

June 3, 1942
Page 477.

The City Council met in regular session at 4 o'clock P.M., Wednesday, June 3, 1942, in the Council Chamber, City Hall, with Mayor Currie presiding and the following Council members being present: Albea, Baker, Beasley, Daughtry, Little, Painter, Price, Ross and Ward.

Absent: Councilmen Hovis and Slye.

* * * * *

RESOLUTION PROVIDING FOR THE EXECUTION OF A BOND TO SECURE THE JUDGMENT IN THE CASE OF MRS. JAMES WHITEHEAD VS. CITY OF CHARLOTTE.

The following resolution was presented by Mr. H. B. Campbell, City Attorney, and on motion of Councilman Ross, duly seconded by Councilman Beasley, was unanimously adopted:

WHEREAS, in the above case the plaintiff recovered a judgment in the amount of Seven Hundred and Fifty Dollars (\$750.00) in the lower court and said case was appealed by the City to the Supreme Court; and, whereas, three judges being with the City and three judges being against the City on the appeal, and one judge not sitting, and thereby the decision of the lower court was affirmed; and, whereas, the City desires to petition for a rehearing in the Supreme Court in order to obtain a decision and, in order to do so, it is necessary to give a bond to secure the plaintiff in the event she is successful.

NOW, THEREFORE, be it resolved that the Mayor and the City Clerk be, and they hereby are, authorized, empowered and directed to execute a bond on behalf of the City in said case in the amount of \$1000.00, guaranteeing to the plaintiff the amount of any judgment she may recover, together with the court costs.

MINUTES OF MAY 27th REGULAR MEETING AND JUNE 1st. SPECIAL MEETING APPROVED.

On motion of Councilman Albea, seconded by Councilman Baker, the minutes of the regular meeting of May 27th. were approved as read, and on separate motion made by the same two, the minutes of the Special Meeting of June 1st. were approved.

APPROVAL OF INVOICE - TRANSCRIPT IN CASE WEBSTER VS. CITY OF CHARLOTTE

Councilman Daughtry moved that the bill of Alex Norman, Court Reporter, in the amount of \$7.35, for transcript of testimony in the case of Edwin P. Webster vs. City of Charlotte, be approved for payment from the Emergency Fund. Motion seconded by Councilman Ross and carried.

June 3, 1942
Page 478.

MAYOR AND CLERK AUTHORIZED TO SIGN AGREEMENTS WITH SOUTHERN RAILWAY FOR SEWER AND STREET RIGHT-OF-WAY - DALTON AVENUE.

Upon motion of Councilman Baker, seconded by Councilman Albea and carried, the Mayor and Clerk were authorized to sign agreements with the Southern Railway for sanitary sewer right-of-way and street right-of way across their tracks on Dalton Avenue.

IDEAL WAY FROM CUMBERLAND AVENUE 300 FEET- TAKEN OVER FOR CITY MAINTENANCE.

Upon motion of Councilman Albea, seconded by Councilman Painter and carried, Ideal Way, from Cumberland Avenue 300 feet approximately, west, or to the point where it is graded and in shape for maintenance, was taken over by the City for maintenance.

CITY MAINTENANCE FOR CLUB ROAD.

At the request of residents on the north side of Belvedere Avenue, and on motion of Councilman Daughtry, seconded by Councilman Albea, that portion of Club Road from Belvedere Avenue to the point beyond the first alley, about 200 feet, was taken over for City maintenance.

REDUCTION IN AMOUNT OF CONTRACT- BOYD & GOFORTH FOR DEMOLITION OF INCINERATOR.

Upon motion of Councilman Little, seconded by Councilman Albea, a reduction in the amount of contract authorized by the City Council April 22, 1942, with Boyd and Goforth, for the demolition of the third unit of the Incinerator, was authorized to be made; the original contract being for \$519.75 and the actual cost of the work covered by the contract being \$345.08.

SPECIAL OFFICER PERMITS RENEWED FOR MEN AT QUARTERMASTER DEPOS.

At the request of the Charlotte Quartermaster Depot, Councilman Beasley made a motion that the permits of the Special Officers named below, be renewed for work on the premises of the Quartermaster Depot; the records of these men having been checked with the Police Department and found to be satisfactory; motion was seconded by Councilman Ward and carried:

Eddie W. Anderson
Earl F. Fesperman
Joseph Hicks
Charles E. Knight
Herman W. McCallum

CHANGES IN REVENUE ORDINANCE FOR 1942-43 DISCUSSED AND ADOPTED.

At this time a number of changes to be made in the Revenue Ordinance for the fiscal year 1942-43 were taken up separately and thoroughly discussed with Mr. E. S. DeLaney, Collector of Revenue.

In this connection, at this time a large delegation of wholesale automotive equipment dealers renewed their request for reduction in the amount of privilege license charged them, Mr. George Gilbert acting as spokesman for this group. After hearing these men, Councilman Price

June 3, 1942
Page 479.

moved that in view of the fact that they will pay so much higher taxes this year other than the privilege license tax, that the license tax be reduced to \$12.50 this year. Motion was seconded by Councilman Beasley, but before being put to a vote, Councilman Ross pointed out to those present that if this request was granted, other similar requests would be made, and that for every dollar subtracted from the revenue license tax would have to be added to ad valorem taxes, thus costing them much more in the end. However, Councilman Ross stated that he would vote for the reduction and merely wanted to warn them of what they could expect. When a vote on the motion was called for it was carried and the license on this type of business was reduced from \$62.50 to \$12.50.

A discussion of certain changes recommended by the committee was held as each item was taken up and several changes recommended were not left in but were allowed to remain the same as last year. During this discussion the question of privilege license tax on welding schools was brought up and this was referred to the City Attorneys to determine if such schools could be taxed.

Before reading the entire Revenue Ordinance, Councilman Ross moved that the changes read and agreed upon be incorporated in the Revenue Ordinance for the fiscal year 1942-43. Motion was seconded by Councilman Daughtry and unanimously carried.

REPORT OF COMMITTEE ON DELINQUENT TAX AND STREET ASSESSMENT COLLECTIONS
AND RESCINDING OF FORMER ORDINANCE CREATING DELINQUENT TAX DEPARTMENT.

At this time Councilman Baker reported that the committee appointed to study the matter of delinquent tax and street assessment collections, composed of Councilman Price and Ward and himself, had met and had decided upon the policy to be adopted and that a copy of the resolution covering same had been mailed to each member of the Council. This resolution did not contain the name of the man to be appointed nor the salary and he stated that this was not settlement upon by the committee but only the policy as outlined in the resolution.

Inasmuch as the resolution which Councilman Baker was presenting conflicted with the ordinance creating a Delinquent Tax Department, adopted by the Council on May 6th., Councilman Baker offered the following ordinance and moved its adoption:

AN ORDINANCE
REPEALING AN ORDINANCE CREATING A DELINQUENT
TAX DEPARTMENT

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLOTTE, N. C.:

Section 1. That the ordinance adopted the 6th day of May, 1942, creating a delinquent tax department, is hereby repealed.

Section 2. This ordinance shall take effect from and after its passage.

APPROVED AS TO FORM:

Tillett & Campbell
City Attorneys.

On motion of Councilman Baker, seconded in each instance by Councilman Ross, the foregoing ordinance was adopted on three readings and declared by the Mayor to be an ordinance of the City of Charlotte, there being no dissenting votes.

June 3, 1942
Page 480.

Councilman Baker then re-introduced the following resolution and moved its adoption:

RESOLUTION PROVIDING
FOR THE COLLECTION OF DELINQUENT TAXES
AND STREET ASSESSMENTS.

Resolved that H. I. McDougale be, and he is, employed as an assistant to the Collector of Revenue to assist in the collection of delinquent taxes and street assessments, performing such duties as shall be assigned to him by the City Manager, the period of his employment to be until December 31, 1942, commencing June 8, 1942, at a salary, for the period, of \$500.00 June 8th. to July 1st. 1942, and \$500.00 per month thereafter until December 31, 1942, payable semi-monthly.

Councilman Ross seconded this motion.

A lengthy discussion was held, Councilman Ward opposing the resolution as presented on the grounds that when the committee met no man or no salary was agreed upon, and also, on the grounds that the assistant to the tax collector would be paid considerably more money than the Collector is receiving. Councilman Price explained that it was his understanding that after Mr. McDougale has served for that length of time a person, drawing much less salary could be trained to take over the duties performed by Mr. McDougale. During the discussion a substitute motion that the committee continue for one week was offered and seconded, but due to confusion as to which motion was voted upon, Councilman Little moved that all action taken on the resolution be rescinded, which motion was duly seconded by Councilman Ross and carried. Councilman Baker then again moved the adoption of the resolution as presented, which was again seconded by Councilman Ross, and on being put to a vote failed to carry, there being four affirmative votes, four negative votes and one Councilman not voting.

SECTION "E" OF REVENUE ORDINANCE PERTAINING TO ELECTRICIANS AND PLUMBERS
TO BE CHANGED BEFORE ADOPTION OF REVENUE ORDINANCE.

Councilman Ward asked that under Section "E" of the Revenue Ordinance, that the item pertaining to "Electricians and Plumbers" be changed to read the same as the wording used under Section "R" "Repair Shops", with regard to the number of persons employed, and this was agreeable to the Council.

The Revenue Ordinance for the fiscal year commencing July 1 1942, through June 30, 1943, was then read by the Clerk, and on motion of Councilman Ross, seconded by Councilman Ward in each instance, was duly adopted on three readings and declared by the Mayor to be an Ordinance of the City of Charlotte.

SEE FOLLOWING PAGES FOR THIS
ORDINANCE.

CEMETERY DEEDS.

On motion of Councilman Albea, seconded by Councilman Little, the following cemetery deeds were approved:

Henderson Overcash, Lot No. 257, "Y", Elmwood Cemetery	\$35.00
V. H. Sills, North Half Lot No. 57, Section B.B. "	49.00

Revenue Ordinance

LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1942, AND ENDING JUNE 30, 1943.

The City Council of the City of Charlotte do ordain.

SECTION 1

That to raise funds for general municipal purposes the following license taxes hereinafter specified are hereby levied for the privilege of carrying on the business, trades, professions, callings, occupations, or doing the act named within the corporate limits of the City of Charlotte from the first day of July, 1942, to the thirtieth day of June, 1943, unless for some other time or period herein specified; and all such taxes shall be due and payable in advance at the office of the Collector of Revenue. The payment of any particular tax herein imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other business conducted by such person.

SECTION 2

That all persons, before engaging in any business, trade, profession, calling, occupation, or doing any act on which a license tax is imposed by this ordinance shall except as hereinafter provided, apply in writing to the Collector of Revenue for license, and upon the payment of the license tax herein imposed a license shall be issued to said applicant. Such license must be posted conspicuously in the place of business licensed; and if the licensee has no regular place of business the license must be kept where it may be inspected at all times by the proper city officials.

That no license shall be transferable or assignable except by consent of the City Manager.

SECTION 3

a. That any Person, Firm or Corporation desiring to engage in any business, trade, or vocation, or do anything hereinafter mentioned in this paragraph, may be required to appear in person before the City Council for a license, stating the place at which it is proposed to conduct the business, the name of the owner of the business, or if the owner be a firm, the names of all members of such firm, or if the owner be a corporation, the names of the officers including the manager. And the Council shall also have the right to require the owner, proprietor, manager, or other person interested in or connected with such business to give evidence, upon oath, touching the manner in which such business has been or is to be conducted as well as any other facts which the Council may deem necessary. This Section shall apply to the following:

- b. Owners and Drivers of For Hire Vehicles and Public Conveyance.
- c. Keepers of Billiard, Pocket Billiard, or Bagatelle Tables.
- d. Bowling Alleys, or Alleys of like kind.
- e. Shooting Galleries.
- f. Cane Boards, Jingle Boards, or Knife Racks.
- g. Penny Arcades.
- h. Merry-Go-Rounds, Ferris Wheels, Switchbacks, or Roller Coasters.
- i. Or any kind of table, stand, place, or game kept in a house or room used or connected with a hotel or restaurant.
- j. Carnivals, Theaters, Motion Picture Shows, Vaudeville Shows, Dance Halls, Roof Gardens, or Menageries.
- k. Fortune Tellers, Mind Readers, Phrenologists, Palmists or Gypsy Bands.
- l. Lunch Counters or Restaurants.
- m. Hotels, Lodging-Houses, or Boarding-Houses.
- n. Soft Drinks.
- o. Junk Dealers.
- p. Pressing Clubs.
- q. Pawnbrokers.
- r. Second-Hand Dealers.
- s. Gasoline Oil Filling Pipes, Service Tanks, or pumps.
- t. A license may be refused for any business enumerated above in this section unless the City Council shall be satisfied that the applicant, or the proposed manager, is a person of good moral character, and fit and proper person to conduct such business; and unless it shall also be satisfied that the place proposed is a suitable place for the conduct of such business.
- u. That billiard rooms, pool rooms, bowling alleys, bagatelle tables, or rooms where games or tables of like kind are operated; and also restaurants, cafes, lunch counters, or places where soft drinks are sold shall be kept clear of screens or sight obstruction of any kind.

SECTION 4

That before license shall be issued for any of the following businesses, the applicant shall execute a satisfactory bond, payable to the City in the amount hereinafter named, conditioned for the faithful observance by such licensee, his or its servants, agents, or employees, of all ordinances now in force or hereinafter enacted relating to such business, and further conditioned to save the City harmless from damages arising from the negligence of such licensee or agents, servants or employees thereof and otherwise as the Council may determine.

a. Pawnbrokers	\$1,000.00
b. Junk Dealers	1,000.00
c. Electrical Contractors	1,000.00
d. Electric Sign Contractors and Hangers	1,000.00
e. Plumbing Contractors	1,000.00
f. Sign Board Erectors	1,000.00
g. House moving	1,000.00

SECTION 5

That whenever the word "person" is used in this Ordinance the same shall be construed to include "firms," "companies," "corporations," and "associations."

SECTION 6

Where the amount to be paid for license depends upon the amount of gross sales or receipts, or other facts to be ascertained, it shall be the duty of persons applying for license to render to the Collector of Revenue a sworn statement of such gross sales or receipts during the preceding months, quarter, or year, as the case may be, and such other and further proof as the Collector of Revenue may require, or if the amount of license to be paid is determined by other facts, then a sworn statement as to such facts, and such other and further proof as the Collector of Revenue may require, shall be rendered said Collector of Revenue; and in either case the Collector of Revenue shall not be required to receipt for the money or issue any license until satisfactory proofs are furnished. In case the business for which the license required is commenced after July 1, 1942, and the tax on such business is based upon gross sales or receipts or facts to be ascertained the license shall be assessed upon the probable gross sales or receipt during a term of one year; or if the amount of tax to be paid

is determined by other facts to be ascertained, then a sworn statement as to such facts shall be made and the license based thereon. Provided, however, that the Collector of Revenue shall have the right at any time during the period covered by any license to require of such licensee additional sworn statement as to the sales, and receipts or other determining facts of such business and an additional license tax shall be paid in accordance therewith.

SECTION 7

When any business is begun after July 1, 1942, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1942, unless otherwise provided in the section fixing the tax.

The adoption of this schedule of license tax shall not abridge the right of the City Council to change, alter, increase or decrease any or all of the license taxes herein levied or to levy taxes on business trades or professions not hereby taxed, at any time. And when any increase is made the license shall be revoked unless such increase tax be paid within thirty days.

SECTION 8

A separate license shall be required for each place of business, unless places of business communicate directly with and open into each other.

SECTION 9

Any license issued under this Ordinance shall be subject to revocation or suspension for a definite or indefinite time by the City Council, without refund of any part of the tax paid, if the licensee or manager or person in charge of the business or employee shall violate any ordinance or law relative to such business, or be convicted of crime, or if, in the judgment of the Council, the licensee does, by reason of its nature or the manner or place in which it is conducted, constitute a nuisance, or is a menace to good order, or to public health, safety, or morals. And upon the revocation or suspension of any such license it shall be unlawful for the person to whom such license was granted to continue to conduct such business, and upon the violation of this provision the offender shall upon conviction be fined \$50.00 or imprisoned 30 days. Each day such business is conducted after revocation or suspension of license shall constitute a separate offense.

SECTION 10

No free license shall be granted except to Disabled Veterans for peddling, provided such peddling is done on foot, and not from any vehicle, or by special order of the City Manager exempting such poor and infirm persons as he may deem worthy of exemption.

SECTION 11

The license tax imposed by this ordinance, except as otherwise herein specifically provided, shall not apply when the entire proceeds are for an organized church, religious or fraternal organization, provided such organization shall apply to the City Manager and secure a Charity permit.

SECTION 12

That each owner of any vehicle, private or for hire, public dray, taxi, truck, or other vehicle for which license is issued, shall display on such vehicle a sign or tag to be furnished by the city at \$1.00 each.

SECTION 13

That upon satisfactory proof that any such sign or tag has been lost or destroyed, the Collector of Revenue shall furnish a duplicate upon payment of a fee of fifty cents.

SECTION 14

That every person who shall violate any provision of this ordinance or carry on any business, trade, or a vocation, or profession, on which a license has been fixed, without having first paid the tax and received a license, shall be liable to a penalty of fifty dollars for each offense, and each day said business shall be carried on shall constitute a separate and distinct offense.

SECTION 15

All license taxes imposed by this ordinance shall be due and payable in advance and if any person shall fail to pay any license tax required by this ordinance by Aug. 1, 1942, five per centum per month of the amount of such license tax shall be added to the tax required, and no license shall be granted until the license tax plus the five per centum thereof has been paid. The addition of the five per centum per month on the amount of said license tax shall not exempt the delinquent from the penalties herein prescribed in case of delinquency.

SECTION 16
LICENSE SCHEDULE
A

Abattoir—	
Or slaughter house	\$ 100.00
Asbestos Mfg.	100.00
Accountants—	
Exempt, State Revenue Act.	
Adding Machines—	
Each dealer in or agent for	Exempt
Advertising—	
Every person firm or corporation who or which is engaged in the business of outdoor advertising by means of sign-boards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, wall or roofs of buildings, or other advertising. Sec. 4-F	50.00
Bill posters or sign tackers, per day	5.00
Section 351 City Code Amended to read as follows: It shall be unlawful for any persons, firm or corporation to deposit in, paste on or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutters of the City any trash, rubbish, broken glass, tin-cuttings, fruit peelings or refuse, ashes, waste or loose paper.	
Agents Manufacturers or Agencies—	
Not specifically taxed herein	25.00
Agricultural Machinery—	
Manufacturers or Distributors	200.00
Amusements—	
Per day	25.00
Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such license twenty-five dollars (\$25.00) per week or any part thereof.	
The owner of the hall, tent, or other places where amusements are exhibited or performances held shall be liable for the tax	
Antique Furniture and Oriental Goods—	
Itinerant dealer	300.00

Armature Winder and Brazers—	
One helper or more	50.00
Architects—	
Exempt, State Revenue Act.	
Attorneys—	
Exempt, State Revenue Act.	
Auctioneers—	
Resident	25.00
Itinerant, per week	50.00
Itinerant, per day	25.00
Auctioneers of Jewelry—	
Per day \$25.00 and bond of \$5,000.00—See City Code Sec. 487-b	
Auto Body, Truck and Wagon builders	50.00
AUTOMOTIVE INDUSTRIES—	
Auto Repair Garages	10.00
Automotive Service Stations—	
Every person, firm or corporation engaged in the serving or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment or supplies, motor fuels or lubricants any or all of the above. Provided that such license tax shall be paid for each place of business so operated or maintained, each	5.00
Motorcycle Dealers or Service Places—	
Every person, firm or corporation engaged in buying, selling, servicing, distributing or exchanging motorcycles or motorcycle supplies or equipment, shall pay an annual license tax for each place of business so operated	10.00
Automotive Equipment or Supply Dealers at Wholesale or Distributing Agencies or Warehouses—	
Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies any or all of the above, at wholesale shall pay an annual license tax for each place of business so operated of	12.50
And in addition to the above, on each tank wagon or truck operated on public streets, a tax of	25.00
(The word "wholesale" shall apply to those who receive, buy, sell, distribute, exchange, or deliver to retail dealers, or who sell otherwise than to the consumer.)	
Motor Vehicle Dealers—	
Every person, firm or corporation engaged in buying, selling or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment or supplies, any, or all of the above shall pay annual license tax for each place of business so operated	
At Retail	25.00
At Wholesale	50.00
At Wholesale and Retail	50.00
License Tags—	
From January 1-43 through December 31-43	
City license tag for cars, trucks, taxicabs and other motor vehicles—not prorated	1.00
Assembling and Finishing Plants—	
Assembling automobile or truck parts into automobile or truck and finishing same ready for market	500.00
Awning and Tent Makers and or Installing	15.00
B	
Baggage Manufacturer	10.00
Bagging of Burlap or other material and Ties—	
Manufacturers, reworkers, or dealers in:	
Less than \$25,000.00 Gross Receipts	50.00
More than \$25,000.00 Gross Receipts	100.00
Bakeries—	
Bakeries Manufacturers—Bakery Products, Wholesale	100.00
Retail	25.00
Pies, Cakes, Cookies	25.00
Balloons, Flags, Novelties or Souvenirs—	
Per Quarter	25.00
Per Week	10.00
Per Day	3.00
Bankrupt or Fire Stock—	
Every itinerant salesman or merchant who shall expose for sale either on the street or in a house rented temporarily for that purpose any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the city shall apply for in advance and procure a license for the privilege of transacting such business, and shall pay for such license a tax of Three Hundred Dollars	300.00
Banks, Trust Companies, Morris Plan Banks or Companies Doing a Similar Business—	
Morris Plan or Industrial Banks—with total resources as of Dec. 31st last:	
Less than \$250,000	37.50
\$250,000 and less than \$500,000	75.00
\$500,000 and less than \$1,000,000	112.50
\$1,000,000 and less than \$2,000,000	150.00
\$2,000,000 and less than \$5,000,000	225.00
\$5,000,000 and over	300.00
Barber Colleges or Beauty Colleges	25.00
Barber S^hops—each chair whether used or not	2.00
Beauty Parlors—each operator	5.00
Beer License—From May 1st to May 1st—	
"On premises"	15.00
"Off premises"	10.00
Wholesale Beer	37.50
Wholesale Wine and Beer	62.50
(Chain stores per State Revenue Act.)	
Belting Manufacturers—	
Gross sales up to \$50,000.00	75.00
Over \$50,000.00	150.00
Bicycles—	
Each dealer or agent selling, renting or repairing	10.00
Billiards—See Pool Rooms	
Billing Machines	Exempt

Blacksmith or Horseshoe Shop—	
Doing Horseshoeing only	5.00
Doing work other than Horseshoeing	12.50
Blue Printing	25.00
Boarding Houses—	
Boarding houses, whether advertising or not, having a seating capacity of a dining room in excess of fifteen seats, shall pay a minimum tax of \$5.00, plus .50c for each seat in excess of 16 seats.	
Book Agents	Exempt
Bookbinders	35.00
With printing license	50.00
Boot Black Stands—(See Shoeshine Parlors.)	
Bottlers—	
Buyers of second-hand bottles (buying milk bottles prohibited) ..	10.00
Manufacturers, Producers, Bottlers and Distributors of Soft Drinks—	
(a) Every person, firm, corporation, or association manufacturing, producing, bottling, and or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger-ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the City a license for the privilege of doing business in the City and shall pay for such license the following tax for each place of business.	
Low-Pressure Equipment—	
Where the machine or the equipment is used in the manufacture of the above-named beverages is a:	
41 spouts or more	250.00
36 spouts, and less than 41 spouts, low-pressure filler	200.00
32 and less than 36 spouts, low-pressure filler	162.50
24 or less than 32 spouts, low-pressure filler	125.00
18 and less than 24 spouts, low-pressure filler	93.75
12 and less than 18 spouts, low-pressure filler	31.25
High-Pressure Equipment—	
Where the machine or the equipment unit used in the manufacture of the above-named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute	
	200.00
Royal (4-head), Adriance (2-head), Shields (2-head) (full equipment) having manufacturer's rating capacity of over fifty and less than sixty bottles per minute	
	162.50
Royal (4-head), Adriance (2-head), Shields (2-head), full (automatic) or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute	
	125.00
Dixie (automatic), Shields (2-head) hand (feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute	
	18.75
Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines	
	12.50
Provided that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: Provided further that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.	
(b) Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this City, as follows	
	12.50
Provided that where the tax levied under subsection (a) of this section has been unpaid on any of the articles, machines or equipment units enumerated therein the tax levied under this subsection shall not apply.	
Aerated, mineral, or other waters, selling or delivering in the City	
	25.00
Itinerant dealers selling or delivering to retailers bottled soft drinks or waters, per truck	
	25.00
Bowling Alleys—	
(Whether used or not.) Each Alley	12.50
Brick Dealers—	
Manufacturers, dealers, or agents for the sale of brick	50.00
Broadcasting Stations—Exempt.	
Brokers, Agents or Factors—Buying or Selling—	
Contracting for or buying cotton on commission	35.00
Contracting for or buying yarns	35.00
Contracting for or buying merchandise	35.00
With warehouse	50.00
Contracting for or buying waste	35.00
Pawn	200.00
(Exemption from tax on pistol dealer.)	
(See Regulations, Section 3-q and 4-a.)	
Building and Loan Associations	Exempt
Building Contractors—	
For the purpose of this ordinance, a building contractor is defined to be one who, for a fixed price, commission, fee or wage, undertakes to construct or superintend the construction of any building or any improvement to any building structure where the cost of the undertaking is one hundred dollars (\$100.00) or more and any one who shall engage in constructing or superintending the construction of any building structure or any improvements above mentioned in the City of Charlotte costing \$100.00 or more shall be deemed and held to have engaged in the business of building contractor and shall pay a license of	
	20.00

Building Material and Lumber—	
Each dealer in lumber and building material shall pay on each place of business the following graduated tax:	
On annual gross sales with the minimum	50.00
For the first \$100,000.00	50c per 1,000.00
In excess for \$100,000.00	50c per 1,000.00
But the maximum shall not exceed \$500.00.	
Busses—	
Public Utility Companies operating street railways or motor busses in the City of Charlotte (such as Duke Power Co.)	2,000.00
C	
Cabinet or Furniture Repairing Shop—Same as Repair Shop.	
Cakes and Crackers—	
Depots, agencies or branches of manufacturers; annual gross sales.	
Not exceeding \$50,000.00	150.00
Over \$50,000.00	200.00
Candy or Confectionery Manufacturers or Dealers—	
Subject to Merchants' Tax, retail, or wholesale.	
Cane Board, Knife Racks, Sticking Machines—	
Or similar devices not herein elsewhere specifically licensed, each:	
Per Quarter	100.00
Per Day	25.00
(See Regulations—Section 3-f.)	
Card Clothing—	
Manufacturing	100.00
Carnival Companies, Etc.—As defined by State Act Subject to City Ordinance—	
Per week or part thereof	
Provided that when a person, firm or corporation exhibits only riding devices which are not a part of, nor used in connection with any carnival company shall be taxed five dollars (\$5.00) per week for each such riding device.	
	150.00
Carpet or Rug Cleaning	25.00
Cash Registers	Exempt
Casket Manufacturers	150.00
Cement Block—	
Tile or Cement Pipe Manufacturer	50.00
Chain Stores or Branch Stores—	
Each store over one	
(In addition to merchants' tax.)	
	50.00
Check Protectors or Protectographs	Exempt
Chiropractics	Exempt
Christmas Trees—	
Dealers in Xmas trees and Xmas decoration, not produced by seller	
	5.00
Cigars, Cigarettes and Tobacco (Wholesale or Retail)—	
Less than \$1,000.00	5.00
Over \$1,000.00	10.00
Cigars—	
Manufacturers, Exempt, State Revenue Act.	
Circuses—	
Circuses, Menageries, Wild West, Dog and Pony Shows, and like amusements:	
Traveling on railroads and requiring transportation of:	
Not more than two cars	15.00
Three to five cars, inclusive	22.50
Six to ten cars, inclusive	45.00
Eleven to twenty cars, inclusive	62.50
Twenty-one to thirty cars, inclusive	87.50
Thirty-one to fifty cars, inclusive	125.00
Over fifty cars	150.00
And on each side show in connection with above	
(If traveling otherwise than by railroad see State Revenue Act.)	
Such shows and or exhibition traveling by automobiles trucks or other vehicles other than railroad cars and requiring transportation by:	
Not over two vehicles	3.75
Three to five vehicles	5.00
Six to ten vehicles	7.50
Eleven to twenty vehicles	12.50
Twenty to thirty vehicles	22.50
Thirty to fifty vehicles	30.00
Fifty-one to seventy-five vehicles	37.50
Seventy-six to one hundred vehicles	50.00
Over one hundred vehicles, per vehicle in excess thereof	2.50
Civil Engineers—	
Exempt, State Revenue Act.	
Clairvoyants—Gypsies	
Other than Gypsies	500.00
Provided that the City Council may, in its discretion, refuse to grant such license (See Regulations—Section 3-k).	
Coal or Coke Dealers—	
(a) Wholesale—Every person, firm or corporation, either as agent or principal engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of, per annum	
	75.00
But if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license provided in sub-section (b) hereof.	
(b) Retail—Every person, firm or corporation engaged in and conducting the business of selling coal or coke at retail shall pay for each place of business from which such coal or coke is sold or delivered, a license tax of, per annum	
	75.00
(c) Any person, firm or corporation who has paid either a wholesale or a retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities from place to place shall pay on each such truck or vehicle a license tax of, per annum	
	5.00
Dealers or Peddlers—	
Who sell in quantities of not more than 100 pounds	
	5.00
(d) Any person, firm or corporation soliciting orders for pool cars of coal to be distributed without profit—subject to coal dealers license.	

Cold Storage Plants—	
Gross receipts of \$5,000 or less	25.00
Gross receipts of \$5,001 to \$50,000	50.00
All over \$50,000 at \$1.00 per thousand.	
Collection or Claim Agencies—	
Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or any other indebtedness from one person in favor of another, shall pay a license tax	50.00
Commission Brokers, Merchandise—	
Engaged in buying or selling merchandise on commission	35.00
With warehouse	50.00
Confetti—	
Not allowed to be sold, or thrown on any person, street, or sidewalk in the City.	
Contractors—	
Constructing streets, pavements, sidewalks, sewers, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimated cost of such improvements as follows:	
Not over \$20,000.00	25.00
\$20,001.00 to \$40,000.00	30.00
\$40,001.00 to \$65,000.00	40.00
\$65,001.00 to \$100,000.00	50.00
\$100,001.00 to \$150,000.00	75.00
\$150,001.00 to \$200,000.00	100.00
\$200,001.00 to \$300,000.00	150.00
\$300,001.00 to \$500,000.00	200.00
Over \$500,000.00	50c per 1,000.00
Cotton Buyers and Sellers on Commission—	
(1) Every person, firm or corporation who or which engages in the business of buying and selling on commission any cotton, grain, provisions or other commodities, either for actual spot, or instant delivery, shall apply for and procure from the City a license for the privilege of transacting such business in this City and shall pay for such license a tax of	35.00
(2) Every person, firm or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual spot, instant or future delivery and also maintains and, or operates a private or leased wire and or ticker service in connection with such business, shall apply for and procure from the City a license for the privilege of transacting such business in this City and shall pay for such license the following tax	50.00
Cotton—Compress—Gins and Mills—	
Compress, each with warehouse	150.00
Cotton Gins, each	5.00
Mills having not over 5,000 spindles and looms combined	50.00
Having from 5,000 to 10,000 combined	75.00
Having over 10,000 combined	100.00
Having no spindles and not over 250 looms	50.00
Having from 250 to 500 looms	75.00
Having over 500 looms	100.00
Cottonseed Dealers	50.00
Cottonseed Oil Mills—	
Each press	15.00
Cotton Storage Warehouse—See Warehouse.	
Cotton Waste—See Waste Mills.	
Coupon—Coupon Books—	
Each place of business selling coupons, coupon books, or pledge for merchandise or service	10.00
And in addition thereto—for each person selling	2.00
Curb Market—	
Privately operated—Minimum \$25.00 and each stall over twenty-five, \$1.00 per stall.	
D	
Dance Halls	50.00
(See Regulations—Section 3-j.)	
Dental Laboratories—Dental Supplies	
On gross sales not in excess of \$10,000.00, a minimum tax of	25.00
All in excess of \$10,000.00, at the rate of 50c per \$1,000.	
Dentists—	
Exempt, State Revenue Act.	
Detective Agencies—	
Subject to approval of Council	100.00
Directories and Maps—	
Compiling, Selling, or Delivering City Directories	100.00
Dog License Tax—Not Prorated	1.00
Doughnut Shops	10.00
Selling to stores, same as bakeries.	
Dry Cleaning—	
See Pressing Club.	
Duck Cloth Manufacturing	50.00
Dyestuff and Chemicals—	
Dealer, Broker or Agent—on annual gross sales of less than \$250,000.00	50.00
From \$250,000.00 to \$500,000.00	100.00
From \$500,000.00 to \$750,000.00	150.00
From \$750,000.00 to \$1,000,000.00	200.00
From \$1,000,000.00 to \$1,500,000.00	300.00
Over \$1,500,000.00	400.00
E	
Electric Light Companies—	
Furnishing electric light or power in the City	3,000.00
Electricians and Plumbers—	
One person	10.00
Two persons	15.00
Three or more persons	25.00
(See Section 4-c and e.)	
Electric Engineers—	
Exempt, State Revenue Act.	
Electric Fixture Hangers—See Regulation—Section 4-d	12.50

Elevators—or Sprinkling Systems	
Selling and or installing	50.00
Repairing or Servicing only	25.00
Embalmers or Funeral Directors	100.00
Employment Agencies—	
Engaged in securing employment for persons and charging a fee, commission or other compensation	50.00
Engravers—Lithographers	25.00
Exhibitions or Exhibits—	
Not specially taxed herein, per day	5.00
(See Regulations—Section 3-j.)	
Express Companies—Motor and Railway—	
State Revenue Act.	75.00
Excavating—See Contractors.	
Extermination—Termitis	25.00
F	
Factories—	
Pants or clothing	50.00
Farm Machinery	200.00
Feather Renovators and Carpet Cleaners	25.00
Feed and Livery Stables	10.00
Feed Mill—	
On annual gross sales with a minimum	50.00
For first \$100,000.00	50c per 1,000.00
For next \$100,000.00	35c per 1,000.00
In excess of \$200,000 shall be taxed at the rate of 25c per	1,000.00
But the maximum shall not exceed	500.00
Ferris Wheel—	
Per week	10.00
(See Regulations—Section 4-h.)	
Fertilizer Plants—	
Dealers or Agents—gross sales:	
Not over \$50,000.00	200.00
Over \$50,000.00	250.00
Film Exchanges—	
Exempt, State Revenue Act.	
Film Delivery	50.00
Fire Insurance Companies—	
Exempt, State Revenue Act.	
Fish and Oyster Dealers—Retail	25.00
Dealers in connection with other business	10.00
Wholesale dealers same as wholesale merchants.	
Flags, Novelties, or Souvenirs—	
Not specifically licensed herein, per quarter	25.00
Per week	10.00
Per day	3.00
Florists or Nurserymen—	
Gross sales up to \$10,000.00	40.00
\$10,000.00 to \$15,000.00	75.00
Over \$15,000.00	100.00
And all other places of business selling shrubbery, plants, bulbs, etc., same tax as Florists.	
Flour Mills—	
Gross sales up to \$100,000.00	100.00
Over \$100,000.00	150.00
Flying Jenny (Merry-Go-Round)—	
Per week	10.00
(See Regulations—Section 3-H.)	
Fortune Telling, Mind Readers, Palmists—and other Crafts and Occupations of a similar kind—	
Including Gypsy Bands, living in tents or otherwise, who practice the trade of coppersmiths, or who trade horses or mules or pretend to tell fortunes	500.00
Provided, that the Council may in its discretion, refuse to grant such license.	
Other than Gypsies	200.00
(See Regulations—Section 3-k.)	
Foundries, Machine Shops, Assembling and Finishing and Distributing Materials and Equipment—	
Employing no more than five persons	25.00
From five to ten persons	50.00
From ten to twenty-five	75.00
From twenty-five to fifty	100.00
From fifty to one hundred	150.00
From one hundred to two hundred	200.00
From two hundred to three hundred	300.00
From three hundred to four hundred	400.00
Over four hundred	500.00
Fruit Dealers, Retail—	
(Groceries Excepted)	25.00
Itinerants per quarter	50.00
Per week or less	20.00
Fruit, Vegetable, or Produce—	
Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.00	50.00
\$50,001.00 to \$75,000.00	75.00
Over \$75,000.00	100.00
Furs—	
Peddlers of furs	300.00
Dealers in green or raw furs	10.00
Not transferable. Subject to approval of Board.	
G	
Games—	
For sports or plays operated for profit, and not herein specifically licensed	25.00
Gas Companies—	
Furnishing gas for light or fuel, distributed under permit or franchise, through pipe lines in streets	3,000.00
Gasoline or Oil Pipe Lines—Annual—	
Laid in or across any public street, sidewalk, or alley, a tax of ten cents per lineal foot of such pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the City Council, which license or permit may be granted or refused in the discretion of the Council, in the interest of Public Safety or convenience.	

Golf, Miniature	20.00
Grading Contractors—See Contractors.	
Grocers—Retail (not including fresh meats)—	
Gross sales up to \$5,000.00	10.00
All over \$5,000.00 at the rate of 50c per thousand. See also Chain Stores.	
Gunsmiths or Locksmiths	20.00
H	
Hair Dressers—(See Beauty Parlors.)	
Harness Shops—	
Employing no helper	10.00
Employing one or more helpers	25.00
Harvesting and Agricultural Machinery—	
Distributor or Manufacturer	200.00
Hat Cleaning and Blocking—Same as Pressing Clubs.	
Hatcheries	25.00
Heating Contractors—Same as Plumbers.	
Hides, Waste Paper Bags or Bones—	
Dealers in (Licensed junk dealers excepted)	50.00
Horses, Mules, Cattle and other Livestock	12.50
Hosiery and Knitting Mills—	
Gross sales to \$100,000.00	100.00
Over \$100,000.00	200.00
Hotels—	
Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall apply for license for the privilege of transacting such business, and shall pay for such license the following tax:	
(a) For hotels or boarding houses operating on the American plan for rooms in which rates per day are:	
Per Room	
One dollar and less than two dollars30
Two dollars and less than three dollars45
Three dollars and less than four dollars and fifty cents90
Four dollars and fifty cents and less than six dollars	2.10
Six dollars and less than seven dollars and fifty cents	2.70
Seven dollars and fifty cents and less than fifteen dollars	3.00
Over fifteen dollars	3.60
(b) For hotels or rooming houses operating on the European plan for rooms in which the rates per day are:	
One dollar and less than two dollars60
Two dollars and less than three dollars	1.50
Three dollars and less than four dollars and fifty cents	2.25
Four dollars and fifty cents and less than six dollars	2.75
Six dollars and less than seven dollars and fifty cents	3.25
Seven dollars and fifty cents and less than ten dollars	3.75
Over ten dollars	4.25
(c) The office, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.	
(d) The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.	
House Moving—	
(See Regulations—Section 4-g)	25.00
Hypnotists—	
Per week (See Regulations—Section 3-k.)	300.00
I	
Ice Cream—	
Manufacturers or wholesale dealers	12.50
An additional tax of 1-8 of a cent ($\frac{1}{8}\%$) for each gallon manufactured, sold, and or distributed. Reports shall be made to the Collector of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross sales for the previous month and the additional tax herein levied shall be paid monthly at the time such reports are made.	
Peddling of Ice Cream to consumer on the streets shall be unlawful, punishable by a fine of \$50.00 for each offense, except when sanitary requirements are met, and after application is approved by Health Department.	
Ice Cream Dealers at Retail	2.50
(See regulations—Sec. 3, I, M, N.)	
Ice Factory or Manufacturer—	
A graduated tax as follows:	
1 to 15 tons daily capacity	50.00
15 to 30 tons daily capacity	100.00
30 to 50 tons daily capacity	150.00
50 tons or over daily capacity	300.00
Ice Peddler, each Vehicle	25.00
Iceing Machines—(See Refrigerations.)	
Insurance Companies—	
Exempt, State Revenue Act.	
Interior Decorators	15.00
Itinerants—	
Or others selling lunches, soft drinks, balloons, flags, souvenirs, novelties, or other class of merchandise not specifically licensed under this ordinance:	
Per quarter	25.00
Per week	10.00
Per day	3.00
J	
Jewelry: Making Key Rings, Tags, Etc.—	
At stands or alleyways	15.00
Jewelry Auctioneers—	
Per day	25.00
And bond of \$5,000.00—see City Code, Sec. 487-b.	
Jingle Board or Similar Devices—	
Per day	25.00
Per quarter	100.00
(See Regulations—Section 3-f.)	

Job Printing Establishments (Without Bindery)—	
Employing not over one workman	15.00
Employing two workmen	25.00
Employing more than two workmen	35.00
With bindery	50.00
Junk—	
Each dealer, agency or broker	62.50
(Section 4-b.)	
Canvassers or solicitors employed by dealers, agency or broker paying above license. Not prorated	10.00
Itinerants, buying in the City	62.50
(See Regulations—Section 4-b)	
K	
Knife Racks—	
Or similar devices, per quarter	100.00
Per day	25.00
(See Regulations, Section 3-f.)	
Knitting Mills—	
(See Hoseiry Mills.)	
L	
Landscape Contractor—	
Annual gross business not over	
\$5,000.00	25.00
\$5,000.00 to \$25,000.00	50.00
Over \$25,000.00	75.00
Laundries—	
Each steam or electric laundry, including wet or damp wash laundries, and all business supplying or renting clean linen or towels	62.50
Laundries where work is performed exclusively by hand, or home-size machines only, and where not more than four persons are employed, including owner	20.00
Receiving Stations	20.00
Solicitors of laundry work, or Linen and Towel Supply, to be done outside the City of Charlotte shall pay	12.50
Lawyers—	
Exempt, State Revenue Act.	
Leather or Web Belting Manufacturers—	
Gross sales up to \$50,000.00	75.00
Over \$50,000.00	150.00
Lemonade Stands or Other Soft Drinks—	
Not specifically licensed herein:	
Per day	2.00
Per week	10.00
Per quarter	25.00
Letter Writers—	
One person	10.00
Each additional person	5.00
Lightning Rod Agents or Dealers	
	20.00
Lighting Systems	
	Exempt
Livery Stables—	
For livery or feed	10.00
Loan Companies—	
Persons, firms, or corporations, lending money on personal secur- ities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise: (Pawnbrokers excepted)	100.00
Locksmith or Gunsmith	
	20.00
Lodging Houses—(See Hotels, Also Tourist Homes.)	
Loom Supplies	
	25.00
Lumber Brokers—	
Or Agents	50.00
Lumber and Building Materials—	
(See Building Material.)	
Lunch Stands, or Counters, Restaurants, or Cafes—	
The tax for such license shall be based on the number of per- sons provided for with chairs, stools or benches and shall be fifty cents per persons, with a minimum tax of	2.50
(Subject to approval of Council—see Sec. 3, 1, m and n.)	
Lunches or Sandwiches—	
Manufacturers	25.00
Selling by drug stores	2.50
M	
Machine Shops—	
(See Foundries.)	
Machinery—	
Dealers, agents or distributors or brokers	25.00
NOTE—Merchants paying merchants tax of \$50.00 or over exempt.	
Manicuring—each operator	
	5.00
Manufacturer, not otherwise specifically taxed herein, making gross	
sales up to \$25,000.00	25.00
Gross sales from \$25,001.00 to \$50,000.00	50.00
Gross sales over \$50,000.00	100.00
Manufacturing of Card Clothing	
	100.00
Mattress Factories	
Renovating or Repairing only	15.00
Marble Yards—	
Marble and Stone Yards.	
Dealers in tombstones and monuments	35.00
Meats, Retail	
Annual gross sales: Not over \$5,000.00	10.00
All over \$5,000.00 at the rate of 50c per \$1,000.00.	
Meats—	
Wholesale dealers in meats	50.00
Packing houses, Agents or Branches	200.00
Medicine Manufacturers—	
Or compound of patent or proprietary medicines or drug spe- cialties at wholesale	150.00
Medicine Venders or Peddlers—	
Selling or advertising medicines or drugs, from alleys, vacant lots or going from place to place, with or without free or paid attractions:	
Per week	100.00
Per day	25.00

Mercantile Agencies—		
Exempt, State Revenue Act.		
Merchants Brokers—		
Engaged in buying or selling merchandise on commission	35.00	
With warehouse	50.00	
Merchants and Dealers—Retail—		
Doing any kind of business at retail or not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax on annual gross sales:		
Gross sales up to 5'000.00	10.00	
All over \$5,000.00 at the rate of 50c per thousand.		
Merchandise, Wholesale and Jobbers—		
Doing any kind of business at wholesale not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax:		
On annual gross sales with a minimum for first \$50,000.00	50.00	
In excess of \$50,000.00 shall be taxed at the rates of 50c per \$1,000.00.		
Merchants, Itinerant, or Salesmen—		
Selling as proprietor or agent in alley, lot or any store room, goods, wares, or merchandise on which an itinerant tax is not herein specifically imposed.	100.00	
Merchants, Itinerant, or Dealers—		
As proprietor or agent selling local bankrupt or fire sales of any kind of goods, wares, or merchandise, per week	25.00	
Merry-Go-Round—Subject to City Ordinance—		
Per week	10.00	
(See Regulations—Section 3-H.)		
Milliners, and, or Millinery—		
Retail	25.00	
Wholesale	75.00	
Mimeograph, Machine or Supplies—		
Agents or dealers	Exempt	
Money Lenders, Loan Companies—		
Persons, firms, or corporations, lending money on personal securities, such as household and kitchen furniture, watches, jewelry, automobile, etc., by mortgage, pledge, or otherwise (Pawnbrokers excepted)	100.00	
Motion Picture Shows	212.50	
When seating capacity is less than 500	125.00	
Motorcycle Dealers	10.00	
Motorcycles—		
Registration fee	1.00	
Music Box or Machine, each	5.00	
N		
Newspaper—		
Doing business on the following graduated tax on annual volume of business:		
Not exceeding \$20,000.00	25.00	
Not exceeding \$30,000.00	35.00	
Not exceeding \$40,000.00	40.00	
Not exceeding \$50,000.00	50.00	
In excess of \$50,000.00 shall be taxed at the rate of 50c per \$1,000.00, but the maximum tax shall not exceed	300.00	
Newspaper or Magazine Distributors	25.00	
Newsstands—(Not allowed on streets)	20.00	
In connection with other business	5.00	
Novelties, Etc.—		
Dealers in novelties, souvenirs, curio, flags, balloons, etc.	25.00	
NOTE—Merchants paying license of \$25.00 or more	Exempt	
Itinerant novelty dealers	50.00	
O		
Oculists—		
Exempt, State Revenue Act.		
Office Furniture and Fixtures—(Manufacturers)—		
Gross sales up to \$50,000.00	50.00	
Over \$50,000.00	100.00	
Oils—		
Fuel or Lubricating	50.00	
Oil Dealers in Illuminating or Lubricating Oils—		
Benzine naptha, gasoline and other products of like kind	50.00	
Or, on each tank wagon or truck operated on the public streets a tax of	25.00	
Oil Mills (Cotton)—		
Each press	15.00	
Opera House, Theaters, Play House or Vaudeville	212.50	
Seating capacity less than 500	125.00	
(See Regulations—Section 3-j.)		
Opticians—		
Exempt, State Revenue Act.		
Optometrist—		
Exempt, State Revenue Act.		
Organ Grinder—		
Not allowed within three blocks of Independence Square, per day	10.00	
Organ and Piano Dealers and Musical Instruments	5.00	
Oriental Goods and Antique Furniture—		
Itinerant dealer	300.00	
Osteopath—		
Exempt, State Revenue Act.		
Overall Manufacturers	50.00	
Oyster and Fish Dealers—See Fish and Oysters.		
P		
Package Service—		
By bicycle or motorcycle	10.00	
Painting Contractor—		
Employing not over one	10.00	
Employing not over two	15.00	
Employing three or more	25.00	
Paper Hanger Contractor—Same as Painting Contractor.		
Palmists—Gypsies	500.00	
Other than Gypsies	200.00	
Provided, that the City Council may in its discretion, refuse to grant such license.		
(See Regulations—Section 3-k.)		

Parcel Delivery or Other Delivery Service	50.00
Paving Contractors—	
Constructing streets, pavements, sidewalks, or other class of im-	
provements (except building), shall before doing any such work	
procure from the City Engineer a permit to do the same, which	
permit shall not be granted until the tax is paid in accordance	
with the following graduated schedule, based upon the contract	
price of estimated cost of such improvements, as follows:	
Not over \$20,000.00	25.00
Not over \$40,000.00	30.00
Not over \$65,000.00	40.00
Not over \$100,000.00	50.00
Not over \$150,000.00	75.00
Not over \$200,000.00	100.00
\$200,000.00 to \$300,000.00	150.00
\$300,000.00 to \$500,000.00	200.00
Over \$500,000.00	50c per 1,000.00
Pawnbrokers	200.00
NOTE—Exempt from tax on Pistol Dealers (See Regulations—	
Section 4-a.)	
Peanuts, Cakes, Pies, Candies, Etc.—	
Wholesale dealers or distributors, per truck or vehicle	25.00
Peanut or Popcorn Roasters—	
Each	10.00
Peddlers—	
Selling or offering for sale any fresh fruits or vegetables from	
cart, wagon, truck, automobile, railway car or other vehicle—on	
each such vehicle a license tax of	25.00
Selling or offering for sale any other food stuffs or merchandise,	
on each motor vehicle	25.00
Peddlers—Farm Products	12.50
Applicant must first purchase and exhibit State License.	
Other peddlers—on foot or with wagon	10.00
(State Revenue Act.)	
Farmers selling their own product exempt.	
Penny Arcade or Parlors	25.00
(See Regulations—Section 3-k.)	
Phonographs, Graphophones or Talking Machines—	
And, or records and accessories	5.00
Photographers—	
Exempt, State Revenue Act.	
Phrenologists—Gypsies	500.00
Other than Gypsies	200.00
Physicians—	
Exempt, State Revenue Act.	
Piano or Organ Dealers	5.00
Pipe and Boiler Covers (Same as Plumbers)—	
Pistols, Dealers in Pistols—	
Every person, firm, or corporation who is engaged in the business	
of keeping in stock, selling, and or offering for sale of any of the	
articles or commodities enumerated in this section shall apply for	
and obtain a State license from the commissioner of revenue	
for the privilege of conducting such business and shall pay for	
such license the following tax:	
For pistols and or metallic pistol cartridges or cartridges used	
in pistols	50.00
For bowie knives, dirks, daggers, sling shots, leaded canes, iron	
or metallic knuckles, or articles of a like kind	200.00
For Blank-Cartridge Pistols	200.00
(a) If such person, firm, or corporation deal only in metallic	
cartridges, the tax shall be five dollars (\$5.00).	
Planing Mills—See Building Material Schedule.	
Plaster Contractor—Same as Painting Contractor.	
Plumbers and Electricians—	
Steam and Gas Fitters:	
One person	10.00
Two persons	15.00
Three or more persons	25.00
(See Section 4-c and e.)	
Pool Tables, Pocket Billiards, or Bagatelle Tables—	
(Unless used for private amusement alone without charge.)	
Each table measuring not more than 2 ft. wide and 4 ft. long ..	5.00
Each table not more than 2½ ft. wide and 5 ft long	10.00
First table not more than 3 ft. wide and 6 ft. long	15.00
First table not more than 3½ ft. wide and 8 ft. long	20.00
First table more than 3½ ft. wide and 8 ft. long	25.00
On each table in excess of one, where above license is \$15.00 or	
more	15.00
The above taxes shall apply whether the pool tables are operated	
by slot or otherwise.	
Provided that no person or persons under twenty-one years of	
age be allowed to enter, or loiter in a pool room, where billiards,	
pool, bagatelle tables, or tables of like character are kept for rent,	
hire or for compensation directly or indirectly, and no person or	
persons shall be allowed to enter, or participate in any game of	
pool, billiards, or any game of like character in a pool or billiard	
room, where table or tables are kept for the purpose specified	
above, without first being required by the management or attend-	
ant thereof to register his name in a book which shall be kept	
for that purpose, said book to have a printed head at the top	
of each page worded as follows:	
“I HEREBY CERTIFY THAT I AM NOT UNDER TWENTY-	
ONE YEARS OF AGE,” said book to be open at all times to	
inspection by the Police Department or any other City Official.	
PROVIDED FURTHER: That any person or persons, operating	
a pool room, where tables are kept for the purpose above speci-	
fied, who shall violate any provisions of this ordinance, shall	
be guilty of a misdemeanor and if convicted a second time for	
such offense the Board may in its discretion revoke said license.	
Any person under twenty-one years of age who shall violate	
any provision of this ordinance shall be guilty of a misdemeanor.	
(See Regulations—Section 3-c.)	
Miniature Tables—Same as Pool Tables.	
Poultry Products—	
Wholesale Dealers or Wholesale Peddlers	25.00

Pressing Clubs or Dry Cleaning Plants—	
Where not more than three persons employed	25.00
More than three employed	50.00
Non-resident pressing clubs or solicitors	50.00
Receiving stations one-half of parent establishment.	
Printing Establishments, Without Bindery—	
Employing not more than one workman	15.00
Employing not over two workmen	25.00
Employing three or more workmen	35.00
With bindery	50.00
Trade shop	25.00
Produce, Fruit or Vegetable Dealers—	
Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.00	50.00
\$50,001.00 to \$75,000.00	75.00
Over \$75,000.00	100.00
Public Stenographers—	
One person	10.00
Each additional person	5.00
R	
Radio Dealers—Radio or Parts—	
Each Dealer or Agent for	5.00
Radio repair	5.00
Real Estate Agents—Exempt—	
Real estate auction sales, per sale	12.50
Refiners—	
Oils, lard, soaps, etc.	100.00
Refrigerating Machines—	
Kelvinators, Frigidaires, etc.	
Each dealer or agent	Exempt
Rental Collection Agents—Exempt—	
Repair Shops—	
One person	10.00
Two persons	15.00
Three or more persons	25.00
Restaurants—	
The tax for such license shall be based on the number of persons provided for with chairs, stools, or benches, and shall be fifty cents per person with a minimum tax of two dollars and fifty cents.	
Rock Quarries	35.00
Agencies or sales offices in the City for quarries outside of the City, per truck	25.00
Roof Gardens	150.00
(See Regulations, Section 3-j.)	
Subject to the approval of the Board.	
Rooming Houses—(See Hotels, also Tourist Camps)—	
Rubber Stamp Shop—	
Or Manufacturers	10.00
Rug or Carpet Cleaners	25.00
S	
Sand Dealers—	
Agencies for sales office	25.00
Sandwich Manufacturers	25.00
Sandwiches Wrapped—Retail only	2.50
Scale Dealers—	
Each dealer in or agent for	25.00
Seamstress—	
Maintaining a place of business outside of residence, employing one or more assistants, shall pay a tax of	5.00
Second-Hand Dealers—	
Except cash registers, sewing or adding machines, typewriters	25.00
Buying and or selling second-hand clothing or shoes	25.00
(See Regulations—Sec. 4-k.)	
Securities Dealers in Stocks—	
Notes, bonds, mortgages, etc.	35.00
Sheet Metal Workers—	
Tin shops	50.00
Shop Work—	
On gross sales less than \$25,000.00	25.00
\$25,000.00 to \$50,000.00	50.00
\$50,000.00 to \$75,000.00	75.00
\$75,000.00 to \$100,000.00	100.00
Over \$100,000.00	50c per 1,000.00
Sewing Machine Dealer or Agent—	
Exempt, State Revenue Act.	
Shooting Galleries or Devices for Sports or Play—	
Whether used or not, each; or place for any other games or play with or without name, not herein specifically licensed (unless used for private amusement or exercise alone without charge) ..	25.00
(See Regulations, Section 3-e.)	
Shoemaker or Repair Shops—	
One man	10.00
Two men	15.00
More than two men	25.00
Shoe Shine Parlors—	
Each chair, stand or operator50
Boxes on streets not allowed.	
Sign Hangers—Sign Erectors—	
Constructing, Repairing, Repainting or Erecting any signs on walls, buildings, roofs, or hanging or supported signs over streets or sidewalks, any and all work in which is used ladders or scaffolding	50.00
(This license does not include Sign Painting or Billboard and Bulletin advertising.)	
(See Regulations, Sec. 4-d.)	
Sign Painters—	
Doing any sign painting work not placed, hung or supported as described in Sign Hangers license	25.00
(This license is in addition to Sign Hanging or Sign Erecting when such work is done.)	

Sidewalk Contractors—		
Constructing sidewalks, pavements, or other class of improvements, except building, shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimated cost of such improvements. Scale same as contractors.		
Silk Mfg., or Rayon or other synthetic fibre mfg.—		
Gross sales up to \$100,000.00	100.00	
Over \$100,000.00	200.00	
Skating Rinks.....		25.00
Slot Machines and Slot Locks—		
No license tax shall be charged upon or issued for a slot machine illegal under the State Law, but this same schedule to apply to any not illegal.		
Each Music Machine	5.00	
Each Amusement game or device requiring deposit of less than five cents	5.00	
Each Amusement game or device requiring deposit of five cents and not more than nine cents	10.00	
Each Amusement game or device requiring deposit of not less than ten cents and not more than twenty-four cents	25.00	
Each Amusement game or device requiring deposit of not less than twenty-five cents and not more than forty-nine cents ..	50.00	
Each Amusement game or device requiring deposit of not less than fifty cents and not more than ninety-nine cents	125.00	
Each Amusement game or device requiring deposit of not less than one dollar and over	250.00	
Each Weighing machine	1.25	
Each 1c Food Vending or Merchandising machine25	
Each 5c Food Vending or Merchandise Machine50	
Machines vending peanuts or candy with 50% or more peanuts	Exempt	
Annual operator's license tax on machines vending cigarettes	10.00	
Each Panoram or other machine for the showing of small motion pictures, whether with or without music, and requiring a deposit of not more than 10 cents	5.00	
Soda Fountains—		
Soft Drink—Selling in or From Bottles		2.50
On each carbonated draft arm of each fountain a license tax of	5.00	
Sprinkling System or Elevators—		
Selling and or installing	50.00	
Repairing or servicing only	25.00	
Stables—		
Livery and Feed	10.00	
Steam Fitting Contractors—Same as Plumbers—		
Storm Sewer Contractors—		
Constructing storm sewers, sewers or other class of improvements except building, shall before doing any such work procure from City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule based upon the contract price or estimated cost of such improvements, as follows. Scale same as contractors.		
Switchback Railway or Roller Coaster—		
(See Regulations—Section 3-h.)		
T		
Tailors—		
Custom	25.00	
Tailor who takes measurements for clothes and has same made elsewhere than in his own shop	10.00	
Telegraph Companies—		
State Revenue Act	50.00	
Telephone Companies—		
Exempt, State Revenue Act.		
Theaters, Playhouse, Opera House or Vaudeville—		
(See Regulations—Section 3-j.)	212.50	
Seating capacity less than 500	125.00	
Tile Manufacturers		50.00
Manufacturers paying above license not subject to contractors license.		
Tin Shop or Metal Workers		50.00
Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale—		
Annual gross sales not more than \$1,000.00	5.00	
Over \$1,000.00	10.00	
Tourists Homes—		
Tourist Homes, Tourist Camps or Boarding Houses advertising for transient patronage, with or without dining room service, having five rooms or less	5.00	
Having more than five rooms for each room	1.00	
Towel or Linen Supply Service—		
Same as Laundries.		
Trading Stamps		50.00
Trouser Manufacturers		50.00
Typewriting, Machines and Supplies—		
Agents or dealers—exempt.		
U		
Undertakers or Embalmers		100.00
Vaudeville Shows—		
Vaudeville, Theaters, Playhouses, Opera Houses:		
Seating capacity less than 500	125.00	
(Regulation, Section 3-j.)	212.50	
Vegetables, Fruit or Produce Dealers—		
Wholesale or Commission Merchants, annual gross sales:		
Not over \$50,000.00	50.00	
\$50,001.00 to \$75,000.00	75.00	
Over \$75,000.00	100.00	
Vehicle, Dealers in Any Horse-Drawn Vehicle—		
Annual gross sales not more than \$5,000.00	10.00	
From \$5,000.00 to \$50,000.00	25.00	
Over \$50,000.00	50.00	
W		
Warehouse—		
Storage or transfer warehouse:		
Gross receipts up to \$25,000.00	50.00	
\$25,000.00 to \$50,000.00	100.00	
Over \$50,000.00	150.00	

Washing Machines—		
Each dealer or agent—exempt.		
Watch and Jewelry Repairers	10.00	
Employing no help	5.00	
Waste Mills—		
Dealers in damaged cotton or cotton products:		
Gross sales up to \$50,000.00	25.00	
\$50,000.00 to \$100,000.00	50.00	
\$100,000.00 to \$150,000.00	75.00	
Over \$150,000.00	100.00	
Waste Paper—		
Dealers in (Licensed junk dealers excepted)	50.00	
Collectors on foot or with push cart, having no regular place of business	5.00	
Collectors with horse-drawn vehicle	10.00	
Collectors with truck or other motor vehicle	25.00	
Weighing Machines—		
Requiring one cent deposit	1.25	
Welders	25.00	
Window cleaners or washers, consisting of two or more persons	5.00	
Wine License—May 1st to May 1st—		
On premises	15.00	
Off premises	10.00	
Wholesale wine	37.50	
Chain Stores—per State Revenue Act.		
Wood Yards	10.00	
MISCELLANEOUS		
All Business, Trades, Professions, Game Devices—		
Or other undertakings, prosecuted for profit or gain, not taxed herein	25.00	
Per quarter	15.00	
Per month	10.00	
Per day	3.00	

SECTION 17

That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed; provided that such repeal shall in no way affect any rights heretofore acquired for the collection of any tax heretofore levied or assessed or the validity of any sales for taxes heretofore made or any rights heretofore acquired under any ordinance of the City.

Approved as to form:

TILLET & CAMPBELL,
City Attorneys.

Read, approved, and adopted this the 3rd day of June, 1942.

Rules suspended and immediately put upon its second and third readings and adopted and declared to be an Ordinance of the City of Charlotte effective according to Statute.

ALICE B. McCONNELL, Clerk.