

2008 LAKEVIEW BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Sch Num	Sch Cde	Description	AMOUNT/SC HEDULE
111998	00	Farming and Crop Production - agriculture, crop production, nursery, fruit, growers	B
112990	00	Animal Production - dairy, cattle, ranching, sheep, raising chickens, poultry	B
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	B
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	B
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	B
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	B
212299	00	Mining - (except for oil and gas) all related mining activities	B
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	B
221122	00	Utilities - electric power or light company - state regulated	C
221210	00	Utilities - natural gas company - state regulated	C
221310	00	Utilities - water, sewage treatment, steam, and other	C
236220	00	Contractors - general contractors, comm bldg, residential, subdivisions	Q
237990	00	Contractors - heavy construction, highway, bridge, street, water, sewer,	Q
238220	00	Contractors- specialty trade - plumbing, heating & AC	Q
238320	01	Contractors - specialty trade - painting and wall covering	Q
238210	00	Contractors - specialty trade - electrical contractors	Q
238140	00	Contractors - specialty trade - masonry and stone contractors	Q
238221	00	Contractors - specialty trade - itinerant, not local	Q
238310	00	Contractors - specialty trade - drywall, acoustical & insulation	Q
238340	00	Contractors - specialty trade - tile, marble, terrazzo & mosaic	Q
238350	00	Contractors - specialty trade - carpentry contractors	Q
238330	00	Contractors - specialty trade - floor coverings/all types	Q
238160	00	Contractors - specialty trade - roofing, siding & sheet metal	Q
238110	00	Contractors - specialty trade - concrete contractors	Q
238115	00	Contractors - specialty trade - water well drilling & irrigation	Q
238120	00	Contractors - specialty trade - structural steel erection	Q
238150	00	Contractors - specialty trade - glass and glazing contractors	Q
238910	00	Contractors - specialty trade - excavation and site development	Q
238915	00	Contractors - specialty trade - wrecking and demolition	Q
238290	00	Contractors - specialty trade - building equipment & mechanical install	Q
238130	00	Contractors - specialty trades contractors- non-general & non-heavy	Q
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	B
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	B
312121	00	Beer - on/off premise - state regulated through ABC	A
312122	00	Beer - off premise - state regulated through ABC	A
312131	00	Wine - state regulated through ABC	A
312132	00	Beer & Wine - wholesale distributor	A
312132	01	Beer - wholesale distributor	A
312132	02	Wine - wholesale distributor	A
312141	00	Alcohol - state regulated through ABC	A
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	B
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	B
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	B
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	B

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321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	B
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	B
323110	00	Printing - screen, quick, digital, books, lithographic, handbills, comm	B
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	B
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	B
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327331	00	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	B
331521	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	B
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	B
333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	B
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	B
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	B
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	B
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	B
339999	00	Miscellaneous mfg - specialty mfg not defined in separate categories	B
421990	00	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	B
422720	00	Wholesale trade - wholesale gasoline distributor	B
422490	00	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	B
423110	00	Automobile and Other Motor Vehicle Merchant Wholesalers -engaged in the merchant wholesale distribution of automobiles, trucks, trailers, and other motor vehicles.	B
423990	00	Other Miscellaneous Durable Goods Merchant Wholesalers -merchant wholesale distribution of durable goods, including monuments	B
423440	00	Other Commercial Equipment Merchant Wholesalers -merchant wholesale distribution of commercial and related machines and equipment, including signs	B
424120	00	Stationery and Office Supplies Merchant Wholesalers -engaged in the merchant wholesale distribution of stationery, office supplies	B
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	B
441110	00	Motor vehicles - new and/or used - dealerships and lots	B
442110	00	Furniture - furniture, home furnishings, stores, floor coverings, window	B
443112	00	Electronic & appliance store - household, radio, television, computers	B
444130	00	Building materials - hardware, paint, home center, wallpaper, nursery	B
445120	00	Food & beverage stores - grocery, convenience store, markets	B
445310	00	Package Stores - selling beer, wine and liquor plus general mdse Must also purchase 312122, 312131, 312141	B
446110	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	B
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	B
448130	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
451110	00	Sporting goods & hobbies - toy, fish, gun, books, games	B
452990	00	General Merchandise Store - department, warehouse clubs	B
453310	00	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	B
453220	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	B
454210	00	Non-Store Retailers – direct selling, mail order, vending machine operators	B
481111	00	Air transportation - airline tickets, shipping, freight, charters service	B
482110	00	Rail transportation - transportation, ticket offices, state regulated	11-51-124
483212	00	Water transportation - coastal, freight forwarders, inland, passenger	B
484110	00	Truck transportation - local, long-distance, freight, moving, and storage	B

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484230	00	Truck transportation - terminal - state regulated	37-3-33
485113	00	Passenger transportation - charter and other vehicle transit services	K
485114	00	Passenger transportation - bus terminals state regulated	37-3-33
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	D
487990	00	Sightseeing	B
492110	00	Couriers - couriers and local messengers, services, local delivery services	O
493110	00	Warehousing and storage - distribution, household, refrigerated, special	B
511110	00	Publishing industries (except internet) - newspaper, book, periodical, databases, software	U
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	B
515112	00	Broadcasting - radio and television stations	B
517310	00	Telecommunications - telephone local	E
517320	00	Telecommunications - telephone long distance	E
517212	00	Telecommunications - cellular and other wireless, paging	E
517315	00	Telecommunications - resellers of service	E
519190	00	Information services - all types of information services	B
522110	00	Bank Main Office - not branch location or ATM	N
522111	00	Bank Branch or ATM - not main office of bank	N
522120	00	Savings and Loans - not branch location or ATM	N
522121	00	S&L Branch or ATM – not main office of S&L	N
522298	00	Pawn Shop - whether title pawn or merchandise	B
522390	00	Credit services – companies & activities related to credit & mediation	B
523999	00	Securities, commodity – brokerage, portfolio, investment, other financial services	B
524126	00	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	00	Insurance Company- health, allied and all other premiums	11-51-120/123
524210	00	Agent Office - administration of third parties, pension funds, annuities, etc	B
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments, finance companies	B
531190	00	Lessor of Other Real Estate Property -lessors of real estate (except building), such as manufactured home (i.e. mobile home) sites	V
531210	00	Real estate - offices, agents, brokers, management, appraisers	G
532310	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	B
532230	00	Rental and leasing - movie and video rental	B
541110	00	Attorney/Lawyers - individual and/or firm professional license	R
541211	00	Accountant/CPAs - individual and/or firm professional license	R
541310	00	Architect - individual and/or firm professional license	R
541330	00	Engineer - individual and/or firm professional license	R
541350	00	Building Inspection Services	R
541360	00	Surveyor - individual and/or firm professional license	R
541511	00	Computer Programmer - individual and/or professional firm license	R
541810	00	Advertising Agencies -creates advertising campaigns	R
541850	00	Billboard Display Advertising -displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in store) displays, and other display structures or sites.	P
541921	00	Photographer - studios, portrait, commercial, services	B
541940	00	Veterinarian - individual and/or firm professional license	R

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541990	00	Professional Services Not Elsewhere Classified - scientific, technical, perc test	R
551990	00	Management companies - offices, enterprises, regional, corporate	B
561499	00	Administrative services - answering, employment, office, sec., travel	B
561622	00	Locksmiths	B
561710	00	Exterminating services - exterminating company and its services	B
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	B
561730	00	Landscaping Services – All kinds	B
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	B
611699	00	Educational services - technical, computer, sports, services, business	B
621112	00	Physician - individual and/or firm professional license	R
621210	00	Dentist - individual and/or firm professional license	R
621310	00	Chiropractor - individual and/or firm professional license	R
621320	00	Optometrist - individual and/or firm professional license	R
621491	00	HMO - medical centers and services	B
621498	00	Outpatient Care Centers - all other types of services	B
621910	00	Ambulance	G
622110	00	Hospitals – surgical, substance abuse, psychiatric, general care, special	B
623110	00	Nursing care – residential care facility, day care, assisted living	B
623312	00	Nursing Home – care for elderly and continuing care facilities	B
624110	00	Social assistance - shelters, vocational, child care, abuse, emergency	B
711310	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
711320	00	Special Events - promoter or activity - see schedule for rates	F
712110	00	Museums – museums and historical sites, zoos, botanical gardens, parks,	B
713110	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
713940	00	Fitness Center -operating fitness and recreation sports facilities	B
713990	00	Fireworks - primary sale or resale	F
721110	00	Accommodations - hotels, motels and similar facilities	B
721191	00	Accommodations - bed and breakfast inns and services	B
721214	00	Accommodations - trailer parks, RV parks, and travel parks	B
721310	00	Accommodations - rooming houses and boarding houses	B
722110	00	Restaurant – full service restaurant facility	B
722211	00	Restaurant – limited facility or service	B
722213	00	Snack and Nonalcoholic Beverage Bar -preparing and/or serving a specialty snack, such as ice cream, frozen yogurt, cookies or popcorn	B
722320	00	Caterers – and/or mobile food services	B
722410	00	Drinking Establishment - club, lounge, bar or other Must also purchase 312121, 312131, 312141	B
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	B
811191	00	Automotive Oil Change and Lubrication Shops	B
811219	00	Repairs and maintenance - all electronic equipment	B
811412	00	Repairs and maintenance - all appliances, home & garden equipment	B
811192	00	Car Washes -engaged in cleaning, washing, and/or waxing	B
812199	00	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	S
812990	00	Fortune Teller or Clairvoyant - individual reader license	G
812310	00	Coin-Operated Laundries and Drycleaners	T
812320	00	Dry Cleaning and Laundry Services (except coin-operated)	B
812331	00	Linen Supply -establishments primarily engaged in supplying, on a rental or	B

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		contract basis, laundered items	
812910	00	Pet Care (except Veterinary) Services -engaged in providing care for animals	B
910001	00	Category for number of - vending machines for all types vending	H
910002	00	Category for number of - pool tables	I
910003	00	Category for number of - amusement devices and/or games	J
920005	00	Category for number of employees-Call for payment calculation	L
923130	00	Administration of human resource programs	B
924110	00	Administration of Environmental Quality Programs	B
925110	00	Administration of housing, urban, comm	B
926110	00	Administration of Economic programs	B
927110	00	Space, research, and technology	B
928110	00	National Security and International Affairs	B
930006	00	Category for number of square feet-Call for payment calculation	M
999111	00	Unclassified miscellaneous business services not elsewhere classified	B
999222	00	Unclassified miscellaneous personal services not elsewhere classified	B
999999	99	Delivery	O

Schedule "A" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	75.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	
	312141	600.00 *	See note below.
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	
	312141	600.00 *	See note below.
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	
	312141	600.00 *	See note below.
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	
	312141	600.00 *	See note below.
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	
Distributors License			
Beer (Wholesale)	312132.01	275.00	Per State Guidelines
Wine (Wholesale)	312132.02	275.00	Per State Guidelines

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***Note:**

The **Classification #312141** covers all alcoholic beverages sold, including, but not limited to beer, wine and liquor, in addition to business license code.

Schedule "B" – If gross receipts are:

More	Less	
<u>Than</u>	<u>but</u>	<u>than</u>
\$ 0	\$100,000.00	\$100.00
\$100,000.00	and up	.1667 percent of gross receipts up to \$15,000,000.00

Schedule "C" – Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent (3%) of the gross receipts of the business transacted in the municipality for the previous year.

Schedule "D" - Taxi Cabs & Limousines

1 taxicab or limousine	\$100.00
All taxicabs or limousines over 1	\$ 25.00

Schedule "E" - Telephones & Telecommunications

As set forth by the Code of Alabama

Schedule "F" - Special Events Licenses

Per Day **\$100.00**

Excluded in this schedule are all educational or religious activities.

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Schedule "G" – Flat Rate Licenses

Annual license rate is \$100.00

Schedule "H" - Vending Machines

In addition to the business license thereto:

1 to 5 machines vending any type merchandise or product \$ 20.00 per machine
6 to 10 machines vending any type merchandise or product \$ 10.00 per machine
All over 10 machines vending any type merchandise or product \$ 5.00 per machine

Schedule "I" - Billiard and/or Pool Tables

In addition to the business license thereto:

For 1 to 2 billiard or pool tables \$100.00
All billiard or pool tables over 2 \$25.00 per table

Schedule "J" - Amusement Devices

In addition to the business license thereto:

For the first 10 devices \$ 25.00 per device
All machines over 10 \$ 10.00 per device

Schedule "K" - Buses, Trucks & Other Equipment

In addition to the business license thereto:

From 1 to 2 buses, trucks or other equipment \$ 50.00 per vehicle
From 3 to 5 buses, trucks or other equipment \$ 25.00 per vehicle
Over 5 buses, trucks or other equipment \$ 10.00 per vehicle

Schedule "L" - Number of Employees

R-1 Where personnel are from 1 to 2 people..... 100.00
R-2 Where personnel are from 3 to 5 people..... 250.00
R-3 Where personnel are from 6 to 10 people..... 400.00
R-4 Where personnel are from 11 to 20 people..... 550.00
R-5 Where personnel are from 21 to 50 people..... 700.00
R-6 Where personnel are from 51 to 75 people..... 850.00
R-7 Where personnel is from 76 to 100 people..... 1,000.00
R-8 Personnel over 100 \$1,000.00 + 50.00 per person over 100

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Schedule "M" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00

S-16 Above 100,000 Sg Ft \$1,200.00 plus \$.01 per sq ft over 100,000 Square Feet

Schedule "N" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
 Savings & Loan Branch Location	 \$ 10.00
 Savings & Loan Mail Office Facility	 \$ 125.00

Schedule "O" - Delivery License

Established in SECTION 22. Delivery License and is: \$100.00

Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

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- (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
 - (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 - (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
 - (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

Schedule "P" – Billboards

Each face \$500.00

Schedule "Q" – Contractors

Annual License rate is \$ 75.00 Plus .0015 percent of gross in excess of
\$150,000.00 of previous year gross

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Schedule "R" – Professionals

Annual License rate is \$ 75.00 Plus .0015 percent of gross in excess of \$150,000.00 of previous year gross

Schedule "S" – Personal Services

Annual License rate is \$ 50.00 Plus .0015 percent of gross in excess of \$150,000.00 of previous year gross

Schedule "T" - Washateria

Annual License rate is \$ 50.00 Plus \$5.00 per machine

Schedule "U" – Newspaper

Annual License rate is \$ 50.00 Plus \$5.00 per machine

Schedule "V" – Commercial Property Rates

Apartments / Condominiums / Multi-Family dwellings et al
Mobile Homes / Manufactured Homes/ Modular Homes et al

Annual License Rate is \$100.00 Plus \$15.00 per unit