

A

ORDINANCE NO. 3769

AN ORDINANCE AMENDING SECTION 10 OF ORDINANCE NO. 3731 ESTABLISHING THE LICENSE TO YEAR TO RUN FROM SEPTEMBER 1st THROUGH AUGUST 31st, ALLOWING CREDIT FOR PREVIOUS PAYMENTS AGAINST CURRENT YEARS LICENSE FEE AND DECLARING EMERGENCY.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1: That Section 10 of Ordinance No. 3731 is amended to read as follows:

"Section 10: Schedule and Credit

(a) The annual tax for any business which is subject to Section 1 to 11 shall be based upon the number of persons, whether as owners, managers or employees, who are working with or for the business on a full-time, part-time, or seasonal basis within the district, and shall be computed in accordance with the following schedule:

A. SERVICES CATEGORY (Class 1, 2, 3, 4, 5, 8)

<u>No. of Persons</u>	<u>Annual Rate</u>
1	50.00
2	60.00
3	70.00
4	80.00
5	90.00
6	100.00
7	115.00
8	130.00
9	145.00
10	160.00
11	175.00
12	190.00
13	215.00
14	230.00
15	245.00
16	260.00
17	275.00
18	290.00
19	305.00
20	320.00
21-30	350.00
31-40	400.00
41-up	450.00

B. PRODUCTS CATEGORY (Class 6, 7, 9, 10)

<u>No. of Persons</u>	<u>Annual Rate</u>
1	100.00
2	150.00
3	200.00
4	250.00
5	300.00
6	350.00
7	400.00
8	450.00
9	500.00
10	550.00
11	600.00
12	650.00
13	700.00
14	750.00
15	800.00
16	850.00
17	900.00
18	950.00
19	1,000.00
20	1,050.00
21	1,100.00
22	1,150.00
23	1,200.00
24	1,250.00
25-34	1,500.00
35-44	1,800.00
45-54	2,100.00
55-64	2,400.00

(maximum net cost of \$1,800)

C. RESTAURANTS, TAVERNS & WHOLESALERS CATEGORY

<u>No. of Persons</u>	<u>Annual Rate</u>
1	50.00
2	65.00
3	80.00
4	100.00
5	125.00
6	150.00
7	175.00
8	200.00
9	225.00
10	250.00
11	275.00
12	300.00
13	325.00
14	350.00
15	375.00
16	400.00
17	425.00
18	450.00
19	475.00
20-up	500.00

c) Every business which furnishes off-street parking shall be allowed a credit against this tax, which credit shall be in the sum of \$25.00 for each space furnished, except that in no case shall the total credits minus the amount of tax in Section 10 be less than the amount for that business with one person employed. In order to qualify for a credit, the parking must be provided by premises, owned, or leased for not less than the tax year, by the business, must be sustained within the district, and must be available during the business hours for patrons of the business, to park, and leave their motor vehicles for periods of time not less than two (2) hours for the purpose of conducting business in the area. For purposes hereof, motor vehicles space shall not be less than 170 square feet each and so arranged as to be reasonably accessible.

Section 2: ESTABLISHMENT OF LICENSING YEAR

For the purpose of applying the period for which license is to be paid the first of such year shall begin September 1, 1973, and end on August 31, 1974, and each licensing year thereafter shall begin on September 1st of said year and terminate on the 31st day of August of the following year.

Section 3: APPLICATION OF LICENSE FEE PREVIOUSLY PAID

All persons required to pay a license fee as provided for in this ordinance shall be responsible for payment of the fee as provided for in this amendment and the full amount of the fee for the year ending August 31, 1974. Any monies previously paid on the account of license fees hereunder shall be applied against the required license fees and licensees shall be responsible only for the difference between the amount previously paid and the amount of the license fee as herein established.

Section 4: EMERGENCY DECLARED

Inasmuch as this ordinance is necessary for the immediate preservation of the peace, health and safety of the citizens of the City of Albany, an emergency is hereby declared to exist and this ordinance shall be in full force and effect immediately upon its passage by the council and approval by the Mayor.

20-up

500.00

D. THEATRE CATEGORY

64 cents per seat based on average daily usage.

b) The computation for determining the number of persons, whether as owners, managers or employees, who are working with or for the business within the district shall be as follows:

1) A person whether as owner, manager or employee, shall be considered as full-time if he is regularly employed to work not less than 30 hours per week. Such owners, managers or employees shall be considered for the purposes of computing this tax as one person.

2) A person shall be considered as a part-time person, whether as owners, managers or employees, if he is regularly employed to work less than 30 hours per week. If the business has one part-time person, such person shall be considered the same as a full-time person. If a business has more than one part-time person, the hours per week for which all such part-time persons are hired shall be added together and such total shall be divided by 40 to arrive at the number of equivalent full-time persons to be taken into consideration, but if the total hours are not evenly divisible by 40, the excess shall be counted as one additional person if such excess is at least 30 hours.

3) A seasonal person shall mean a person employed for a continuous period of not more than 3 months in contemplation of a season of activity which reoccurs annually in the normal course of such business or of the like businesses. The number of such seasonal persons to be taken into account for the purposes of computing the tax shall be that portion of the total number of seasonal persons which that number of whole months in the employment season bear to the total number of months in the license. The employment season shall mean that period of time, to the nearest 15 days, for which the business, or a like business would normally expect to employ the seasonal person, taking into consideration past experiences, production capacity, material resources and marketing conditions in the license. For the purpose of determining the number of whole months in an employment season, a month shall consist of 30 consecutive days.

PASSED BY THE COUNCIL: March 27, 1974

APPROVED BY THE MAYOR: March 27, 1974

EFFECTIVE DATE: March 27, 1974

Platt A. Davis
Mayor

/s/ Platt A. Davis

ATTEST:

Ernest W. Isham
City Recorder
/s/ Ernest W. Isham

IN NO CASE IS THE ASSESSMENT FOR LESS THAN ONE EMPLOYEE.