

## **TITLE 4**

### **BUSINESS LICENSES AND REGULATIONS**

#### **Chapters:**

- 4.04 Electric Franchise
- 4.08 Gas Franchise
- 4.12 Telephone Franchise
- 4.16 Cable Television Franchise
- 4.20 Occupational Taxes
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#### **CHAPTER 4.04**

#### **ELECTRIC FRANCHISE**

#### **Sections:**

- 4.04.01 Electric franchise granted
- 4.04.02 Rights and responsibilities of grantor and grantee
- 4.04.03 Termination procedure
- 4.04.04 Rates
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4.04.01 Electric franchise granted The city of Crossett, Arkansas, (hereinafter called Grantor) hereby grants to the Crossett Electric Co., its successors and assigns (hereinafter called Grantee), the exclusive right, privilege and authority within the present and all future expansion of the corporate limits of the city of Crossett, Arkansas, to sell, furnish, transmit and distribute electric power and energy to Grantor and to all inhabitants and consumers within said limits, and to construct, maintain, operate and extend a system for such purposes, and to enter on, under and upon and use any and all of the streets, alleys, avenues, bridges and other public grounds and ways belonging to, or under the control of Grantor, for the purpose of erecting, maintaining, repairing, replacing and operating poles, wires, anchors, stubs, transformers, substations, cables, conduits and other related facilities, appliances and apparatus which are necessary for, or useful in, the furnishing, sale, transmission or distribution of said electric service (hereinafter called facilities). (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.02 Rights and responsibilities of grantor and grantee.

- A. General Rights and Obligations Grantee shall, and does by acceptance hereof, agree to provide to the city and its inhabitants adequate and reasonable electric service as a public utility and the facilities necessary to provide such service. Grantor, in recognition of the large and continuing investment necessary for Grantee to perform its obligations hereunder, and the need and duty to promptly construct its facilities, as defined above, required to serve customers, in all areas and zones of the city, consents to the construction of such facilities as defined in Section 4.04.01 in all such areas and zones, and Grantor agrees to protect by ordinance, regulation and otherwise, to the fullest extent permitted by law, and except as otherwise limited herein, the grants of rights and privileges to Grantee set forth in Section 4.04.01 from interference with, or duplication by, other persons, firms or corporations seeking to engage in the sale or distribution of electric energy.
- B. Standards and Right-of-Ways All facilities of Grantee which may be located on public ways, places and public property, as authorized herein, shall be located so as to not unreasonably obstruct public use and travel. All of Grantee's facilities shall be constructed, operated and maintained in accordance with standards at least equivalent to the standards prescribed by the National Electrical Safety Code. Grantee, its successors and assigns, shall replace and repair, at its own expense, all excavations, holes or other damage caused or done by it to public streets, ways, places and public property in the construction, operation and maintenance of its facilities.
- C. Removal of Hazards; Clearing of Right-of-Ways The Grantee, its successors and assigns, is hereby given the right to trim, cut or remove trees, shrubbery or growth on or in public ways, places and public property which interfere or offer hazards to the operation of Grantee's facilities used or useful for the rendition of electric service; further, Grantee is hereby given the right, authority and permission to trim, cut and remove portions of trees, shrubbery or growth growing on private property but overhanging or encroaching on public ways, places and public property which interfere or offer hazards to the construction, operation and maintenance of Grantee's facilities. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.03 Termination procedure. The rights, privileges and authority hereby granted shall exist and continue from the date of passage of this ordinance, and thereafter, until termination in accordance with Ark. Code Ann. 14-200-103(1998 Repl.) as amended. (Ord. No. A-270, Sec. 1, Oct. 17, 1966.)

4.04.04 Rates. The rates which are to be charged by Grantee or its successors and assigns, for electric service hereunder shall be those which are now lawfully approved or prescribed, and as said rates may, from time to time, be amended by Grantee in accordance with

law or by any regulatory authority having jurisdiction thereof. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.05 City not liable for negligence of grantee. In the construction, operation, and maintenance of its facilities, said Grantee shall use reasonable and proper precaution to avoid damage or injury to persons or property and shall hold and save harmless the city from damage, injury, loss or expense caused by the negligence of the Grantee or its agents, servants, or employees, in constructing, operating and maintaining said facilities or in repaving or repairing any streets, avenues, alleys, bridges or other public grounds. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.06 Standard of care for facilities. The Grantee shall endeavor, at all times, to keep its facilities in a reasonable state of repair and to conform to such practices and install such appliances and equipment as may be in keeping with the customary usage and practice in cities of similar size in this state during the time this franchise shall remain in force. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.07 Franchise tax. Beginning in 1967, and thereafter during the life of this franchise, the Grantee shall pay to Grantor each year a franchise tax in an amount equal to: Four and twenty-five hundredths percent (4.25%) of the preceding calendar year's gross residential and commercial electric revenues as paid to the Grantee by residential and commercial customers located within the corporate limits of the city of Crossett, Arkansas. Payments shall be made by the Grantee to the Grantor in approximately equal quarterly installments beginning in January, 1967. Residential and commercial electric revenues are those revenues so classified pursuant to Grantee's uniform classification standards. Grantor shall have the right to examine and verify, from the records of the Grantee, any data relating to the gross revenues of Grantee from customers on which said franchise tax is due. In the event of a controversy, between the Grantor and Grantee as to the amount of gross revenues received by Grantee in the city of Crossett, Arkansas, upon which said tax is due, such controversy shall be referred to the Arkansas Public Service Commission, or such successor regulatory agency which may have jurisdiction over the Grantee, for final determination, and the decision of said Commission shall be binding upon both parties hereto.

It is expressly agreed and understood by the Grantor and Grantee that the aforesaid payment shall constitute and be considered as complete payment and discharge by the Grantee, its successors and assigns, of all licenses, fees, charges, impositions or taxes of any kind (other than automobile license fees, special millage taxes, general *ad valorem* taxes and other general fees, charges, impositions and taxes applicable to all citizens and taxpayers) which are now or might in the future be imposed by the Grantor under authority conferred upon the Grantor by law. If such other tax or taxes are imposed by Grantor, the obligation of the Grantee set forth in Section 4.04.07 hereof, to pay the city the sum of four and twenty-five hundredths percent (4.25%) annually of the gross residential and commercial electrical revenues shall immediately terminate. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.08 Street lighting. Electric service furnished the Grantor for street lighting and other purposes shall be paid for by the Grantor in accordance with the applicable rate schedules of the Grantee now on file and/or as they may in the future be filed by the Grantee and approved by the Arkansas Public Service Commission or other regulatory authority having jurisdiction. The Grantee shall have the privilege of crediting any amount due Grantor with any unpaid balances due said Grantee for electric service rendered to said Grantor. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.09 Private generation facilities allowed. Nothing herein shall be construed to prohibit any person, firm or corporation from owning and operating facilities for generating, distributing, or furnishing electric energy for his or its own use or for the use of his or its tenants, all of which facilities and use are wholly on the same premises owned by such person, firm or corporation; nor shall anything herein be construed to prohibit any person, firm or corporation, (including successors) now maintaining such facilities, in or on the streets and alleys of the city on October, 17, 1966, from providing service to himself or itself or to his or its tenants, from continuing to maintain such facilities and any necessary extensions thereof or additions thereto for such private purposes. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

4.04.10 Acceptance of franchise Upon written acceptance by Grantee, this article shall constitute a contract between Grantor and the Grantee, and its successors and assigns. (Ord. No. A-270, Sec. 2, Oct. 17, 1966.)

## **CHAPTER 4.08**

### **GAS FRANCHISE**

#### **Sections:**

- 4.08.01 Gas franchise granted to Arkansas Louisiana Gas Company
- 4.08.02 Obligation to serve
- 4.08.03 Location of facilities
- 4.08.04 Term of franchise
- 4.08.05 Natural gas rates
- 4.08.06 Repairing facilities
- 4.08.07 Franchise tax rate
- 4.08.08 Rates for municipal service
- 4.08.09 Continuation of existing private service

4.08.01 Gas franchise granted to Arkansas Louisiana Gas Company The city of Crossett, Arkansas, (hereinafter called Grantor) hereby grants to the Arkansas Louisiana Gas Company, its successors and assigns (hereinafter called Grantee), the exclusive right, privilege and authority within the present and all future expansion of the corporate limits of the city of Crossett,

Arkansas, to sell, furnish, transmit and distribute natural gas to Grantor and to all inhabitants and consumers within said limits, and to construct, maintain, operate and extend a system for such purposes and to enter on, under and upon and use any and all of the streets, alleys, avenues, bridges and other public grounds and ways belonging to, or under the control of Grantor, for the purpose of constructing, maintaining, repairing, replacing, equipping and operating pipe line, appliances, meters and apparatus which are necessary for, or useful in, the furnishing, sale, transmission or distribution of such natural gas service (hereinafter called facilities). (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.02 Obligation to serve Grantee shall provide to the city and its inhabitants adequate and reasonable natural gas service as a public utility and the facilities necessary to provide such service. Grantor, in recognition of the large and continuing investment necessary for Grantee to perform its obligations hereunder, and the need and duty to promptly construct its facilities, as defined above, required to serve customers, in all areas and zones of the city, consents to the construction of such facilities, as defined above, in all such areas and zones, and Grantor agrees to protect by ordinance, regulations and otherwise, to the fullest extent permitted by law, and except as otherwise limited herein, the grants of rights and privileges to Grantee from interference with, or duplication by, other persons, firms or corporations seeking to engage in the sale or distribution of natural gas. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.03 Location of facilities All facilities of Grantee which may be located on public ways, places and public property, as authorized herein, shall be located so as to not unreasonably obstruct public use and travel. All of Grantee's facilities shall be constructed, operated and maintained in accordance with accepted standards for construction by public utilities engaged in the distribution of natural gas including all statutory or regulatory requirements pertaining thereto. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.04 Term of franchise The rights, privileges and authority hereby granted shall exist and continue from the date of passage of this article, and thereafter, until terminated in accordance with Ark. Code Ann. 14-200-103 (1998 Repl.) as amended. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.05 Natural gas rates The rates which are to be charged by Grantee, or its successors or assigns, for natural gas service hereunder shall be those which are now lawfully approved or prescribed and in effect or such rates as from time to time may be established in accordance with law or by any regulatory authority having jurisdiction thereof. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.06 Repairing facilities The Grantee shall endeavor at all times to keep its facilities in a reasonable state of repair and to conform to such practices and install such appliances and equipment as may be in keeping with the customary usage and practice in cities of similar size in this state during the time this franchise shall remain in force. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.07 Franchise tax. Beginning in 1975, and thereafter during the term of this franchise or until such time as it may be amended, the Grantee shall pay to Grantor each year a franchise tax in an amount equal to: Four and twenty-five hundredths percent (4.25%) of the preceding calendar year's gross residential and commercial natural gas revenues as paid to the Grantee by residential and commercial customers located within the corporate limits of the city of Crossett, Arkansas. Payments shall be made by the Grantee to the Grantor in approximately equal quarterly installments beginning in January, 1975. Residential and commercial natural gas revenues are those revenues so classified by the Grantee or as may be determined and classified by the Arkansas Public Service Commission. Grantor shall have the right to examine and verify, from the records of the Grantee, any data relating to the gross revenues of Grantee from customers on which said franchise tax is due. In the event of a controversy, between the Grantor and Grantee as to the amount of gross revenues received by Grantee in the city of Crossett, Arkansas, upon which said tax is due, such controversy shall be referred to the Arkansas Public Service Commission, or such successor regulatory agency which may have jurisdiction over the Grantee, for final determination, and the decision of said Commission shall be binding upon both parties hereto.

It is expressly agreed and understood by the Grantor and Grantee that the franchise tax provided for above shall constitute and be considered as complete payment and discharge by the Grantee, its successors and assigns, of all licenses, fees, charges, impositions or taxes of any kind (other than automobile license fees, special millage taxes, general *ad valorem* taxes and other general fees, charges, impositions, and taxes applicable to all citizens and taxpayers) which are now or might in the future be imposed by the Grantor under authority conferred upon the Grantor by law. If such other tax or taxes are imposed by Grantor, the obligation of the Grantee set forth to pay the city the sum of four and twenty-five hundredths percent (4.25%) annually of the gross residential and commercial natural gas revenues shall immediately terminate. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.08 Rates for municipal service Natural gas furnished the Grantor or any of its agencies shall be paid for by the Grantor in accordance with the applicable rate schedules of the Grantee as now on file and/or as they may in the future be filed by the Grantee, or its successors and assigns, and approved by the Arkansas Public Service Commission or other regulatory authority having jurisdiction of the matter. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

4.08.09 Continuation of existing private service Nothing herein shall be construed to prohibit any person, firm or corporation from owning or operating facilities for distributing or furnishing natural gas for his or its own use or the use of his or its tenants; nor shall anything herein be construed to prohibit any person now maintaining such facilities, in or on the streets and alleys of the city on December 16, 1974, from providing service to himself or itself or to his or its tenants, from continuing to maintain such facilities and any necessary extensions thereof or additions thereto for such private purposes. (Ord. No. A-372, Sec. 1, Dec. 16, 1974.)

## CHAPTER 4.12

### TELEPHONE FRANCHISE

Sections:

4.12.01	Grant of franchise
4.12.02	Obligation to serve
4.12.03	Location of facilities
4.12.04	Permit to remove obstructions
4.12.05	Terms of franchise
4.12.06	Telephone service rates
4.12.07	Repairing facilities
4.12.08	Franchise tax
4.12.09	Rates for municipal service

4.12.01 Grant of franchise The city of Crossett, Arkansas, (hereinafter called Grantor) hereby grants to Allied Utilities Corporation, its successors and assigns (hereinafter called Grantee), the exclusive right, privilege and authority within the present and all future expansion of the corporate limits of the city of Crossett, Arkansas, to sell, furnish, transmit and distribute telephone service to Grantor and to all inhabitants and consumers within said limits, and to construct, maintain, operate and extend a system for such purposes and to enter on, under and upon and use any and all of the streets, alleys, avenues, bridges and other public grounds and ways belonging to, or under the control of Grantor, for the purpose of erecting, maintaining, repairing, replacing, and operating poles, wires, cables, conduits and other related facilities, appliances and apparatus which are necessary for, or useful in, the furnishing, sale, transmission or distribution of such telephone service (hereinafter called facilities). (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.02 Obligation to serve Grantee shall provide to the city and its inhabitants adequate and reasonable telephone service as a public utility and the facilities necessary to provide such service. Grantor, in recognition of the large and continuing investment necessary for Grantee to perform its obligations hereunder, and the need and duty to promptly construct its facilities, as defined above, required to serve customers, in all areas and zones of the city, consents to the construction of such facilities, as defined above, in all such areas and zones, and Grantor agrees to protect by ordinance, regulation and otherwise, to the fullest extent permitted by law, and except as otherwise limited herein, the grants of rights and privileges to Grantee from interference with, or duplication by, other persons, firms or corporations seeking to engage in the sale or distribution of telephone service. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.03 Location of facilities All facilities of Grantee which may be located on public ways, places and public property, as authorized herein, shall be located so as to not unreasonably obstruct public use and travel. All of Grantee's facilities shall be constructed, operated and maintained in accordance with accepted standards for construction by public utilities engaged in

the distribution of telephone service including all statutory or regulatory requirements pertaining thereto. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.04 Permit to remove obstructions The Grantee, its successors and assigns, is hereby given the right to trim, cut or remove trees, shrubbery or growth on or in public ways, places and public property which interferes or offers hazards to the operation of Grantee's facilities used or useful for the rendition of telephone service, and further, Grantee is hereby given the right, authority and permission to trim, cut and remove portions of trees, shrubbery or growth growing on private property but overhanging or encroaching on public ways, places and public property which interferes or offers hazards to the construction, operation and maintenance of Grantee's facilities. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.05 Term of franchise The rights, privileges and authority hereby granted shall exist and continue from the date of passage of this article, and thereafter, until terminated in accordance with Ark. Code Ann. 14-200-103, as amended. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.06 Telephone service rates The rates which are to be charged by Grantee, or its successors or assigns, for telephone service hereunder shall be those which are now lawfully approved or prescribed and in effect or such rates as from time to time may be established in accordance with law or by any regulatory authority having jurisdiction thereof. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.07 Repairing facilities The Grantee shall endeavor, at all times, to keep its facilities in a reasonable state of repair and to conform to such practices and install such appliances and equipment as may be in keeping with the customary usage and practice in cities of similar size in this state during the time this franchise shall remain in force. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

4.12.08 Franchise tax. Beginning in 1977, and thereafter during the term of this franchise or until such time as it may be amended, the Grantee shall pay to Grantor each year a franchise tax in the amount of Four Dollars and Nineteen Cents (\$4.19) for each central office access line in service by customers within the corporate limits of the city of Crossett, Arkansas. Payments shall be made by the Grantee to the Grantor in approximately equal quarterly installments during the first month of each quarter. Grantor shall have the right to examine and verify, from the records of the Grantee, any data relating to the total number of central office access lines in service by customers on which said franchise tax is due. In the event of a controversy, between the Grantor and Grantee as to the total number of central office access lines in service by customers in the city of Crossett, Arkansas, upon which the tax is due, such controversy shall be referred to the Arkansas Public Service Commission, or such successor regulatory agency which may have jurisdiction over the Grantee, for final determination, and the decision of said Commission shall be binding upon both parties hereto.



It is expressly agreed and understood by the Grantor and Grantee that the franchise tax provided for above shall constitute and be considered as complete payment and discharge by the Grantee, its successors and assigns, of all licenses, fees, charges, impositions or taxes of any kind (other than automobile license fees, special millage taxes, general *ad valorem* taxes and other general fees, charges, impositions, and taxes applicable to all citizens and taxpayers) which are now or might in the future be imposed by the Grantor under authority conferred upon the Grantor by law. If such other tax or taxes are imposed by Grantor, the obligation of the Grantee set forth to pay to the city the sum of Four Dollars and Nineteen Cents (\$4.19) for each central office access line in service by customers shall immediately terminate. (Ord. No. A-373, Sec. 1, Dec. 16, 1974; Ord. No. A-396, Sec. 1, Feb. 21, 1977.)

4.12.09 Rates for municipal service Telephone service furnished the Grantor or any of its agencies shall be paid for by the Grantor in accordance with the applicable rate schedules of the Grantee as now on file and/or as they may in the future be filed by the Grantee, or its successors and assigns, and approved by the State Public Service Commission or other regulatory authority having jurisdiction of the matter. (Ord. No. A-373, Sec. 1, Dec. 16, 1974.)

## **CHAPTER 4.16**

### **CABLE TELEVISION FRANCHISE**

#### Sections:

- 4.16.01 Grant of franchise
- 4.16.02 Term
- 4.16.03 Grounds for voiding franchise
- 4.16.04 Facilities
- 4.16.05 City not liable
- 4.16.06 Franchise tax
- 4.16.07 Rates
- 4.16.08 Procedures
- 4.16.09 Power reserved
- 4.16.10 Basic cable service
- 4.16.11 Consultant and costs
- 4.16.12 Requirements of cable operator

4.16.01 Grant of franchise For the purposes and upon the terms and conditions hereafter stated, there is hereby granted to Richard H. Jackson and Morgan W. Bodie d/b/a Crossett Cable TV Company, and unto their heirs, administrator, successors and assigns (hereinafter called grantees), the exclusive right, privilege and franchise:

- A. To furnish and distribute television signals and waves to public and private customers in the city and for such purposes to erect, maintain and operate antenna television transmission and distribution facilities in, under, along, over, across and upon the streets, avenues, sidewalks, alleys, bridges and other public ways and places in the city of Crossett, Arkansas, (hereinafter in this article called the city) and in any subsequent additions thereto or territory thereto annexed, for the purpose of transmission and distribution of television impulses, television energy, waves, signals or beams, both community antenna and closed circuit, including programs recorded on film and television tape or otherwise recorded in accordance with laws and regulations of the United States of America, the state of Arkansas and the city of Crossett, Arkansas, both within and without the municipal limits of the city, and the word "television" shall be deemed to include a system for simultaneous transmission of audio signals and transient visual images by means of electrical impulses.
- B. With the consent of the owners thereof, to install its equipment and facilities or otherwise use existing or hereafter erected utility poles, and to install, operate and maintain its equipment and facilities upon utility poles now or hereafter owned, acquired, regulated or under control of the city and to install and maintain subject to approval of the city engineer as to location thereof, its own poles and other facilities and equipment, in, on, upon, over, across and under any streets, alleys, sidewalks, easement rights, rights of way and other public ways and places now owned by; under control of or otherwise now or hereafter subject to control, supervision, dominion or regulation of the city, limited, however, that such poles shall be used only for the purposes enumerated in subparagraph (a) of this section (Ord. No. A-233, Sec. 1, June 15, 1964.)

4.16.02 Term The franchise and permit shall be for a period of twenty-five (25) years from the date of adoption of this article, provided, however, that the grantees may elect to extend the same for an additional period of twenty-five (25) years by giving to the governing body of the city notice in writing of intention to elect to extend such franchise at least sixty (60) days prior to expiration of the original twenty-five-year term. (Ord. No. A-233, Sec. 2, June 15, 1964.)

4.16.03 Grounds for voiding franchise The franchise and permit hereby granted shall be null, void and of no further force and effect if grantees shall at any time fail to fully comply with each provision of this article and unless the grantees shall have commenced, and shall thereafter prosecute to completion with reasonable diligence, to construct and install antennae or other equipment to provide service in accordance with 4.16.01 within eighteen (18) months from June 15, 1964, or if grantees shall at any time thereafter, for a period of ninety (90) days, fail to provide service pursuant hereto to a substantial percent of persons desiring such service unless prevented from so doing by war, insurrection, *force majeure* or other factors beyond the control of the grantees. (Ord. No. A-233, Sec. 3, June 15, 1964.)

4.16.04 Facilities All cables, equipment and facilities installed and maintained by the grantees shall be at all times installed in a good, skillful workmanlike manner and in full compliance with all laws, ordinances, rules and regulations of the city, including but not necessarily limited to the Electrical Code of the city, and all laws and regulations of any other agency or branch of government having jurisdiction thereof. Nothing in this article shall be deemed to exempt the grantees, or any person performing work for or under contract or agreement with the grantees, from compliance with ordinances of the city relating to construction or to excavation or opening of streets, sidewalks or alleys in the city. (Ord. No. A-233, Sec. 4, June 15, 1964.)

4.16.05 City not liable The grantees shall at all times indemnify and save harmless the city from any expense or liability of any kind whatsoever arising out of or resulting from grantees' operations under the franchise here granted, and will at their own expense defend against any claims or suit which may be made or brought resulting from or connected with operations of grantees hereunder which may be made or brought against the city. In addition, grantees will at all times maintain in force on all motor vehicles owned or operated by them public liability and property damage insurance in amounts sufficient to comply with the motor vehicle financial responsibility laws of the state of Arkansas, and public liability insurance coverage to protect against damage which may be suffered by the public, and Workmen's Compensation Insurance in accordance with the laws of the state of Arkansas. (Ord. No. A-233, Sec. 5, June 15, 1964.)

4.16.06 Franchise tax In lieu of all other privilege, occupation or franchise taxes now or which may be hereafter levied or enacted by the city, there is hereby levied upon the grantee as a tax upon operation pursuant to this ordinance in a sum equal to four and twenty-five hundredths (4.25) per cent of the annual gross receipts derived from all operation of the grantees within the city beginning in 1975, and such franchise tax shall be computed based on the gross receipts for the preceding year, and, at the option of the grantees, the tax may be paid in approximately equal quarterly installments. The installments shall be paid on January 31<sup>st</sup>, April 30<sup>th</sup>, July 31<sup>st</sup>, and October 31<sup>st</sup> each year. The City Treasurer and/or City Clerk or other authorized representatives of the city shall have the right at all reasonable times to inspect the financial books and records of the grantees to insure compliance herewith, and any tax not paid when due shall bear interest at ten (10) per cent per annum until paid and proceedings in event of default in such payment may be had as in other cases of failure to pay privilege or occupation taxes under other ordinances of the city. (Ord. No. A-233, Sec. 6, June 15, 1964; Ord. No. A-368, Secs. 1-2, Dec. 9, 1974; Ord. No. A-376, Sec. 1, May 19, 1975.)

4.16.07 Rates The grantees may fix rates to be charged for furnishing of service to customers pursuant to the franchise hereby granted but such rates shall at all times be reasonable, non-discriminatory and consistent with a fair return from grantees' investment and value of property used and installed in rendering such service and to that end shall be subject to general supervision of the governing body of the city and such regulatory agency as may now or hereafter have jurisdiction thereof. (Ord. No. A-233, Sec. 7, June 15, 1964.)

#### 4.16.08 Procedures

- A. On June 1, 1964, the city passed and adopted Ord. No. A-233, codified in the 2005 city code as 4.16.01 to 4.16.07, granting to Richard H. Jackson and Morgan W. Bodie, doing business as Crossett Cable TV Company, the exclusive right to construct, own and operate a cable television system in the city. That ordinance was amended by Ord. No. A-368, adopted December 9, 1974, and by Ord. No. A-376, adopted May 19, 1975. Thereafter, Crossett Cable TV Company assigned the franchise to ScottCable Communications, Inc. ScottCable Coomunications, Inc., assigned the franchise to Simmons Communications, which finally changed its name to Simmons Cable TV doing business as ScottCable Incorporated, hereinafter referred to as the cable operator.
- B. The Cable Television Consumer Protection and Competition Act of 1992 (1992 Cable Act) was enacted on October 5, 1992, and became effective on December 4, 1992. The 1992 Cable Act amends the Cable Communications Policy Act of 1984 and, in particular, section 623 (47 U.S.C. 543) governing the regulation of rates charged by cable television operators.
- C. On April 1, 1993, the Federal Communications Commission (FCC) adopted rate regulations pursuant to the 1992 Cable Act. These FCC rate regulations were released May 3, 1993, and became effective September 1, 1993.
- D. Pursuant to 47 CFR part 76.900, subpart N, section 76.910, and Crossett City Ordinance No. A-549, adopted August 24, 1993, on September 1, 1993, the city submitted FCC form 328, Certification for Local Franchising Authorities, to the FCC via registered mail, return receipt requested. Pursuant to section 76.910, the date on the return receipt, September 3, 1993, is to be considered the date filed. A copy of the FCC form 328 was also served on the cable operator on September 1, 1993, the same day it was mailed to the FCC.
- E. Pursuant to section 76.910, the city's certification becomes effective 30 days after the date filed, October 3, 1993.
- F. In adopting this division, the city reviewed applicable FCC regulations governing the basic service tier and provided a reasonable opportunity for consideration of the views of interested parties.
- G. This division will govern the procedures to be undertaken by the city for the regulation of the cable operator's cable television rates pursuant to the 1992 Cable Act and the regulations of the FCC. (Ord. No. A-550, Sec. 1, Oct. 18, 1993.)

#### 4.16.09 Power reserved

- A. All rates and charges for basic cable television service and any other cable television programming services, as defined by the 1992 Cable Act and applicable FCC regulations, shall, to the extent permissible, be subject to regulation by the city in a manner provided by this division. The cable operator shall be subject to the rate regulation provisions provided for in this division, and those of the FCC at 47 CFR part 76.900, subpart N.
- B. The city reserves the right to amend this division from time to time consistent with the requirements of the FCC, and state and federal law. (Ord. No. A-550, Sec. 2, Oct. 18, 1993.)

#### 4.16.10 Basic cable service

- A. The city hereby adopts and shall follow the rules relating to cable television rate regulation promulgated by the FCC at 47 CFR part 76.900, subpart N, which are incorporated by reference.
- B. Upon adoption of Ord. No. A-550 from which this division derives, the City Attorney will send to the cable operator, via certified mail, return receipt requested, a written notice, which shall include a sealed copy of this division and the completed FCC form 328.
- C. Within 30 days after receipt of the notice referenced in subsection B of this section, the cable operator shall have 30 days to respond, in writing, with rate and benchmark information, utilizing FCC form 393, Determination of Maximum Initial Permitted Rates for Regulated Cable Services and Actual Cost of Equipment.
  - 1. If the initial rates and/or any subsequent rate increases are within the FCC standards, the rates will be effective 30 days after submission.
  - 2. If the city is unable to determine whether the rate in issue is within the FCC's standards, based on the material before it, or if the cable operator has submitted a cost-of-service showing seeking to justify a rate above the FCC's reasonable rate level, the city may take an additional period of time to make a final determination and toll the effective date of the proposed rates during that time.
    - a. The city may take an additional 90 days if it needs more time to ensure that any proposed rate is within the FCC's rate standards.

- b. The city may take an additional 150 days to evaluate a cost-of-service showing seeking to justify any proposed rate above the reasonable rate level.
    - c. The city must issue a brief written decision regarding its invocation of the additional time period.
  - 3. If no action is taken within these time periods, the proposed rates will go into effect, subject to subsequent refund orders if the city later issues a decision disapproving any portion of the proposed rates.
  - 4. In all cases, the city will issue a written decision to approve the rate schedule, disapprove the rate schedule or continue for review, and explain that decision.
  - 5. If rates are in excess of the FCC's standards, the rates may be reduced by the city pursuant to applicable FCC regulations.
- D. After the initial rate schedule procedures are followed as described in this section, the cable operator shall, in conjunction with each change in the rates and charges applicable to basic cable service, conform to the standards of the FCC, as adopted in this division. Before any rate change shall become effective, the cable operator shall notify the city of its requested rate change by giving the city 30 days' advance written notice prior to the effective date and by providing the city with its proposed rates and applicable FCC benchmark information pursuant to FCC regulations.
- E. To the extent specifically permitted by federal law and applicable FCC rules, the cable operator shall be permitted to appeal to the FCC for a review of the decision of the city. (Ord. No. A-550, Sec. 3, Oct. 18, 1993.)

#### 4.16.11 Consultant and costs

- A. The city may utilize a cable television rate consultant to advise it on proposed rate changes and to assist it in the procedures and the standards for review adopted by the FCC. A cable television rate consultant may be any person who has sufficient background and experience, in the sole opinion of the city, to properly evaluate and analyze rates and charges.
- B. All costs for the review of initial rates or rate changes shall be paid by the cable operator upon demand of the city, unless contrary to applicable rules of the FCC governing these procedures, or unless otherwise specifically preempted by state or federal law. These costs shall include, but shall not be limited to: rate, consultant, attorneys' fees, and the reasonable value of services, as determined by

the city, rendered by the city or any city employees, agents or representatives of the city. (Ord. No. A-550, Sec. 4., Oct. 18, 1993.)

4.16.12 Requirements of cable operator The requirements described in this division are applicable to the cable operator and any and all other operators of cable television systems within the city subject to rate regulation according to the 1992 Cable Act and applicable FCC rules. (Ord. No. A-550, Sec. 5, Oct. 18, 1993.)

## **CHAPTER 4.20**

### **OCCUPATIONAL TAXES**

#### Sections:

4.20.01	Required
4.20.02	Exemptions
4.20.03	Multiple business
4.20.04	Delinquent tax; penalty
4.20.05	Pro-rating tax
4.20.06	Tax basis
4.20.07	Untaxed businesses
4.20.08	Occupation tax schedule

4.20.01 Required Except as specifically provided otherwise, it shall be unlawful for any person to engage in, follow or conduct any of the businesses, trades, occupations, vocations or professions listed in this article within the city without having first paid the license fee and obtained a license from the City Clerk/Treasurer in accordance with the occupation tax rate schedule. (Ord. No. A-201, Sec. 1, Dec. 18, 1961.)

4.20.02 Exemptions No license or fee under this article shall be required to be paid by any organization which is principally composed of local citizens and is organized and operated exclusively for charitable, educational, religious, civic or other eleemosynary purposes, in connection with the conduct of any trade or business for which a license would otherwise be required if such trade or business is not carried on regularly from day to day, but is casual or occasional only. (Ord. No. A-201, Sec. 2, Dec. 18, 1961.)

4.20.03 Multiple business If two or more businesses, trades, occupations, vocations or professions are being conducted from one location, whether or not operated under the same name, if the ownership or operation thereof is by the same or substantially the same persons, the license tax shall be paid according to the highest applicable rate on only one such business, trade, occupation, vocation or profession. (Ord. No. A-201, Sec. 3, Dec. 18, 1961.)

4.20.04 Delinquent tax; penalty

- A. All taxes due under this article shall be paid on or before January 31 each year, or within 30 days after commencing operation. Any tax not so paid shall be considered delinquent, and a ten percent penalty shall promptly attach and, in addition, the person responsible therefor shall be liable for all costs incurred in any proceeding for collection, including a reasonable attorney's fee.
- B. Suit shall be instituted by the City Attorney on behalf of the city for collection in any court of proper venue having jurisdiction of the amount of delinquent tax and penalty and in addition an injunction may be sought to enjoin the continued operation of such business until the delinquent tax, penalty, costs and attorney's fee shall be fully paid. (Ord. No. A-201, Sec. 4, Dec. 18, 1961.)

4.20.05 Pro-rating tax Any business or occupation not in operation on the first day of the calendar year shall pay its tax prorated by quarters, according to the number of full calendar quarters remaining in the calendar year during which the business is commenced. (Ord. No. A-201, Sec. 4, Dec. 18, 1961.)

4.20.06 Tax basis

- A. Each business whose tax is based upon a square foot charge shall permit the City Clerk/Treasurer, or his representative, free access to the premises at any time for the purpose of determining the area used by each such business. In computing square foot tax rates, all areas normally used by such business, including all storage and display areas which are enclosed and under roof, shall be included.
- B. Each business whose tax is based upon the average number of its employees, shall, during the month of January each year, certify to the City Clerk/Treasurer the average number of employees on its payroll for the preceding 12 month period. (Ord. No. A-201, Sec. 4, Dec. 18, 1961; Ord. No. A-370, Sec. 1, Dec. 9, 1974.)

4.20.07 Untaxed businesses Any person desiring to engage in any business occupation, trade or profession within the city and for which business, trade, occupation or profession no tax rate has been provided by this article shall, prior to engaging therein, pay an occupation tax at the rate of Fifty Dollars (\$50.00) per annum until such time as some other rate thereon shall be established. (Ord. No. A-203, Sec. 2, Jan. 26, 1962; Ord. No. A-413, Sec. 1, Dec. 18, 1978.)

4.20.08 Occupation tax schedule Effective January 1, 1994, and thereafter until otherwise amended, there is hereby levied upon the conduct in the city of the businesses, trades, occupations, vocations and professions listed below an occupation license fee tax in accordance with the following occupation tax rate schedule:



A

Abstractors	\$75.00
Accountant, each person	75.00
Adding machine (business machines), each agent or dealer with repair shop	75.00
Adjusters, insurance, claims, losses	75.00
Advertising	
1. by vehicle	37.50
2. by billboard or outdoor	150.00
3. handbills, circulars	
a. per year	75.00
b. per month	37.50
c. per week	15.00
4. public address or loudspeaker system: same as handbills	
Agencies (brokers, insurance)	
1. Collecting (each addition)	75.00
2. Commercial	75.00
3. Labor employment	75.00
4. Credit reporting	75.00
Apiaries	45.00
Architects, each person	75.00
Art glass, each dealer or agent	45.00
Artificial limbs, each person or firm selling, fitting, manufacturing or repairing	75.00
Asphalt manufacturing plant, not more than 1,000 bbls. per 24 hrs.	225.00
Asphalt mixing plant	225.00
Attorney, each person	75.00
Auction sale, each, per day	22.50
Auctioneer, local, per year	75.00
1. each person, per month	30.00
2. each person, per week	15.00
Audit companies, each person	75.00
Automobile repair shop:	
1. 1-3 mechanics	75.00
2. 3-6 mechanics	112.50
3. more than 6 mechanics	150.00
4. Garage, storage only	75.00
5. Paint and body shop	90.00
Automobile tires, retreading, recapping	75.00
Awning and tent manufacturers, per year	112.50

B

Bakeries, pie shops and/or doughnut shop: (wholesale)	150.00
Bank and trust companies:	
1.    1-20 employees	450.00
2.    21 or more employees	750.00
Barber schools	112.50
Barbershops, each chair, used or not	18.75
Basket manufacturers, each person, firm or place	75.00
Battery service:	
1.    Station and sales	75.00
2.    Manufacturing	150.00
Beauty parlor, per operator	18.75
Beauty schools	112.50
Bicycle dealers, when no other items are sold, with repair service	90.00
Bicycle repairs, only	67.50
Billiards, pool:	
1.    first table	45.00
2.    each additional table	22.50
3.    other game tables, each	7.50
Birds and pets, each dealer who deals in or sells birds or other pets	75.00
Blacksmith shop, per year	52.50
Blind and shade manufacturer	75.00
Blueprints or map makers	75.00
Boardinghouse, 6 or more persons exclusive of the operator and his family	37.50
Bondsmen, person, firms, corporations or individuals who become surety, or judicial appeal or appearance bonds in civil matters or in criminal cases in federal or other courts and who charge compensation	225.00
Book agents, each person not included in interstate commerce, taking orders for books, papers, periodicals, to be delivered in the future	45.00
Bootblacks, whether or not in barbership, one chair	3.75
Bottlers, minimum	150.00
1.    capacity over 500 to 1,000 cases per day	225.00
2.    capacity 1,000 to 10,000 cases per day	300.00
3.    capacity 10,000 to 50,000 cases per day	375.00
4.    capacity 50,000 cases and over per day	525.00
5.    Agents for any firm outside city with warehouse in city	75.00

Bowling alley or box ball, per lane	22.50
Brick yard or dealers in bricks, exclusively, each person, firm or corporation	112.50
Brokers:	
1. Grain	75.00
2. Cotton seed	75.00
3. Merchandise	75.00
4. Lumber	75.00
5. Stocks and bonds	75.00
6. Lease and royalty	75.00
7. Real estate and/or rental agent	75.00
8. All others engaged in brokerage business not otherwise provided for	75.00
Brokers, pawn	300.00
Building materials, wholesale only	300.00
Building, saving and loan association, each firm	225.00
Bus, where depots maintained in city	150.00
Business school, private	75.00

## C

Café, cafeteria, restaurant, lunchroom, drive-in (lunch stand, lunch counter or any place where food is prepared and served to public	
1. with not more than 10 seats	37.50
2. over 10 seats and less than 20 seats	75.00
3. over 20 seats and less than 30 seats	112.50
4. over 30 seats and less than 40 seats	150.00
5. \$1.13 for each next 60 chairs and \$1.00 per chair thereafter	
6. if no seats provided, drive-in	75.00
Card writing, engraving, etc.	37.50
Carpenter shop	60.00
Carpet, rug cleaning, exclusively	60.00
Caterers, professional	60.00
Cement, ready-mix, sewer pipe, lime, chert, crushed rock, concrete blocks, asphalt delivered to job	262.50
Cement blocks, or ornament, agent or dealers, each	75.00
Check protectors, agent or dealer	52.50
Chert, rock, sand or gravel, exclusively	225.00
Chiropodist, each	75.00
Chiropractor, each person	75.00
Cleaners and pressers, with office in city, per year	150.00
Coffee and tea, sold from trucks with or without premiums	37.50

Cold storage warehouse	150.00
Confectionery distributors, wholesale: each manufacturer or agent maintaining a distributing depot, warehouse or place of business, selling to merchants from stock and making deliveries in the city	75.00

Contractors

A contractor shall be termed any person, firm, or corporation who shall contract or engage to perform any certain service or labor in the construction or building trades, except that any person who is engaged to perform work under terms that the person by whom he is so engaged shall be responsible for reporting the compensation so paid for FICA purposes shall not be deemed a contractor hereunder.

1. Excavators, street pavers or sewer builders	75.00
2. Furnace or steam heating, per year	60.00
3. House building, each person, firm or corporation having office located in the city or contracting in city	112.50
4. House wrecking and sales of secondhand building material exclusively	75.00
5. Plasterers or latherers having offices located in the city or contracting jobs in the city	60.00
6. Painters, paper hangers or decorators having offices located in the city or contracting jobs in the city	60.00
7. Stone or brick workers having offices located in the city or contracting jobs in the city	60.00
8. Plumbing contractors, steam or gas fitters,	
a. 1 to 3 mechanics	75.00
b. Over 3 mechanics	112.50
9. Sheet metal and tin work, exclusively	60.00
10. Contractors, general building	150.00
11. Electrical contractors and subcontractors, exclusively	60.00
12. All other contractors not provided for in the above schedule	60.00

D

Dairies or milk depots	15.00
Dancing halls, public	300.00

Dancing school, home or studio	52.50
Dancing teacher, no studio	52.50
Dental laboratory, each person	75.00
Dentist	75.00
Designers	
1. Dwelling houses	75.00
2. where carried on only as a home occupation	52.50
Detective agency, each person	75.00
Diaper service, exclusively	75.00
Directories, each person making or selling where advertising is sold each firm	75.00
Distributors (person, firm or corporation engaged in the business of taking orders for and delivering within the city merchandise of any description)	75.00
Doctors, physicians, clinics, each person	75.00
Domino or game tables, if not in billiard hall	37.50
Dressmaking shop, <i>per annum</i>	52.50
Drive-yourself system	75.00
Dynamo or armature winding, retail, other repair shops not otherwise provided	112.50

E.

#### Elevators

(each person selling or installing or repairing same as principal or agent, when annual business is less than \$15,000.00)	112.50
Engineers, each person	75.00
Engravers, exclusively	37.50
Exhibitions: The following license shall be paid before any show or exhibition shall take place within the city:	
1. Museum or curiosity, exclusively:	
a. per day	7.50
b. per week	15.00
c. per month	75.00
2. Rope-walking or balloon ascension, per attraction	15.00
3. Throwing rings or balls, exclusively:	
a. per day	7.50
b. per week	15.00
c. per month	75.00

4.	Lung-testers, weight-pullers, shocking machines, exclusively:	
a.	per week	15.00
b.	per month	75.00
5.	Shooting gallery, exclusively:	
a.	per month	37.50
b.	per year	112.50
	(Location to be selected by City Council or Chief of Police and target rifles greater than .22 caliber prohibited.)	
6.	Flying jenny and other riding devices, exclusively:	
a.	per device, per week	15.00
b.	per device, per month	37.50
c.	per device, per 6 months	75.00
d.	per device, per year	112.50
7.	Boxing or wrestling:	
a.	per day	37.50
b.	per month	75.00
c.	per 6 months	112.50
d.	per year	150.00
8.	Circus, carnival, tent shows 25 percent gross receipts, minimum of	150.00
	Express companies, maintaining office in city	75.00

## F

Filling stations, per pump or measuring device	22.50
Film exchange, each person, firm or corporation operating a film exchange or a film service station except where covered by other license	37.50
Fireworks sales:	
1. Wholesale	750.00
2. Retailers not having regular place of business	75.00
Flower sales on street, flowers, plants or trees, per day	7.50
Foundry, machine shop, boiler works, pipe shop, radiator plant:	
Employing less than 100 mechanics	150.00
Employing more than 100 mechanics	375.00
Frozen food locker plant, per year	75.00
Fruit or vegetable brokers or dealers, each fruit and vegetable broker or dealer selling from cars on railroad tracks or from trucks, in addition to all other licenses	75.00

Funeral directors and undertakers, each establishment 375.00

## G

### Gas:

1. Each dealer in or agent for liquid carbonic or carbide gas, all dealers for liquid or carbonic gas, oxygen, ammonia or other chemical gasses 75.00
2. Butane, wholesale or retail 75.00

Gasoline and oil, dealers and distributors, wholesale, with plant in city 225.00

### Golf driving range:

1. Golf courses, owner or operator 75.00
2. Golf course, miniature 52.50

Grain elevators 187.50

Green meats, wholesale only, each person, firm, corporation or agent who buys cattle, hogs or other animals on the hoof, prepares same for market and sells green meats therefrom in the city 52.50

### Grinders, knife and scissors, not having an established place of business:

1. per month 15.00
2. per day 7.50

Gun shop, locksmith or gun repair shop 60.00

## H

Handicraft, the manufacturing and sale of merchandise of any description made principally by hand on the premises, and not specifically covered by any other classification under this schedule, and where there are no employees except members of the immediate family residing on the premises 30.00

Hat cleaning, exclusively 37.50

Health salon 75.00

### Horse and mule dealers or dealers in cattle/livestock:

1. each person conducting an established sales stable, per year 150.00
2. when conducting auction of mules or horses or other livestock, in addition to the above 300.00

Hot tamales, each cart or stand 7.50

### Hotel and motels, commercial:

1. more than 150 rooms 525.00

2.	more than 50 rooms and less than 150	375.00
3.	more than 10 rooms and less than 50	300.00
4.	10 rooms and less	112.50
	House moving or building moving, exclusively	75.00

## I

	Ice dealer, each truck operating from established place of business	30.00
	Ice plant, per year	75.00
	Infirmary, sanitarium or hospital, per patient room:	
1.	less than 40 rooms	150.00
2.	40 rooms or more	225.00
	Insurance agent, each person	75.00
	Investment companies or agencies	75.00

## J

	Jewelry and watch repairs, exclusively	75.00
	Junk dealers, secondhand dealers in bottles, rags, paper and metal	225.00

## K

	Kennels	52.50
	Kindergarten:	
1.	up to 25 students	60.00
2.	over 25 students	75.00

## L

	Landscaping, landscape gardeners	60.00
	Launderettes, washaterias	75.00
	Laundries	60.00
	Linen supply company, no plant, each truck or operator making pickup or delivery	52.50
	Locksmith	45.00

## M

	Machinery dealer or commission agent	112.50
	Manufacturing and processing establishments. Each person, firm, corporation or organization engaged in manufacturing or processing unless a specific tax	



on the particular manufacturing or processing business is otherwise herein provided shall pay a tax computed in accordance with the following schedule, and any tax so paid shall be deemed to cover all operations of such business:

Employees:	
1 to 25	300.00
26 to 50	525.00
51 to 75	675.00
76 to 100	825.00
101 to 250	1,050.00
251 to 500	2,250.00
501 to 1,000	4,500.00
1,001 to 1,500	12,000.00
1,501 to 2,000	22,500.00
2,001 and above	48,000.00
Marble or stone, each dealer	75.00
Masseurs, each	75.00
Meats, wholesale	75.00
Merchant, tailor whose principal business is not in the city	52.50
Messenger service	37.50
Milk processing plant	75.00
Milliner, exclusively	52.50
Mineral water, from fixed station or delivery	75.00
Minnow vats, where any fish bait is sold	52.50
Motion picture theater, per year	150.00
Motorcycles, motorscooters:	
1. gent, no stock carried, orders taken	22.50
2. repairing and renting	97.50
3. dealer with repair shop	97.50
Multigraph, mimeograph or imitation typewritten letters, each person, firm or corporation making same for others	30.00
Music studio, in addition to tax per teacher	52.50
Music teacher	30.00
N	
News dealer or distributor or newspaper, each additional stand	30.00
Newspapers, published in city:	
1. where circulation is less than 5,000	375.00
2. where circulation is more than 5,000	375.00

Nursery		
1.	for children	52.50
2.	for plants	67.50
O		
Oculist		75.00
Office equipment, sales and/or service:		
1.	no local office	112.50
2.	with local office	112.50
Oil and gas pipe line company maintaining offices in city		75.00
Oil operators, owning production and maintaining office in city		75.00
Optician or optometrist, each optician or optometrist dealer in spectacles or eye glasses, including grinding glasses or lenses		75.00
P		
Packinghouse companies, branches or agents soliciting or selling meats, not including green meats		75.00
Packinghouse products, including meats but not licensed as packinghouse company		75.00
Packinghouses, green, cured, salted or smoked meats and by products, branch houses, per year		150.00
1.	Agents soliciting orders for packinghouse products at wholesale	112.50
Parking lots and trailer parks, each car space		4.50
Peddlers and hawkers:		
<u>Class I</u>		
Any person, firm or corporation engaging in the business of selling products or manufacturing grown, produced or manufactured by him or it and going about the streets, or from house to house or place to place within the city, to sell such products or merchandise, unless taxing of such business shall be prohibited by state law, shall before doing such business pay an occupation tax as follows:		
1.	per year	37.50
2.	per 6 months	22.50
3.	per week	3.00
<u>Class II</u>		
Any person, firm or corporation engaging in the business of selling services, processing products or merchandise other than that which is directly		

grown, produced or manufactured by him or it, and going about the streets, or from house to house or place to place within the city, to sell such services, processing products or merchandise, and having no fixed permanent place of business within the city, unless specifically covered by other provisions of this schedule of occupation tax rates, before engaging in such business shall pay an occupation tax as follows:

- |    |              |        |
|----|--------------|--------|
| 1. | for 6 months | 150.00 |
| 2. | for 1 year   | 225.00 |

Class III

Any person, firm or corporation engaging in the business of selling services, products or merchandise within the city, not going about from place to place upon the streets, and not having a fixed permanent place of business within the city, unless specifically covered by other provisions of this schedule of occupation tax rates and unless taxing of such business shall be prohibited by state law, before engaging in such business shall pay an occupation tax as follows:

- |    |              |        |
|----|--------------|--------|
| 1. | per day      | 15.00  |
| 2. | per week     | 37.50  |
| 3. | per 6 months | 150.00 |
| 4. | per year     | 225.00 |

Pest control, whether or not maintaining an office in city, per year	52.50
Photographer	40.00
Piano tuner	30.00
Plumbing shop or service, stock tax	
To include occupation tax as plumbing contractor	75.00
Printing agency, each person, firm or corporation soliciting orders in the city for printing, lithographing, bookbinding or bookwork to be done outside the city	75.00
Public dray, motor-or horse-drawn vehicle, per year	52.50
Public stenographer	37.50
Public utilities (see Title 4)	
1. Electric utilities (See 4.04.07)	
2. Natural gas utilities (See 4.08.07)	
3. Each person, firm or corporation operating an establishment for the sale and/or distribution of water through pipes or water mains to the public shall pay annually an occupation tax at the rate of \$1.50 per meter or other device used or installed for	

the purpose of determining the amount of water furnished to a consumer. For the purposes of this article no such device or measuring device installed in connection with a consumer situated entirely outside the corporate limits of the city shall be considered. The tax shall be due for the calendar year 1994 and subsequent years and shall be computed upon the average number of such meters in use during the preceding calendar year, and shall be due on or before March 1 of each year.

- 4. Telephone utilities (See 4.12.08.)
- 5. Cablevision utilities (See 4.16.01)

R

Racing, midget auto, motorcycle or any other gasoline-		
1.	propelled racing:	
2.	per month or any fraction thereof	15.00
3.	per 6 months	75.00
4.	per 12 months	150.00
Radio and/or TV repair, shops, no stock for sale		60.00
Radio stations, standard or FM, soliciting advertising		225.00
Railroad, each railroad maintaining a general office		
in city, shall pay an annual fee of		750.00
Repair shops, not otherwise specifically covered		60.00
3 workers or more		90.00

Retail establishments

All business establishments, where the primary business is sale of merchandise at retail, shall be taxed in accordance with the following schedule of retail taxes unless there is otherwise provided in this chapter a specific tax upon the kind of business being so conducted. If two retail businesses are being conducted from one premise, whether or not operated under the same name, if the ownership or operation thereof is by the same or substantially the same person, firm or corporation, the tax shall be paid according to the highest applicable rate on only one such business.\* For purpose of determining whether the primary business is sale of merchandise at retail, the annual gross receipts shall be used to make such determination:

- 1. Auto parts, home & auto supplies: min. 112.50
- 2. Automobiles, farm equipment, construction equipment, sales: min. 112.50

- |    |  |        |
|----|--|--------|
| 3. | Building materials, any business holding for sale a general line of building or construction materials: min. | 112.50 |
| 4. | Catalog and/or stamp redemption: min.  | 112.50 |

\*The tax rates shown are minimum rates; in the event that a greater tax would result at the rate of \$.05 per sq. ft., the greater tax is due *per annum*.

- |     |  |        |
|-----|--|--------|
| 5.  | Children's wearing apparel, except sold in connection with ladies; or men's wearing apparel: min.  | 112.50 |
| 6.  | Cosmetics, exclusively   | 112.50 |
| 7.  | Department stores; A department store is any retail establishment at which are customarily sold three or more lines of merchandise which would subject such business to a separate tax under any other provision of this schedule of retail establishment rates if same were carried on as a separate business: min. | 112.50 |
| 8.  | Drugs, cosmetics: min.   | 112.50 |
| 9.  | Dry goods, wearing apparel and related items: min.   | 112.50 |
| 10. | Electrical or gas appliances, radio, TV and similar items, when no other items are sold: min.  | 112.50 |
| 11. | Fabrics, threads, ribbons, tapes, sewing needles and pins, exclusively: min.   | 112.50 |
| 12. | Flowers: min.  | 112.50 |
| 13. | Furniture and household appliances, hardware: min.   | 112.50 |
| 14. | Gift merchandise, except when jewelry or watches are sold: min.  | 112.50 |
| 15. | Grocery, meats, produce: min.  | 112.50 |
| 16. | Jewelry, watches, silver, fine china and glassware: min.   | 112.50 |
| 17. | Ladies' wearing apparel: min.  | 112.50 |
| 18. | Men's wearing apparel: min.  | 112.50 |
| 19. | Paint/painting supplies: min.  | 112.50 |
| 20. | Shoes: min.  | 112.50 |
| 21. | Sporting goods/equipment: min.   | 112.50 |
| 22. | Any other retail business not covered specifically by any other provisions of this article: min.   | 112.50 |

S

Safety deposit vaults, boxes or safes for hire, each person or firm, except in banks or trust companies	7.50
Service and sales of air conditioning, heating, electrical or mechanical equipment, with no office in city and not specifically covered by any other item of this schedule	75.00
Sewing machine company:	
Agent taking orders and shipping direct	52.50
Shoe repair, no stock carried	45.00
Sign painters	45.00
transient, per week	15.00
Skating rink:	
1. per month	15.00
2. per 6 months	45.00
3. per year	75.00
Solicitor. Any person holding himself out to take orders for merchandise or services and not paying a tax under any other provision of this article	52.50
Stables, riding	37.50
Stone monuments, dealer, each location	75.00

T

Tailoring, with no stock	52.50
Tattooing, each person engaged;	
1. per day	7.50
2. per week	30.00
Taxidermist, per year	60.00
Telegraph companies. Each person, firm or corporation commercially engaged in business in this city in sending messages from the city to any part of the state or from any part of the state to the city	60.00
Television station, soliciting advertising	75.00
Tin and sheet metal shop	75.00
Toilet and towel supply, having fixed permanent place of business in the city	60.00
Transfer storage business	75.00
Transportation business	150.00
Travel bureaus, per year	37.50
Tree trimmer or surgeon	52.50
1. where chemicals used in such treatment	75.00
2. working more than 3 men	112.50

Truck lines, office in the city	75.00
Trucks, for the purpose of hauling stone, gravel, dirt, or lumber in addition to other license, per truck	15.00

V

Vending machines. There shall be paid as an occupation tax to the city the same amount of tax as is now or may hereafter be provided for by state law on all such machines and, for the purpose of this article, any machine which provides merchandise, services or entertainment of any description in exchange for a coin or bill deposited in the machine shall be deemed a vending machine; provided, however, that if a tax is paid by the person or firm owning such machine under other provisions of this article, then no additional tax shall be payable on account of such vending machine unless such owner is in the business of renting or leasing of vending machines, in which event the tax here levied shall be paid in addition to any other such tax.

Veterinary surgeon, each person	75.00
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W

Warehouse, public except cold storage	75.00
1.    bonded merchandise, storage only	112.50
2.    storage and reshipping	150.00
Wastepaper. The collecting and/or selling of wastepaper or cardboard within the city	75.00
Welding company or shop	75.00
Woodyard, dealer in wood	75.00
Wrecker service only, per year	75.00

(Ord. No. A-201, Sec. 4, Dec. 18, 1961; Ord. No. A-203, Sec. 1 Jan. 26, 1962; Ord. No. A-209, Sec. 1, Apr. 16, 1962; Ord. No. A-219, Sec. 1 Apr. 15, 1963; Ord. No. A-229, Sec. 1, Mar. 16, 1964; Ord. No. A-240, Sec. 1 July 20, 1964; Ord. No. A-244, Secs. 1-4, Dec. 21, 1964; Ord. No. A-272, Sec. 1, Nov. 21, 1966; Ord. No. A-366, Secs. 1-2, Dec. 9, 1974; Ord. No. A-551, Sec. 1, Nov. 4, 1993; Ord. No. A-587, Sec. 1, Nov. 6, 1995.)

## **CHAPTER 4.24**

### **TAXICABS**

#### **Sections:**

4.24.01	Compliance
4.24.02	Sworn statement
4.24.03	Additional information
4.24.04	Annual license
4.24.05	License revocation
4.24.06	Insurance
4.24.07	Rates
4.24.08	Transfer of business
4.24.09	Identification
4.24.10	Passenger loads
4.24.11	Application
4.24.12	Revocation of certificate

4.24.01 Compliance It shall be unlawful for any person to operate a taxicab business in the city without complying with all the provisions of this article. (Ord. No. A-17, Sec. 1 April 10, 1946; Ark. Code Ann. 14-57-301 *et seq.* (1998 Repl.))

#### **4.24.02 Sworn statement**

- A. A sworn statement shall be filed with the City Clerk/Treasurer setting forth:
1. The name of the person, firm or corporation engaged in the taxicab business.
  2. If a firm or limited liability company, the firm members and their addresses.
  3. If a corporation, the names of the stockholders and the number of shares held by each and the names and addresses of its executive officers.
  4. City address and telephone number of the business.
  5. A complete detailed statement of the rates being charged by the taxicab operator.
  6. The trade name being used by the operators.



- B. Attached to the sworn statement shall be a complete list of all cars and equipment used in the business of the operator; the names of owners of the cars and the equity of the owners, the makes of the cars, the year model, seating capacity, motor and serial numbers, as well as operators cab number. (Ord. No. A-17, Sec. 2, April 10, 1946.)

4.24.03 Additional information On the written request of the City Council, a revised and current statement containing information required in 4.24.02, as well as any other information regarding the operation of a taxicab operators business shall be furnished and verified within ten days after request therefor. (Ord. No. A-17, Sec. 3, April 10, 1946.)

4.24.04 Annual license

- A. Each person operating a taxicab in the city shall pay the city at the office of the City Clerk/Treasurer the following license: For taxicabs owned by any person the fee shall be Twenty-Five Dollars (\$25.00) per year prorated monthly for each portion less than a year for each operator or business.
- B. The license provided for in this section shall be issued by the City Clerk/Treasurer and shall be plainly attached to or exhibited upon each taxicab, and such license provided for herein shall be an annual license payable on January 1 of each year or when operation is commenced, or prorated monthly, if after January 1 of any year. Any taxicab that commences operation in the city on or after July 1 in any year shall be required to pay one-half of the license fee hereinabove provided for a license for the remaining portion of the year in which the operation is commenced. (Ord. No. A-17, Sec. 12, April 10, 1946; Ord. No. A-294, Sec. 1, May 19, 1969.)

4.24.05 License revocation

- A. A taxicab operator's privilege license may be revoked for failure to comply with the terms of this article or any other ordinance of the city and/or statute of the state.
- B. Before revoking the privilege granted a taxicab operator who is engaged in the business, the City Council shall give the operator ten days' written notice of a hearing to be held for the purpose of determining the question. If the City Council revokes the privilege of the taxicab operator to engage further in the business, neither he nor anyone for him shall engage in the business within the city thereafter unless the revocation is set aside or modified by the City Council. (Ord. No. A-17, Secs. 6-7, April 10, 1946.)

4.24.06 Insurance Any person desiring to engage in the taxicab business in the city shall be required to secure public liability insurance on all equipment used and such insurance shall be

kept in force during the period of operation. The insurance required shall be so provided for that it will cover equipment now in use and equipment added from time to time after the original issuance of policies of insurance as provided in this section. The insurance shall provide a minimum of Fifty Thousand Dollars (\$50,000.00) property damage, One Hundred Thousand Dollars (\$100,000.00) personal injuries and Three Hundred Thousand Dollars (\$300,000.00) per occurrence on each taxicab. Failure to provide such insurance shall be grounds for revocation of any license issued under this article. (Ord. No. A-17, Sec. 13, April 10, 1946.)

4.24.07 Rates All rates to be charged by taxicab operators shall be filed with the City Clerk/Treasurer. The schedule shall contain a complete list of all charges showing minimum and maximum charges for all types of service rendered. No rates filed by the taxicab operator shall be changed without written permission from the City Council and a hearing shall be held before the City Council before any rates are changed as provided for in Ark. Code Ann. 14-57-301 *et seq.* (1998 Repl.) as amended. No rates shall be charged any passenger except the rate approved by the City Council as shown in the schedule of the taxicab operator on file with the City Clerk/Treasurer. (Ord. No. A-17, Sec. 14, April 10, 1946.)

4.24.08 Transfer of business No taxicab operator shall transfer or assign his business without the written consent of the City Council after a hearing is arranged for and held by the City Council. (Ord. No. A-17, Sec. 5, April 10, 1946.)

4.24.09 Identification Every taxicab operator shall have stenciled on the side and back of the cab in large letters the trade name of the cab operator. The cabs used by such operator shall be numbered consecutively and the cab number of each cab shall be stenciled thereon in large figures and letters. The figures and letters shall not be less than three inches in height. (Ord. No. A-17, Sec. 8, April 10, 1946.)

4.24.10 Passenger loads A taxicab with not more than two seats shall not be permitted to carry more than five passengers. (Ord. No. A-17, Sec. 11, April 10, 1946.)

4.24.11 Application

A. No person shall drive a taxicab, nor shall any taxicab operator employ a driver unless the driver shall first obtain from the City Clerk/Treasurer a driver's certificate entitling him to drive a taxicab. No person shall drive a taxicab, nor shall any taxicab operator continue to employ a driver, unless the driver's certificate shall remain in force and is renewed as provided in this section. The certificate shall be in addition to any license required by law or ordinance. A certificate to drive may be obtained by filing with the City Clerk/Treasurer a sworn application including:

1. Name, age and address.

2. Where applicant has been employed for the past five years, giving names and addresses of his former employers.
  3. An attached certificate from a reputable physician to the effect that the applicant is physically and mentally sound and that he is free from any communicable disease.
  4. A statement from the Chief of Police stating that the applicant's reputation is good and that he should be granted a certificate.
- B. The certificate must be obtained on or before January 1 of each year, such certificate being valid for the calendar year only for which it is issued. The City Clerk/Treasurer shall either issue a certificate or mark "refused" on the application, stating the reason why it was not issued. If refused, the applicant may by request obtain a hearing before the City Council. The Council may after hearing either affirm the action of the City Clerk/Treasurer or order the certificate issued. (Ord. No. A-17, Sec. 9, April 10, 1946.)

4.24.12 Revocation of certificate The driver's certificate required may be revoked or suspended for violation of the traffic laws and ordinances of the city and for the state. An appeal from the decision suspending the driver's certificate shall not stay a suspension. (Ord. No. A-17, Sec. 10, April 10, 1946.)