

Ordinance No 5
 Relating to the assessment Levy and
 collection of town taxes and the granting
 and collection of Licenses and imposing and
 collection of fines

The People of the town of ^{Lebanon} do Ordain as follows

Section 1 In the month of February of each year the Town Recorder unless otherwise ordered by the Town council shall proceed to make and complete the annual assessment of town property taxable for town purposes as directed in Sections 9, 10 & 11 in ordinance Number three, and he shall make his return of the assessment of town property liable to taxation for town purposes at the first regular meeting of the Town council for the month of March ensuing

Section 2 When making assessment of town property the Town Recorder shall require each person liable to be taxed by the town to give him a correct list of all their taxable property within the town and shall administer to such tax payers an oath or affirmation to the effect that they have rendered a true and correct list of all property owned by them and liable to taxation within the town and any person who shall refuse to make such oath or affirmation when requested to do so by the assessor shall forfeit and pay to the town the sum of twenty dollars as a penalty for violation of this provision of this ordinance which sum together

with costs shall be collected as other penalties are collected for violation of any town ordinance.

Section 3 As soon as the assessment roll is completed the Recorder shall give notice by posting in three public places in the town at least one week previous to the time when the town council will sit - as a board of equalization and at the time specified the council shall meet and equalize the assessment. Complaint of excessive valuation of property may be made by the personal appearance of the complainant before the board at said meeting or a verified statement of facts may be filed with the Recorder before the sitting of the board.

Section 4 As soon as the assessment roll is returned and the equalization is perfected the town council shall fix the rate and levy the tax for the current-year.

Section 5 Immediately after the annual levy of the rate of taxes by the town council the Town Recorder shall make and deliver to the Town Marshal a transcript of the assessment roll with the rate of tax levied and the amount due from each individual extended thereon to which he shall attach a warrant in the name of the town of Lebanon under his hand commanding the Marshal to collect the taxes charged in said list by demanding payment of the persons charged therein and making sale of the goods and

chattles of such persons when necessary that he pay over all money collected by virtue of said warrant to the town

Treasurer and return said warrant together with the list aforesaid and an account of his acts and doings thereon to the town council on or before the first day of June ensuing

Section 6 Upon the receipt of the Tax Roll and warrant aforesaid from the Recorder the Marshal shall immediately give notice by posting in three public places in the town to the effect that the assessment roll is in his possession that payment of taxes is now due and must be paid before the first day of July ensuing under a penalty of five per cent to be added thereto if not paid by that time and naming the place where he will hold his office to receive and receipt for town taxes

Section 7 If any person from whom town taxes are due shall fail to pay the same in answer to posted notices by the first day of July of each year he shall incur a penalty of five per cent to be added thereto as provided in this ordinance

Section 8 Town orders issued by the Recorder shall be received for town taxes

Section 9 The Town Marshal shall receipt for all town taxes paid him and note fact of such payment on his tax roll

Section 10 In case that any person shall refuse to pay the town taxes when the same is due the Marshal shall then proceed as by statute provided for the collection of

State and county Taxes

Section 11 On the first-Tuesday of July of each year the Town Marshal shall make out a statement - of the taxes remaining unpaid with the names of the persons from whom the same are due and such other facts as may be in his possession relating thereto and return his original list and warrant - with such statement - to the Town council at which time he shall make settlement with the council for the same

Section 12 After the return of the delinquent-tax list - by the Marshal as provided in the last Section the Recorder shall immediately make from said delinquent-tax roll a true and correct list - of the taxes returned as unpaid and of the persons to whom such taxes are charged and deliver the same to the Marshal with a warrant - thereunto - attached under his hand commanding him in the name of the town of Lebanon to levy upon the goods and chattles of such delinquent-tax payer and if none be found then upon the real property of such persons or so much thereof as shall satisfy the amount of taxes so charged with five per cent penalty added thereunto and costs of collection and that said Marshal shall pay ^{over} all money collected by the first-day of August ensuing

Section 13 The Recorder shall proceed the same as the sheriff does to collect delinquent state and county taxes

Section 14 If the Marshal shall fail to make settlement of the taxes included in the assessment-roll within the time required by this ordinance he shall be liable to a penalty of five per cent-damages and 12 per cent interest-pr annum on the balance of unsettled taxes charged against him and if any Marshal shall withhold payment of any money collected for the town after the same shall have been paid he shall be liable to pay ten per cent damages and interest may be collected by suit-brought upon the Marshals Bonds for the recovery of the same

Section 15 All fines and penalties for violation of any town ordinance may be enforced by an action against the offender brought before the Recorders court in the name of the town of Lebanon and all judgments rendered in such cases shall be for the amount of fine and costs of said suit

Section 16 When any person against whom a fine and costs are adjudged is unable to pay the same or refuse to do so he may be sentenced to labor one day for each two dollars of such fine and costs in charge of the Marshal on town improvements or on any labor done for the corporation

Section 17 That any person required by this ordinance to obtain License to engage in any business for which a license is required by this ordinance shall pay to the town treasurer such sum as hereinafter provided, thereupon with a receipt of the Town Treasurer which receipt shall set forth the kind of business for which License is desired they shall

Repealed
Dec. 2d / 1855

Repealed
Dec 9th 1853.

apply to the Recorder who shall issue license to the parties applying in accordance with the receipt of the Treasurer

Section 18 If any person shall engage in any business for which a license is required without first obtaining it as provided by section seventeen of this ordinance shall forfeit and pay at least three times the amount of such license to be collected as other fines and penalties are

Section 19 The rate of License shall be as follows for Barrooms where spirituous or malt liquors or wines are sold to be drunk on the premises shall pay a quarterly license of twenty five dollars Hotels and Restaurants shall pay a quarterly license of two dollars and fifty cents

Peddlers on foot shall pay a weekly license of one dollar

Peddlers with one horse two dollars and

Peddlers with two horses three dollars

Bowling alleys Billiard Tables Pidgeon hole Tables shall pay a quarterly license of two dollars and fifty cents per table per quarter

Theaters two dollars and fifty cents for each entertainment

Every building used for the purpose of dramatic plays or performances or any public exhibition whatsoever where an admission fee is charged shall be deemed a theater under this ordinance

The proprietor of every circus shall

Repealed Dec 9th 1853.
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