

ORDINANCE NO. 346

AN ORDINANCE TO AMEND SECTION 8, AS AMENDED, AND SECTION 11 OF ORDINANCE NO. 244 OF THE CITY OF LAS VEGAS, ENTITLED: "AN ORDINANCE OF THE CITY OF LAS VEGAS LICENSING, FOR PURPOSES OF REGULATION AND REVENUE, EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANS-
ACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSE TAX UPON THE SAME AND PROVIDING FOR THE COLLECTION OF SAID LICENSE TAX, AND A PUNISHMENT FOR CARRYING ON OR CONDUCTING ANY SUCH BUSINESS WITHOUT A LICENSE, AND REPEALING ORDINANCES NUMBERED 1, 2, 4, 13, 14, 35, 48, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184, 192 AND 243."

The Board of Commissioners of the City of Las Vegas do ordain as follows:

Section 1. Section 8, as amended, of the above-entitled ordinance is hereby further amended to read as follows:

Section 8. The rates of license tax for businesses, trades, occupations and employments hereinafter named are hereby fixed in and for the City of Las Vegas and the same shall be paid by any person engaged in or carrying on the same in said City, as follows:

- (1) For each hand laundry employing one or more persons, \$2.50 per quarter.
- (2) For each insurance agent, or real estate broker, or both, \$10.00 per quarter.
- (3) For each shooting gallery, \$25.00 per quarter.
- (4) For each brokerage establishment, \$30.00 per quarter.
- (5) For every banker and bank with a capital of \$100,000 or over (except National Banks), \$30.00 per quarter. For every banker or bank with a capital of less than \$100,000 (except National Banks) \$15.00 per quarter.
- (6) For each skating rink, \$20.00 per quarter.
- (7) For each employment or intelligence office, \$10.00 per quarter.
- (8) Every person who operates a wrecking yard, junk yard, or out-of-door yard or lot where used furniture, plumbing or other second hand materials or merchandise are stored for sale, shall pay a license fee of \$25.00 per quarter. This section shall include all out-of-door lots or yards upon which two or more used cars not in condition to operate under their own power are permitted to remain for a period of thirty days or longer.
- (9) Every person who operates a used car lot, containing only cars capable of being moved under their own power, shall pay a license fee of \$10.00 per quarter, provided, that without paying such license fee, one such lot may be maintained by each person or firm who holds a State license as a new or used car dealer. The word "car" as used in this section shall mean any automobile or gasoline propelled vehicle.

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(10) For each astrologer, palmist, seer, phrenologist, fortune teller, clairvoyant, or spiritualist, who demands and receives a fee for his or her services, \$100.00 per day.

(11) For each merry-go-round or carrousel, \$5.00 per day.

(12) Any proprietor, lessee or manager of any traveling show, traveling skating rink, circus, hippodrome, menagerie, or carnival intending to exhibit in the open air or under a tent or in any public hall, club room, assembly hall or theatre, where movable scenery and theatrical appliances are used, any performance or exhibition in the City of Las Vegas, Nevada, shall pay to the City Clerk of said City of Las Vegas, the sum of \$100.00 as a license fee for the privilege of showing and exhibiting such traveling show, traveling skating rink, circus, hippodrome, menagerie or carnival for each day; and upon payment therefor said City Clerk shall issue license for the day or number of days so paid for.

Provided that nothing in this section contained shall be deemed or construed to require the holder of a theatre license to procure any additional license to conduct, maintain or carry on any theatrical or vaudeville performance when such performance is conducted at any such theatre so licensed.

(13) For each patent medicine agency, \$25.00 per quarter.

(14) For each lawyer, whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(15) For each physician and/or surgeon, whether connected with a firm or hospital, or practicing by himself, \$10.00 per quarter.

(16) For each dentist whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(17) For each hotel, lodging house, rooming house, auto court or tourist camp as defined hereunder, \$5.00 per quarter for from four to eight guest rooms; from eight to eighteen guest rooms, \$10.00 per quarter; from eighteen to thirty guest rooms, \$20.00 per quarter; from thirty to fifty guest rooms, \$30.00 per quarter; from fifty to eighty guest rooms, \$40.00 per quarter; above eighty guest rooms, \$50.00 per quarter.

Every person, firm or association or corporation engaged in the business of keeping or conducting an apartment house in the City of Las Vegas, shall pay for and obtain a quarterly license to carry on such business as per schedule hereinafter recited in this subdivision, namely: Those who have four apartments and not exceeding eight apartments shall pay for such license the sum of \$5.00 per quarter. And those who have nine apartments and not exceeding eighteen apartments, shall pay for such license the sum of \$15.00 per quarter; and those who have nineteen apartments and not exceeding thirty-eight apartments, shall pay for such license the sum of \$30.00 per quarter; those who have thirty-nine apartments and over shall pay for such license the sum of \$60.00 per quarter.

For the purpose of this ordinance, an auto court or tourist camp is defined as a place, other than a regular hotel or apartment house, where sleeping accommodations in small buildings are rented to the general public, and whenever more than three cabins or small buildings are situated in close proximity to each other and are owned or operated by the same person and are rented to the general public, either by the day, week, month or year, and whether to transients or permanent residents of the City of Las Vegas, the same shall be considered to be a tourist camp or auto court.

(18) For each dray and express and warehouse business, or either, \$5.00 per quarter for the first rig, and \$2.50 per quarter for each additional rig, used in such business; but warehouse businesses without rigs shall pay \$5.00 per quarter.

(19) Every person, firm or corporation who, for hire, operates a truck or fleet of trucks which shall come into the City of Las Vegas to receive merchandise for delivery outside the city, or which shall bring merchandise into the City of Las Vegas from outside, and make deliveries of merchandise within the City, shall pay an annual license fee of \$20.00 for each truck so operated. The annual period referred to shall be from January 1st of each year to and including December 31st of the same year, and if application for license shall be made at any time after the first day of January in any given year, the full annual license fee of \$20.00 shall be required and paid and the license so issued shall terminate on December 31st of the same year, regardless of the time of the year when such application is made.

This sub-section is not intended to apply, however, to trucks engaged in inter-state commerce.

And the above provision as to license fee to be paid shall likewise apply to and be paid by any person, firm or corporation having no fixed place of business within the City of Las Vegas but who comes into the City from outside, regularly, to transact business within the City by receiving or picking up chattels and personal property upon which repairs, personal service or work of any kind may be done for hire outside the City, and again delivering the same to the owner within the City.

(20) Every person operating a billiard hall or billiard room, or pool hall or pool room, shall pay for the first billiard table or pool table in any such establishment, \$5.00 per quarter for the first table and \$3.00 per quarter for each additional billiard table or pool table.

(21) Every person who shall operate a bowling alley within said City of Las Vegas, shall pay the sum of \$7.50 per quarter for the first alley and the sum of \$5.00 per quarter for each additional alley in said establishment.

(22) For each traveling optometrist and/or oculist, who does not hold and exhibit an existing license from the State of Nevada, to practice as such, \$100.00 per day.

For each optometrist and/or oculist holding such license, \$10.00 per quarter.

(23) For each barber shop \$5.00 per quarter for the first barber chair operated, and \$1.00 per quarter for each additional barber chair operated.

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(24) For the business of dealing in second hand goods, wares or merchandise of any kind, character or description where, as a part of such transaction, a contract or agreement is made, or an undertaking, verbal, written or otherwise, had with the vendor to re-sell to him the same goods, wares or merchandise or to sell other goods, wares or merchandise, in their place or stead, then and in case of such agreement, as aforesaid, a license tax of \$50.00 per quarter shall be paid.

(25) Every person, firm or corporation who ships into and sells in the City of Las Vegas any bankrupt, assigned or damaged stock of goods, wares, merchandise, drugs, jewelry, dry goods, boots and shoes, clothing, hardware, groceries, furniture or other stock or merchandise, shall pay a license of \$300.00 per quarter, or fraction thereof.

(26) For every traveling merchant, hawker, peddler or vendor, street faker or advertiser who advertises goods, wares or merchandise of any kind by music, singing or dancing, jugglery, tricks, sleight of hand, boffoonery, gymnastics or any spectacular display, show or performance, or by speeches or oratory, or by any performance upon the streets calculated to draw a crowd of people about them calling or advertising wares, as aforesaid, shall pay a license in the sum of \$25.00 per day, and shall also secure a permit to occupy street space as required by other ordinances of the City.

(27) For each sewing machine agent, \$10.00 per quarter.

(28) For each vulcanizing business operated as a separate business, \$5.00 per quarter.

(29) For each auctioneer, \$125.00 per quarter or fraction thereof.

(30) For each architect, \$10.00 per quarter.

(31) For each assayer, \$5.00 per quarter.

(32) For each massage parlor, \$10.00 per quarter.

(33) For each trade college, trade school, business school, or business college, where instructions are given in any trade or occupation for which a fee is charged, \$10.00 per quarter.

(34) For each certified public accountant or independent public accountant, \$40.00 per annum. For the purpose of this ordinance an independent public accountant is defined as a person who does bookkeeping or accounting work for two or more persons, firms or corporations, or who prepares or assists in preparing income tax returns for two or more persons, firms or corporations, other than himself.

(35) For each chiropodist, \$10.00 per quarter.

(36) For each drugless practitioner, provided, however, that this subdivision shall not apply to persons who treat the sick through prayer or spiritual means, \$10.00 per quarter.

(37) For each chiropractor, \$10.00 per quarter.

(38) For each osteopath, \$10.00 per quarter.

(39) For each advertising business or advertising counsel, \$10.00 per quarter.

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(40) For each collection agency or mercantile agency, \$10.00 per quarter.

(41) For each designer or decorator, \$10.00 per quarter.

(42) For each building contractor, \$60.00 per annum, paid annually.

(43) For each person, firm or corporation conducting, managing or carrying on the business of paving or macadamizing contractor, \$50.00 per quarter.

(44) For each cabinet shop, carpenter shop or upholstery shop, \$5.00 per quarter.

(45) Any other contractor not specifically licensed by this or any other ordinance of the City of Las Vegas, \$60.00 per annum, paid annually.

(46) For each nursery where plants, flowers, ferns, trees or other plants are cultivated, grown or propagated for the purpose of sale, \$3.00 per quarter.

(47) Every person conducting, managing or carrying on the business of cold storage or refrigeration plant for the purpose of storing fruits, vegetables, meats, fish, eggs or dairy products, or any other merchandise, shall pay a quarterly license fee of \$1.00 for each 1,000 square feet of floor area, or fraction thereof, with a minimum quarterly tax of \$10.00.

(48) Every person, firm or corporation engaged in the business of renting or selling outdoor advertising space, whether billboard or electrical signs, shall pay a quarterly license fee of $6\frac{1}{2}\%$ per square foot of front surface of each billboard or electrical sign having a front surface of less than 180 square feet, provided, that the minimum quarterly license fee therefor shall be \$3.00; and shall pay a quarterly license fee of $3\frac{1}{2}\%$ per square foot of front surface of each billboard or electrical sign having a front surface of 180 square feet or more, provided, that the minimum quarterly license fee therefor shall be \$12.50.

(49) Every person, firm or corporation engaged in the business of furnishing, distributing, or placing in use electrical advertising signs, whether by lease, sale, or conditional sales contract, shall pay a quarterly license fee of $6\frac{1}{2}\%$ per square foot of front surface of each electrical sign having a front surface of less than 180 square feet, provided, that the minimum quarterly license fee therefor shall be \$3.00; and shall pay a quarterly license fee of $3\frac{1}{2}\%$ per square foot of front surface of each electrical sign having a front surface of 180 square feet or more, provided, that the minimum quarterly license fee therefor shall be \$12.50.

(50) For each locksmith, \$6.00 per quarter, which license fee shall be paid in addition to the license tax upon any other business operated by such person, if he operates any other business.

(51) For each person conducting, managing or carrying on the business of house moving a quarterly license fee of \$25.00 shall be paid, and in addition thereto, he shall maintain on deposit with the City Clerk a bond in the penal sum of \$1,000 executed by a surety company authorized to do business in the State of Nevada for the then current year, indemnifying the City against injury or damage to pavements or other public property, and all other persons, firms or corporations, against injury or damage to person or property occurring while any house is being moved into, along or off any public street. In the event of a recovery by said City or any private person, firm or corporation on said bond, the said bond or a similar substitute shall be restored immediately to said penal sum of \$1,000.

(52) Every person conducting, managing or carrying on the business of house wrecking or salvaging, shall pay a quarterly license fee of \$12.50 per quarter.

(53) Every person conducting, managing or carrying on the business of a natatorium or swimming pool or tank, where a fee or charge is made for the use thereof, or where rooms, lockers or bathing suits are rented in connection therewith, shall pay an annual license fee of \$25.00.

(54) Every automobile ticket agency or transportation agency, except when conducted by the owner of the transportation agency line, shall pay a quarterly license fee of \$7.50 per quarter. And such license fee shall be paid for such business even though the person conducting such business or paying such license fee may at the same time and in the same place, operate another business.

(55) For every public stenographer, \$5.00 per quarter. For the purpose of this subdivision, a public stenographer is defined to be a person who makes a business of typing for the general public or for persons other than himself or his immediate permanent employer.

(56) For each insurance adjuster or insurance adjusting agency, \$10.00 per quarter, except that this subdivision shall not apply to regular insurance agents adjusting losses for their own companies.

(57) For each automobile reclaiming agency, \$5.00 per quarter.

(58) For each bail bond broker or bail bond brokerage business, \$25.00 per quarter.

(59) For each painting or decorating contractor, \$50.00 per annum.

(60) For each amusement park charging admission to the grounds, \$5.00 per quarter.

(61) For each private detective agency, bureau or business, \$25.00 per quarter.

(62) For each abstract and/or title company doing business, maintaining an agency, or operating in the City of Las Vegas, \$25.00 per quarter.

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(63) For each brick yard, pressed brick plant, or adobe or concrete block manufacturing plant, \$40.00 per annum.

(64) For each marble and/or granite workers' shop, \$5.00 per quarter.

(65) For each planing mill allowed by law, \$5.00 per quarter.

(66) For each automobile painting and/or sign painting establishment, \$25.00 per annum.

(67) For each welding and/or iron works, \$10.00 per quarter.

(68) For each hair dressing or beauty parlor, or both, whether operated in connection with a barber shop or separately, \$10.00 per quarter.

(69) Every person conducting, managing or carrying on the business of distributing advertising samples, hand bills, dodgers or printed matter of any kind, shall pay a quarterly license fee of \$3.00 per quarter.

(70) For each finance company, the sum of \$40.00 per annum. For the purpose of this subdivision, a finance company is defined to be any person, firm or corporation other than banks, who makes a business of loaning to others for profit and who holds himself out to the general public as such.

(71) Every person, firm or corporation selling or distributing gasoline, motor fuel oil of any kind, or lubricating oil of any kind, within the City of Las Vegas, not for use as motor fuel for motor vehicles upon the highways of this State, or not to be exported from this State or sold to the government of the United States for official use of such government, shall pay a license fee of \$30.00 per quarter. Any no such person, firm, corporation or dealer in such gasoline, motor fuel oil or lubricating oil shall be required to include in his volume of business, the amount of any such gasoline, motor fuel oil or lubricating oil sales under any license fee paid under the provisions of Section 6 of this ordinance.

(72) Every person, firm or corporation renting riding horses shall pay a quarterly license fee of \$10.00 per quarter.

(73) Every person, firm or corporation operating a trailer camp shall pay a quarterly license fee of \$5.00 per quarter.

(74) For each boot black stand permitted by ordinance of the city, \$3.00 per quarter.

(75) Every person, firm or corporation conducting, managing or carrying on any business not specifically licensed by this ordinance or any other ordinance of the City of Las Vegas, shall pay a quarterly license fee of \$25.00 per quarter.

(76) Nothing in this ordinance contained shall be deemed or construed as applying to any person engaged in any of the professions or occupations hereinbefore enumerated solely as an employee of any other person, firm or corporation conducting, managing or carrying on any such business in the City of Las Vegas, unless specifically so provided herein.

Section 2. Section 11 of the above-entitled ordinance is hereby amended to read as follows:

Section 11. Every license fee required hereunder which is not paid within a period of fifteen days from the time the same becomes due and payable is hereby declared to be delinquent and the City Clerk shall thereupon add to said license fee and collect, before issuing such license, a penalty of ten per cent of such license

The above and foregoing ordinance was thereafter read aloud to the said Board of City Commissioners for a second time at a regular meeting of the said Board held on the _____ day of _____, 1948, and passed by the following vote:

Voting "Aye": Commissioners _____

Voting "Nay": _____

Absent: _____

APPROVED:

ATTEST:

Mayor

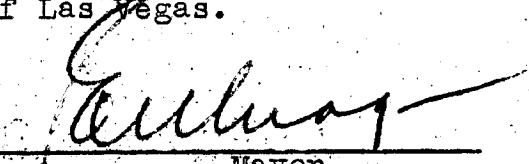
City Clerk

fee so delinquent (but not in any case less than fifty cents) and such penalty may also be recovered in any civil action brought in the name of the City of Las Vegas for the recovery of the amount of license tax imposed by this ordinance. Provided, however, that the City Clerk during each current quarter, at least ten days before the next succeeding quarter, shall deposit in the United States Post Office at Las Vegas, Nevada, postage prepaid thereon, a written or printed notice directed to each person appearing upon the license tax roll for the current quarter calling attention to the fact that the license fee for the next succeeding quarter will be due at the time provided in this ordinance and of the amount thereof, if readily ascertainable, and that the penalty herein provided will be exacted unless paid within the time required by this ordinance. Proof of actual receipt of any such notice shall be in no case required.

Section 3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 4. This ordinance shall be in full force and effect upon its publication, as in the next section provided, and final passage.

Section 5. The City Clerk and Clerk of the Board of Commissioners of the City of Las Vegas shall cause this ordinance to be published once a week for two successive weeks immediately following its first reading and adoption, in the Las Vegas Evening Review Journal, a daily newspaper published in the City of Las Vegas.



Mayor

ATTEST:



City Clerk

The above and foregoing ordinance was first proposed and read by title to the Board of City Commissioners on the 22nd day of January, 1948, and referred to the following committee composed of Commissioners Clark & Baskin for recommendation; thereafter the said committee reported favorably on the said ordinance on the 6th day of February, 1948, which was the next regular meeting of said Board of City Commissioners; that at said regular meeting held on the 6th day of February, 1948, the proposed ordinance was read in full to the Board of City Commissioners as first introduced and adopted by the following vote:

Voting "Aye": Commissioners Baskin, Clark, Moore, Whipple & His Honor Mayor Cragin

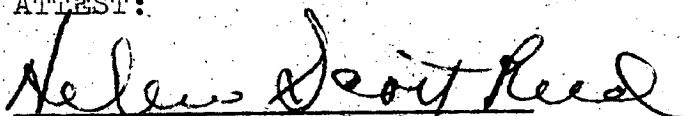
Voting "Nay": None

Absent: None

APPROVED:

Mayor

ATTEST:



City Clerk

ORDINANCE NO. 346

AN ORDINANCE TO AMEND SECTION 8, AS AMENDED, AND SECTION 11 OF ORDINANCE NO. 244 OF THE CITY OF LAS VEGAS, ENTITLED: "AN ORDINANCE OF THE CITY OF LAS VEGAS LICENSING, FOR PURPOSES OF REGULATION AND REVENUE, EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANSACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSE TAX UPON THE SAME AND PROVIDING FOR THE COLLECTION OF SAID LICENSE TAX AND A PUNISHMENT FOR CARRYING ON OR CONDUCTING ANY SUCH BUSINESS WITHOUT A LICENSE AND REPEALING ORDINANCES NUMBERED 1, 2, 4, 13, 14, 35, 48, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184, 192 AND 243."

The Board of Commissioners of the City of Las Vegas do ordain as follows:

Section 1. Section 8, as amended, of the above-entitled ordinance is hereby amended to read as follows:

Section 8. - The rates of license tax for businesses, trades, occupations and employments hereinafter named are hereby fixed in and for the City of Las Vegas and the same shall be paid by any person engaged in or carrying on the same in said City, as follows:

(1) For each hand laundry employing one or more persons, \$2.50 per quarter.

(2) For each insurance agent, or real estate broker, or both, \$10.00 per quarter.

(3) For each shooting gallery, \$25.00 per quarter.

(4) For each brokerage establishment, \$30.00 per quarter.

(5) For every banker and bank with a capital of \$100,000. or over (except National Banks), \$30.00 per quarter. For every banker or bank with capital of less than \$100,000 (except National Banks) \$15.00 per quarter.

(6) For each skating rink, \$20.00 per quarter.

(7) For each employment or intelligence office, \$10.00 per quarter.

(8) Every person who operates a wrecking yard, junk yard, or out-of-door yard or lot where used furniture, plumbing or other second hand materials or merchandise are stored for sale, shall pay a license fee of \$25.00 per quarter. This section shall include all out-of-door lots or yards upon which two or more used cars not in condition to operate under their own power are permitted to remain for a period of thirty days or longer.

(9) Every person who operates a used car lot, containing only cars capable of being moved under their own power, shall pay a license fee of \$10.00 per quarter, provided, that without paying such license fee, one such lot may be maintained by each person or firm who holds a State license as a new or used car dealer. The word "car" as used in this section shall mean any automobile or gasoline propelled vehicle.

(10) For each astrologer, palmist, seer, phrenologist, fortune teller, clairvoyant, or spiritualist, who demands and receives a fee for his or her services, \$100.00 per day.

(11) For each merry-go-round or carrousel, \$5.00 per day.

(12) Any proprietor, leasee or manager of any traveling show, traveling skating rink, circus, hippodrome, menagerie, or carnival intended to exhibit in the open air or under a tent or in any public hall, club room, assembly hall or theater, where movable scenery and theatrical appliances are used, any performance or exhibition in the City of Las Vegas, Nevada, shall pay to the City Clerk of said City of Las Vegas, the sum of \$100.00 as a license fee for the privilege of showing and exhibiting such traveling show, traveling skating rink, circus, hippodrome, menagerie or carnival for each day; and upon payment therefor said City Clerk shall issue license for the day or number of days so paid for.

Provided that nothing in this section contained shall be deemed or construed to require the holder of a theater license to procure any additional license to conduct, maintain or carry on any theatrical or vaudeville performance when such performance is conducted at any such theater so licensed.

AFFADAVIT OF PUBLICATION

STATE OF NEVADA, }
COUNTY OF CLARK } ss.

Dick Lochner, being first duly sworn,

deposes and says: That he is *owner* of the LAS VEGAS EVENING REVIEW-JOURNAL, a daily newspaper, of general circulation, printed and published at Las Vegas, in the County of Clark, State of Nevada, and that the attached was continuously published

in said newspaper for a period of *two weeks*

from *Feb 10th 1947* to *Feb 17 1947*

inclusive, being the issues of said newspaper for the following dates, to-wit:

Feb 10-17

That said newspaper was regularly issued and circulated on each of the dates above named.

Signed *Dick Lochner*

Subscribed and sworn to before me this *17th* day of

February 1947

Notary Public in and for Clark County, Nevada.

My Commission Expires

Jan 27, 1951

(13) For each patent medicine agency, \$25.00 per quarter.

(14) For each lawyer, whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(15) For each physician and/or surgeon, whether connected with a firm or hospital, or practicing by himself, \$10.00 per quarter.

(16) For each dentist whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(17) For each hotel, lodging house, rooming house, auto court or tourist camp as defined hereunder, \$5.00 per quarter for from four to eight guest rooms; from eight to eighteen guest rooms, \$10.00 per quarter; from eighteen to thirty guest rooms, \$20.00 per quarter; from thirty to fifty guest rooms, \$30.00 per quarter; from fifty to eighty guest rooms, \$40.00 per quarter; above eighty guest rooms, \$50.00 per quarter.

Every person, firm or association or corporation engaged in the business of keeping or conducting an apartment house in the City of Las Vegas, shall pay for and obtain a quarterly license to carry on such business as per schedule hereinafter recited in this subdivision, namely: Those who have four apartments and not exceeding eight apartments shall pay for such license the sum of \$5.00 per quarter. And those who have nine apartments and not exceeding eighteen apartments, shall pay for such license the sum of \$15.00 per quarter; and those who have nineteen apartments and not exceeding thirty-eight apartments, shall pay for such license the sum of \$30.00 per quarter; those who have thirty-nine apartments and over shall pay for such license the sum of \$60.00 per quarter.

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And the above provision as to license fee to be paid shall likewise apply to and be paid by any person, firm or corporation having no fixed place of business within the City of Las Vegas but who comes into the City from outside, regularly, to transact business within the City by receiving or picking up chattels and personal property upon which repairs, personal service or work of any kind may be done for hire outside the City, and again delivering the same to the owner within the City.

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(26) For every traveling merchant, hawker, peddler or vendor, street faker or advertiser who advertises goods, wares or merchandise of any kind by music, singing or dancing, jugglery, tricks, sleight of hand, buffoonery, gymnastics or other spectacular display, show or performance, or by speeches or oratory, or by any performance upon the streets calculated to draw a crowd of people about them calling or advertising wares, as aforesaid, shall pay a license in the sum of \$25.00 per day, and shall also secure a permit to occupy street space as required by other ordinances of the City.

(27) For each sewing machine agent, \$10.00 per quarter.

(28) For each vulcanizing business operated as a separate business, \$5.00 per quarter.

(29) For each auctioneer, \$125.00 per quarter or fraction thereof.

(30) For each architect, \$10.00 per quarter.

(31) For each assayer, \$5.00 per quarter.

(32) For each massage parlor, \$10.00 per quarter.

(33) For each trade college, trade school, business school, or business college, where instructions are given in any trade or occupation for which a fee is charged, \$10.00 per quarter.

(34) For each certified public accountant or independent public accountant, \$40.00 per annum. For the purpose of this ordinance an independent public accountant is defined as a person who does bookkeeping or accounting work for two or more persons, firms or corporations, or who prepares or assists in preparing income tax returns for two or more persons, firms or corporations, other than himself.

(35) For each chiropodist, \$10.00 per quarter.

(36) For each drugless practitioner, provided, however, that this subdivision shall not apply to persons who treat the sick through prayer or spiritual means, \$10.00 per quarter.

(37) For each chiropractor, \$10.00 per quarter.

(38) For each osteopath, \$10.00 per quarter.

(39) For each advertising business or advertising counsel, \$10.00 per quarter.

(40) For each collection agency or mercantile agency, \$10.00 per quarter.

(41) For each designer or decorator, \$10.00 per quarter.

(42) For each building contractor, \$60.00 per annum, paid annually.

(43) For each person, firm or corporation conducting, managing or carrying on the business of paving or macadamizing contractor, \$50.00 per quarter.

(44) For each cabinet shop, carpenter shop or upholstery shop, \$5.00 per quarter.

(45) Any other contractor not specifically licensed by this or any other ordinance of the City of Las Vegas, \$60.00 per annum, paid annually.

(46) For each nursery where plants, flowers, ferns, trees or other plants are cultivated, grown or propagated for the purpose of sale, \$3.00

\$5.00 per quarter.

(61) For each private detective agency, bureau or business, \$25.00 per quarter.

(62) For each abstract and/or title company doing business, maintaining an agency, or operating in the City of Las Vegas, \$25.00 per quarter.

(63) For each brick yard, pressed brick plant, or adobe or concrete block manufacturing plant, \$40.00 per annum.

(64) For each marble and/or granite workers' shop, \$5.00 per quarter.

(65) For each planing mill allowed by law, \$5.00 per quarter.

(66) For each automobile painting and/or sign painting establishment, \$25.00 per annum.

(67) For each welding and/or iron works \$10.00 per quarter.

(68) For each hair dressing or beauty parlor, or both, whether operated in connection with a barber shop or separately, \$10.00 per quarter.

(69) Every person conducting managing or carrying on the business of distributing advertising samples, hand bills, dodgers or printed matter of any kind, shall pay a quarterly license fee of \$3.00 per quarter.

(70) For each finance company, the sum of \$40.00 per annum. For the purpose of this subdivision, a finance company is defined to be any person, firm or corporation other than banks, who makes a business of loaning to others for profit and who holds himself out to the general public as such.

(71) Every person, firm or corporation selling or distributing gasoline, motor fuel oil of any kind, or lubricating oil of any kind, within the City of Las Vegas, not for use as motor fuel for motor vehicles upon the highways of this State, or not to be exported from this State or sold to the government of the United States for official use of such government, shall pay a license fee of \$30.00 per quarter. Any no such person, firm, corporation or dealer in such gasoline, motor fuel oil or lubricating oil shall be required to include in his volume of business, the amount of any such gasoline, motor fuel oil or lubricating oil sales under any license fee paid under the provisions of Section 6 of this ordinance.

(72) Every person, firm or corporation renting riding horses shall pay a quarterly license fee of \$10.00 per quarter.

(73) Every person, firm or corporation operating a trailer camp shall pay a quarterly license fee of \$5.00 per quarter.

(74) For each boot black stand permitted by ordinance of the city, \$3.00 per quarter.

(75) Every person, firm or corporation conducting, managing or carrying on any business not specifically licensed by this ordinance or any other ordinance of the City of Las Vegas, shall pay a quarterly license fee of \$25.00 per quarter.

(76) Nothing in this ordinance contained shall be deemed or construed as applying to any person engaged in any of the professions or occupations hereinbefore enumerated solely as an employee of any other person, firm or corporation conducting, managing or carrying on any such business in the City of Las Vegas, unless specifically so provided herein.

Section 2. Section 11 of the above entitled ordinance is hereby amended to read as follows:

Section 11. Every license fee required hereunder which is not paid within a period of fifteen days from the time the same becomes due and payable is hereby declared to be delinquent and the City Clerk shall thereupon add to said license fee and collect, before issuing such license, a penalty of ten per cent of such license fee so delinquent (but not in any case less than fifty cents) and such penalty may also be recovered in any civil action brought in the name of the City of Las Vegas for the recovery of the amount of license tax imposed by this ordinance. Provided, however, that the City Clerk during each current quarter, at least ten days before the next succeeding quarter, shall deposit in the United States Post Office at Las Vegas, Nevada, postage prepaid thereon, a written or printed notice directed to each person appearing upon the license tax roll for the current quarter calling attention to the fact that the license fee for the next succeeding quarter will be due at the time provided in this ordinance and of the amount thereof, if readily ascertainable, and that the penalty herein provided, will be exacted unless paid within the time specified by this ordinance.

(47) Every person conducting, managing or carrying on the business of cold storage or refrigeration plant for the purpose of storing fruits, vegetables, meats, fish, eggs or dairy products, or any other merchandise, shall pay a quarterly license fee of \$1.00 for each 1,000 square feet of floor area, or fraction thereof, with a minimum quarterly tax of \$10.00.

(48) Every person, firm or corporation engaged in the business of renting or selling outdoor advertising space, whether billboard or electrical signs, shall pay a quarterly license fee of 6¼c per square foot of front surface of each billboard or electrical sign having a front surface of less than 180 square feet, provided, that the minimum quarterly license fee therefor shall be \$3.00; and shall pay a quarterly license fee of 3¼c per square foot of front surface of each billboard or electrical sign having a front surface of 180 square feet or more, provided, that the minimum quarterly license fee therefor shall be \$12.50.

(49) Every person, firm or corporation engaged in the business of furnishing, distributing, or placing in use electrical advertising signs, whether by lease, sale, or conditional sales contract, shall pay a quarterly license fee of 6¼c per square foot of front surface of each electrical sign having a front surface of less than 180 square feet, provided, that the minimum quarterly license fee therefor shall be \$3.00; and shall pay a quarterly license fee of 3¼c per square foot of front surface of each electrical sign having a front surface of 180 square feet or more, provided, that the minimum quarterly license fee therefor shall be \$12.50.

(50) For each locksmith, \$6.00 per quarter, which license fee shall be paid in addition to the license tax upon any other business operated by such person, if he operates any other business.

(51) For each person conducting managing or carrying on the business of house moving a quarterly license fee of \$25.00 shall be paid and in addition thereto, he shall maintain on deposit with the City Clerk a bond in the penal sum of \$1,000 executed by a surety company authorized to do business in the State of Nevada for the then current year, indemnifying the City against injury or damage to pavements or other public property and all other persons, firms or corporations, against injury or damage to person or property occurring while any house is being moved into, along or off any public street. In the event of a recovery by said City of any private person, firm or corporation on said bond, the said bond or a similar substitute shall be restored immediately to said penal sum of \$1,000.

(52) Every person conducting, managing or carrying on the business of house wrecking or salvaging, shall pay a quarterly license fee of \$12.50 per quarter.

(53) Every person conducting, managing or carrying on the business of a natatorium or swimming pool or tank, where a fee or charge is made for the use thereof, or where rooms, lockers or bathing suits are rented in connection therewith, shall pay an annual license fee of \$25.00.

(54) Every automobile ticket agency or transportation agency, except when conducted by the owner of the transportation agency line, shall pay a quarterly license fee of \$7.50 per quarter. And such license fee shall be paid for such business even though the person conducting such business or paying such license fee may at the same time and in the same place, operate another business.

(55) For every public stenographer, \$5.00 per quarter. For the purpose of this subdivision, a public stenographer is defined to be a person who makes a business of typing for the general public or for persons other than himself or his immediate permanent employer.

(56) For each insurance adjuster or insurance adjusting agency, \$10.00 per quarter, except that this subdivision shall not apply to regular insurance agents adjusting losses for their own companies.

(57) For each automobile reclamation agency, \$5.00 per quarter.

(58) For each bail bond broker or bail bond brokerage business, \$25.00 per quarter.

(59) For each painting or decorating contractor, \$50.00 per annum.

(60) For each amusement park charging admission to the grounds,

Section 3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 4. This ordinance shall be in full force and effect upon its publication, as in the next section provided, and final passage.

Section 5. The City Clerk and Clerk of the Board of Commissioners of the City of Las Vegas shall cause this ordinance to be published once a week for two successive weeks immediately following its first reading and adoption, in the Las Vegas Evening Review Journal, a daily newspaper published in the City of Las Vegas.

E. W. CRAGIN
Mayor

ATTEST:
HELEN SCOTT REED
City Clerk (SEAL)

The above and foregoing ordinance was first proposed and read by title to the Board of City Commissioners on the 22nd day of January, 1948, and referred to the following committee composed of Commissioners Clark and Baskin, for recommendation; thereafter the said committee reported favorably on the said ordinance on the 6th day of February, 1948, which was the next regular meeting of said Board of City Commissioners; that at said regular meeting held on the 6th day of February, 1948, the proposed ordinance was read in full to the Board of City Commissioners as first introduced and adopted by the following vote:

Voting "Aye": Commissioners Baskin, Clark, Moore, Whipple, and His Honor Mayor Cragin.
Voting "Nay": None.
Absent: None.

APPROVED:
E. W. CRAGIN
Mayor

ATTEST:
HELEN SCOTT REED
City Clerk (SEAL)
110-17