

SEE ORD 1100

TOWN ORDINANCE NO. 39

PROVIDING FOR REVENUE AND THE COLLECTION THEREOF.

THE MAYOR AND COMMON COUNCIL OF THE TOWN OF JEROME, DO ORDAIN AS FOLLOWS:

Section 1. It shall be unlawful for any person or persons, or body corporate to engage in, or carry on within the corporate limits of the Town of Jerome any business, profession or occupation for the transaction or carrying on of which a license is required, without first taking out or procuring the license required for such business, profession or occupation.

Section 2. Any person who shall violate any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than three hundred dollars or by imprisonment in the Town or County Jail for a period of not more than three months or both, a civil action may also be brought in any court of competent jurisdiction, for the recovery of the license taxes there in provided.

Section 3. No license granted or issued under any of the provisions of this ordinance, shall be in any manner, assignable or transferable, or authorize any person other than therein mentioned or named to do business, or authorize any other business than therein mentioned or named to be done, or transacted at any other than is therein mentioned or named, without the permission of the Common Council endorsed thereon. When the Common Council shall grant such privilege the Town Clerk shall immediately report the same to the Collector of License. Every such license shall specify by name the person, firm or corporation to whom, or to which it is issued, and shall designate the particular place at which the business shall be carried on.

Section 4. Upon the trial of any criminal action brought under or arising from any provisions of this ordinance, the defendant shall be deemed not to have procured the municipal license for the current time unless he or she shall produce the same.

Section 5. In any action brought under or arising out of any provision of this ordinance the fact that the party therein represented himself as engaged in any business or calling for the transaction of which a license is by this ordinance required, or that such party exhibited a sign indicating such business or calling, for the transaction of which a license is by this ordinance required shall be prima facie evidence of the liability of the party to pay for a license.

Section 6. All license, except as herein provided, shall date from the first day of January, April, July, and October, of each year and shall be issued for three months from either of the foresaid dates. Licensed for dogs shall expire of the 30th day of April of each year, and shall be issued for one year from the aforesaid date.

An application being made for license for the first time after the first day of the first month of any quarter. The collector of license shall issue a license for the quarter.

Section 7. All license shall be paid for in advance in lawful money of the United States. No receipt for license shall be issued by the collector of licenses on any other blanks than those received from the Town Clerk. No

greater or less amount of money shall be charged or received for license so issued than is charged to said license collector by the Town Clerk, and printed on said license receipt. No license receipt shall be sold or issued by the license collector for a period of time exceeding the time printed on the license receipt and for which time the same was issued and charged to the license collector.

No person required to pay a license shall receive from the license collector any license receipt for a longer time than the time printed on the license blanks or pay for any license receipt any greater or less amount of money than the amount printed on said receipt.

No person required to pay a license shall pay any sum of money to the license collector without demanding and receiving thereof a license receipt on which is printed the sum for which said license is issued and the amount paid thereof.

Section 8. Every person having a license under the provisions of this ordinance shall produce the same when applying for a renewal, or when requested to do so by any councilman or any officer of the license or police department. Every peddler while engaged in peddling shall carry his or her license and exhibit the same if required to do so by any municipal officer.

Section 9-B. For the purpose of assessing, levying and collecting taxes for all general municipal purposes, each year upon all property, both real and personal in the Town of Jerome, and taxable under the laws of the Territory. The Town assessor of the Town of Jerome, is hereby authorized and required between the 15th day of June and the 31st day of July of each year to make out a full, true and correct list of property both real and personal, within the said Town of Jerome and shall fix the value thereof.

Section 10. For the purpose of making such assessment list, the town assessor, between the days specified, shall ascertain by diligent inquiry and examination, all property in the Town of Jerome, both real and personal, subject to taxation, and shall also ascertain the names of all persons, firms, corporations, associations and companies owning or claiming such property in the same manner and with the same power and authority, as is now vested by the laws of the Territory of Arizona, in the assessor of the counties of the Territory of Arizona. All provisions of the laws of the Territory of Arizona, wherein the same are not modified by this ordinance the Town of Jerome, in relaxation to the assessment and collection of taxes, and the sale, and the distress of property for the non-payment of taxes.

Section 11. The assessment list herein provided for shall be prepared in a book or books, to be furnished to the assessor, by the common council of the Town of Jerome, and shall contain columns for such assessment as follows; for the name of the owner: all real estate to be described by metes and bounds, or lots and blocks; description of personal property: the cash value of the real estate; the cash value of personal property, the aggregate value of all property taxable to such owner. The columns for the purpose of showing any increase or decrease of property by the board of equalization: another for the rate of taxation on each one hundred dollars worth of property: another for the total taxes: another for the purpose of entering the time of such payment of taxes, another necessary entries.

Section 12. The term real estate, whenever used in this ordinance, shall be deemed to include any and every interest in and to land or the possession thereof, or the right of possession thereof, and every interest in land whether the same be in fee simple or a lesser estate of interest therein, shall be assessed to the person, firm or corporation, association or company owning the same.

Section 13. Upon the completion of said assessment list as herein provided, and within town days after the same shall be completed in each year, the town assessor shall attach thereto his certificate, that the same contains a full, true and correct list, of all property within the limits of the Town of Jerome, taxable by law together with the valuation thereof, and shall return the same to the Common Council of the said Town, and Town Clerk of said Council shall endorse the time, the same was received and sign the same.

Section 14. Upon the return to the Common Council of said assessment list, the Mayor and Common Council of said Town, within ten days thereafter, and during such time, as they deem proper, not less than five nor more than twenty days, and during such hours as they designate, shall meet, sit and act, as a board of equalization. Notices of such meeting, shall be given by posting notices in not less than three public places in said Town of Jerome and which notice shall be in the following form:

Notice of the Meeting of the Board of Equalization of the Town of Jerome. Notice is hereby give that the assessment list for municipal taxes for the year.....has been duly returned to the Common Council of the Town of Jerome by the Town Assessor and notice is also given, that the Mayor and Common Council of the Town of Jerome will meet, sit and act as a Board of Equalization on the day of.....of.....at the hour of..... and that they will be in session each day at said hour for..... days for the purpose of Equalizing the value of property as set down in said assessment list. All persons, firms, corporations, associations, and companies desiring to make complaint in regard to the assessed value of any property appearing upon said assessment list may present to the Clerk of the Common Council their complaint in writing on or before theday of..... 19...

.....

Town Clerk

Jerome, Arizona.....19...

Section 15. Should the board find it necessary to add to or decrease the assessed valuation of any property on the assessors list they shall direct the Clerk to give notice to the person, firm, corporation, association or company, by letter or circular deposited in the Post Office or said town, or in case of unknown owners, by posting said notice in at least three public places in said town of Jerome, naming the time when they will act in the case, and allowing less than three days for parties so notified to be heard by said board.

Section 16. After the Common Council shall have levied the rate percent: on each one hundred dollars they shall cause the same to be entered by their Clerk on the proper column of said assessment book, and to be carried out the amount of taxes chargeable to all property and the said assessment book shall be certified by the clerk to the tax collector for the purpose of collection.

Section 17. Town tax collector shall proceed to collect said taxes as provided by law. No ice of the time and place where the taxes can be paid, shall be posted in three public places, in the town of Jerome at least five days prior

to the commencement of the collection, and said notice shall also specify when said taxes shall become delinquent, which shall not be less than thirty days from the first day when said taxes shall be due, all taxes levied by the Town of Jerome shall become delinquent, on the first day of October of each year, and the same costs, percentages, and penalties, shall be added to such delinquent property as is now or hereafter may be fixed by law for delinquent county and territorial taxes, the same penalty added to property sold and the manner of redemption shall also apply.

Section 18, Within ten days after property shall become delinquent by this ordinance the town assessor shall prepare a delinquent list or roll, which shall, as prepared within ten days from and after such date, the said taxes may become delinquent. The town assessor shall post three notices, in three public places in said town, which notices shall contain the names of the owners of delinquent property, the valuation thereof, taxes due thereon, interest, costs and percentage, the time and place where the same shall be sold.

All penalties, costs and percentages shall be paid by the tax collector to the Town Treasurer, when sufficient property shall be sold, which will satisfy the taxes due, costs, percentages and penalty, then the sale of such property shall cease, the tax collector shall issue a certificate of sale, which shall conform as nearly as practicable to the certificate now issued by the county tax collector upon the date of delinquent property.

Section 19. The Town Assessor or Collector is hereby authorized, and empowered to seize and sell property in the same manner as county assessors.

Section 20. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 21. This ordinance shall be in force from and after the date of its passage.

PASSED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF JEROME, THIS TWELFTH DAY OF DECEMBER, NINETEEN HUNDRED AND SIX (1906) BY THE FOLLOWING VOTE:

AYES: Holliday, Dicus, Merrill, Hull

NAYS: NONE

PRESENTED TO THE MAYOR FOR HIS SIGNATURE AND APPROVAL AND BY HIM THIS 12th DAY OF DECEMBER 1906, DULY SIGNED AND APPROVED.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY