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WHEREAS, Arkansas Code Annotated Section 26-77-102 provides that the city council shall have the power to enact an ordinance requiring any person, firm, individual, or corporation who shall engage in, carry on, or follow any trade, business, profession, vocation, or calling within the corporation limits of the city to pay a license fee.

WHEREAS, certain terms, definitions, requirements and fees set forth in the present Occupation License Ordinance need to be clarified and adjusted ; and

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COTTER, BAXTER COUNTY, ARKANSAS:

This Ordinance shall be known as the Occupation License Ordinance.

Terms and Definitions:

A. **City:** The term "City" as used in this Ordinance shall mean the City of Cotter, Arkansas.

B. **Person:** The term "Person" as used in this Ordinance shall mean a person, firm, partnership, association, corporation or venture.

C. **Business:** The term "Business" as used in this Ordinance shall mean a trade, occupation, calling, vocation, profession, venture, pursuit, livelihood, career or transaction.

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Section 3:

Occupation License Required:

- A. It is unlawful for any person, firm or corporation, whether principal or agent to commence, engage in or carry on any of the businesses, occupations or professions within the city for which a license is required herein without having first paid the fee and procured a license therefore.
- B. Each person with no physical location within the city, engaged in business within the corporation limits shall be required to procure an Occupation License from the city unless such person possesses a valid Occupation License issued by another city, located in the State of Arkansas, where it maintains a physical location. A copy of said license shall be furnished to the City Clerk of Cotter.

Section 4:

Physical Year:

Any Occupation License required herein shall be for a period of one year, commencing on July 31st and shall be considered delinquent after June 30th of the following year. License paid after July 31st will be subject to penalties and fees as set out in Section 10 of this Ordinance. When entering into a business, said person shall procure the license and pay the fees required within thirty days from the date that business is commenced. The fees levied upon such new business shall be computed on a prorated basis of a 365-day year.

Section 5:

Separate License Required:

Any person, firm or corporation engaging in more than one business, occupation or profession, and for which a license is required of each, shall pay for and take out license for each such business, profession or occupation. There will be no exception for more than one business, occupation or profession operated on the same premises.

Section 6:

Application Procedure:

Each person desiring a license, required by this Ordinance, shall apply to the City Clerk. If such a person or business is required to pay a license fee in Schedule II, of Section 8, a copy of the assessment for personal property, on file in the County Assessor's office for the year prior to that in which the fees are due, must accompany the application. Fees for a new business, required paying a license fee in Schedule II, will be based on the amount of opening inventory. A copy of any/all state/federal or professional required license or permit will also accompany all applications. If you believe that no license is required Arkansas Department of Finance will give you a letter of exemption, a copy of that should be included. Upon completion of the required application and

presentation of the assessment for personal property, if applicable, said clerk shall issue and deliver a receipt for payment and license therefore.

Section 7:

Posting and Display to Officer on Demand:

Each person holding a license under this article shall keep the license posted in a conspicuous place and show the license to any officer of the city demanding to see it.

Section 8:

Fees:

The annual fees, unless otherwise specified, as required by this Ordinance shall be upon the following classifications: (1) the kind of trade, business profession, vocation or calling (2) the amount of goods, wares or merchandise carried in stock in any business, whichever is applicable. If such trade, business, profession or vocation is not specifically listed, the fee will be determined based on the closest definition. Payment schedules are as follows:

SCHEDULE I

A.

PROFESIONALS

\$75.00

Accountants, Architects, Attorney, Doctors
Dentist, Insurance Agencies, Veterinarians
Physical Therapist, Real Estate Agency

SERVICE RELATED

\$50.00

Repair Shop, Contractor, Health Club,
Car Wash, Child Care, Travel Agencies
Income Tax Service, Solon-Day Spa, fishing
guide service (If there are employees, sub-con-
tractors or you pay for other services, use the higher
rate for services related)

SERVICE RELATED (sole owner/operator)

\$35.00

Dance Studio, Home Inspection, Handyman,
Lawn Mowing, Janitorial, Dog Groomer,
Barber/Beauty Shop, Fishing guide

LODGING

\$50.00

Assisted Living/Retirement Home
Boarding House/Bed & Breakfast
Hotels/ Motels, Resorts, Cabins,

Short-term House cabin or room
Rentals, Mobile Homes, Trailers & R.V.

RETAIL SALES

Bait and Tackle, (Schedule II)
Convenience Store, Grocery Store

ANTIQUE DEALER

Pawnbrokers \$50.00
Second Hand Sales
Consignment Sales

BULK Plant (wholesale)

Warehouse / Distribution \$75.00
Gas & Oil
Grain/Feed

GAS FILLING STATIONS (one location) (DISPENSER)

a. First pump \$50.00
b. Each additional pump \$7.50
c. if selling other merchandise (Schedule II)

HOME-BASED BUSINESS

Applicable license fee must be paid and all zoning and signage regulations
must comply with City of Cotter codes.
(Fee based on applicable definition of occupation or activity)

ITINERANT BUSINESS (traveling or moving place to place)

Per day \$10.00
One year \$100.00

LEASING OR RENTAL AGENTS

a. Apartment / Residential
1-3 units \$35.00
4 or more units \$2.50 (per unit)
b. Commercial
1-5 units \$50.00

Each additional	\$3.50
c. Public Mini-Storage	
1-5 units	\$35.00
Each additional	.50
d. Public Storage Units	
1-5 units (includes Boats, R.V.)	\$35.00
Each additional	.50

The leasing of real property or structure located thereon, when such real property or structure is situated or located within the corporate limits of the city is deemed subject to the license and fees imposed by this chapter, regardless of the residency of the owner thereof or the location or place where such document of lease or arrangement is executed or delivered or payment made thereon or pursuant thereto (whether inside or outside the boundaries of the city).

MANUFACTURING COMPANIES:

Employees

1-3 Employees	\$50.00
4-10 Employees	\$100.00
11-15 Employees	\$150.00
16-20 Employees	\$200.00
For every additional 5 employees add (\$50.00)	

RESTAURANTS & CAFES

Occupancy Load:	
(a.) Carry-out, delivery service only and /or drive-in	\$50.00
Or Up to 75 seating	

ALL RETAIL STORES

SCHEDULE II

<u>Inventory</u>	<u>Rate</u>
\$ 0 – 5,000	\$ 50.00
\$ 5,001 – 10,000	\$ 75.00
\$ 10,001 – 25,000	\$ 100.00
\$ 25,001 – 50,000	\$ 150.00
\$ 50,001 – 100,000	\$ 200.00
\$ 100,001 – 200,000	\$ 250.00
For every \$100,000 increase add an additional (\$100)	

Section 9:

False Statements:

It shall be unlawful for any person to knowingly make a false statement in the application for any license required by this chapter for the purpose of defrauding the city of the just license fees and said violation shall be subject to the provisions of Section 11 herein.

Section 10:**Transfer, Assignment or Relocation of Business:**

Any person who shall sell, transfer, or assign all of his/her interest in any business to any other person or changes physical location of any business shall notify the City Clerk.

Section 11:**Penalty:**

In fixing the amount of penalty for the violation of any of the provisions of this Ordinance, late fees shall be charged after July 31st at a rate of 20% of the license fee together with the costs necessary for collection.

It is hereby declared a misdemeanor for any person, firm or corporation carrying on a business, profession or occupation within the City of Cotter to fail and/or refuse to comply with any of the provisions of this Ordinance. Any person, firm or corporation that fails to procure a license by September 1st of the licensing year, upon conviction for such violation, the offender shall be fined an amount no less than Two Hundred Fifty Dollars (\$250.00) and no more than Five Hundred Dollars (\$500.00).

Section 12:**Severability:**

The provisions of this Ordinance shall be deemed severable and the invalidity, unenforceability, or unconstitutionality of any section, clause, phrase, sentence, or part thereof, shall not affect the validity, enforceability, or constitutionality of any other section, clause, phrase, sentence, or part thereof.

Section 13:**Constitutionality:**

If any section of this Ordinance should be held unconstitutional, then ruling shall in no way impair the validity of the remaining parts of this Ordinance.

SECTION 14:**EMERGENCY CLAUSE:**

Whereas, it is determined that an emergency exists, and this Ordinance being necessary for the immediate preservation of the public peace, health, and safety, shall take effect and be in force from and after its passage.

Section 15:


Effective Date:

This Ordinance shall be in full force and effect as of April 22nd 2010.

APPROVED:


Steve Raines/Mayor

ATTEST:


Peggy J. Hammack
Recorder/Treasurer

