of selling, by wholesale, spirituous or vinous liquors, in manner and form provided by the laws and regulations of the Federal Government, shall pay an annual license tax of One Hundred and Fifty ($150.00) Dollars.

Section 82. Lunch Stand on Wheels:—Every person, firm, or corporation operating a lunch stand on wheels, or which may be moved from place to place, shall pay an annual license tax of Twenty-five ($25.00) Dollars. No license shall be issued to such person unless the applicant produces a certificate issued by the Commissioner of Public Safety, that the applicant is equipped with a stand, mounted on wheels, or which may be moved from place to place, and the license issued shall not be construed to give the licensee the right to conduct his stand on any particular street or place, but such stand shall at all times be under the supervision of the Commissioner of Public Safety, and subject to be moved from place to place by order of said Commissioner, and any such license revoked by the Board of Commissioners if the licensee violates or fails to comply with any order of the Commissioner of Public Safety, after same is approved by the Board of Commissioners.

Section 83. Milk Dealers:—Every person, firm, or corporation engaged in the business of wholesaling, retailing, or delivering milk from vehicles, shall pay an annual license tax of Fifteen ($15.00) Dollars for each vehicle used in said business. The City Recorder shall issue to the licensee a metal tag, serially numbered, indicating the year and the character of the business, and it shall be the duty of the license to at all times keep the same in a conspicuous place on the vehicle used and operated in said business.

Section 84. Medicine:—Every vendor of medicine, or nostrums, who shall sell same from house to house, or on the streets of the city, shall pay an annual license tax of One Hundred ($100.00) Dollars.

Section 85. Messenger Service:—Every person, firm, or corporation engaged in conducting the business of messenger service shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 86. Merchants—Temporary:—All persons, firms, or corporations who engage in business temporarily, or who rent a store room for a less period than six months, or who rent such store room for a period of six months or more, with no intention of occupying same for business purposes during the full term of such lease, or who, with no intention of becoming a permanent bona fide merchant of the city, rent a store room to be occupied by such person, firm, or corporation, on the date which property is assessed for city taxation, for the purpose of offering for sale goods, wares or merchan-

dise of any kind or description, either at public auction or at private sale, or who sell or consign such goods, wares or merchandise to auction rooms, or an auctioneer or any other person, firm, or corporation whatsoever, to be disposed of either at private or public sale, are hereby declared to be temporary merchants, and every such temporary merchant shall pay a license tax of Five Hundred ($500.00) Dollars.

Section 87. Merchants—Retail:—Every person, firm, or corporation engaged in conducting a retail mercantile store or business, of any kind or character, except as otherwise provided, and whose stock in trade, in each store, averages One Thousand ($1000.00) Dollars or less, shall pay an annual license tax of Five ($5.00) Dollars; if the stock in trade, in each store, averages more than $1000.00, and does not exceed $3000.00, there shall be paid an annual license tax of Fifteen ($15.00) Dollars; if the stock in trade, in each store, averages more than $3000.00, and does not exceed $5000.00, there shall be paid an annual license tax of Forty ($40.00) Dollars; if the stock in trade, in each store, averages more than $5000.00, and does not exceed $7500.00, there shall be paid an annual license tax of Sixty ($60.00) Dollars; if the stock in trade, in each store, averages more than $7500.00, and does not exceed $10,000, there shall be paid an annual license tax of One Hundred ($100.00) Dollars; if the stock in trade, in each store, averages more than $10,000, and does not exceed $15,000, there shall be paid an annual license tax of One Hundred and Fifty ($150.00) Dollars; if the stock in trade, in each store, averages more than $15,000, and does not exceed $25,000, there shall be paid an annual license tax of Two Hundred ($200.00) Dollars; if the stock in trade, in each store, averages more than $25,000, and does not exceed $50,000, there shall be paid an annual license tax of One Hundred and Fifty ($250.00) Dollars; if the stock in trade, in each store, averages more than $50,000, and does not exceed $45,000, there shall be paid an annual license tax of Three Hundred ($300.00) Dollars; and there shall be paid an annual license tax of Five ($5.00) Dollars on each $2000.00 of stock carried in excess of $45,000.

The applicant shall, under oath, state the average value of the stock in trade, when the license provided for herein is applied for, and said statement shall be kept on file in the office of the City Recorder.

Section 88. Merchants—Wholesale:—Except as otherwise provided herein, every person, firm, or corporation engaged in the business of wholesaling goods, wares, food products, drugs, paints, merchandise, candies, ice cream, cigars and tobacco, coffee, teas and spices, and meats, shall pay an annual license tax of: Such person, firm, or corporation, having no employee, or not to exceed five employees, shall pay an annual license tax of Twenty-five ($25.00) Dollars; having more than five employees, and not exceeding fifteen employees, an annual license tax of Fifty ($50.00) Dollars; having more than fifteen employees, an annual license tax of One Hundred ($100.00) Dollars.

Section 89. Manufacturers:—Every person, firm, or corporation engaged in manufacturing or assembling any article, of any kind, character, or description, shall pay the following license tax: Such person, firm, or corporation, having no
employee, or not to exceed five employees, shall pay an annual license tax of Ten ($10.00) Dollars; having more than five employees, and not exceeding fifteen employees, an annual license tax of Thirty ($30.00) Dollars; having more than fifteen employees, and not exceeding fifty employees, an annual license tax of One Hundred ($100.00) Dollars; having more than fifty employees, and not exceeding seventy-five employees, an annual license tax of One Hundred and Fifty ($150.00) Dollars; having more than seventy-five employees and not exceeding one hundred employees, an annual license tax of Two Hundred ($200.00) Dollars; having more than one hundred employees, and not exceeding two hundred employees, an annual license tax of Four Hundred ($400.00) Dollars; and there shall be paid an annual license tax of Two ($2.00) Dollars for each employee in excess of two hundred employees engaged or employed in such business.

The applicant shall, under oath, state the average number of employees annually engaged or employed in the conduct of its business, when the license provided for herein is applied for, and said statement shall be kept on file in the office of the City Recorder, and shall be a public record. Where such applicant is a corporation, said statement shall be sworn to by the President or Director of such corporation. The payment of the license tax provided for herein shall entitle the licensee to sell the manufactured or assembled product of such business at wholesale or retail, at the place where manufactured or assembled, without the payment of an additional license tax.

Section 90. Oil Dealers—Wholesale:—Every person, firm, or corporation selling or dealing in coal oil, petroleum, or petroleum by-products, in quantities of four and three-quarter gallons, or over, for re-sale, shall be classed as a wholesale oil dealer, and shall pay an annual license tax of Three Hundred ($300.00) Dollars.

Section 91. Oil Peddlers—Retail:—Every person, firm, or corporation engaged in selling or delivering coal oil, petroleum, or petroleum by-products, from wagons or trucks, shall be deemed a retail oil peddler, and shall pay an annual license tax of Twenty-five ($25.00) Dollars for each vehicle used for said business.

Section 92. Packing House Agents:—Every person engaged in soliciting orders for the sale to retailers or customers of fresh meats, where the deliveries are to be made from local stock, or from railroad cars, shall pay an annual license tax of One Hundred ($100.00) Dollars, and where such person is engaged in the business of soliciting orders for the sale of lard, cured, or salt meats, where deliveries are to be made from local stock, or from railroad cars, they shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 93. Packing and Slaughter Houses:—Every person, firm, or corporation engaged in conducting the business of a packing house, where meats are stored, or who conducts a slaughter house in connection with any other business or occupation, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 94. Papers—Daily:—Every person, firm, or corporation maintaining an office or place of business used in connection with the edition or publication of a daily news-

paper, shall pay an annual license of One Hundred ($100.00) Dollars.

Section 95. Pawn Brokers:—Every person, firm, or corporation engaged in the business of pawn brokers, that is, who shall engage in the business of taking, or receiving, by way of pledge, pawn or exchange, any goods, wares, or merchandise, or personal property of any kind whatsoever, as security for the payment of money loaned thereon, other than banks, bankers, or commission merchants, shall pay an annual license tax of Five Hundred ($500.00) Dollars.

Section 96. Peddlers:—Each peddler, vender, or deliverer of goods, not sold previous to the time of delivery, shall pay an annual license tax of Twenty-five ($25.00) Dollars, for each vehicle used in said business, and those selling merchandise, goods, or produce from any vehicle or vehicles drawn by hand or carried shall pay an annual license tax of Fifteen ($15.00) Dollars.

Any such peddler, vender or deliverer of goods using vehicles not drawn by hand shall be allowed but two men upon any such vehicle, and further, each person so engaged on any vehicle shall never, at any time, conduct the business at a distance further than one square from the vehicle.

Section 97. Printers:—Every person, firm, or corporation engaged in the business of job printing, or book binding, shall pay an annual license tax of Fifteen ($15.00) Dollars.

Section 98. Photograph Galleries:—Every person, firm, or corporation engaged in the business of maintaining photograph galleries, or studios, shall pay an annual license tax of Fifteen ($15.00) Dollars.

every itinerant photographer shall pay a license tax of Fifty ($50.00) Dollars.

Section 99. Publishers:—Every person, firm, or corporation engaged in the publication of magazines, or weekly papers, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 100. Publishers of City Directories:—Every person engaged as a solicitor in compiling a city directory shall pay an annual license tax of Fifteen ($15.00) Dollars.

Section 101. Professional:—Each and every person engaged in the practice of a profession, or carrying on any business mentioned in this section, shall pay an annual license tax, in the amount following the name of such business or profession:

- Architects ........................................... $15.00
- Lawyers ............................................ 20.00
- Dentists ............................................ 15.00
- Oxodontists ........................................ 15.00
- Physicians ......................................... 20.00
- Surgeons ............................................ 15.00
- Opticians ........................................... 15.00
- Oculists ............................................. 15.00
- Aurists .............................................. 15.00
- Magnetic Healers .................................. 15.00
- Chiropractors ...................................... 15.00
- Chiropractors ...................................... 10.00
- Civil Engineer ...................................... 15.00
- Electrical Engineer ............................... 15.00
Chemist ........................................ 15.00
Claim Agent .................................. 15.00
Mercerists, Masseur, Massagist, or Hair Dresser ......................... 10.00
Midwife ....................................... 10.00
Pension Agents or Pension Attorneys ...................................... 10.00
Surveyors ..................................... 10.00
Veterinary Dentist, Doctor or Surgeon .................................... 15.00
Stenographers—Public .................................... 10.00
Druggist or Pharmacist ........................................ 10.00

Should two or more persons be associated in a firm, or employed by a corporation which carries on or practices such business or profession, each person in such firm, or employed by such corporation, who practices profession for it, or carries on such business for such firm or corporation in the line of business or profession in which it is engaged, shall pay a separate license fee.

Section 102. Real Estate Brokers:—Every person, firm, or corporation engaged in the business of buying, selling, renting, or leasing real estate, or collecting rents from real estate, on commission or for compensation, shall be deemed to be a real estate broker, and shall pay an annual license tax of Fifty ($50.00) Dollars, which shall include all the bona fide members of such firm. Each person employed as a salesman or solicitor by a licensed real estate broker, other than bona fide members of the firm, shall pay an annual license tax, in his own name, of Twenty-five ($25.00) Dollars. A license issued under this section shall give the licensee the right to sell real estate at public auction, without an auctioneer's license.

Section 103. Rebate Stamps:—Each person, firm, or corporation engaged in the business of selling rebate stamps, for which a premium or premiums are given, shall pay an annual license tax of Two Hundred and Fifty ($250.00) Dollars.

Section 104. Rosin or Naval Stores:—Every person, firm, or corporation engaged in the business of dealing in rosin, or maintaining rosin or naval stores yards, in the City of Covington, shall pay an annual license tax of One Hundred ($100.00) Dollars.

Section 105. Restaurants and Cafeterias:—Every person, firm, or corporation engaged in the business of conducting a restaurant or cafeteria shall pay an annual license tax of Thirty-five ($35.00) Dollars. Every place where meals are served for compensation shall be deemed a restaurant or cafeteria within the provisions of this section.

Section 106. Second-Hand Dealers:—Every person, firm, or corporation engaged in the business of buying or selling second-hand miscellaneous articles, or personal property, for the purpose of reselling same, shall pay an annual license tax of Fifty ($50.00) Dollars. All persons engaged in said business shall make a daily report to the police department of all articles bought.

Section 107. Shoe-Shine Parlor:—Every person, firm, or corporation operating a shoe-shine parlor, or stand shall pay an annual license tax of Ten ($10.00) Dollars.

Section 108. Shooting Galleries and Baby Racks:—Every person, firm, or corporation engaged in the business of operating a shooting gallery, baby rack, or similar device or business, shall pay an annual license tax of One Hundred ($100.00) Dollars, or Five ($5.00) Dollars per week.

Section 109. Skating Rink:—Each person, firm, or corporation conducting a skating rink for profit shall pay an annual license tax of One Hundred and Fifty ($150.00) Dollars.

Section 110. Soft Drinks:—Soft drinks within the meaning of this ordinance shall include all extracts and all other finished and unfinished drinks, other than liquids usually known as spirits or malt liquors, or cereal or malt beverages, commonly known as near beer. Every person, firm, or corporation engaged in selling, by wholesale, soft drinks in the City of Covington, shall pay an annual license tax of One Hundred and Fifty ($150.00) Dollars. Provided, however, that this section shall not apply to sales made by persons, firms, or corporations located outside of the City of Covington, by way of filling orders previously sent to and received by such person, firm, or corporation, at their place of business.

Every person, firm, or corporation engaged in the business of retailing soft drinks shall pay an annual license tax of Ten ($10.00) Dollars for each place at which soft drinks are sold.

Section 111. Soda Fountains:—Each person, firm, or corporation operating a soda fountain within the City of Covington shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 112. Stock Yards:—Each person, firm, or corporation who conducts or operates a public stockyard shall pay for each stockyard an annual license tax of One Hundred ($100.00) Dollars.

Section 113. Sewing Machine Agencies:—Each person, firm, or corporation engaged in keeping an office or place of business where sewing machines are displayed, demonstrated, offered for sale or sold shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 114. Tailors:—Each person, firm, or corporation engaged in the business of a tailor, for making clothes to order, shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 115. Tailor Shops — Busheling:—Each person, firm, or corporation engaged in the business of conducting a tailor shop, for the purpose of busheling or repairing clothes only, shall pay an annual license tax of Ten ($10.00) Dollars.

Section 116. Tallow Manufacturers:—Each person, firm, or corporation engaged in the business of a tallow manufacturer shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 117. Theatres and Motion Picture Shows:—Each person, firm, or corporation conducting a motion picture show, or theatre, shall pay a license in accordance with the following schedule:

(a) If the seating capacity of the house be 325 or less, an annual license tax of Two Hundred and Fifty ($250.00) Dollars.

(b) If the seating capacity of the house be more than 325 and less than 500, an annual license of Three Hundred and Fifty ($350.00) Dollars.
Section 118. Tobacco Brokers.—Each person, firm, or corporation engaged in the business of acting as agent for another in buying and selling tobacco, or buying tobacco for the purpose of resale, shall pay an annual license tax of Fifty ($50.00) Dollars.

Section 119. Tobacco Loose Leaf Warehouse.—Every person, firm, or corporation engaged in the business of operating a loose leaf tobacco warehouse, in which tobacco is sold or offered for sale, in baskets, shall pay an annual license tax of Two Hundred and Fifty ($250.00) Dollars.

Section 120. Tobacco Storage Warehouse.—Each person, firm, or corporation conducting a tobacco storage warehouse, where tobacco is stored, re-dried, or re-handled, shall pay an annual license tax of One Hundred ($100.00) Dollars.

Section 121. Upholsterer or Furniture Dealer.—Each person, firm, or corporation engaged in the business of upholstering or repairing furniture shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 122. Undertakers, Funeral Directors, Embalmers:—Each person, firm, or corporation conducting an undertaking establishment, or acting as funeral director or embalmer, shall pay an annual license tax of One Hundred ($100.00) Dollars.

Section 123. Undertaking and Livery Stables:—Each person, firm, or corporation engaged in the business of conducting undertaking and livery stables shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Each person, firm, or corporation conducting a livery business or using an ambulance, for hire, in connection with the undertaking business, shall pay an additional license of Twenty-five ($25.00) Dollars.

Section 124. Vehicles:—Each person, firm, or corporation using a horse-drawn vehicle or conveyance in the City of Covington shall pay the following annual license:

1horse-drawn vehicle ........................................... 8.00
2horse-drawn vehicle ........................................... 10.00
3horse-drawn vehicle ........................................... 15.00
4horse-drawn vehicle ........................................... 20.00
5horse-drawn vehicle ........................................... 25.00
6horse-drawn vehicle ........................................... 30.00
Each horse-drawn omnibus .................................... 25.00
Each dray or coach ............................................. 25.00

Section 125. Vault Cleaning:—Every person, firm, or corporation engaged in conducting the business of cleaning vaults shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 126. Vending and Weighing Machines:—Every person, firm, or corporation operating a vending or weighing machine shall pay an annual license of Five ($5.00) Dollars.

Section 127. Venders:—Each person engaged as a vender of fruit, wienerwurst, ice cream, sherbert, peanuts, popcorn, candy and other articles upon the street shall pay an annual license of Twenty-five ($25.00) Dollars.

Section 128. Warehouses—Grain:—Each person, firm, or corporation having a grain warehouse or elevator for the storage of grain for hire, percentage, or commission, shall pay an annual license tax of Seventy-five ($75.00) Dollars.

Section 129. Warehouses—General:—Each person, firm, or corporation, not included in the preceding paragraph, who stores goods, wares and merchandise for hire, shall pay an annual license tax of Seventy-five ($75.00) Dollars.

Section 130. Window Cleaners:—Each person, firm, or corporation engaged in the business of window cleaning shall pay an annual license tax of Twenty-five ($25.00) Dollars.

Section 131. Transfer of Licenses:—Any license granted under the provisions of any section of this ordinance may be transferred by the licensee and the transferee thereto shall, upon payment of a transfer fee of Five ($5.00) Dollars, be entitled to the privileges and rights of the original licensee. Provided, no such transfer shall be valid until said fee of $5.00 is paid to the city, and the City Recorder shall indorse the name of the transferee and the date of such transfer upon the original license and upon the stub thereof, in the office of the City Recorder.

Section 132. Penalty:—Each person, firm, or corporation, carrying on or conducting any business, trade, occupation, employment, or profession for which a license is required under the provisions of this ordinance, or any other ordinance not repealed by this ordinance, where a fine has not been provided for, without first having obtained a license to carry on and conduct such business, trade, occupation, employment, or profession, shall be guilty of a misdemeanor, and upon conviction in the Police Court of the City of Covington shall be fined not less than One ($1.00) Dollar nor more than One Hundred ($100.00) Dollars, and each day that such business, trade, occupation, employment, or profession is carried on without such license shall be considered a separate offense.

Section 133. Repealing Clause:—Commissioners' Ordinance No. 886, entitled: "An ordinance requiring persons, firms, corporations and companies carrying on occupations, businesses, trades, or practicing professions in the City of Covington, Kentucky, to take out a license hereunder prescribing a penalty for failure so to do, and apportioning the revenue derived therefrom," passed by the Board of Commissioners of the City of Covington on April 25, 1919, is hereby repealed. Any other ordinance or ordinances imposing a license tax upon businesses, trades, occupations, employments and professions shall not be deemed to be repealed by this ordinance, except where the provisions of this ordinance conflict with any of such ordinances, and then the same is repealed only to the extent of such conflict.

Section 134. Should any section or part of section, or any provisions of this ordinance be declared by the courts, for any reason, to be invalid, such decision shall not affect the validity of this ordinance as a whole, or any part thereof.
other than the particular section or provision of the ordinance so held to be invalid.

Section 135. This ordinance shall take effect and be in force from and after its passage, recording and publication according to law.

THOS. F. DONNELLY, Mayor.

Attest:
Passed April 21, 1920.
GEO. J. BEACH, City Recorder.