

# Walker County Business License

2024-2025

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
1	Gross	<b>Abattoirs</b> --Each person operating an Abattoir or Slaughterhouse	Merchant Rate
2	Flat	<b>Abstractors</b> ---Each person making abstracts of title	\$50.00
3A	Flat	<b>Advertising (Billboards)</b> ---Each person using or leasing space and supplying billboards for advertising purposes in the county	\$150.00
3B	Flat	<b>Advertising (Magazines)</b> ----Each person soliciting advertising in the county for publications in magazines or trade journals	\$60.00
4A	Gross	<b>Agents (Orders &amp; Delivery)</b> ---Each person taking orders for any article or merchandise and/or delivering same in person or by agent shall pay the same license as regular merchant.	Merchant Rate
4B	Flat	<b>Agents (Annum)</b> Book agent per annum	\$35.00
4C	Flat	<b>Agents (Daily)</b> Book agent per day	\$10.00
5A	n/a	Discontinued	
5B	Gross	<b>Air conditioning contractor</b>	Contractor Rate
6	Gross	<b>Ambulance Service</b> --Each person operating an ambulance service when not in connection with a funeral home.	Contractor Rate
7	Gross	<b>Antiques</b>	Merchant Rate
8	Gross	<b>Architects - Exempt from County license. State is required.</b>	Exempt
9	Gross	<b>Attorney at Law - Exempt from County license. State license paid to SBA, not county.</b>	Exempt
10A	Flat	<b>Auctioneer-</b> Each resident auctioneer	\$150.00
10B	Flat	<b>Auctioneer--</b> Each itinerant auctioneer of livestock, merchandise or real estate.	
		Per week	\$50.00
		Per day	\$30.00
11	Gross	<b>Actuaries, Auditors and Public Accountants - Exempt from County. State is required.</b>	Exempt
12	Gross	<b>Automobile</b> -- Washing and greasing station where business limited to these services	Merchant Rate
13	Gross	<b>Automobile</b> --accessories	Merchant Rate
14 and 15	Gross	<b>Automobile New &amp; Used</b> --The right to deal in new and used automobiles, trucks, tractors, trailers,gasoline and electric motors, also any attachments, replacement parts, accessories and supplies to carry out such business. Also vehicle storage and general repair business on the above.	Automobile Rate
16	Gross	<b>Automobile Garage or Body shop</b>	Merchant Rate
17	Gross	<b>Automobile for hire</b>	Merchant Rate
18		Available	
19	Gross	<b>Automobile stock car race track</b>	Merchant Rate
20	n/a	Discontinued	
21	Gross	<b>Bakeries</b> --Each person baking or selling bakery products in the county whether produced in or out of the county and transported into the county	Merchant Rate
22	Flat	<b>Bankrupt or Fire Sale</b> ---Each person selling bankrupt, fire or water damaged goods of merchandise where such stock or part has been shipped into the county after such damage or bankruptcy. In addition to other license due fee per day \$200.00. If the bankruptcy or damage was located within the county at time of bankruptcy or damage--cost per week	\$50.00
23	Gross	<b>Barber Shop</b> --all services	Merchant Rate
24	Gross	<b>Beauty shop</b> --all services	Merchant Rate
25	Gross	<b>Bicycles--retail</b>	Merchant Rate
26	n/a	Discontinued	

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
27A		<b>Billiard, pool or game room</b> --each shall pay an annual license per table or game device	\$50.00
27B	n/a	Discontinued	
28	Gross	<b>Body Shop</b>	Merchant Rate
29	Flat	<b>Bond makers</b> --Each person, firm or corporation making bail, appeal and/or appearance bonds in any court for a consideration. Any person making 5 plus bonds, appeal and/or appearance bonds during the tax year shall be deemed a bond maker.	\$125.00
30	Gross	<b>Book Store--retail</b>	Merchant Rate
31	n/a	Discontinued	
32	Flat	<b>Bowling Alley or Shooting Gallery</b> --Each per year on private property	\$100.00
	Flat	Each per week on private property	\$20.00
	Flat	Each per month on private property	\$50.00
33	Gross	<b>Bottling Works</b> ---Each person operating a bottling works with manufacturing facilities located within the county shall pay based on gross annual receipts.	Merchant Rate
34	Gross	<b>Brokers</b> --- or their representatives, dealers in stocks, bonds or furnishing market quotations. Gross receipts shall include commissions, salaries, or other payment for services rendered or property sold and bought.	Professional Rates
35		Financial Schedule	
36		Available	
37		Available	
66	Gross	<b>Builders</b>	Contractor Rate
38	Gross	<b>Butane &amp; Similar Gases</b> --Each person dealing in, selling or delivering butane propane or similar type gas commonly known as bottled gas.	Merchant Rate
39	Gross	<b>Butcher or meat market</b>	Merchant Rate
40	Gross	<b>Bus terminal</b>	Merchant Rate
41	Gross	<b>Building insulator</b>	Contractor Rate
42	Gross	<b>Building cleaning service/janitorial services</b>	Merchant Rate
43	Flat	<b>Burglar &amp; fire alarms</b> --Each firm selling, installing or maintaining alarms.	\$100.00
	Flat	Each additional salesman over one	\$50.00
44	Gross	<b>Cabinet maker or woodworking shop</b>	Merchant Rate
45	Flat	<b>Carnivals</b> --Each street fair, carnival, including concession stands, or shows operating in connection with the above shall pay per day.	\$150.00
46	Gross	<b>Carpenters, etc</b> ---Each person engaged in business as a carpenter, roofer or a tinner.	Contractor Rate
47	Gross	<b>Carpet, rug or mattress cleaners</b>	Merchant Rate
48	Gross	<b>Cartridges, shells and ammunition</b>	Merchant Rate
49	n/a	Discontinued	
50	Gross	<b>Cement or concrets product</b> --Each manufacturer of cement blocks, pipe, brick drainage tile or other like commodity	Manufacturer Rate
51	Gross	<b>Cement finishers</b>	Contractor Rate
52	Gross	<b>Cement mix</b> --Each person selling ready mix concrete, either wholesale or retail, and does not have a manufacturing facility located in the county.	Merchant Rate
53	Gross	<b>Ceramic shop</b>	Merchant Rate
54	Gross	<b>Certified public accountant - Exempt from County license. State is required.</b>	Exempt
55	Gross	<b>Chiropractors - Exempt from County license. State is required.</b>	Exempt
56	Gross	<b>Cigarettes, cigars, and tobacco products</b>	Merchant Rate
57	n/a	Discontinued	
58	n/a	Discontinued	

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
59	Gross	<b>Clinics</b>	Merchant Rate
60	Gross	<b>Coal dealer-</b> -Each coal yard or dealer in coal or coke either wholesale or retail	Merchant Rate
61	Gross	<b>Coal dealer--</b> Each itinerant dealer, trader or seller of coal	Manufacturer Rate
62	n/a	Discontinued	
63	n/a	Discontinued	
64	Gross	<b>Collection Agency</b>	Professional Rates
65A	Gross	<b>Contractors and sub-contractors of any type.</b>	Contractor Rate
	1	Each person accepting orders or contracts, whether at a fixed price or on a cost plus basis for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, or any other building material. Or, accept contracts to do any paving, curbing, sidewalks, streets on public or private property. Use of asphalt, brick, stone, cement, wood, or other composition, or who accepts an order for or contract to excavate earth, rock, or other materials for foundations of any other purpose. Or, who accepts an order or contract to construct any sewer, highway, bridges, dams, or railroads out of any material(s).	
	2	All General Contractors shall furnish the County License Inspector with a full and complete list showing whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required tax due by said subcontractor has been paid. Must include company name, address and contract amount.	
	3	Any subcontractor who has not paid county license who undertake to do any part of the work contracted for by a general contractor shall be deemed to be a contractor and shall pay the license prescribed by this code for the classification to which he is subject	
	4	If a subcontractor has not been closed or awarded at the time application is made for a license pursuant to 65a by General Contractor or by the owner, the General Contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his county license for the work to be done on said job unless he is certified by the County Clerk as having paid county license to by him. In the event that no General contract has been let by the owner, then the owner shall be subject to all of the provisions of this ordinance which are required by General Contractors.	
	5	Any contractor engaged for the purpose to construct a structure, the total cost of which is expected to exceed \$10,000 shall present to the County Clerk a copy of his State General Contractors License or Home Builders License or proof that the applicant is exempted from the same by virtue of any "Grandfather Clause" permitted by the State of Alabama.	
	6	All persons applying for a license under this section must have a sign showing the name of the company painted or otherwise placed on the company trucks. If this requirement is not met within 5 days after notification by the County, the contractor shall be in violation of the ordinance and shall on conviction, be fined no more than \$100 for each offense. It is further ordained that each separate day for which said contractor operates without a sign showing on his company vehicle shall constitute a separate offense until said sign requirement is met.	
65B	n/a	Discontinued	
65C	n/a	Discontinued	
69	Gross	<b>Corporations--</b> Each corporation doing business or having its sales or place of business in the county not herein otherwise specifically licensed	Merchant Rate
70	n/a	Discontinued	
71	Gross	<b>Dairies--</b> Milk or cream distributors	Merchant Rate
72	n/a	Discontinued	
73	Flat	<b>Delivering goods--</b> See unloading priviledges	\$200.00

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
74	Flat	<b>Dance Hall</b> --Each person conducting or promoting a public dance, or operates a dance hall, whether a charge is or is not made for dancing, or whether operated in connection with any other business or not. Per month	\$25.00
75	Gross	<b>Dealer-Non Resident</b> --Any person whose place of business is maintained outside of the county who in person or by representative, takes orders or receives orders for the sale of any merchandise, commodity, or product of any kind to be delivered into the county, shall be deemed doing business in the county.	
		1. Before engaging in business the licensee shall file with the county an estimate of the gross receipts from such business in the county during the license year based on similar resident business.	Merchant Rate
		2. If the licensee has engaged in business in the county during the previous year, the estimated gross receipts shall be based on the gross receipts during that previous year.	Merchant Rate
		3. On or before the 15th day after the end of the license year, the licensee shall file a final statement with the county stating a true and accurate account of gross receipts for that time period and pay to the county any monies due. If gross receipts are less than anticipated the county shall refund monies due to the licensee.	Merchant Rate
76	Gross	<b>Dental or Other Laboratory</b>	Merchant Rate
77	Gross	<b>Dentists - Exempt from County license. State is required. Dental Labs are not exempt.</b>	Exempt
78	Gross	<b>Detective Agency</b>	Professional Rates
79	n/a	<b>Discontinued</b>	
80	Gross	<b>Doctors - Exempt from County license. State is required. (see note below)</b> <b>** Business entities which employ physicians are not exempt from purchasing Walker County business licenses pursuant to section 40-12-126 of the Code of Alabama**</b>	Professional Rates
81	Gross	<b>Doughnuts</b>	Merchant Rate
82	n/a	<b>Discontinued</b>	
83	Gross	<b>Drug Stores</b>	Merchant Rate
84	Gross	<b>Dry cleaning</b>	Merchant Rate
85	Gross	<b>Electrical supplies</b>	Merchant Rate
86	Gross	<b>Electrical appliances</b>	Merchant Rate
67	Gross	<b>Electrical contractors</b>	Contractor Rate
87	Gross	<b>Electrolysis salon</b>	Merchant Rate
88	Gross	<b>Engineering</b> --Each person engaged in general drafting, mechanical drawing, machining designing, land surveying, residential home plans, patent drawing or other such work. <b>Exempt from County license. State is required.</b>	Exempt
89	Flat	<b>Entertainment</b> --Any type of entertainment not otherwise provided for where charges are made for admission when not connected with religious, charitable, or school purpose. Rate per day.	\$100.00
90	n/a	<b>Discontinued</b>	
91	Gross	<b>Exterminator or Pest Control</b> --Each person selling disinfectant, insecticide, and exterminators engaged in the business of pest control or extermination.	Merchant Rate
92	Flat	<b>Fire, Wreck, or Bankruptcy Sale</b> --Any person engaged in the business in the county conducting or carrying on any fire sale, wreck sale, bankrupt sale or any sale of like nature shall pay a daily license of	\$150.00
93	Gross	<b>Farm Equipment Dealer</b>	Automobile Rate
94	Flat	<b>Finance Companies</b> --Each person, firm or corporation, co-partnership, association or license of.	\$300.00

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
123A	Flat	<b>Fire and marine insurance company</b> --each pay a flat fee	\$50.00
123B		Each insurance company doing business in the county except fire and marine shall pay a license of \$20 plus \$1 on each \$100 and major fraction thereof of gross premiums less returned premiums received during the preceeding year on policies issued during said year to citizens of Walker County.	
95	Gross	<b>Fire detection equipment</b>	Merchant Rate
96	n/a	Discontinued	
97	Gross	<b>Flash car wash and/or self serve car wash</b>	Merchant Rate
98	Gross	<b>Frozen custard</b>	Merchant Rate
99	Gross	<b>Frozen food distributor</b>	Merchant Rate
100	Gross	<b>Fruit stand</b>	Merchant Rate
101	Gross	<b>Fruit and vegetable truck</b>	Merchant Rate
102	Gross	<b>Florist</b>	Merchant Rate
103	Gross	<b>Gas Appliance Dealer</b> --Each person, firm, or corporation selling at retail or wholesale	Merchant Rate
104	Gross	<b>Gasoline, filling or service stations</b> --all products including petroleum *Number of pumps determined by number of vehicles that can be filled simultaneously*	\$200 1st pump \$100 ea additional
105	Gross	<b>Gasoline and/or oil dealers--wholesale</b>	Merchant Rate
106	Gross	<b>Golf Miniature on carpet</b>	Merchant Rate
107	Gross	<b>Greenhouse</b> --wholesale or retail	Merchant Rate
108	n/a	Discontinued	
109	n/a	Discontinued	
110	Gross	<b>Grocery wholesale</b>	Merchants Rate
111	Gross	<b>Gunsmith or watch repair</b>	Merchant Rate
112	Gross	<b>Health and Physical Clubs</b>	Merchant Rate
113	Gross	<b>Heating Installation Wholesale or Retail</b>	Contractor Rate
114	Gross	<b>Hospital</b> --Each person operating a hospital or clinic for profit shall pay a license based on gross receipts.	Merchant Rate
115	Gross	<b>Hospital-Veterinarian</b>	Professional Rates
116	Gross	<b>Hotels and motels</b> operations only based on gross receipts.	Manufacturer Rate
	Gross	Bars, restaurants, and other operations based on gross receipts (193)	Merchant Rate
117	Gross	<b>Income consultant</b>	Professional Rates
118	Gross	<b>Ice cream distributor</b>	Merchant Rate
119	Gross	<b>Ice manufacturer</b>	Manufacturer Rate
120	Gross	<b>Ice Delivery</b> --Each person delivering ice or servicing storage bins where sales are made whether retail or wholesale.	Merchant Rate
121	Gross	<b>Insulation contractor or subcontractor</b>	Contractor Rate
122	Gross	<b>Insurance adjusters</b>	Professional Rates
124	Gross	<b>Junk Dealer</b> of all type including scrap metal, paper, rags.---For each place of business	Merchant Rate
125	Gross	<b>Kindergartens and Schools</b> --Each person conducting a school, kindergarten, nursery school or college for profit.	Merchant Rate
125.5	Gross	<b>Landscapers</b>	Contractor Rate
126	Flat	<b>Laundries</b> --Each laundry engaged in business in this county whether or not maintaing a regular place of business in the county	\$150.00
127	Flat	<b>Laundries</b> --self service up to five machines	\$100.00
	Flat	Each additional machine over five	\$10.00
128	Gross	<b>Linen and/or washable clothing</b>	Merchant Rate
129	Gross	<b>Livestock dealer or broker</b>	Merchant Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
130	Flat	<b>Loan and finance company</b>	Financial Rate
131	Gross	<b>Locksmith service and repair</b>	Merchant Rate
132	Gross	<b>Lumber and building materials</b>	Merchant Rate
133	Gross	<b>Lunch stand</b>	Merchant Rate
134	Gross	<b>Machine shop</b>	Manufacturer Rate
135	Gross	<b>Mail order store</b>	Merchant Rate
136	Gross	<b>Manufacturer</b> --Each person engaged in the manufacturing business	Manufacturer Rate
137	Gross	<b>Marble, monument and stone yard</b>	Manufacturer Rate
138	n/a	Discontinued	
139	Gross	<b>Merchants Retail or Whlse</b> --Any person operating a business, performing a service, furnishing or selling goods, wares, merchandise, or other products for which no other classification is available	Merchant Rate
140	Gross	<b>Merchant tailor</b>	Merchant Rate
142	Gross	<b>Metal dealer or processor</b> --Each person, firm, corporation engaged primarily in the purchase and collection of scrap metals for the purpose of processing same scrap metal for the metal recovery industry	Merchant Rate
143	Gross	<b>Mill fee planing and sawmills</b>	Merchant Rate
144	Gross	<b>Milk distributors</b>	Merchant Rate
145	Gross	<b>Milk processing plant</b>	Manufacturer Rate
146	n/a	Discontinued	
147	Gross	<b>Monuments</b> --Selling or erecting monuments	Merchant Rate
148	n/a	Discontinued	Merchant Rate
149	Gross	<b>Motor boats and sail boats</b> --retail or wholesale	Merchant Rate
150	Flat	<b>Motor Carrier</b> --Each person as defined by section 37-3-2(8) of the Code of Alabama doing business in the county by receiving passengers or freight for transport or hire from this county to another point in Alabama or from another point in Alabama to Walker County.	\$100.00
151	Gross	<b>Motorcycles</b>	Merchant Rate
152	Gross	<b>Motion picture show</b>	Merchant Rate
153	n/a	Discontinued	
154	Gross	<b>Music Service</b> --Each person furnishing music or other type of entertainment to places for a service fee where such services are furnished by wire connections or remote control	Professional Rates
155	Gross	<b>Newspaper</b> -publishing or having office in the county	Manufacturer Rate
156	Gross	<b>News dealer</b>	Merchant Rate
157	Gross	<b>Nursery</b> -any person or agent selling or delivering shrubbery or other nursery stock in the county	Merchant Rate
158	Gross	<b>Nursing home, rest home, assisted living or care facility for profit each</b>	Merchants Rate
159	n/a	Discontinued	
160	Gross	<b>Oil-Lubricating</b> --Dealers in lubricating oil when the oil is sold in connection with other business, except regular licenesed filling stations	Merchant Rate
161	Gross	<b>Opticians-Optometrists</b> --Any other examining eyes or prescribing or fitting eyeglasses Exempt from County license. State is required. **Retail sales are not exempt and require Section Code 139**	Exempt
162	Gross	<b>Office machines</b> -selling of	Merchant Rate
163	Gross	<b>Office Supplies</b> --Each dealer or retailer of office supplies	Merchant Rate
164	Gross	<b>Osteopath retail products</b>	Professional Rates

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165	Gross	<b>Paint shop</b>	Merchant Rate
166	Gross	<b>Painters</b> --Each person engaged in the business of painting houses or other buildings.	Contractor Rate
167	Flat	<b>Parking Lots</b> ---- Each person operating a parking lot	\$100.00
168	Gross	<b>Pawn brokers</b> in addition to any and all other licenses Shall not include the sale of goods other than those received as pledges	Merchant Rate
169	n/a	Discontinued	
169A	Flat	<b>Peddlers</b> --Seasonal selling of watermelon, peaches, apples, etc	\$75.00
170	Gross	<b>Photographer</b>	Professional Rates
171	Gross	<b>Pianos and organs</b> -- Each wholesale or retail dealer and/or agency for piano or organ	Merchant Rate
172	Gross	<b>Physicians - Exempt from County license. State is required.</b> <b>** Business entities which employ physicians are not exempt from purchasing Walker County business licenses pursuant to section 40-12-126 of the Code of Alabama</b>	Exempt **
173	Gross	<b>Pistols and other weapons</b>	Merchant Rate
174	Gross	<b>Plastic moulders</b>	Manufacturer Rate
175	Gross	<b>Plumbers, gas fitters, and steam fitters</b>	Contractor Rate
68	Gross	<b>Plumbing, Installation or Gas Fitting Contractors</b> --Each applicant must meet the requirements of the State of Alabama and be licensed by the State as a plumber or gas fitter.	Contractor Rate
176	Gross	<b>Plumbing supplies</b>	Merchant Rate
178	Gross	<b>Public accounting and auditors</b>	Exempt
179	Flat	<b>Public utilities</b> -- except for telephone and telegraph, railroad companies and express companies, which are furnishing, supplying, or selling public utilities. Shall pay 3% of gross income of such public utility of sales within the county for the preceding year along with 1 1/2 % of the gross income of such public utility services within police jurisdictions.	set rate
180	Gross	<b>Produce</b> ---sale of vegetables or other farm products	Merchant Rate
181	Gross	<b>Pulpwood</b> --each person, firm, or corporation engaged in the sale at retail or wholesale of pulpwood with Walker County	Merchants Rate
182	n/a	Discontinued	
183	Gross	<b>Professional Rate Table</b>	Professional Rates
184	Gross	<b>Radio and/or television broadcasting stations</b>	Professional Rates
185	Gross	<b>Radio and/or television sales and/or repair</b>	Merchant Rate
186	n/a	Discontinued	
187	Flat	<b>Railroads</b> --Each person, firm, or corporation engaged in the business of operating a railraod or trains in the county for the transportation of both freight and passengers in intrastate business	\$375.00
188	Gross	<b>Real estate agents or brokers</b> --each person engaged in the business of buying and/or selling or renting real estate.	Professional Rates
188A	Gross	<b>Lessor</b> --of residential buildings & dwellings (more than one) and nonresidential buildings (except mini warehouses & self storage)	Professional Rates
189	Gross	<b>Real estate appraisers</b> --	Professional Rates
190	Gross	<b>Recording studios</b> a nd/or music publishing company	Professional Rates
191	Gross	<b>Rental Service</b> --each person engaged in the business of renting and/or leasing personal property. Ex: tools, televisions, party supplies etc	Merchant Rate
192	Gross	<b>Repair and Service</b> --Each person engaged in the business of repairing, installing, improving or servicing property which belongs to others	Merchant Rate
193	Gross	<b>Restaurant, café, lunch stand, or fast food outlet</b> --must present to the County Clerk a valid Walker County Health Permit to receive license	Merchant Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
194	Gross	<b>Rolling stores or selling from trucks</b>	Merchant Rate
195A	Flat	<b>Rummage and Like Sales**</b> Commission shall be authorized to permit churches and other charitable organizations to hold rummage sales on specific occasions without a license.	\$10.00
195B	Gross	<b>Rummage and like sales--</b> If more than two rummage, garage and/or yard sales are held at the same location in one year or by the same person.	Merchant Rate
196	Flat	<b>Safety Deposit Vaults--</b> each person letting for hire boxes, stalls, or compartments in what is known as safety deposit vaults or safes.	\$40.00
197	Gross	<b>Savings and Loan Associations</b>	Financial Rate
198	Gross	<b>Sand and Gravel Producer--</b>	Manufacturer Rate
199	Gross	<b>Sawmill or wood processing plant</b>	Manufacturer Rate
200	n/a	Discontinued	
200.5	Gross	<b>Security Guards</b>	Merchant Rate
201	Gross	<b>Septic Tank Cleaners</b>	Contractor Rate
202	Gross	<b>Second hand dealers--</b> selling furniture or other goods	Merchant Rate
203	n/a	Discontinued	
204	Gross	<b>Shoe shop-</b>	Merchant Rate
240	Gross	<b>Shops--</b> all shops selling merchandise or providing a service	Merchant Rate
205	Flat	<b>Skating rink only.</b> Other license may apply--food, etc	\$100.00
206	Gross	<b>Signs--</b> sale of neon, electric, plastic or other signs	Merchant Rate
207	Gross	<b>Sign painters</b>	Contractor Rate
208	n/a	Discontinued	
209	Gross	<b>Social clubs--</b> where pool tables are operated and a membership is charged or assessed for the use thereof	Merchant Rate
210	n/a	Discontinued	
211	Gross	<b>Slaughterhouse--</b>	Merchant Rate
212	n/a	Discontinued	
213	Gross	<b>Storage batteries-dealer--</b>	Merchant Rate
214	Gross	<b>Storm windows and doors--</b> selling or erecting	Merchant Rate
215	Gross	<b>Tailors--</b>	Professional Rates
215.5	Gross	<b>Tanning beds--</b>	Merchant Rate
216	Gross	<b>Tax consultant</b> persons preparing income tax and/or other tax papers	Professional Rates
217	Flat	<b>Taxicabs--</b> Each person engaged in the business of carrying passengers for hire by automobiles or like vehicles, whether driver is furnished or not Must file with clerk a liability insurance policy for personal & property damages in the sum of \$20,000 or shall post bond in some solvent bonding company approved by the county clerk.	\$50.00 \$25.00 \$25.00
218		Taxicab drivers--for each driver	\$25.00
219	n/a	Discontinued	
220	Flat	<b>Telephone companies--</b> each telephone company operating a telephone exchange and long distance lines in the county shall pay to the county each year for privilege of doing intrastate business within the limits of Walker County	Exchange license \$800.00 Long distance \$250.00
221	Gross	<b>Telephone answering service and/or paging service</b>	Merchant Rate
222		<b>Television cable company--</b> the great of 3% of the company's gross basic service revenue received from subscribers	



Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
		in Walker County or	
		3% of the gross basic service revenues that would have been received from subscribers in Walker County if the charge for such basic service had been ten dollars per month.	
223	Gross	<b>Tin or sheet metal shops--</b>	Merchant Rate
224		<b>Terminals</b> --each person operating a truck terminal or place where trucks or goods or materials hauled by trucks are stored or transferred or where such goods or wares are loaded from or on trucks. For each truck line or company served \$100.	
225	n/a	Discontinued	
226	Gross	<b>Tourist court or cabins--</b>	Manufacturer Rate
227	Flat	<b>Trailer court parks or camps</b> --Each person engaged in operating or maintaining a lot or place other than a storage garage where a charge is made for storage or parking of vehicles commonly known as house trailers for long or short periods of time shall pay ;	
		first ten spaces	\$100.00
		Each additional space	\$10.00
228	Gross	<b>Trailer home(s)</b> --selling or dealing in house or mobile home trailers	Automobile Rate
141	Flat	<b>Transient merchant</b> -- includes itinerant merchants and/or vendor and is defined as any person, firm, corporation, whether as owner, agent, consignee or employee who is a resident of the county or not and engages in temporary business of selling ,delivering goods, wares and merchandise within the county, or hires, leases, uses or occupies any building, structure, motor vehicle, tent, or any other means in which to conduct business within the county.	
		License for one year	\$150.00
		License for one month	\$25.00
229	Flat	<b>Trucking Company</b> --where not classified as a common carrier, each person engaged in the business of furnishing transportation of persons or property for hire under special contract shall pay the following	\$150.00 per truck
230	n/a	Discontinued	
231	Gross	<b>Undertaking and embalming--</b>	Merchant Rate
232	Flat	<b>Unloading priviledges</b> --any person who unloads, delivers, distributes, or disposes of any goods, ware, merchandise or produce in the county in which said goods were transported from outside the county and not covered by any other license	\$200.00
233	Gross	<b>Upholstery shop--</b>	Merchant Rate
234	Flat	<b>Vending machines</b> --every person, firm, corporation, association or copartnership engaged in the business of operating a vending machine in the county, shall obtain and pay to the county an annual tax per machine.	
		1 to 5 machines of any type each	\$20.00
		6 to 10 machines of any type each	\$15.00
		11 plus machines of any type each	\$10.00
235	Gross	<b>Veterinarian-</b> <b>Veterinary Surgery is exempt from County license. State is required.</b>	Professional Rates
236	Flat	<b>Warehouses</b> --building or warehouse where merchandise is stored for consideration. Each building	\$100.00
237	Gross	<b>Watch and clock repair--</b>	Merchant Rate
238	Gross	<b>Welding shop</b> --whether repair or fabrication	Manufacturer Rate
239	Gross	<b>Welding products</b> --each person selling welding products such as oxygen or	Merchant Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
		acetylene	
121.5	Flat	<b>Wrecker service</b>	\$200.00
241	Gross	<b>Window washers or cleaners</b>	Merchant Rate
242	Gross	<b>Any profession or business not listed herein shall pay per gross receipts</b>	Merchant Rate

## AUTOMOTIVE RATE TABLE--NEW OR USED

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist code 06
\$ -	\$ 49,999.00	\$150.00				
\$ 50,000.00	\$ 99,999.00	\$200.00			PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$201.00	PLUS	\$1.55	PER T IN EXCESS OF	\$ 100,000.00
\$ 200,000.00	\$ 299,999.00	\$255.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 200,000.00
\$ 300,000.00	\$ 399,999.00	\$295.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 300,000.00
\$ 400,000.00	\$ 499,999.00	\$325.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 400,000.00
\$ 500,000.00	\$ 599,999.00	\$350.00	PLUS	\$1.20	PER T IN EXCESS OF	\$ 500,000.00
\$ 600,000.00	\$ 699,999.00	\$400.00	PLUS	\$1.15	PER T IN EXCESS OF	\$ 600,000.00
\$ 700,000.00	\$ 799,999.00	\$450.00	PLUS	\$1.10	PER T IN EXCESS OF	\$ 700,000.00
\$ 800,000.00	\$ 899,999.00	\$500.00	PLUS	\$1.05	PER T IN EXCESS OF	\$ 800,000.00
\$ 900,000.00	\$ 999,999.00	\$550.00	PLUS	\$1.00	PER T IN EXCESS OF	\$ 900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$600.00	PLUS	\$0.95	PER T IN EXCESS OF	\$ 1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$650.00	PLUS	\$0.90	PER T IN EXCESS OF	\$ 1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$700.00	PLUS	\$0.85	PER T IN EXCESS OF	\$ 1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$750.00	PLUS	\$0.80	PER T IN EXCESS OF	\$ 1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$800.00	PLUS	\$0.75	PER T IN EXCESS OF	\$ 1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$850.00	PLUS	\$0.70	PER T IN EXCESS OF	\$ 1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$900.00	PLUS	\$0.65	PER T IN EXCESS OF	\$ 2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$950.00	PLUS	\$0.60	PER T IN EXCESS OF	\$ 2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$1,000.00	PLUS	\$0.55	PER T IN EXCESS OF	\$ 3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$1,500.00	PLUS	\$0.50	PER T IN EXCESS OF	\$ 3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$2,000.00	PLUS	\$0.45	PER T IN EXCESS OF	\$ 4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$2,500.00	PLUS	\$0.40	PER T IN EXCESS OF	\$ 5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$3,000.00	PLUS	\$0.35	PER T IN EXCESS OF	\$ 6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$3,500.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$4,000.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 11,000,000.00
\$ 14,000,000.00	\$ 24,999,999.00	\$4,500.00	PLUS	\$0.15	PER T IN EXCESS OF	\$ 19,000,000.00
\$ 25,000,000.00	\$ 49,999,999.00	\$5,625.00	PLUS	\$0.11	PER T IN EXCESS OF	\$ 40,000,000.00
\$ 50,000,000.00	\$ 64,999,999.00	\$6,875.00	PLUS	\$0.10	PER T IN EXCESS OF	\$ 55,000,000.00
\$ 65,000,000.00	and over	\$7,950.00	PLUS	\$0.09	PER T IN EXCESS OF	\$ 65,000,000.00

## CONTRACTORS AND SUBCONTRACTORS--

### SCHEDULE CONTRACTOR RATES--ALL CONTRACTORS AND SUBCONTRACTOR

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 12
\$ -	\$ 49,999.00	\$50.00				
\$ 50,000.00	\$ 99,999.00	\$75.00	PLUS	\$1.45	PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$150.00	PLUS	\$1.40	PER T IN EXCESS OF	\$ 100,000.00
\$ 200,000.00	\$ 299,999.00	\$290.00	PLUS	\$1.35	PER T IN EXCESS OF	\$ 200,000.00
\$ 300,000.00	\$ 399,999.00	\$420.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 300,000.00
\$ 400,000.00	\$ 499,999.00	\$558.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 400,000.00
\$ 500,000.00	\$ 599,999.00	\$693.00	PLUS	\$1.20	PER T IN EXCESS OF	\$ 500,000.00
\$ 600,000.00	\$ 699,999.00	\$825.00	PLUS	\$1.15	PER T IN EXCESS OF	\$ 600,000.00
\$ 700,000.00	\$ 799,999.00	\$953.00	PLUS	\$1.10	PER T IN EXCESS OF	\$ 700,000.00
\$ 800,000.00	\$ 899,999.00	\$1,078.00	PLUS	\$1.05	PER T IN EXCESS OF	\$ 800,000.00
\$ 900,000.00	\$ 999,999.00	\$1,200.00	PLUS	\$1.00	PER T IN EXCESS OF	\$ 900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$1,300.00	PLUS	\$0.95	PER T IN EXCESS OF	\$ 1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$1,400.00	PLUS	\$0.90	PER T IN EXCESS OF	\$ 1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$1,500.00	PLUS	\$0.85	PER T IN EXCESS OF	\$ 1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$1,600.00	PLUS	\$0.80	PER T IN EXCESS OF	\$ 1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$1,700.00	PLUS	\$0.75	PER T IN EXCESS OF	\$ 1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$1,800.00	PLUS	\$0.70	PER T IN EXCESS OF	\$ 1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$2,300.00	PLUS	\$0.65	PER T IN EXCESS OF	\$ 2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$2,550.00	PLUS	\$0.60	PER T IN EXCESS OF	\$ 2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$2,800.00	PLUS	\$0.55	PER T IN EXCESS OF	\$ 3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$3,050.00	PLUS	\$0.50	PER T IN EXCESS OF	\$ 3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$3,300.00	PLUS	\$0.45	PER T IN EXCESS OF	\$ 4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$3,750.00	PLUS	\$0.40	PER T IN EXCESS OF	\$ 5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$4,150.00	PLUS	\$0.35	PER T IN EXCESS OF	\$ 6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$4,850.00	PLUS	\$0.30	PER T IN EXCESS OF	\$ 8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$5,750.00	PLUS	\$0.25	PER T IN EXCESS OF	\$ 11,000,000.00
\$ 14,000,000.00	\$ 57,999,999.00	\$6,500.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 14,000,000.00
\$ 58,000,000.00	\$ 91,999,999.00	\$15,300.00	PLUS	\$0.15	PER T IN EXCESS OF	\$ 58,000,000.00
over	\$ 92,000,000.00	\$20,400.00	PLUS	\$0.10	PER T IN EXCESS OF	\$ 92,000,000.00

EACH TRUCK MUST HAVE A SIGN SHOWING THE NAME OF THE COMPANY PAINTED OR OTHERWISE PLACED ON THE COMPANY TRUCK. IF NO COMPANY VEHICLES ARE USED AT CONSTRUCTION SITE, THERE MUST BE A SIGN ON THE CONSTRUCTION PREMISES STATING NAMES OF CONTRACTORS/SUB CONTRACTORS. IF THIS REQUIREMENT IS NOT MET WITHIN 5 DAYS AFTER NOTIFICATION, THE OWNER SHALL BE FINED \$100 FOR EACH OFFENSE.



### MERCHANT & WHOLESALE RATE TABLE

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 01
\$0.00	\$49,999.00	\$100.00				
\$50,000.00	\$99,999.00	\$150.00	PLUS	\$0.85	PER TH IN EXCESS OF	\$50,000.00
\$100,000.00	\$199,999.00	\$240.00	PLUS	\$0.80	PER TH IN EXCESS OF	\$100,000.00
\$200,000.00	\$299,999.00	\$325.00	PLUS	\$0.80	PER TH IN EXCESS OF	\$200,000.00
\$300,000.00	\$399,999.00	\$410.00	PLUS	\$0.70	PER TH IN EXCESS OF	\$300,000.00
\$400,000.00	\$499,999.00	\$485.00	PLUS	\$0.65	PER TH IN EXCESS OF	\$400,000.00
\$500,000.00	\$599,999.00	\$560.00	PLUS	\$0.60	PER TH IN EXCESS OF	\$500,000.00
\$600,000.00	\$699,999.00	\$625.00	PLUS	\$0.55	PER TH IN EXCESS OF	\$600,000.00
\$700,000.00	\$799,999.00	\$700.00	PLUS	\$0.50	PER TH IN EXCESS OF	\$700,000.00
\$800,000.00	\$899,999.00	\$775.00	PLUS	\$0.45	PER TH IN EXCESS OF	\$800,000.00
\$900,000.00	\$999,999.00	\$875.00	PLUS	\$0.40	PER TH IN EXCESS OF	\$900,000.00
\$1,000,000.00	\$1,099,999.00	\$1,000.00	PLUS	\$0.30	PER TH IN EXCESS OF	\$1,000,000.00
\$1,100,000.00	\$1,199,999.00	\$1,075.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,100,000.00
\$1,200,000.00	\$1,299,999.00	\$1,150.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,200,000.00
\$1,300,000.00	\$1,399,999.00	\$1,250.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,300,000.00
\$1,400,000.00	\$1,499,999.00	\$1,300.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,400,000.00
\$1,500,000.00	\$1,999,999.00	\$1,350.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,500,000.00
\$2,000,000.00	\$2,499,999.00	\$1,650.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$2,000,000.00
\$2,500,000.00	\$2,999,999.00	\$2,000.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$2,500,000.00
\$3,000,000.00	\$3,499,999.00	\$2,250.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$3,000,000.00
\$3,500,000.00	\$3,999,999.00	\$2,600.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$3,500,000.00
\$4,000,000.00	\$4,999,999.00	\$2,800.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$4,000,000.00
\$5,000,000.00	\$5,999,999.00	\$3,350.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$5,000,000.00
\$6,000,000.00	\$7,999,999.00	\$4,200.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$6,000,000.00
\$8,000,000.00	\$10,999,999.00	\$5,350.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$8,000,000.00
\$11,000,000.00	\$13,999,999.00	\$6,250.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$11,000,000.00
\$14,000,000.00	\$57,999,999.00	\$7,150.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$14,000,000.00
\$58,000,000.00	\$91,999,999.00	\$22,500.00	PLUS	\$0.10	PER TH IN EXCESS OF	\$58,000,000.00
OVER	\$92,000,000.00	\$25,000.00	PLUS	\$0.10	PER TH IN EXCESS OF	\$92,000,000.00

### MANUFACTURING RATE TABLE

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist code 02
\$ -	\$ 49,999.00	\$50.00				
\$ 50,000.00	\$ 99,999.00	\$100.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$200.00	PLUS	\$1.20	PER T IN EXCESS OF	\$100,000.00
\$ 200,000.00	\$ 299,999.00	\$370.00	PLUS	\$1.10	PER T IN EXCESS OF	\$200,000.00
\$ 300,000.00	\$ 399,999.00	\$495.00	PLUS	\$1.05	PER T IN EXCESS OF	\$300,000.00
\$ 400,000.00	\$ 499,999.00	\$600.00	PLUS	\$1.00	PER T IN EXCESS OF	\$400,000.00
\$ 500,000.00	\$ 599,999.00	\$700.00	PLUS	\$0.95	PER T IN EXCESS OF	\$500,000.00
\$ 600,000.00	\$ 699,999.00	\$800.00	PLUS	\$0.90	PER T IN EXCESS OF	\$600,000.00
\$ 700,000.00	\$ 799,999.00	\$895.00	PLUS	\$0.85	PER T IN EXCESS OF	\$700,000.00
\$ 800,000.00	\$ 899,999.00	\$985.00	PLUS	\$0.75	PER T IN EXCESS OF	\$800,000.00
\$ 900,000.00	\$ 999,999.00	\$1,075.00	PLUS	\$0.70	PER T IN EXCESS OF	\$900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$1,160.00	PLUS	\$0.65	PER T IN EXCESS OF	\$1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$1,300.00	PLUS	\$0.55	PER T IN EXCESS OF	\$1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$1,400.00	PLUS	\$0.45	PER T IN EXCESS OF	\$1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$1,550.00	PLUS	\$0.40	PER T IN EXCESS OF	\$1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$1,600.00	PLUS	\$0.40	PER T IN EXCESS OF	\$1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$1,675.00	PLUS	\$0.30	PER T IN EXCESS OF	\$1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$1,830.00	PLUS	\$0.30	PER T IN EXCESS OF	\$2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$1,985.00	PLUS	\$0.25	PER T IN EXCESS OF	\$2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$2,115.00	PLUS	\$0.25	PER T IN EXCESS OF	\$3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$2,250.00	PLUS	\$0.20	PER T IN EXCESS OF	\$3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$2,360.00	PLUS	\$0.20	PER T IN EXCESS OF	\$4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$2,475.00	PLUS	\$0.20	PER T IN EXCESS OF	\$5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$2,700.00	PLUS	\$0.15	PER T IN EXCESS OF	\$6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$3,100.00	PLUS	\$0.15	PER T IN EXCESS OF	\$8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$3,500.00	PLUS	\$0.15	PER T IN EXCESS OF	\$11,000,000.00
\$ 14,000,000.00	\$ 57,999,999.00	\$4,000.00	PLUS	\$0.10	PER T IN EXCESS OF	\$14,000,000.00
\$ 58,000,000.00	\$ 91,999,999.00	\$9,600.00	PLUS	\$0.10	PER T IN EXCESS OF	\$58,000,000.00
OVER	\$ 92,000,000.00	\$15,000.00	PLUS	\$0.10	PER T IN EXCESS OF	\$92,000,000.00

## PROFESSIONAL AND OCCUPATIONAL RATE TABLE

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN	RATE		PER T (THOUSAND)	Dist Code 07
\$0.00	\$49,999.00	\$50.00			
\$50,000.00	\$99,999.00	\$200.00			
\$100,000.00	\$199,999.00	\$246.00	PLUS	\$2.50 PER T IN EXCESS OF	\$100,000.00
\$200,000.00	\$299,999.00	\$517.00	PLUS	\$2.25 PER T IN EXCESS OF	\$200,000.00
\$300,000.00	\$399,999.00	\$752.00	PLUS	\$1.25 PER T IN EXCESS OF	\$300,000.00
\$400,000.00	\$499,999.00	\$902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$400,000.00
\$500,000.00	\$599,999.00	\$1,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$500,000.00
\$600,000.00	\$699,999.00	\$1,102.00	PLUS	\$1.00 PER T IN EXCESS OF	\$600,000.00
\$700,000.00	\$799,999.00	\$1,202.00	PLUS	\$1.00 PER T IN EXCESS OF	\$700,000.00
\$800,000.00	\$899,999.00	\$1,302.00	PLUS	\$1.00 PER T IN EXCESS OF	\$800,000.00
\$900,000.00	\$999,999.00	\$1,402.00	PLUS	\$1.00 PER T IN EXCESS OF	\$900,000.00
\$1,000,000.00	\$1,099,999.00	\$1,502.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,000,000.00
\$1,100,000.00	\$1,199,999.00	\$1,602.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,100,000.00
\$1,200,000.00	\$1,299,999.00	\$1,702.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,200,000.00
\$1,300,000.00	\$1,399,999.00	\$1,802.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,300,000.00
\$1,400,000.00	\$1,499,999.00	\$1,902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,400,000.00
\$1,500,000.00	\$1,599,999.00	\$2,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,500,000.00
\$1,600,000.00	\$1,699,999.00	\$2,102.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,600,000.00
\$1,700,000.00	\$1,799,999.00	\$2,202.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,700,000.00
\$1,800,000.00	\$1,899,999.00	\$2,302.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,800,000.00
\$1,900,000.00	\$1,999,999.00	\$2,402.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,900,000.00
\$2,000,000.00	\$2,099,999.00	\$2,502.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,000,000.00
\$2,100,000.00	\$2,199,999.00	\$2,602.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,100,000.00
\$2,200,000.00	\$2,299,999.00	\$2,702.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,200,000.00
\$2,300,000.00	\$2,399,999.00	\$2,802.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,300,000.00
\$2,400,000.00	\$2,499,999.00	\$2,902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,400,000.00
OVER	\$ 2,500,000.00	\$3,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$92,000,000.00