June 2, 1943
Page 279.

The City Council met at 4 o'clock P. M., Wednesday, June 2, 1943, in the Council Chamber, City Hall, this being the regular weekly session. Mayor Baxter presided and the following members of the Council were present: Councilmen Abee, Atkins, Baker, Cope, Ballard, Daughtry, Howis, Painter, Price, Slye and Ward.

Absent: None.

On motion of Councilman Slye, seconded by Councilman Baker and carried, the minutes of the previous meeting were approved as read.

TENTATIVE TAX RATE SET AT $1.38.

On motion made by Councilman Baker, seconded by Councilman Daughtry, the following resolution was unanimously adopted:

WHEREAS, the tax rate for the fiscal year commencing July 1, 1943 has not been finally fixed but it is necessary to give the Collector of Revenue instructions regarding the acceptance of prepayments of taxes;

NOW, THEREFORE, BE IT RESOLVED that prepayments of taxes for the year commencing July 1, 1943 shall be made to the Collector of Revenue upon the basis of a tentative tax rate of $1.38 on the $100 of valuation of real and personal property, discounts to be allowed as provided by law.

REQUEST FOR REDUCTION IN PRICE OF LEASE OF LAND TO GOVERNMENT FOR AIR BASE PURPOSES DENIED.

The City Manager presented a letter received from the Government, under date of May 26th, 1943, with regard to lease covering 96 acres of land used as a part of the Air Base (formerly the Richard Bidgood property), in which the Government advised that the rental of $600 per annum charged by the City is excessive, and asked that this be reduced to $1.00 per year, beginning July 1, 1943, renewable each year until June 30th, 1946. Mr. Fleck reported that this request had been referred by him to the City Attorneys, and that under date of May 31, 1943, Tillet & Campbell, City Attorneys, had replied in part as follows:

"The Minutes of the City Council under date of February 28, 1941 show that this property was purchased by the City at the request of the U. S. Government and as a favor to the U. S. Government, because for some reason or other the U. S. Government itself was not able to buy this land. At the time of the purchase it was understood that the Government would lease the property for a period of five years at a price of $600.00 per year and thereby repay the purchase price for the land without interest. At the expiration of five years the Bidgood property would become a part of the other Airport property and would be leased to the Government at a rental of $1.00 per year along with the rest of the airport.

In our opinion, in view of the above history, the present request of the U. S. Government is not in order. Mayor Baxter was a member of the City Council at the time the original lease was entered into and probably will recall the facts above set out."

In view of the above, Councilman Price moved that the recommendation of the City Attorneys be accepted and that the request for this reduction be refused. Motion seconded by Councilman Baker, and unanimously carried.
PURCHASE OF SUBMACHINE GUNS, GAS MASKS AND TEAR GAS OUTFITS.

The following bids having been received on:

1. 45 caliber machine guns
2. All purpose gas masks
3. Emergency tear gas outfits

Mine Safety Appliances Co. requested to bid. No bid received.
Lake Erie Chemical Co.   
Acme Protection Equipment Co.   
W. S. Darby & Company   
Federal Laboratories, Inc., total bid submitted $1415.11

On motion of Councilman Ward, seconded by Councilman Painter and unanimously carried, award was made on this equipment to the only bidder, the Federal Laboratories, Inc., at the total price of $1415.11, and the Mayor and Clerk were authorized to sign the contract.

PURCHASE OF 10,000 P.O. FORMS.

On motion of Councilman Slye, seconded by Councilman Albee and unanimously carried, authority was given for the purchase of 10,000 Purchase Order forms for the Purchasing Department from the low bidder, the Bonner-Veuter Form Company, of Cleveland, Ohio, at the net delivered price of $186.17.

Bids received on these forms were as follows:

Bonner-Veuter Form Co., Cleveland, O.      $186.17
The Emery Register Co., Charlotte         178.20
Gilman Sanfold Corp., Niagara Falls, N.Y.  185.00
United Autograph Register Co., Chicago, Ill.  178.40

FURNISHINGS FOR ROOM IN POLICE BUILDING FOR JUDGE AND SOLICITOR.

On motion of Councilman Baker, seconded by Councilman Daughtry and unanimously carried, an appropriation of $275.00 was made from the Emergency Fund to take care of furnishings for an office in the Police Department building to be used as a conference room by the City Recorder and Solicitor.

RESOLUTION PAYING PROPERTY DAMAGES TO T. W. ANDERSON.

The following resolution was unanimously adopted on motion of Councilman Baker, duly seconded by Councilman Price:

WHEREAS, on April 28, 1943, Engine Company No. Five of the City of Charlotte Fire Department did certain damages to the parked automobile of T. W. Anderson, said damages being caused solely by the negligence of Engine Company No. Five, and under circumstances where there was no contributory negligence on the part of T. W. Anderson; and

WHEREAS, W. H. Palmer, Chief of the Charlotte Fire Department, has recommended that said damages be paid; and
WHEREAS, the payment of said damages has been approved by the City Attorneys:

NOW, THEREFORE, BE IT RESOLVED that the City Treasurer be, and he hereby is, authorized and directed to pay to T. W. Anderson the sum of $84.85 in complete payment for damages done to the automobile of the said T. W. Anderson, and at the time of said payment to procure a release from the said T. W. Anderson.

BE IT FURTHER RESOLVED that this payment be made from the Emergency Funds.

AN ORDINANCE
AMENDING AN ORDINANCE ENTITLED "AN ORDINANCE FOR SAFEGUARDING LIFE AND PROPERTY BY REGULATING, AND PROVIDING FOR THE INSPECTION OF ELECTRIC WIRING DEVICES, APPLIANCES AND EQUIPMENT; CREATING AN ELECTRICAL ADVISORY BOARD AND THE OFFICE OF ELECTRICAL INSPECTOR; TO PRESCRIBE THE DUTIES AND AUTHORITY OF THE ADVISORY BOARD AND ELECTRICAL INSPECTOR; REQUIRING THAT NO ELECTRIC WIRING DEVICES, APPLIANCES OR EQUIPMENT SHALL BE INSTALLED WITHOUT FIRST SECURING A PERMIT THEREFOR; PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE."

BE IT ORDAINED by the City Council of the City of Charlotte that Section 1 of the above entitled ordinance, which said ordinance was duly enacted on July 6, 1938, be and the same hereby is amended, by striking out the first three sentences thereof and inserting in lieu thereof the following:

"SECTION 1. ELECTRICAL ADVISORY BOARD; APPOINTMENT AND DUTIES:

An Electrical Advisory Board shall be appointed by the City Manager. The Board shall consist of five members, one a representative of the Public Utility Company, to serve a term of one year as the first term, and thereafter to serve terms of four years each; one a representative of an Electrical Contracting Firm holding a master's certificate, to serve a term of two years as the first term, and thereafter to serve terms of four years each; one a licensed architect, to serve a term of three years as the first term, and thereafter to serve terms of four years each; one a representative of the Electrical Workers holding a journeyman's certificate, to serve a term of four years as the first term, and thereafter to serve terms of four years each; and the fifth member shall be the City Electrical Inspector, by virtue of his position as City Electrical Inspector, and he shall also be named as Secretary-Treasurer of said Board."

The foregoing ordinance was unanimously adopted on motion of Councilman Baker, seconded by Councilman Price.
June 2, 1943

RESOLUTION RELIEVING R. C. MCKNIGHT AS TOWN CONSTABLE FOR THE CITY OF CHARLOTTE AND APPOINTING EVERETT J. MCKNIGHT AS TOWN CONSTABLE FOR THE CITY OF CHARLOTTE

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The following resolution was read by the Clerk, and on motion of Councilman Slye, duly seconded by Councilman Ballard was unanimously adopted:

WHEREAS, it has been brought to the attention of the City Council of the City of Charlotte that R. C. McKnight, heretofore the duly appointed and acting Town Constable for the City of Charlotte, is no longer engaged in said duties but has accepted employment requiring his full time elsewhere; and

WHEREAS, it appears to the City Council of the City of Charlotte, and the City Council of the City of Charlotte finds as a fact, that it is necessary and desirable that some person be appointed as Town Constable to serve in the City of Charlotte:

NOW, THEREFORE, BE IT RESOLVED that R. C. McKnight be, and he hereby is, relieved of the office of Town Constable for the City of Charlotte, and Everett J. McKnight be, and he hereby is, appointed Town Constable for the City of Charlotte, to serve with all the powers imposed upon him by law.

BE IT FURTHER RESOLVED, that the said Everett J. McKnight, as Town Constable, shall receive no salary from the City of Charlotte, shall receive his compensation for said office from fees which he may receive for serving papers, and performing other duties of said office, as are now provided by law or may hereafter be provided by law, and such fees shall be his only compensation.

Cemetery Deeds,

The following cemetery deeds were ordered issued, on motion made by Councilman Hovis, seconded by Councilman Albee and unanimously carried:

Mrs. John Boyd Bartlett, Jr., Lot No. 284, Section "Y", Elmwood, $35.00
Duplicate deed to be issued to the Heirs of W. O. Davis, deceased, Namely, M. A. Davis, H. E. Davis and Mrs. Frances Davis Tancre, an affidavit of W. O. Davis that original deed has been lost. 1.00

REVENUE ORDINANCE FOR FISCAL YEAR 1943-44.

At this time the Revenue Ordinance for the ensuing year, July 1, 1943 to June 30, 1944, was read by the Clerk and on motion made by Councilman Albee, seconded by Councilman Slye, was unanimously adopted, the Mayor declaring this to be the Revenue Ordinance for the year 1943-44:

SEE OPPOSITE PAGES FOR THIS ORDINANCE.
REVENUE ORDINANCE


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, trade, profession, calling, occupation, or doing the act named within the corporate limits of the City of Charlotte from the first day of July, 1943, to the thirtieth day of June, 1944, unless for some other time or period herein specifically and unit time, such taxes shall be due and payable in advance of the office of the Collector of Revenues. The payment of any particular tax herein imposed shall not relieve the party owing the 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 is imposed by this ordinance shall be as hereinafter provided, apply in writing to the Collector of Revenues for license, and upon the payment of the license tax herein imposed a license shall be issued and shall be as hereinafter provided. Such license must be signed and verified under the seal of business licensed; and if the license is lost, stolen, or destroyed it must be kept where it may be inspected at all times by the proper city official.

SECTION 3 That any Person, Firm or Corporation desiring to engage in any business, trade, profession, calling, or doing anything hereinafter mentioned in this paragraph is required to appear in person before the City Council for a license stating the places where it is proposed to conduct the business, the name of the owner, or in the case of a corporation, the name of all members of such firm or corporation, the names of all persons engaged therein, the place where the said business is to be conducted; and the Council shall also have the right to require the owner, stockholder, manager, or other person interested to be or to be connected with such business to give all information connected with such business, as well as any other facts which the Council may deem necessary. This Section shall apply to the following:

O. Owners and Operators of Ferries
P. Owners of Ferries
Q. Owners of Ferries
R. Owners of Ferries
S. Owners of Ferries
T. Owners of Ferries
U. Owners of Ferries
V. Owners of Ferries
W. Owners of Ferries
X. Owners of Ferries
Y. Owners of Ferries
Z. Owners of Ferries

SECTION 4 That all license shall be issued for any of the following businesses, the same shall be a license to conduct a satisfactory business, payable to the City in the amount hereinafter named, conditioned for the faithful observance of such license, his or her servants, agents, employees, or all ordinances now in force or hereinafter enacted relating to such business, and further conditioned to save the City harmless from all loss or damage, which may accrue to the City by reason of the violation of any of the license, the same or any servant, agent, or employees thereof and otherwise as the Council may determine.

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 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 Revenues a sworn statement of such facts, and if any such statement made by persons applying for license shall be false or misleading, the said person shall be liable to be assessed to pay the amount of the license hereby imposed.

SECTION 7 When any business is begun after July 1, 1943, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1943, unless otherwise provided in this Ordinance.

SECTION 8 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 of the tax paid. If the license or licenses or person to whose business or employees shall violate any ordinance or law relative to such business, or shall be convicted of crime, or if it is found, in the judgment of the Council, the offense done by reason of its nature or the manner of its occurrence, the nature of which is such that its inference, either in due course of action or in public prosecution, is such that such person shall be liable, and the violation of such offense the offender shall be convicted and fined $500.00 or imprisoned 30 days. Each day such business is conducted after revocation of license of business shall constitute a separate offense.

SECTION 9 Any person convicted of being a peddler of dog food, shall be convicted of a separate offense.
Cabinet or Furniture Repairing Shop—Same as Repair Shop.

Cakes and Cruckets—Depots, agencies or branches of manufacturers; annual gross sales:
- Not exceeding $50,000.00—$15.00
- Over $50,000.00—$20.00

Candy or Confectionary, Manufactory—Depots, agencies or branches of manufacturers:
- Not exceeding $50,000.00—$15.00
- Over $50,000.00—$20.00

Cash Register or Merchandize, Tax, retail, or wholesale:
- Per week or part thereof—$150.00

Catering or Catering, Banks, Betting Machines—Or similar devices not herein elsewhere specifically licensed, each:
- Per Quarter—$100.00
- Per Day—$25.00

Card Clothing—Manufacturing

Ceramic Companies, Etc.—As defined by State Act Subject to City Ordinance:
- Per week or part thereof—$150.00

 Provided that when a person, firm or corporation exhibits only riding devices which are not a part of the unit sold in connection with any carnivals company shall be taxed five dollars ($5.00) per week on each such riding device.

Carpet or Rug Cleaning—$25.00

Cash Registers—Exempt

Cement Brick, Block, or Cement Pipe manufacturer—$50.00

Chain Stores or Branch Stores—Each store or part thereof.
- In addition to merchants' tax—$50.00

Check Protectors or Pensigraphs—Exempt

Chiropodists—Exempt

Chimney Tenders—Xmas trees and Xmas decorations, not produced by seller.
- $1.00

Cigars, Cigarettes and Tobaccos (Wholesale or Retail) Less than $1,000.00—$5.00
- Over $1,000.00—$10.00

Cigarettes—Manufacturers, Exempt, State Revenue Act.

Circuses—Circuses, Managers, Wild West, Dog and Pony Shows, and like amusements:
- Traveling or on railroads and requiring transportation of:
  - No to one car—$15.00
  - Two 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—$77.50
  - Thirty-one to fifty cars, inclusive—$120.00
  - Over fifty cars—$150.00

- And on each side show in connection with above:
  - In traveling circumstances where such show shall be billed see State Revenue Act:
    - Traveling by automobiles trucks or other vehicles other than railroads cars and requiring transportation by:
      - Not over two vehicles—$3.75
      - Three to five vehicles—$5.00
      - Six to ten vehicles—$10.00
      - Eleven to twenty vehicles—$15.00
      - Twenty-one to thirty vehicles—$30.00
      - Thirty-one to fifty vehicles—$50.00
      - Fifty-one to one hundred vehicles—$75.00
      - One hundred vehicles, per vehicle in excess thereof—$2.50

Civil Engineers—Exempt, State Revenue Act.

Clayrezzas—Gypties
- Other than Gypties—$50.00
- Gypties—$200.00

Clothing or Garment Store in the City Council may, in its discretion, refuse to grant such license (see Regulations—Section 3-1)

Coal or Coke Dealers—(a) Wholesaler—Every person, firm or corporation, either as agent or principal engaged in and conducting the business of selling coal or coke in carloads, or in greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of, per annum:
- $15.00
- 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 tax.

(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:
- $12.50
- 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 used in the transportation of such goods, shall pay an additional license tax of, per annum:
- $5.00

Dealers or Peddlers—Who sell in quantities of not more than 100 pounds:
- Any person, firm or corporation soliciting orders for coal or coal to be distributed without profit—subject to coal dealers license.

Cold Storage Plants—Gross receipts of $5,000.00 or less:
- Gross receipts of $5,001.00 to $25,000.00—$25.00
- All over $25,000.00—$50.00

Collecting or Claim Agents—Persons engaged in the business of operating for profit a collection agency for the purpose of collecting bills notes or any other indebtedness from any person in favor of another, shall pay a license tax of:
- $50.00

Commission Brokers, Merchandise—Engaged in buying or selling merchandise on commission
- With warehouse—$35.00
- Without warehouse—$35.00

Confeituri—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 improve-
ments or engineering, 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 $25,000.00—$20.00
- $25,001.00 to $50,000.00—$40.00
- $50,001.00 to $100,000.00—$60.00
- $100,001.00 to $250,000.00—$75.00
- $250,001.00 to $500,000.00—$100.00
- $500,001.00 to $750,000.00—$250.00
- $750,001.00 to $1,000,000.00—$500.00

Cotton, Over $500,000.00, per $100,000—$5.00 per $1,000

Cotton or Silk as Commodity—(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 sale, or instant delivery, shall apply for and procure from the City a license for the privilege of such business in this City and shall pay for such license a tax of:
- $50.00

(2) Every person, firm or corporation or who or which engages in the business of selling, or the same by agents or otherwise, shall pay a license tax of:
- $50.00

Cotton, Ginnel, each:
- Mills having over 2,000 spindles and less than 10,000—$5.00
- Mills having over 10,000 spindles and less than 25,000—$7.50
- Mills having over 25,000 spindles—$10.00

Having from 2,000 to 10,000 combined—$7.50

Having over 10,000 combined—$10.00
Having no sidewalks and not over 250 looms. .......................... 90.00
Having from 250 to 500 looms. ........................................ 75.00
Having over 500 looms. .................................................. 65.00
Cottage Dealers ............................................................. 50.00
Cottaged Oil Mills .......................................................... 35.00
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
Cash Meal—In addition thereto—for each person selling: 
Privately operated—Minimum $25.00 and each stall over twenty-five, $1.00 per stall.

Dance Halls ................................................................. 50.00

See Regulations—Section 3-I.

Dental Laboratories—Dental Supplies
On gross sales not in excess of $10,000.00, a minimum tax of ........ 15.00
In excess of $10,000.00, at the rate of 3% per $1,000

Dentists—
Exempt, State Revenue Act. ............................................. 10.00

Detective Agencies—
Each person employed in detective work ................................ 15.00
(Same license subject to approval of council)

Directories and Maps—
General Advertising, Selling, or Delivering City Directories .......... 100.00

Dog License—Not Prosecuted ............................................. 1.00

Drugstore Shays .......................................................... 15.00

Selling to stores, same as bakeries.

Dry Cleaning—
Cleaning Club. .................................................................. 10.00

Dyeing and Cleaning—
Dye and Cleaners—on annual gross sales or less than $200,000.00: 
From $200,000.00 to $300,000.00 ........................................ 50.00
From $300,000.00 to $500,000.00 ........................................ 100.00
From $500,000.00 to $750,000.00 ........................................ 250.00
From $750,000.00 to $1,000,000.00 ...................................... 500.00
From $1,000,000.00 to $1,500,000.00 ................................... 1,000.00
Over $1,500,000.00 ........................................................... 400.00

Electric Light Companies—
Furnishing electric light or power in the City ......................... 3,000.00

Electricians and Plumbers—
One person ...................................................................... 10.00
Three or more persons ....................................................... 25.00

(See Section 4-C and 4-I.)

Electric Engineers—
Exempt, State Revenue Act. ............................................. 10.00

Electric Fixtures Hanys—See Regulation—Section 4-D

Elevator or Sprinkling Systems ............................................. 15.00

Embalmers or Funeral Directors .......................................... 25.00

Employment Agencies—
Employment agencies engaged in the employment of teachers,
where agency approved by State Supi. of Education ................. 25.00

Domestic Servants or Unregistered Nurses only 
All others ......................................................................... 100.00

Engravers-Lithographers ................................................... 20.00

Examiners—
Not specially taxed herein, per day .................................... 5.00

(See Regulations—Section 5-I.)

Export Companies—Meter and Railway—
State Revenue Act ............................................................ 75.00

Excavating—See Contractors.

Exterminators—Termites ..................................................... 25.00

F

Factories—
Parts or clothing ............................................................ 50.00

Farm Machinery .................................................................. 100.00

Farrier—

(See Regulations—Section 1-I)

Feather Renovators and Carpet Cleaners ................................. 25.00

Feed and Livery Stables ...................................................... 10.00

Feet Meals—
On annual gross sales with a minimum ................................
For first $100,000.00 ................................................................ 15.00
For next $100,000.00 .......................................................... 35.00
For next $100,000.00 .......................................................... 65.00
But the maximum shall not exceed ....................................... 100.00

Ferries—
(See Regulations—Section 2-I)

(See Regulations—Section 2-I)

Fertilizer Plants—
Dealers or Agents—gross sales: 
Not over $20,000.00 ........................................................... 0.00
Over $20,000.00 ................................................................. 0.00

(See Regulations—Section 3-H)

Film Exchange—
Note: State Revenue Act. .................................................. 25.00

Film Delivery—
No license required. ......................................................... 50.00

(See Regulations—Section 3-H)

Fish and Oyster Dealers—Retail
Dealers in connection with other business ............................... 25.00

Fish, Oyster and Seafood Dealers as wholesalers merchants.

Fish, Oysters, or Seafoods—
Not specifically licensed herein, per quarter .........................
Per Day ............................................................................. 10.00
Per Year ............................................................................ 10.00

Florida or Nurserymen—
Gross sales up to $10,000.00 ............................................. 35.00
$10,000.00 to $15,000.00 ................................................. 75.00
Over $15,000.00 .................................................................. 100.00
And all other places of business selling strawberry, plants bulbs,
And other places of business selling strawberry, plants bulbs,

Flower Mills—
Gross sales up to $200,000.00 ............................................. 100.00
Over $200,000.00 .............................................................. 150.00

Flying Jenny (Merry-Go-Round)—
Per week ........................................................................... 5.00

(See Regulations—Section 4-H)

Furniture Telling, Mind Readers, Palmists—and other Crafts and Occupa-
1.00

(See Section 4-D)

Provided, that the Council may in its discretion, refuse to grant such license.

Other than Gypsies—

(See Section 4-D)

Foundation—
Assembling and Starching and Distributing
Materials and Equipment—
Employing more than five persons .................................... 25.00
From five to ten persons .................................................... 20.00
From ten to twenty-five .................................................... 15.00
From twenty-five to fifty ................................................... 10.00
From fifty to one hundred .................................................. 5.00
From one hundred to two hundred ...................................... 3.50
From two hundred to three hundred .................................... 2.00
From three hundred to four hundred ................................. 1.50
Over four hundred ............................................................. 1.00

Fruit Dealers, Retail—
Gross sales expected ....................................................... 25.00
Gross sales per quarter .................................................... 10.00
Per week or less ............................................................... 25.00

Fruit, Vegetable, or Produce—

(See Regulations—Section 3-I)

Gross sales of more than $5,000.00, annual gross sales: 
Not over $50,000.00 .......................................................... 15.00
Over $50,000.00 to $75,000.00 .......................................... 25.00
Over $75,000.00 ............................................................... 100.00

Furna—

Dealers in fur or sea furs .................................................. 25.00
Not Transferrable. Subject to approval of Board.
Games—
G
For sports or plays operated for profit, and not herein specifically licensed
25.00

Gas Companies—
Use for light or fuel gas, distributed under permit or franchise, through pipe lines in streets
3,000.00

Gasoline or Oil Pipe Lines—Anadamas—
Laid in or across any public street, sidewalk, or alley, a tax of ten cents per linear 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
20.00

Grading Contractors—See Contractors.

Grocer-Delicatessen (not including fish market)
Gross sales up to $5,000.00
10.00
Over $5,000.00 at the rate of 5% per Thousand Dollars above Chain Stores
Gumsmiths or Leathercrafts
2.00

Hair Dressees—See Beauty Parlor.

Harvesters' Shops—
Employing no helper
1.00
Employing one or more helpers
2.00

Harvesting and Agricultural Machinery—
Distributor or Manufacturer
200.00

Hat Cleaner and Bleacher—Same as Pressing Clubs.

Hats, Hosiery, Shoes etc—Same as Plumbers.

Hibiscus, Pink, Paper Bags or Boxes

Dyers in (Licensed junk dealers excepted)
50.00

Horse, Mules, Cattle and other Livestock
12.50

Hosiery and Knitting Mills—
Gross sales to $200,000.00
100.00
Over $200,000.00
300.00

Hotels—Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall apply for a license for the privilege of transacting such business, and shall pay for such license the following tax:

For hotels or boarding houses operating on the American plan for rooms in which rates per day are:

<table>
<thead>
<tr>
<th>Per Room</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>One dollar and less than two dollars</td>
<td>50.00</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>85.00</td>
</tr>
<tr>
<td>Three dollars and less than four dollars</td>
<td>1.25</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>2.50</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>3.75</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than fifteen dollars</td>
<td>5.00</td>
</tr>
<tr>
<td>Over fifteen dollars</td>
<td>6.00</td>
</tr>
</tbody>
</table>

For hotels or boarding houses operating on the European plan for rooms in which the rates per day are:

<table>
<thead>
<tr>
<th>Per Room</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two dollars and less than three dollars</td>
<td>50.00</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>75.00</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>1.00</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>1.25</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than ten dollars</td>
<td>1.50</td>
</tr>
<tr>
<td>Ten dollars and over</td>
<td>2.00</td>
</tr>
</tbody>
</table>

(1) Per slept in a sleeping room, one private kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

(2) The tax provided for in this section shall apply whether the changes are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

House Painters—
See Regulations—Section 4-11.

Hypodermics—
Per week (See Regulations—Sections 3-1 to 3-4)
20.00

Ice Cream—
Manufacturers or wholesalers dealers
12.50

An additional tax of 1 1/2 of a cent (1.5¢) for each gallon manufactured, sold, or distributed 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 ice sales for the previous month and the additional tax herein levied shall be paid monthly at the time such reports are made.

Ices and Ice Creams—See Ice Cream Dealers.

Ices Dealers shall not be allowed to sell or dispose of any food or beverage at a loss, and the word ‘plumber’ or ‘plumbing’ shall not be used in their advertising, nor shall they charge more than the average for all other dealers in similar goods and services, at the time of sale.

Ice Cream Dealers at Retail
1.25

(See regulations—Sec 3, 4, M. N.)

Ice Factory or Manufacturer—

<table>
<thead>
<tr>
<th>Per 1000 Pounds (Minimum)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 to 10 tons daily capacity</td>
</tr>
<tr>
<td>11 to 20 tons daily capacity</td>
</tr>
<tr>
<td>21 to 30 tons daily capacity</td>
</tr>
<tr>
<td>31 tons or over daily capacity</td>
</tr>
</tbody>
</table>

Ice Peddlers, each Vehicle
15.00

Ice Machines—See Refrigerators.

Insurance Agents—See Insurance.

Interfering Dealers—

<table>
<thead>
<tr>
<th>Per Month</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Year</td>
<td>10.00</td>
</tr>
<tr>
<td>Per Day</td>
<td>3.00</td>
</tr>
</tbody>
</table>

Jewelry: Making Key Rings, Tags, Etc—

<table>
<thead>
<tr>
<th>At stand</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>For jewelry, use of $6.00.00—see—City Code Sec. 427-b</td>
<td>15.00</td>
</tr>
</tbody>
</table>

Jingle Heads or Similar Devices—

<table>
<thead>
<tr>
<th>Per Day</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Week</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Quart</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Job Printing Establishments (Without Bindery)—

<table>
<thead>
<tr>
<th>Employing one man</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employing two men</td>
<td>15.00</td>
</tr>
<tr>
<td>Employing three men</td>
<td>35.00</td>
</tr>
<tr>
<td>Employing four men</td>
<td>50.00</td>
</tr>
</tbody>
</table>

Joinery—

<table>
<thead>
<tr>
<th>Section 4-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each dealer, agency or broker</td>
</tr>
</tbody>
</table>

Ladies, or collectors employed by dealers, agents, or brokers acting above license. Not insured. Not acting in the City
10.00

Lentenings, lodging in the City
62.50

(See Regulations—Section 4-14)

Knife Racks—

<table>
<thead>
<tr>
<th>Per similar devices per quarter</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Week</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Knitting Mills—See Hosiery Mills.

Landscape Contractors—

<table>
<thead>
<tr>
<th>Annual gross business not over $5,000.00</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per $5,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Per $5,000.00</td>
<td>50.00</td>
</tr>
</tbody>
</table>

Laundries—

| Each steam or electric laundry, including wet or damp wash laundry, and all business supplying or renting cleaning and ironing machines |
|---------------------------------------------------------------|----------|
| $25,000.00 | 62.50 |
Laundries where work is performed exclusively by hand, or home-like machines only, and where not more than four persons are employed, including owner. .......................... 20.00

Exempt... 

Lawyers Exempt, State Revenue Act

Leather or Web Belted Manufacturers— Gross sales up to $50,000.00 .................................. 75.00

Over $50,000.00 .................................. 100.00

Lemonade Stands or Other Soft Drinks— Not specifically licensed herein: .......................... 5.00

Per Week .................................. 15.00

Per Quarter .................................. 22.50

Letter Writers— One person .................................. 10.00

Each additional person .................................. 5.00

Lighting End Agents or Dealers— Exempt

Livery Stables— 10.00

Lease, or Contract, for Rent, Furnishing of liquor, or any personal secur-

ity, such as household and kitchen articles, watches, jewelry, 

furnishings, etc., by mortgage, pledge, or otherwise: (Pawnbrokers excepted) .................................. 100.00

Luggage or Trunks— 25.00

Luggage or Trunks— (See Bonds. Also Tourist Homes) .................................. 25.00

Loan Dealers— Or Agents— .................................. 50.00

Lumber and Building Materials— (See Building Materials.)

Lunch Stands, or Canteens, Restaurants, or Cafes— Gross sales 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 $1.25. 

Subject to approval of Council—see Sec. 3, 4, 5, and n.

Laundries or Sandwiches— Manufacturers .................................. 25.00

Selling by drug store .................................. 2.50

Machine Shops— (See Foundries.)

Machinery— Dealers, agents or distributors or brokers .................................. 25.00

Manufacturers paying merchants tax of $50.00 or over exempt.

Magazines or Periodicals, Publication of— Published quarterly .................................. 3.00

Published semi-monthly .................................. 2.50

Published weekly .................................. 2.00

Publications by浮度 or non-profit literary organizations .................................. Exempt

Magazines Distributors— (See Newspaper or Magazine Distributors)

Manufac—each operator .................................. 2.50

Manufacturers, not otherwise specifically taxed herein, making gross sales up to $25,000.00 .................................. 25.00

Gross sales from $25,000.00 to $50,000.00 .................................. 50.00

Gross sales from $50,000.00 to $100,000.00 .................................. 100.00

Manufacturing of Card Clothing— 200.00

Manufacturers— Renovating or Repairing only .................................. 12.00

Marble Yards— Marble and Stone Yards .................................. 35.00

Meals served in residences and monuments .................................. 18.00

Meals— All over $5,000.00 at the rate of 50c per $1,000.00. .................................. 18.00

Meat— Wholesale dealers or stores— Packing houses, Agents or Branches .................................. 200.00

Medical Manufacturers— Selling or advertising medicines or drugs, from almanacs, vacant lots or going from place to place, with or without free or paid attraction: (Per Week) .................................. 100.00

Per Day .................................. 25.00

Mercantile Agencies— Exempt

Mercantile Agents— Exempt

Mercantile, State Revenue Act

Mercantile Dealers— Engaged in buying or selling merchandise on commission— 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 in excess of $5,000.00 at the rate of 10c per $100.00 .......................... 10.60

Merchants, Wholesalers 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 $20,000.00 .................................. 25.00

25c for each $1,000.00 or fraction thereon up to the rate of 50c per thousand. 

Merchants, Hiresman, or Salesmen— Selling as proprietor or agent in ally, lot or any store room, goods, wares, or merchandise on which an hiresman tax is not herein specifically imposed .................................. 20.00

Merchants, Hiresman, or Dealers— An proprietor or agent selling local bankrupt or fire sales of any business in New York, per week— .................................. 25.00

Mercy—Subject to City Ordinances— Per week— (See Regulations—Section 3-N.) 

Millinery, nod. or Millinery— Retail .......................... 75.00

Wholesale .................................. 25.00

Minigraphics, Machine or Supplies— Agents or Dealers— Exempt

Mortgage Brokers— Exempt

Mortgage Brokers— Persons, firms, or corporations, lending money on personal secur-

ity, such as household and kitchen furniture, wathes, jewelry, automobile, etc., by mortgage, pledge, or otherwise (Pawnbrokers excepted) .................................. 100.00

Motel Picture Shows— 212.00

Motor Car Dealers— (Not allowed on streets) .................................. 15.00

Motorcycle Dealers— 10.00

Motorcycles— City license tax from $1.00 through $31.44 not prorated— 1.00

Mule Box or Mule, each— 5.00

Newspaper Dealers— Engaged in business on the following graduated tax on annual volume— .................

Business—Not exceeding $20,000.00 .................................. 25.00

Not exceeding $25,000.00 .................................. 25.00

Not exceeding $50,000.00 .................................. 25.00

Not exceeding $100,000.00 .......................... 50.00

Not exceeding $250,000.00 .......................... 75.00

If the total volume of sales of all newspapers in New York city at the business center of town— 105.00

Newscasts—(Not allowed on streets) .................................. 20.00

Newspaper Dealers in connection with other business— 5.00

Newest, Etc.— Dealers in newsstands, souvenirs, curios, flags, balloons, etc.— 25.00

NOTE—Merchants paying License of $5.00 or more— 50.00

Hiresman novelty dealers—
### Oralists—
- Exempt, State Revenue Act.

### Office Furniture and Fixtures—(Manufacturers)—
- Gross sales up to $25,000.00 ........................................... 50.00
- Over $25,000.00 ....................................................... 100.00

### Oil—
- Fuel or Lubricating .................................................. 50.00
- Oil Burning in Illuminating or Lubricating Uses—
  - Benzin, naphtha, gasoline and other products of like kind .................. 50.00
  - Gasoline on each tank wagon or truck operated on the public street at a tax of .......... 25.00

### Oil Mills (Cotton)—
- 50.00

### Opera Houses, Theaters, Play Houses or Vaudeville—
- Seating capacity for more than 125 persons .................................. 125.00
- "Theaters located more than two miles from the business center or town ................................................................. 100.00
  (See Regulations—Section 3-4)

### Ophthalmic—
- Exempt, State Revenue Act.

### Opticians—
- Exempt, State Revenue Act.

### Organ Grinder—
- Allowed within three blocks of Independence Square, per day ............. 10.00

### Organ and Piano Dealers and Musical Instruments—
- 2.00

### Ovens and Appliances—
- Rice cooker .......................................................... 50.00

### Oyster and Fish Dealers—See Fish and Oysters. 50.00

### Package Service—
- By bicycle or motorcycle ........................................... 10.00

### Painting Contractors—
- Employing not over one ............................................ 15.00
- Employing not over two ............................................. 15.00
- Employing three or more ........................................... 25.00

### Paper Hanger Contractor—Same as Painting Contractor.

### Palmya Crystals—
- 100.00

### Parlor Delivery or Other Delivery Service—
- 50.00

### Paving Contractors—
- Constructing streets, pavements, sidewalks, or other class of improvements (except buildings), 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 schedule, based upon the contract price of the work for the period of six months:

<table>
<thead>
<tr>
<th>Contract Price</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $20,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Over $20,000.00</td>
<td>40.00</td>
</tr>
<tr>
<td>Not over $100,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Over $100,000.00</td>
<td>60.00</td>
</tr>
<tr>
<td>Not over $300,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Over $300,000.00</td>
<td>90.00</td>
</tr>
<tr>
<td>Not over $500,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over $500,000.00</td>
<td>125.00</td>
</tr>
<tr>
<td>Not over $750,000.00</td>
<td>150.00</td>
</tr>
<tr>
<td>Over $750,000.00</td>
<td>175.00</td>
</tr>
<tr>
<td>Not over $1,000,000.00</td>
<td>200.00</td>
</tr>
<tr>
<td>Over $1,000,000.00</td>
<td>250.00</td>
</tr>
<tr>
<td>Not over $1,500,000.00</td>
<td>300.00</td>
</tr>
<tr>
<td>Over $1,500,000.00</td>
<td>350.00</td>
</tr>
</tbody>
</table>

### Pawnbrokers—
- Note: Exempt from tax on Pilot Dealers (See Regulations—Section 4-61)

### Peanuts, Cakes, Pie, Candies, Etc.—
- Retailers, including manufacturer, distributors, or truck or vehicle .......... 50.00

### Pepper or Pepper Beaters—
- Each ......................................................... 50.00

### Peddlers—
- Soliciting or offering for sale any fresh fruits or vegetables, from cart, wagon, truck, automobile, railway car or other vehicle—on the street or sidewalk, any such vehicle a license tax of ............. 25.00
- Not over $50,000.00 ................................................. 12.50
- Not over $100,000.00 .............................................. 25.00
- Not over $300,000.00 .............................................. 50.00
- Not over $500,000.00 .............................................. 75.00
- Not over $750,000.00 .............................................. 100.00
- Not over $1,000,000.00 ........................................... 150.00
- Not over $1,500,000.00 ........................................... 200.00
- Not over $2,000,000.00 ........................................... 250.00
- Over $2,000,000.00 .............................................. 300.00

### Pembroke—
- 500.00

### Photoengravers—
- Exempt, State Revenue Act.

### Photographs—Gypsies—
- 500.00

### Photographic—
- Other than Gypsies (See Regulations—Section 3-6)

### Physicists—
- 50.00

### Pipe and Boiler Covers (Same as Plumbers)—
- 5.00

### Plumbing—
- Exempt, State Revenue Act.

### Radio Dealers—
- 5.00

### Reflectors, Light Reflectors, and Lamp Covers—
- 5.00

### Revolvers—
- Exempt, State Revenue Act.

### Rattles—
- 5.00

### Rotor and Generator Contractors—
- 5.00

### Steam and Gas Fitters—
- One person ................................................... 10.00
- Two persons .................................................... 15.00
- Three or more persons ........................................ 25.00

### Sewing Tables, Pocket Billiards, or Bagatelle Tables—
- Unless used for private amusement alone without charge. Each table measuring not more than 3 ft. wide and 4 ft. long .......................................................... 5.00
- First table not more than 3 ft. wide and 4 ft. long ....................... 10.00
- First table not more than 4 ft. wide and 6 ft. long ....................... 15.00
- First table not more than 6 ft. wide and 8 ft. long ....................... 25.00
- First table not more than 3½ ft. wide and 6 ft. long ....................... 35.00
- On each table in excess of one, whose above license is $5.00 or more .............................. 15.00

The above taxes shall apply whether the pool tables are operated by slot or otherwise.

Provided that no one or persons under twenty-one years of age be permitted to play or to open a room where billiards, pool, bagatelle tables, or tables of like character are kept for rent, hire, or 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:

"I HEREBY CERTIFY THAT I AM NOT UNDER TWENTY-ONE YEARS OF AGE," said book to be open at all times for 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 specified, 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.
<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 5-1)</td>
<td>25.00</td>
</tr>
<tr>
<td>Minstrel Tables—Same as Foot Tables.</td>
<td></td>
</tr>
<tr>
<td>Poultry Producers</td>
<td>25.00</td>
</tr>
<tr>
<td>Pressing</td>
<td>25.00</td>
</tr>
<tr>
<td>Crats or Pkg. Closing Plants</td>
<td>25.00</td>
</tr>
<tr>
<td>Where not more than three persons employed</td>
<td></td>
</tr>
<tr>
<td>Non-resident pressing plants or solicitors</td>
<td>50.00</td>
</tr>
<tr>
<td>Tailoring stations one-half or parent establishments</td>
<td>50.00</td>
</tr>
<tr>
<td>Printing Establishment. Without Binder</td>
<td>25.00</td>
</tr>
<tr>
<td>Employing not more than one workmen</td>
<td></td>
</tr>
<tr>
<td>Employing not over two workmen</td>
<td>25.00</td>
</tr>
<tr>
<td>Employing three or more workmen</td>
<td>25.00</td>
</tr>
<tr>
<td>With Binder</td>
<td>25.00</td>
</tr>
<tr>
<td>Typewriter shop</td>
<td>25.00</td>
</tr>
<tr>
<td>Produce Dealers—Fruit and Vegetable Dealers</td>
<td>50.00</td>
</tr>
<tr>
<td>Wholesale or Commission Merchants, annual gross sales:</td>
<td></td>
</tr>
<tr>
<td>Not over $25,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>$25,000.00 to $75,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Over $75,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Public Sternglasiers</td>
<td>10.00</td>
</tr>
<tr>
<td>One person</td>
<td></td>
</tr>
<tr>
<td>Each additional person</td>
<td>3.00</td>
</tr>
<tr>
<td>Radio Dealers—Radio or Repair</td>
<td>5.00</td>
</tr>
<tr>
<td>Each Dealer or Agent for</td>
<td></td>
</tr>
<tr>
<td>Real Estate Agents—Exempts</td>
<td>5.00</td>
</tr>
<tr>
<td>Real Estate Auction Sales, per sale</td>
<td>12.50</td>
</tr>
<tr>
<td>Two or more sales in one year</td>
<td>3.00</td>
</tr>
<tr>
<td>Refinishing—Cloth, lace, shoes, etc.</td>
<td>100.00</td>
</tr>
<tr>
<td>Refrigerating Machines—</td>
<td></td>
</tr>
<tr>
<td>每一机或机长</td>
<td></td>
</tr>
<tr>
<td>Rent or Collection Agents—Exempts</td>
<td></td>
</tr>
<tr>
<td>Each dealer or agent</td>
<td></td>
</tr>
<tr>
<td>Repair Shops—</td>
<td>15.00</td>
</tr>
<tr>
<td>One person</td>
<td></td>
</tr>
<tr>
<td>Two persons</td>
<td>15.00</td>
</tr>
<tr>
<td>Three or more persons</td>
<td>25.00</td>
</tr>
<tr>
<td>Restaurant—</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Book Quarters—</td>
<td>5.00</td>
</tr>
<tr>
<td>A license or sales offices in the City for quarters outside of the</td>
<td></td>
</tr>
<tr>
<td>State or truck</td>
<td>10.00</td>
</tr>
<tr>
<td>Beef Gardens—</td>
<td>150.00</td>
</tr>
<tr>
<td>These regulations shall not be extended to Subiect to the approval of the Board</td>
<td></td>
</tr>
<tr>
<td>Breeding Stables—</td>
<td>15.00</td>
</tr>
<tr>
<td>Or Manufacturers</td>
<td></td>
</tr>
<tr>
<td>Bag or Carpet Cleaners—</td>
<td>25.00</td>
</tr>
<tr>
<td>Sand Dealers—</td>
<td>25.00</td>
</tr>
<tr>
<td>Agencies for sales office</td>
<td></td>
</tr>
<tr>
<td>Sandwich Manufacturers—</td>
<td>25.00</td>
</tr>
<tr>
<td>Sandwiches Wrapped—Retail only</td>
<td>2.00</td>
</tr>
<tr>
<td>Scale Dealers—</td>
<td>25.00</td>
</tr>
<tr>
<td>Each dealer in or agent for</td>
<td></td>
</tr>
<tr>
<td>Seamstress—</td>
<td>5.00</td>
</tr>
<tr>
<td>Maintaining a place of business outside of residence, employing one or more assistants, shall pay a tax of</td>
<td></td>
</tr>
<tr>
<td>Second-Hand Dealers—</td>
<td>25.00</td>
</tr>
<tr>
<td>Except cash registers, sawing or cutting machines, typewriters,</td>
<td></td>
</tr>
<tr>
<td>fencing and or selling second-hand clothing or shoes</td>
<td>25.00</td>
</tr>
<tr>
<td>Securities Dealers in Stock—</td>
<td>150.00</td>
</tr>
<tr>
<td>Notes, bonds, mortgages, etc.</td>
<td>15.00</td>
</tr>
<tr>
<td>With private or leased wire or ticker service</td>
<td>25.00</td>
</tr>
<tr>
<td>(Having Bending and Receiving Stag)</td>
<td></td>
</tr>
<tr>
<td>Sheet Metal Workers—</td>
<td>5.00</td>
</tr>
<tr>
<td>Tin shops—</td>
<td>10.00</td>
</tr>
<tr>
<td>On gross sales less than $25,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>$25,000.00 to $50,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>$50,000.00 to $75,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>$75,000.00 to $100,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over $100,000.00</td>
<td>50c per 1,000.00</td>
</tr>
<tr>
<td>Sewing Machine Dealer or Agent—</td>
<td></td>
</tr>
<tr>
<td>Exempt, State Revenue Act</td>
<td></td>
</tr>
<tr>
<td>Shooting Galleries or Devices for Sports or Play—</td>
<td></td>
</tr>
<tr>
<td>Whether used or not, each for any other game or play played for or without same, not herein specifically licensed unless each player or each player who does not exercise alone without charge.</td>
<td>25.00</td>
</tr>
<tr>
<td>Shoemaker or Repair Shops—</td>
<td>15.00</td>
</tr>
<tr>
<td>One man</td>
<td></td>
</tr>
<tr>
<td>More than two men</td>
<td>25.00</td>
</tr>
<tr>
<td>Sho Shoes Repairers—</td>
<td>15.00</td>
</tr>
<tr>
<td>Each chair, stand or operator</td>
<td></td>
</tr>
<tr>
<td>Boxes on streets not allowed</td>
<td>5.00</td>
</tr>
<tr>
<td>Signs Hung or Erected Without Permission—</td>
<td></td>
</tr>
<tr>
<td>Constructing, Repairing, Repainting or Erecting any signs on walls, bulletin boards, signs or hanging or supported signs over streets or sidewalks, any and all work in which is used ladders or scaffolding.</td>
<td>10.00</td>
</tr>
<tr>
<td>(This license does not include Sign Painting or Billboard and Bulletin advertising.)</td>
<td></td>
</tr>
<tr>
<td>(See Regulations, Sec. 4-1, 1)</td>
<td></td>
</tr>
<tr>
<td>Signs Painters—</td>
<td>25.00</td>
</tr>
<tr>
<td>Doing any sign painting work not placed, hung or supported as described in Sign painters license unless in addition to Sign Hanging or Sign Erecting when such work is done.</td>
<td></td>
</tr>
<tr>
<td>Sidewalk Contractors—</td>
<td>25.00</td>
</tr>
<tr>
<td>Constructing sidewalks, pavements, or other class of improvements.</td>
<td></td>
</tr>
<tr>
<td>Signs, 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 or the estimated cost of such improvements.</td>
<td></td>
</tr>
<tr>
<td>Silk Mfg., or Rayon or other Synthetic Fibre Mfg.—</td>
<td></td>
</tr>
<tr>
<td>Gross sales up to $250,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over $250,000.00</td>
<td>200.00</td>
</tr>
<tr>
<td>Skating Rinks—</td>
<td>25.00</td>
</tr>
<tr>
<td>Skate Machine and Sled Lube—</td>
<td>5.00</td>
</tr>
<tr>
<td>No license shall be charged upon or issued for a slot machine in accordance with the State Law, but this same schedule to apply to any not illegal.</td>
<td></td>
</tr>
<tr>
<td>Each Skate Machine</td>
<td>5.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of less than five cents</td>
<td>5.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of five cents and not more than nine cents</td>
<td>10.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of not less than ten cents and not more than twenty-four cents</td>
<td>25.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of not less than twenty-five cents and not more than forty-nine cents</td>
<td>50.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of not less than fifty cents and not more than ninety-nine cents</td>
<td>125.00</td>
</tr>
<tr>
<td>Each Amusement game or device requiring deposit of not less than one dollar and over</td>
<td>250.00</td>
</tr>
<tr>
<td>Each Weighting machine</td>
<td>1.00</td>
</tr>
<tr>
<td>Each Ice Food Vending or Merchandising machine</td>
<td>5.00</td>
</tr>
<tr>
<td>Each Ice Food Vending or Merchandising machine</td>
<td>5.00</td>
</tr>
<tr>
<td>Service/Industry</td>
<td>Tax Rate</td>
</tr>
<tr>
<td>------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Soda Fountains</td>
<td>0.50</td>
</tr>
<tr>
<td>Soft Drink-Selling in or From Bottles</td>
<td>1.25</td>
</tr>
<tr>
<td>Sprinkling System or Elevators</td>
<td>50.00</td>
</tr>
<tr>
<td>Billboard, Sign or Installing</td>
<td>25.00</td>
</tr>
<tr>
<td>Stables</td>
<td>10.00</td>
</tr>
<tr>
<td>Livery and Feed</td>
<td>10.00</td>
</tr>
<tr>
<td>Steam Fitting Contractors—Same as Plumbers</td>
<td></td>
</tr>
<tr>
<td>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 rates.</td>
<td></td>
</tr>
<tr>
<td>Tailors—Custom</td>
<td>20.00</td>
</tr>
<tr>
<td>Tailor who takes measurements for clothes and has same made</td>
<td></td>
</tr>
<tr>
<td>Taxicab, each Veh.</td>
<td>2.00</td>
</tr>
<tr>
<td>(In addition to city tax, if any)</td>
<td></td>
</tr>
<tr>
<td>Telegraph Companies—State Revenue Act</td>
<td>50.00</td>
</tr>
<tr>
<td>Telephone Companies</td>
<td>212.50</td>
</tr>
<tr>
<td>Theaters, Playhouse, Opera House or Vaudeville—Seating capacity less than 200</td>
<td>60.00</td>
</tr>
<tr>
<td>Theaters located more than two miles from the business center of town</td>
<td>100.00</td>
</tr>
<tr>
<td>Tire Manufacturers</td>
<td>50.00</td>
</tr>
<tr>
<td>Tinsmiths or Metal Workers</td>
<td>50.00</td>
</tr>
<tr>
<td>Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale</td>
<td></td>
</tr>
<tr>
<td>Annual gross sales not more than 1,000.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Over 1,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>Tourist Houses—Tourist Houses, Tourist Camps or Boarding Houses advertising for transient patronage, with or without dining room service, having five rooms or less</td>
<td></td>
</tr>
<tr>
<td>Having more than five rooms for each room</td>
<td>1.00</td>
</tr>
<tr>
<td>Trolley or Tramway Service</td>
<td>Same as Laundry</td>
</tr>
<tr>
<td>Trading Stamps</td>
<td>50.00</td>
</tr>
<tr>
<td>Truss Manufacturers</td>
<td>50.00</td>
</tr>
<tr>
<td>Typewriters, Machines and Supplies—Agents or dealers—exempt</td>
<td></td>
</tr>
<tr>
<td>Undertakers or Embalmers</td>
<td>100.00</td>
</tr>
<tr>
<td>Varnished Showers</td>
<td>See Theaters, etc</td>
</tr>
<tr>
<td>Vegetable, Fruit or Produce Dealers—Wholesale or Commission Merchants, annual gross sales:</td>
<td></td>
</tr>
<tr>
<td>Not over 10,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Over 10,000.00 to 25,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Over 25,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Vehicle Dealers in Any State—Not residences</td>
<td></td>
</tr>
<tr>
<td>Annual gross sales not more than 5,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>From 5,000.00 to 10,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Over 10,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Warehouse—Storage or transfer warehouse: Gross receipts up to 25,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Over 25,000.00 to 50,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over 50,000.00</td>
<td>150.00</td>
</tr>
<tr>
<td>Washing Machines— Each dealer or agent—exempt</td>
<td></td>
</tr>
<tr>
<td>Watch and Jewelry Repairers</td>
<td>10.00</td>
</tr>
<tr>
<td>Yards</td>
<td>MISCELLANEOUS</td>
</tr>
<tr>
<td>Waste Milk—Dealers in damaged or cotton products: Gross sales up to 50,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Over 50,000.00 to 100,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Over 100,000.00 to 200,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Over 200,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Waste Paper—Dealers in licensed junk dealers exempted</td>
<td></td>
</tr>
<tr>
<td>Collectors on foot or with push cart, having no regular place of business</td>
<td>5.00</td>
</tr>
<tr>
<td>Collectors in automobile or horse vehicle</td>
<td>10.00</td>
</tr>
<tr>
<td>Collectors with truck or other motor vehicle</td>
<td>25.00</td>
</tr>
<tr>
<td>Weighing</td>
<td>Requires one cent deposit</td>
</tr>
<tr>
<td>Window Cleaners or Washers,consisting of two or more persons</td>
<td>5.00</td>
</tr>
<tr>
<td>Wine License—May not be issued to any person who is not 21 years of age, or who is under the legal age for the sale of alcoholic beverages, or who has been convicted of a violation of any Act of the General Assembly of this State.</td>
<td></td>
</tr>
<tr>
<td>Wood Yards</td>
<td>10.00</td>
</tr>
</tbody>
</table>

### SECTION 17

That all ordinances or parts of ordinances in conflict with this ordinance are hereby declared void, and that such invalid 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:

TILLEY & CAMPBELL, City Attorneys.

Read, approved, and adopted this 2nd day of June, 1883, and declared to be an ordinance of the City of Charlotte effective according to statute.

ALICE B. McCONNELL, Clerk.