

ORDINANCE NO. 03- 02

AN ORDINANCE IMPOSING A LICENSE, TAX OR FEE, UPON CERTAIN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS CARRIED ON CONDUCTED OR HELD WITHIN THE LIMITS OF THE CITY OF SOMERSET, KENTUCKY, REQUIRING ALL PERSONS, FIRMS OR CORPORATIONS PURSUING SAME TO FIRST OBTAIN A LICENSE THEREFORE AND REGULATING AND IMPOSING PENALTIES FOR ENGAGING IN ANY SUCH BUSINESS, OCCUPATION TRADE OR PROFESSION WITHOUT A LICENSE.

BE IT ORDAINED BY THE CITY COUNCIL IN AND FOR THE CITY OF SOMERSET, KENTUCKY:

Section 1. That the annual license fees or taxes to be paid to the City of Somerset, Kentucky, be and there are hereby imposed upon and required of all persons, firms and corporations who shall exercise the privileges or engage in the business, trades, occupations and professions hereinafter designated, in said city for and during each license year from May first to April thirtieth in the next succeeding year, said fees for taxes to be paid into the City of Somerset General Fund for payment of general governmental expenses, and which are as follows, to wit:

HEALTH CARE PROFESSIONALS	\$200.00 per year
Anesthesiologist	
Anesthetist	
Chiropracist	
Chiropractor	
Dental	
Dental Oral Surgeon	
Dental Surgeon	
Dermatologist	
Gynecologist	
Neurosurgeon	
Ophthalmologist	
Optician	
Optometrist	
Orthodontist	
Orthopedic Surgeon	
Osteopath	
Pathologist	
Pediatrician	
Pedodontist	
Physical Therapist	

Physicians
Podiatrist
Psychologist
Radiologist
Specialist In Medicine
Surgeons
Urologist
Veterinarian

HEALTH CARE FACILITIES

\$250.00 per year

Ambulance Service
Clinics or Laboratories
Convalescent Hospital
Dental Laboratory
Health Spa
Home Health Agencies
Nursing Home
Old Age Homes
Outpatient Surgical Clinics
Rest Home

HOSPITALS

\$1,500.00 per year

CONTRACTORS (LOCAL)

\$150.00 per year

Carpenter
Contractors/Builders
Drywall
Electrical
Excavator
Glass
Guttering
Insulators
Masonry
Painter
Paper Hanger
Plasters
Plumbing
Roofer
Sheet metal
Siding of homes or buildings, selling and or installing
Signs
Storm Windows, Storm Doors
Tin or other building trades

CONTRACTORS (NON-LOCAL)

\$200.00 per year

Carpenter
Contractors/Builders
Drywall
Electrical
Excavator
Glass
Guttering
Insulators
Masonry
Painter
Paper Hanger
Plasters
Plumbing
Roofer
Sheet metal
Siding of homes or buildings, selling and or installing
Signs
Storm Windows, Storm Doors
Tin or other building trades

GENERAL REPAIR

\$75.00 per year

Automobile Garage
Awnings repair-install
Body Shop
Carpenter
Driveway Repair & Sealing
Drywall
Electrician
Furniture Repair
General Mechanics
General Repair
Gun Shop
Heating & Air Conditioning
Machine Shops
Masonry
Plaster
Plumbing
Radio/TV servicing
Recapping Tire
Repair Shops: radio, shoes,
Roofer
Sand Blasting
Sanding and finishing floors
Typewriter, office machines
Upholstery Services
Watch Repair

PROFESSIONAL

\$200.00 per year

Appraiser
Architect
Asphalt Paving Contractor
Certified Public Accountant
Civil Engineer
Consulting Engineer
Funeral Directors
Geologist
Lawyer, Attorney, Counselor
Loan or Finance Company
Medicine Vendors
Mortgage Company
Real Estate Appraiser
Surveyor
Tobacco Warehouse
Undertakers

RETAIL (SALES OF \$0.00 to \$50,000)

\$150.00 per year

Auction Merchants
Bookstore
Compressed Gases
Florist
Secondhand Furniture Store
Stamp Redemption Center

RETAIL (SALES OF \$50,000 to \$250,000)

\$300.00 per year

Florist
Gasoline Dealer
Rock Quarry

RETAIL (SALES OVER \$250,000)

\$700.00 per year

Florist
Wrecking Yard

VENDOR/AGENTS

\$75.00 per year

Accountants
Advertising Distributor
Advertising Publications

Answering Service
Antique Dealer
Auctioneer
Auto or Appliance Finance or Discount Companies
Automobile Car Wash
Automobile Operating Same for Public Service, transporting passengers for hire
Bait (live)
Bakery
Bakery Products
Bills Posters
Bookkeeping Service
Books or magazines
Butcher Shop
Cabinet Maker
Candy Products
Carpet Cleaner
Carpet Sales/Installation
Catering
Cemetery
Check Cashier
Chimney Sweep
Cigarette Dealer
Clinics or Laboratories
Coal Dealers or Agents where coal is delivered or received
Coffee, Peanut Roaster, Ice Cream,
Coins, silver, gold, and other
Collection Agency
Computer Service
Consignment Shop
Creamery Plant, and or delivery of dairy
Credit Bureau
Delivery
Dry Cleaning
Eating Stands
Electrologist
Employment Agency
Farm Machinery on Consignment
Feed Grinding
Fireworks
Fish Retail
Fixed Base Operators at Airport
Fowl, live Poultry and eggs
Fruit and Vegetable Dealer
Fur Storage
Harness Maker and or making leather products
Health Spa
Herbalist
Huckster
Income Tax Consultant
Insurance Adjuster

Insurance Agents
Interior Decorator
Janitor
Laundry
Laundry self service
Laundry, shirts only
Lawn Service
Livestock Market
Locksmith
Lunch Counters
Merchandise Wagon, Popcorn Machine
Micro Filming
Mowing Service
Music or Vending Machine
Musical Instruments
Newspaper Delivery (not in Somerset)
Newsstand
Nursery
Outside City Employment Agency
Parking Lot
Paying Agent
Pest Exterminator
Pet Groomer
Photo Bug
Photographer Itinerant
Photographer Studio
Plate Glass and File
Precious materials
Preparing Sandwiches
Printing Job
Printing job works done
Private detective
Products, receiving, shipping, pricing
Public Cold Storage
Real Estate Agent
Recreational Parks, Sports, Etc. (to be approved by planning/zoning)
Refrigerator and air conditioning (selling or installing commercial refrigeration)
Rent Collectors
Scales
Scraper and metal processor
Second Hand Dealers
Security Guard
Seed Cleaning
Septic tank or cesspool cleaner
Sign Painter
Signs Portable
Soda Fountain
Soft Drinks
Stock Broker

Storage House
Travel Agent
Tree Trimmers
Vehicle Rentals
Vehicles
Vending Machines
Vendor
Wrecker Services
Yard Sales, Garage Sale (limited to 3 consecutive days only)

GAS STATION \$80.00 per year

Automobile Service Station
Gasoline Filling Station

GAS STATION/MINI MART \$250.00 per year

ITINERANT MERCHANT \$400.00 per year

Mail order business

ENTERTAINMENT \$300.00 per year

Astrologer
Billiards or Pool Room
Bowling Alleys
Boxing
Carnival
Cinema
Circus
Dance Hall
Fortune Teller
Golf Course
Hypnotist
Ice Skating Rink
Miniature Golf
Palmistry
Skating Rink
Theater
Water Slides
Wrestling

MANUFACTURERS \$400.00 per year

Bottling Plant
Concrete Block Manufacturer
Concrete Dealer
Ice Factory

Jewelry complete manufacturing
Manufacturers of truck beds, racks
Milling
Monument
Petroleum refinery
Pre-fabricated homes or building

NEW CAR SALES \$550.00 per year

Automobile Dealer or Agent, selling new and used automobiles

USED CAR SALES \$150.00 per year

Automobile and truck dealer, dealing in second hand cars,
trucks located in or outside city limits and doing business
in Somerset

SCHOOLS/TRAINING \$75.00 per year

Barber College/School
Beauty College/School
Business School/College
Dance Instructor
Day Care Center/Kindergarten Schools
Special Training Courses

BEAUTY/BARBER (3 chairs or less) \$50.00 per year

Barber and/or Beauty Parlor

BEAUTY/BARBER (4 chairs or more) \$100.00 per year

Barber and/or Beauty Parlor

HOTELS/MOTELS \$200.00 per year

Hotels
Motels
Rooming House
Tourist Courts

MOBILE HOME PARK \$200.00 per year

Trailers to conduct or carry on a business of operating
a trailer park in the city of Somerset

PUBLISHING/BROADCASTING/TELEVISION \$300.00 per year

Cable Vision
City Directory
Newspaper Publisher
Radio Television Broadcasting

RESTAURANT (0-30 SEATING) \$125.00 per year

RESTAURANT (31-75 SEATING) \$250.00 per year

RESTAURANT (76 OR MORE SEATING) \$375.00 per year

Section 2. Before the Clerk of the City of Somerset, Kentucky, shall issue a license to any person seeking to engage in the practice of any professions, in Somerset, Kentucky, requiring a certificate from government authorities of the State of Kentucky, having jurisdiction or authority over that particular profession, shall require those applying for a license to practice said profession, to present a proper certificate showing their right to practice said profession in the State. However, if any person so applying for a license to practice any of said professions, has in the past years obtained from the City of Somerset, Kentucky, a license to practice said profession, then the Clerk is authorized to issue a new license according to the provisions of this ordinance.

Section 3. Before engaging in any business, occupation, profession, or trade mentioned in the preceding section of this ordinance, or pursuing or carrying on the same within the limits of the City of Somerset, Kentucky, all persons, firms, or corporations, desiring to do so shall first obtain a license so to do, and pay the fee mentioned in Section 1 of this ordinance, except as herein after mentioned. No license shall be granted for a longer period than one year and all licenses shall expire April 30 of each year succeeding the date said license was issued. The amount fixed as a license tax in Section 1 is the amount for the year except where a different time is expressed and no license shall be granted for a shorter period than one year except where a rate is fixed for a shorter period or less than four months of the license year remains unexpired, a person, firm or corporation engaging in any business named above after January 1 shall be pro-rated for the remaining period on the license for his particular business, and shall not be granted at a less rate for such shorter period than the rate fixed and charged for such license for the whole year provided no license tax shall be issued for any proportionate part of a year where the license tax for the whole year is five (\$5.00) dollars or less except as provided in this section.

Section 4. All licenses may be obtained by paying to the City Tax Collector the license fee or tax, and upon the receipt of the same, the City Tax Collector shall issue the license.

Provided that a license to conduct a billiard, pool room or dance hall may be granted

by the City Council only on the application to be made and a hearing to be held at some regular or called meeting of said City Council. Before any person, firm, or corporation shall apply to said City Council for license to conduct a billiard or pool table or room, or dance hall, such person, firm or corporation shall first give public notice of such application by advertising in some newspaper of general circulation published in said city or by written or printed notice of the time when such application will be made, giving the nature and location of the proposed business; such printed notice shall be posted on or near the front door of City Hall and County Courthouse in a conspicuous place, and one posted on or near the building which is to be occupied by said application such application shall be in writing, and shall state the full names of all the persons interested in said business and when the business is to commence, and shall be accompanied by a copy of the aforesaid advertisement and affidavit that said advertisement has been made for ten (10) days prior to presentation of application.

Every license issued under this ordinance authorizing the conduct of any of the businesses set out in this section shall be issued and accepted upon the condition that the same shall be subject to revocation or annulment by the City Council at its pleasure, which power is hereby reserved by said council, and upon the following conditions, to wit:

If the licensee or his partner or any person under his authority, or in his employment shall sell, barter, give or otherwise dispose of to anyone any spirituous, vinous, or malt liquors at the licensee's place of business, or on his premises, or elsewhere in said city, or shall permit or suffer any gambling in the house or on the premises adjacent thereto, over which said license has control; or shall violate any of the laws of the State of Kentucky, or ordinance of the City of Somerset, Kentucky, now in force, or which hereinafter may be enacted, the license of any such licensee shall be subject to be revoked and annulled by the City Council of said city.

And if any of the businesses as set out in this section shall suffer or permit any disorderly conduct in said house or violate any of the laws of the State of Kentucky, or ordinance of the City of Somerset, Kentucky, the license of any such business shall be subject to be revoked by the City Council of said City, and in the event of any such revocation or annulment of any such license herein provided for, no part of the money paid thereof shall be refunded or repaid to the offending licensee.

The City Council for any violation of any of the foregoing stipulations shall have the power and authority to, and shall proceed to forfeit such license, which forfeiture shall be declared by resolution of said City Council and may be voted or determined by said Council at any regular or called meeting thereof; after the offender has received at least five days previous written or printed notice of the intended proceedings, and the time and place of the hearing. The offender shall have the right to introduce witnesses and to be heard by himself and counsel, as may the city also, and the witnesses thus introduced by either party may be duly placed under oath and proceedings may be continued until completed. The action of the City Council in any such proceedings shall be final and conclusive.

Section 5. The license tax herein provided for shall be required of each member of a firm where two or more persons are engaged in the practice of the learned profession. It shall also be required where an individual, firm or corporation may have separate locations for conducting business and each separate location shall require the license tax according to the business conducted therein.

Section 6. The amount of the per year taxes as shown and specified in the preceding sections shall be due and payable not later than May 1 of each year, but if said taxes are not paid in full within thirty days after said due date or in other words, on or before May 30th of each year, said amount so due will become automatically delinquent without further notice and the following penalties shall be added to the said delinquent amounts collected as follows:

Tax \$5.00 to \$45.00 inclusive a penalty in the sum of	10.00
Tax \$45.01 to \$90.00 inclusive a penalty in the sum of	20.00
Tax \$90.01 to \$135.00 inclusive a penalty in the sum of	30.00
Tax \$135.01 to \$180.00 inclusive a penalty in the sum of	40.00
Tax \$180.01 to \$225.00 inclusive a penalty in the sum of	50.00
Tax \$225.01 to \$270.00 inclusive a penalty in the sum of	60.00
Tax \$270.01 to \$450.00 inclusive a penalty in the sum of	70.00
Tax \$450.00 and up a penalty of	80.00

The publication and advertisement of this ordinance in a newspaper of the City of Somerset, Kentucky, shall be notice of the full contents of this ordinance to all persons.

Section 7. It shall be unlawful for any person, firm or corporation to operate a truck, bus, taxicabs or other vehicles within the City of Somerset, Kentucky, that comes within the provision of this ordinance without carrying the city license plate in a conspicuous place upon or within said truck, bus, taxicab, or other vehicle.

Section 8. In addition to the penalties provided in this ordinance for a violation thereof, the tax may be collected from the person, firms, corporations or association from whom the same is due by a civil action in any court of competent jurisdiction or in this Commonwealth, and such recovery shall in no wise relieve said persons from the payment of a fine for engaging in any business, occupation, trade or profession herein mentioned within a license so to do.

Section 9. The Special License or Privilege tax levied and assessed herein on trades, professions and businesses, conducted and carried on in the City of Somerset, Kentucky, shall be due and payable to the City of Somerset, Kentucky, in the entire sum levied against each trade business or professional carried on in said city, and the Clerk of the City shall collect same accordingly and not in installments.

Section 10. It shall be unlawful for any person, firm, corporation or association to engage in, pursue or carry on any business, trade, occupation or profession mentioned in

the preceding section of the ordinance without first obtaining a license and paying the tax herein provided for, and any person, firm or corporation or association violating any of the provisions of this ordinance, where different fine is not provided, shall be fined not less than ten (\$10.00) dollars nor more than fifty (\$50.00) dollars for each offense, and each day the violation is continued shall constitute a separate offense.

Section 11. If any section or part thereof of this ordinance shall be held to be invalid or unconstitutional the same shall not be held to invalidate or impair the authority, force or effect of any section or a part of section not so held unless it clearly appears that such other section or part thereof are wholly or necessarily dependent upon the section or part thereof held invalid or unconstitutional.

Section 12. It shall be the duty of the Police Officers to inspect all places of business, all persons and entities engaged in business in the City of Somerset, Kentucky, and to prosecute any person, entity, firm or corporation violating any section of this ordinance, and to see that all licenses required under this ordinance are properly issued and displayed on the premises.

Section 13. The amount due under this ordinance on any license shall be collectable at law as all other accounts are collectable, and in addition thereto, any person, entity, firm or corporation failing or refusing to procure said license shall, upon conviction, be fined not less than ten (\$10.00) dollars nor more than fifty (\$50.00) dollars for each offense, and each day during which a violation occurs or exists constitutes a separate offense. Any person violating any of the provisions of this ordinance as an agent or employee of another shall be subject to this penalty.

Section 14. The examples listed under various categories of businesses, etc. herein are not intended to be all inclusive, but merely a listing of certain businesses, etc. which are examples covered under the various categories or classifications of businesses, etc.

Section 15. This ordinance is to be and become effective and in full force on and after April 30, 2003.

Section 16. All ordinances in conflict herewith or contrary hereto are hereby repealed.

FIRST READING: March 24, 2003

SECOND READING: April 14, 2003

APPROVED:

J. P. Wiles
MAYOR, JP WILES

ATTEST:

David Rodberg
CITY CLERK