

Legal Notices

ORDINANCE NO. 953
AN ORDINANCE PLACING A TAX ON CERTAIN OCCUPATION AND LINES OF BUSINESS CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF PLATTSMOUTH, CASS COUNTY, NEBRASKA; EXCEPTING INTERSTATE AND GOVERNMENT BUSINESS; PROVIDING THE STEPS TO BE TAKEN IN THE COLLECTION OF SAID TAX; PROVIDING FOR THE REPEAL OF PRIOR ORDINANCES IN CONFLICT; PRESCRIBING THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND PROVIDING PENALTY FOR THE VIOLATION OF THE SEVERAL PROVISIONS OF THIS ORDINANCE.

BE IT ORDAINED by the Mayor and City Council of the City of Plattsmouth, Nebraska:

SECTION 1. TAX, PURPOSE. For the purpose of raising revenue there is hereby levied an occupation tax upon each and every occupation and business carried on within the corporate limits of the City of Plattsmouth, as hereinafter specified and enumerated; and every person, firm, association or corporation carrying on any business within the limits of this city shall pay to the City Treasurer annually the sum hereinafter named, as a tax upon the occupation and business. All money so collected shall be forthwith turned over to the

City Treasurer and such money shall be and remain under the control of the City Council for such use and purpose as other moneys belonging to the General Fund.

SECTION 2. AMOUNT OF TAX OCCUPATIONS ENUMERATED. There is hereby levied a license tax upon each and every occupation and business within the corporate limits of the City of Plattsmouth, Nebraska, as hereinafter enumerated, in the several different amounts and upon the several respective different occupations, professions and lines of business as follows:

Unless provided herein or by other ordinances in force in the city of Plattsmouth, or by prior ordinances not herein expressly repealed, the tax on each business or profession and each occupation or line of business hereinafter conducted in the city of Plattsmouth shall be the sum of \$10.00 per year, payable as hereinafter provided, and except as hereinafter provided.

Notwithstanding the foregoing provisions, the occupation tax upon the businesses, professions and occupations hereinafter expressly provided shall be the rates set opposite each such business, occupation or profession:

APARTMENT HOUSES AND MOTELS, containing two or more rental units, the sum of \$2.00 per rental unit per year. For purpose of this ordinance, an apartment is defined as a room or suite of rooms arranged, intended or designed for a place of residence for a single family or group of individuals living together as a single householding unit, and a motel is defined as a building or collection of buildings divided into rooms or suites of rooms, and used as a more or less temporary abiding place of individuals or groups of individuals who are lodging, with or without meals, and so arranged as to provide other than public parking areas for motor vehicles.

BANKRUPT SALES. The sale of bankrupt stock moved to this city and sold as such, or any merchandise sold or offered for sale in this city under advertisement or announcement that the same is to be sold within a limited time, at a reduced price and not as a regularly conducted business within this city, is carried on, per day \$5.00, per year \$25.00.

BANKS AND BUILDING AND FOR ATHLETE'S FOOT USE T-4-L BECAUSE—

It sloughs off infected skin. Exposes more germs to its killing action. **IN ONE HOUR.** If not pleased, your 40c back at any drug store. Use STRONG, instant-drying T-4-L day or night. Now at SCHREINER DRUG STORE.

LOAN ASSOCIATIONS, \$25.00 per year.

BARBER SHOPS AND BEAUTY SALONS, \$5.00 per year for the first operator and \$2.50 per year for each additional operator employed or engaged in such business.

BILLBOARD ADVERTISING. BY persons, firms or corporations, thrust upon the attention of public view from billboards, located upon private property or elsewhere, within said city, other than that upon the actual premises where such business of the advertiser is carried on, per billboard per year, \$5.00.

BOWLING ALLEYS, \$50.00 per year minimum, with an additional \$12.50 per year for each alley or lanes in excess of four alleys or lanes in such establishment.

BUSES, BUS LINES OR MOTOR TRANSPORTATION COMPANIES transporting passengers for hire from any place within the city of Plattsmouth, Nebraska to other points or places in the State of Nebraska outside the city and within the State to any point within the corporate limits of the city of Plattsmouth, Nebraska, \$20.00 per year.

CIRCUS, CARNIVALS AND SHOWS UNDER CANVAS, the sum of \$50.00 per day, provided, however, the city council may by a majority vote waive such tax upon written application when such circus or carnival is sponsored by a non-profit organization organized within the city of Plattsmouth, or the council may in the alternative reduce such tax to such amount as the council may see fit.

DOG KENNELS, \$25.00 per year. For purpose of this ordinance a dog kennel is defined as any place where more than two dogs over six months old are kept, boarded or maintained for any purpose whatsoever. The tax hereby imposed shall be in addition to any license fees provided under any other ordinance for the owning or harboring of dogs.

DRY CLEANERS, LAUNDRIES, PRESSERS AND CLEANERS OF CLOTH, fabric or clothing, and their agents, solicitors or servants, whether said business is carried on by soliciting orders, and taking garments, clothing or fabrics to be washed, cleaned or renovated outside the corporate limits and delivering or collecting for finished work or otherwise, \$15.00 per year.

ELECTRIC POWER COMPANIES, engaged in the business of manufacturing or distributing electricity for light, heat or power, \$50.00 per year.

HAWKERS, PEDDLERS, SOLICITORS, DIRECT SELLERS, the sum of \$5.00 per day or \$30.00 per year on each hawker, peddler, solicitor, direct seller or delivery agent for the sale or delivery of goods, wares or merchandise of any kind at retail, by sample or by taking orders or by the sale, delivery or by direct sale, and for purposes of this ordinance any person or persons, firm or corporation who shall sell, expose or offer or cry for sale any goods, wares or merchandise upon any street, avenue, sidewalk or alley or from any stand or vehicle within said city, or any person traveling or going from house to house or place to place in said city, by selling, exposing for sale, lease, exchange or barter, at retail or by sample, by taking orders or by sale and delivery any goods, wares or merchandise any such person, persons, firm or corporation shall be deemed to be a hawker, peddler, solicitor or direct seller as the case may be and shall be subject to an occupation tax herein provided.

HOTELS, 50c per room per year with a minimum annual tax of \$10.00 and for purposes of this ordinance, the tax shall be based on the number of sleeping rooms actually available for the lodging of individuals or groups of individuals.

JUNK YARDS AND AUTO WRECKING YARDS, \$5.00 per year.

LUMBER AND COAL YARDS, OR ANY COMBINATION THEREOF, \$15.00 per year.

MECHANICAL AMUSEMENT DEVICES, FOR each such device the sum of \$25.00 per year. "Mechanical amusement device" as used in this ordinance is defined as a machine which, upon insertion of a coin, slug or similar object or by any other method operates or may be operated or used for a game, contest, or amusement of any description, such as, by way of example but not by way of limitation, pin games, music machines, bowling games, radio-ray, rifle games, football, racing and boxing games, and said terms shall further include shuffleboards, whether or not the same are coin operated, wherever a charge is made for the use thereof.

Upon payment of the occupation tax of such amusement device, the Clerk shall furnish to the person paying the same a tag, sticker or other identification marker, which shall be attached to the device or devices for which said tax is paid, and such tag and such identification marker shall not be transferable from one machine to another, and shall be due for all or any part of particular year for which such device is so operated or used, and such tax shall be payable notwithstanding the payment of any other license fee of occupation tax upon the business or occupation conducted upon the same premises or in connection with the operation of such mechanical amusement device.

ROLLER SKATING RINKS, PUBLIC DANCE HALLS AND BALLROOMS, the sum of \$25.00 per year.

REPAIR SHOPS AND REPAIRMEN, \$5.00 per year. For purposes of this ordinance, the foregoing tax shall apply to shoe repair shops, radio and television repair shops, auto repair shops, paper hangers, piano tuners, and all other businesses which consist primarily of the repairing of articles of any nature whatsoever, and whose source of income is not derived primarily from the sale of merchandise.

SUPER MARKETS, \$50.00 per year. For purposes of this ordinance a super market is defined as any store or market engaged primarily in the business of selling foodstuffs where the sales room maintained by such business exceeds 2,000 sq. ft. in area, and from which access to a parking lot operated in connection with said business is provided from any public street or alley in the city of Plattsmouth, and the frontage of such store on any adjoining street is 40 feet or more.

TAXI-CABS, \$5.00 per cab per year.

PHOTOGRAPHER, PHOTOGRAPHER'S AGENTS, \$2.50 per day for each canvasser or solicitor, whether or not such canvasser or solicitor actually engages in the taking of photographs.

TELEPHONE COMPANIES, engaged in the business of transmitting messages by telephone from points within the city of Plattsmouth to other points within the city of Plattsmouth or to other points within the State of Nebraska, \$50.00 per year.

VENDING MACHINES, the sum of \$5.00 per year for each machine dispensing merchandise such as drinks or candies, foods or confections, where the amount of each sale is 5c or more, provided however, this provision shall not apply to a vending machine dispensing cigarettes at retail where said machine is licensed to dispense tobacco.

WHOLESALE DEALERS, delivering bread, pastry or bakery products or milk products, to retailers or dealers within the city, the sum of \$30.00 per year, and on wholesale dealers delivering other goods, wares or merchandise from points outside of this city and not otherwise classified, \$10.00 per year, for each vehicle of one ton or less license capacity, and the sum of \$15.00 per year for each vehicle over one ton license capacity.

PROFESSIONS, INSURANCE, SERVICES. The basic tax of \$10.00 per year shall be paid by each person, and by each member of any firm, engaged in the practice of law, medicine, dentistry, osteopathy, optometry, veterinary medicine, architecture and by each member of any firm engaged in the insurance business, the accounting business, real estate business, abstract of title business, commercial art, auctioneering, physical therapy, or engineering, provided, however, if any person is engaged in one or more of said businesses the tax hereby imposed shall be paid on only one occupation by any one person.

SECTION 3. INTERSTATE OR GOVERNMENT BUSINESS CHARITIES. The license tax by this Chapter levied is not levied upon any business or occupation which is interstate or which is done or conducted by any department of the government of the United States or the State of Nebraska, or the officers of either as such in the course of its or their duties, or by any county or subdivision of this state or its officers as such or by any corporation which qualifies as a non-profit or charitable corporation under the laws of the State of Nebraska.

SECTION 4. WHEN DUE. On all occupations and businesses on which said tax is levied at a yearly rate, the year for such tax shall be deemed to begin with the 1st day of May of each year and shall end of the last day of April following; and said tax for that year shall be due and payable in advance on the 1st day of May of every year, and thereafter shall be delinquent; provided, that all taxes levied at a yearly rate as provided in this Chapter shall, for the municipal year beginning May 1, 1957, be due from and after the passage, approval and publication of this ordinance. On all occupations or businesses on which said tax is levied at a daily, monthly, quarterly or other similar rate, the tax shall be due and payable in advance before the business begins, for the number of days, months, quarters, or other terms, as the case may be for which the occupation or business is to be carried on within the taxable year.

SECTION 5. DUTIES OF PARTIES LIABLE. It is hereby made the duty of each and every person, firm, association or corporation to pay the tax levied against him, them or it, at the time the same becomes due as provided in the foregoing section.

SECTION 6. PAID TO TREASURER, RESOLUTION MAY DIRECT OTHER OFFICER TO COLLECT, CREDITED TO GENERAL FUND, WARRANT OF AUTHORITY TO SELL. The tax herein levied shall be paid in cash to the City Treasurer or other city official or employee directed by resolution of the city council to collect occupation taxes, who, upon the payments thereof by any person, firm or corporation, shall issue receipt therefor to the person, persons, partnership, firm or corporation paying the same properly dated and specifying the person for whom and for what the sum is paid; and the Treasurer shall

keep a proper account of said tax and credit the same to the General Fund of the City. The City Treasurer's receipt shall be the warrant and proper authority of any person to carry on or conduct the business specifying in said receipt and for which the money has been paid, but shall not operate to validate any business unlawful or otherwise unauthorized the creation or maintenance of nuisances.

SECTION 7. DAILY, MONTHLY, SEMI-ANNUALLY OR YEARLY PAYMENTS WHEN MADE, NO REFUND. Every occupation tax levied, at a daily, monthly, quarterly or other rate, must be paid in one payment in advance before the business is commenced, whether license is issued at the beginning of the day, year, month, quarter, or other term or at any time thereafter, but no such license shall be issued at the beginning of the day, year, month, quarter or other term for any certain time less than the full day, year, month, quarter or other term. No person paying occupation tax shall be entitled to refund of any part of the tax so paid.

SECTION 8. VIOLATION, PENALTY. Any person, firm, association or corporation who shall refuse or neglect to pay the occupation tax or taxes herein levied, or shall transact any such business or engage in any such occupation without having complied with the provisions of this Chapter, shall, upon conviction hereof, be fined in any sum not more than One Hundred (\$100.00) Dollars, and shall stand committed to the City Jail until said tax, fine and the costs of the prosecution are paid or otherwise discharged according to law; provided, that every suit brought under this Section shall be in

the name of the State of Nebraska and may be commenced by a warrant and arrest of the person or persons against whom the suit is brought, or, that such suit may be commenced by a common summons; and provided further, that whenever any of the above enumerated business or occupation shall be conducted by an agent for a corporation or non-resident, such agent shall be subject to arrest and punishment under the provisions of this Section, if his principal shall not have complied with the provisions of this Chapter.

SECTION 9. Ordinance No. 694, passed and approved on March 23, 1931, Ordinance No. 749 passed and approved on May 26, 1941, Ordinance No. 742 passed and approved August 23, 1939, and Ordinance No. 739 passed and approved on May 8, 1939 are hereby repealed.

Nothing herein shall be construed to affect the provisions of Ordinance No. 952 providing for a license tax upon pool halls or to affect ordinances imposing occupation taxes on the sale of alcoholic liquors, or to affect any ordinance imposing an occupation tax on the sale or distribution of natural gas.

SECTION 10. WHEN OPERATIVE. This ordinance shall be in full force and take effect from after its passage, approval and publication according to law.

SECTION 11. The invalidity of any provision hereof shall not affect the validity of the remaining provisions hereof.

Passed and approved this 8th day of April, 1957.

Attest: City Clerk, Albert Olson (SEAL)

Bruce E. Gold Mayor

No. 3611 — May 2, 1957.

Dairy Men AND Feeders!

Don't Lose Valuable Cattle With **BLOAT!**

A PREVENTIVE ANTIBIOTIC HAS BEEN PERFECTED THAT WILL ELIMINATE BLOAT IN LEGUME FED CATTLE.

Don't Delay - Call **BOB KNUTSON** At LOUISVILLE, NEBRASKA Representing Standard Chemical Mfg. Co.

GET COMPLETE DETAILS FROM HIM ABOUT THIS TREATMENT
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Caravale of COMIC strips (Produced and Directed by Albert R. Smith)

HOSSFACE HANK By FRANK THOMAS

RURAL DELIVERY By AL SMITH

SONNY SOUTH By AL SONNERS

OFF MAIN STREET By JOE DENNETT

THOSE WERE THE DAYS By ART BEEMAN

DEEMS By TOM OKA

WE DON'T CARRY THESE RIVETS IN STOCK, HOSSFACE... ORDER 'EM AT THE CATALOGUE DESK! CATALOGUE DE

WHAT'CHA DO NOW? I SPILLED THE SALT!

THATS BAD! THROW SOME SALT OVER YOUR SHOULDER SO YOU DON'T HAVE ANY HARD LUCK!

DO YOU THINK YOUR PAPA IS HINTIN' AH GO HOME?

HELLO, HONEY! I'M SO GLAD TO MEET YOU! YESTERDAY I MET BLANCHE UPTOWN.

BLANCHE TOLD ME THAT YOU TOLD HER THE SECRET I TOLD YOU NOT TO TELL HER!

BUT I TOLD HER NOT TO NOT TO TELL YOU I TOLD HER!

DEAR! WELL, DON'T TELL HER, I TOLD YOU THAT SHE TOLD ME!

THOSE WERE THE DAYS... IN THE OLD DAYS, JUST DANCING AROUND THE WOODS KEPT YOUNGSTERS HAPPY.

YOU'VE RUN OUT OF MONEY AGAIN?

THE MODERN MANIPLE REQUIRES COINS AND KIDS GOTTA HAVE GODAS TOO!

BASEBALL GAME TOMORROW

GAME TODAY

GAME TODAY