ORDINANCE NO. 190

An Ordinance entitled an ordinance levying a privilege tax upon motor vehicles within the corporate limits of the city of Atkins, Arkansas.

Be it ordained by the City Council of the City of Atkins, Arkansas:

SECTION 1. That there is hereby levied upon all motor vehicles belonging to residents of the City of Atkins, a privilege tax of three ($3.00) dollars per annum.

SECTION 2. Motor vehicles shall include automobiles, locomobiles and all other vehicles propelled otherwise than by muscular power, except motor bicycles, traction engines and road rollers, the cars of electric and steam railways and other motor vehicles running only upon rails or tracks, and except bicycles and tri-cycles and other such vehicles are are propelled exclusively my muscular power.

SECTION 3. That all funds derived from the collection of such privilege tax shall be placed to the credit of the street fund, and shall be used solely and alone for the construction, repair and maintenance of the streets, alleys and public ways of said city of Atkins, and for no other purpose.

SECTION 4. That said tax of three ($3.00) dollars per annum shall be due and payable annually in advance. That the first annual tax shall be due and payable annually in advance. That the first annual tax shall be due and payable from the first day of October, 1925, to October 15th 1925, and annually thereafter from the first day of October to the fifteenth day of October of each succeeding year. Provided, however, that any person who shall, during such year after the period of payment of such taxes, become the owner and operator of such vehicle, shall have a period of ten days from such time in which to pay such tax, and such party shall pay such portion and part of said annual tax as the time he shall become the owner or operator of such vehicle bears, to the whole fiscal tax year. Provided, however, that in no event shall such portion or part of said tax be reduced to less than $1.25.

SECTION 5. That all dealers and vendors of motor vehicles shall pay such privilege tax upon all demonstration cars used in the sale and course of their business. Provided, however, that said license tax procured for such demonstration car shall not be used or placed upon any individual or provately owned car at any time. That such tax shall not apply to the cars, trucks or motor vehicles stored by raod constrators and actually not in use. Provided, however, that in the event such car, truck or motor vehicle is put into use after the tax paying period then said tax shallbe paid for the entire fiscal year.

SECTION 6. That said privilege tax shall be payable to the city marshal, who shall issue and deliver to such owner or operator of such car a receipt. That upon presentation of such receipt to the city recorder and upon the payment to said recorder of a fee of twenty-five cents, said recorder shall enter upon a book kept for that purpose, the name and address of such owner, together with the name, model, and kind of car (whether truck, touring, coupe, sedan, etc), and shall issue a license tag to such owner or operator, which tag shall be placed upon the front of said motor vehicle in open view and at all times maintained in a readable condition. That upon the sale or trade of said motor vehicle bearing a city license tax such license tag and the record thereof shall be transferred to the purchaser or new owner of such motor vehicle, and such transfer shall be made by application by the purchaser or new owner to the city recorder and upon the payment of a fee of fifty cents to said recorder. That in the event a license tag shall be lost, stolen, or destroyed, then a new tag shall be procured by the owner or operator of said motor vehicle by applying to the city recorder and filing an affidavit with said recorder stating that such tag has been lost, stolen, or destroyed and cannot be found. Which said affidavit shall be filed by the recorder and kept on file for one year. Said applicant shall pay a fee of fifty cents to the recorder for said new tag.

SECTION 7. That any person exhibiting upon a car owned or operated by him within the corporate limits of the city of Atkins, a license tag not originally issued to him or transferred to him under the provisions of Section 6 of this ordinance, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than five nor more than twenty-five dollars, and each day such car is operated shall constitute a separate offense.

SECTION 8. That any person, firm or corporation violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be fined in any sum not less than five nor more than twenty-five dollars.

SECTION 9. This ordinance being necessary for the immediate preservation of the public peace, health, and safety, an emergency is declared to exist, and this ordinance shall be in full force and effect from and after its passage and publication.

Passed and apppoved 1st day of September, 1925.

E. A. WILLIAMS, Mayor

ATTEST:

E. L. HENDRICK, Recorder