

revised July 1976 7/27/76 rescinded

#6 52-1
220.1

**CITY OF SMITHS GROVE
SMITHS GROVE, KENTUCKY**

**T. C. Melton,
Chairman of Board**

**Mrs. Jesse Stone
Mrs. Zelma Crump
Thomas R. Madison
George Barlow
Members of Board.**

**Lucian E. Flora,
Clerk**

January __, 1952.

**LICENSE AND TAX ORDINANCE
CITY OF SMITHS GROVE, KY.**

The Board of Trustees of the City of Smiths Grove, Kentucky, do ordain as follows:

That all previous ordinances regarding taxes and licenses are hereby rescinded and the following ordained in lieu thereof:

1. The general tax rate shall be seventy five cents (75¢) per \$100.00 assessed valuation on both personal property and real estate.

2. An equalization board shall be appointed to equalize all assessments within the City limits of the City of Smiths Grove, Kentucky.

3. An annual poll tax of one dollar and fifty cents (\$1.50) shall be levied against each male citizen of Smiths Grove between the ages of twenty one and sixty five.

4. The following license taxes are hereby fixed, imposed, and levied upon the following businesses, occupations, and professions that are pursued, carried on, or held within the limits of the City of Smiths Grove, Kentucky, to wit:

a. To engage in the business of banking, hardware, drug stores, feed mills, meat markets, water works, coal, feed & ice, dry cleaning and general merchandise an annual license tax of twenty (\$20.00) shall be paid.

b. To engage in the business of service station, repair garage, storage garage, buying and selling farm products, and operating a corn and flouring mill an annual license tax of fifteen (\$15.00) dollars shall be paid.

c. To engage in the business of operating a grocery store or of conducting an undertaking establishment or burial establishment or business, each of same shall pay an annual license tax of twelve (\$12.00) dollars.

d. To engage in the business of conducting a restaurant or cafe, beauty shop, barber shop, trucking, lumber business, denistry, physician, or surgery, each of same shall pay an annual license tax of ten (\$10.00) dollars.

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e. Any out of town contractor such as plumbers, electricians, termite control, door to door vendors, carpenters, painters, brick layers, magazine salesman, tinner, concreters, etc., shall be charged an annual fee of ten (\$10.00) per year.

f. For operating pin ball machines an annual fee of ten (\$10.00) dollars shall be charged for each machine.

g. To engage in the business of pool room, electrician, each shall be charged an annual fee of ten (\$10.00) dollars.

h. To engage in the business of carpentry, painter, fruit stand, shoe repair, insurance, ice cream stand, the fee shall be ten (\$10.00) per year.

i. To engage in the business of selling beer an annual license of two hundred (\$200.00) dollars shall be paid.

j. To operate a juke box an annual fee of five (\$5.00) shall be paid.

5. All of the above licenses shall date from July 1st to June 30th of the following year.

The said Board of Trustees of the City of Smiths Grove, Kentucky, do further ordain as follows:

That no person shall be authorized to engage in any of the businesses or occupations above set out without first having paid the annual license tax above provided and without having issued to him by the clerk a written license receipt and permit so as to engage in such business.

Every license granted hereunder and issued shall be for the remainder of the calendar year and the full annual tax must be paid regardless of the date when said license is issued.

It shall be the duty of the City Clerk to furnish to the Marshal on the first of July of each year a list of person, firms, or corporations whose licenses are unpaid and whose duty it shall be to notify such persons of such default and to cause warrants to be issued accordingly for doing business without a license in the City of Smiths Grove, Kentucky.

All persons mentioned above doing business in the City of Smiths Grove without license so to do and without paying the license tax as above required shall be guilty of a misdemeanor and shall be fined in a sum not less than two (\$2.00) dollars, and each day's engaging in such business

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shall be a seperate offense.

Any person doing business in the City of Smiths Grove is required to pay a license as above set out who shall not have paid the same within thirty days after beginning such business, shall be required to pay not only the license tax or fee above fixed but interest thereon from the time the same was originally due at the rate of six percent (6%) per annum.

No license mentioned above shall be transferable except upon permission of the Board of Trustees.

All above licenses are imposed for the purpose of defraying the expenses of the Town Marshal and Night Watchman and paying the expenses of lighting the City or the expense of obtaining water for fire protection of the City.

It is further ordained that for any violation of the laws of the Commonwealth or the ordinances of the City of Smiths Grove, the Board of Trustees may revoke any license which may be issued without returning to the licensee any part of the license so paid.

This ordinance shall take effect from the time of its passage and publication.

Given under our hands this _____ day of January, 1952.

Chairman of Board.

Clerk.

Passed first reading.
Passed second reading.