

ORDINANCE NO. 273

AN ORDINANCE TO amend Ordinance No. 170 of the City of Alexandria entitled "AN ORDINANCE imposing taxes on licenses for municipal purposes for the year commencing January 1, 1935, and for each year thereafter, as amended," approved January the 17th, 1935.

Be It Ordained by the Council of the City of Alexandria, Virginia, that Ordinance No. 170 of the City of Alexandria, approved January the 17th, 1935, be amended by adding thereto Sections 24-A and 101-A, and repealing and re-enacting Sections 35, 37, 45-A, 47, 50 and 89, the same to read as follows, to-wit:

Section 24-A. The automobile licenses covered by Sections 20, 21, 22, 23, 24 and 72-A of this ordinance, for the year 1939, and each year thereafter, shall be issued and paid for not later than April 15th and not earlier than March 15th, and shall be good until the 15th of April following. All 1938 licenses issued by virtue of the above described section shall be valid until April 15th, 1939, and all automobiles not heretofore licensed for 1938 and becoming subject to license since December the 31st, 1938, shall be issued a 1938 tag upon payment of one-fourth of the annual license tax prescribed and shall be good until April 15th, 1939.

Section 35. Blacksmiths and Wheelwrights. Persons, firms or corporations engaged in business as blacksmiths and/or wheelwrights, \$10.00. This license shall not include repair work on automobiles.

Section 37. Boiler Shops, Machine Shops, Foundries, Electric and Acetylene Welding Shops. (A) Each person, firm or corporation engaged in the business of boiler making and/or operating machine shops, foundries, electric and acetylene welding shops whose office or place of business is located in the City of Alexandria, for each business conducted by such person, firm or corporation \$15.00 per annum if the gross business is \$3,000 or less, and \$50.00 if in excess of \$3,000.

Section 45-A. Dentists and Orthodontists shall pay an annual license tax of 1% gross annual receipts provided however, that in determining the gross receipts there may be deducted the actual amount paid for materials used in preparing dental work for patients; and provided further, however, that in no case shall the license tax be less than \$25.00.

Section 47. Eating Houses, Lunch Stands, Lunch Rooms and Restaurants. (a) Any person, firm or corporation who shall cook or otherwise furnish for compensation, diet, food, or refreshments of any kind, for casual visitors at his house or place of business and who does not furnish lodging or who is not the keeper of a hotel, inn or lodging

house, \$20.00, and 20 cents for each \$100.00 of all sales made during the next preceding license year.

Section 50 Florist Shops. Any person, firm or corporation engaged in the business of buying for sale or selling natural flowers and plants, commonly known as florists' stores shall pay an annual license tax of \$25.00. Growers selling at a definite place of business other than the place where the flowers or plants are grown shall be required to take out the license provided for in this Section.

Section 89. Telegraph Companies. Telegraph Companies receiving messages in the City and forwarding them or transmitting them to points within the State, not including any business done for the Government of the United States, its officers or agents and not including any business to or from points without the State and delivering them in the City, not including any business for the Government of the United States, its officers or agents, not including any business done to and from points without the State, the sum of \$50.00 per annum.

Section 101-A. Penalties. There shall be a penalty of 10% added to all licenses provided for under the provisions of this ordinance that are delinquent and unpaid on January 31st of each year except the licenses referred to in Section 24-A of this ordinance, which are due and payable not later than April 15th in each year, and in which cases a penalty of 10% shall be added if delinquent and unpaid after April 15th.

This Ordinance shall take effect immediately upon its passage.

Approved this 10th day of January, 1939.

RICHARD L. RUFFNER,
Mayor.