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: Albee, 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. JAMIE WHITENEAH VS. CITY OF CHARLOTTE.

The following resolution was presented by Mr. H. E. 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 Albee, 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 F. 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 Albee 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 Albee, 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 Daughtery, seconded by Councilman Albee, 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 Albee, 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 $319.75 and the actual cost of the work covered by the contract being $345.08.

SPECIAL OFFICER PERMITS NEEDED FOR MEN AT QUARTERMASTER Depot.

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
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 $25.00 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 OTHER ASSESSMENT COLLECTIONS AND RESOLVING OF FORMER ORDINANCES 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 460.

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. Mc Dougle 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 3, 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. Mc Dougle has served for that length of time a person, drawing much less salary could be trained to take over the duties performed by Mr. Mc Dougle. 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 "M" OF REVENUE ORDINANCE PERTAINING TO ELECTRICIANS AND PLUMBERS TO BE CHANGED BEFORE ADOPTION OF REVENUE ORDINANCE.

Councilman Ward asked that under Section "M" of the Revenue Ordinance, that the item pertaining to "Electricians and Plumbers" be changed to read the same as the wording used under Section "N" "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 Albee, seconded by Councilman Little, the following cemetery deeds were approved:

Henderson Overcash, Lot No. 577, "W", Elmwood Cemetery
V. H. Sills, North Half Lot No. 57, Section B.B.  $35.00

$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, 1913, AND ENDING JUNE 30, 1914.

The City Council of the City of Charlotte do ordain:

SECTION 1

That to raise funds for general municipal purposes the following license taxes hereby prescribed are hereby levied for the purposes of carrying on the business, trade, vocation, or occupation herein mentioned in this ordinance, and being necessary for the correlative expenses, or diminution in value, of each of the respective purposes, and being necessary, or to the maintenance of the separate limits of the City of Charlotte from the first day of July, 1913, to the third day of June, 1914, shall be levied and charged upon each and every person or person within said corporate limits, 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 or thing on which a license tax is imposed by this ordinance shall such licenses be hereinafter prescribed, 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 license 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, 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 managing the business. 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 or has not been conducted, as well as any other facts which the Council may deem necessary. This section shall apply to the following:
   a. Owners and Drivers of Per Hire Vehicles and Public Conveyances.
   b. Keepers of Billiard, Pool, Billiard, or Bagatelle Tables.
   c. Bowling Alleys, or Alleys of like kind.
   d. Bowls, Billiards, Galeries.
   e. Pool Tables, Table Games.
   f. Card Games.
   g. Merry-Go-Rounds, Ferris Wheels, Swivelbacks, or Roller Coasters.
   h. Or any kind of table, stand, place, or game kept in a house or room not used or connected with a hotel or restaurant.
   i. Magnetic, Vincents, Game Rooms, Parlor Rooms, Dance Halls, Roof Gardens, or Menageries.
   k. Fortunes 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 Pumps, Service Tanks, or pumps.

A license may be refused for any business enumerated above in this section unless the City Council shall be satisfied that the applicant, or any person or persons, proposed to act as managers or employees, is or are of a good moral character, and fit and proper persons 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.

b. That h Thunder, pedi, bowing alleys, bagatelle tables, or rooms where games of tables of like kind are operated; and also restaurants, cafes, lunch counters, or places where soft drinks are sold shall be kept clear of odors 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 license, of his or her servants, agents, or employees, of all ordinances now in force, and after enacted relating to such business, and further conditioned to save the City harmless from damages arising from the negligence of such license or agents, servants or employees thereof and otherwise as the Council may determine.

a. Pawnbrokers
b. Junk Dealers
c. Electrical Contractors
d. Electric Sign Contractors and Hangers
e. Plumbing Contractors
f. Sign Board Makers
g. House moving

The amount of bond shall be $1,000.00 in each case.

SECTION 5

That whenever the word "person" is used in this Ordinance the same shall be construed to include "firms," "companies," 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 of such facts as the Council may from time to time require; and the amount of license to be paid is determined by other facts, the following being the base for the assessment of the license which the license may require, shall be rendered said Collector of Revenue, and in such case the Collector of Revenue shall not be required to render for the money or fees any license until satisfactory proofs are furnished. In case of business for which the license required is commenced after July 1, 1913, and the tax on such business is based upon gross sales or receipts, the same shall be assessed upon the probable gross sales or receipts 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 licensees additional sworn statements 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, 1941, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1941, 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 employees shall violate any ordinance of law relative to such business, or be convicted of crime, or if, in the judgment of the Council, the license 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 be punished by a fine of $50.00 or imprisonment 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 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 vacation, or profession, on which a license has been issued, 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 such 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, 1941, five per centum per month of the amount of such tax that shall be added to the license tax without interest until the license tax plus the five per centum thereof has been paid. The additional tax shall be paid monthly on the amount of said license tax that shall not exempt the delinquent from the penalties herein prescribed in case of delinquency.

SECTION 16
LICENSE SCHEDULE

A

<table>
<thead>
<tr>
<th>Abateors—</th>
<th>$ 100.00</th>
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<tr>
<td>Or slaughter house</td>
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<tr>
<th>Aheceds—</th>
<th>$ 100.00</th>
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<tr>
<td>Mfg.</td>
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C

<table>
<thead>
<tr>
<th>Accountants—</th>
<th>$ 100.00</th>
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<tbody>
<tr>
<td>Exempt, State Revenue Act.</td>
<td></td>
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<thead>
<tr>
<th>Adding Machines—</th>
<th>Exempt</th>
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<tbody>
<tr>
<td>Bank dealer in or agent for</td>
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E

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<tr>
<th>Advertising—</th>
<th></th>
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<tbody>
<tr>
<td>Every person firm or corporation who or which is engaged in the business of outdoor advertising by means of signboards, poster boards or printed billboards or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising. Sec. 4F</td>
<td>50.00</td>
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<tr>
<td>Bill posters or sign tacksers, per day</td>
<td>1.00</td>
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<tr>
<td>Section 4F City Code Amended to read as follows:</td>
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<tr>
<td>It shall be unlawful for any person, firm or corporation to deposit in, paste on or attach in any automobile any advertising matter or deposit in any street, streetcar or gutter of the City any trash, rubish, broken glass, tin-cans, fruit pits, bones, dead birds, fur peltries, ashes or any other obnoxious or detestable or noisome paper.</td>
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<tr>
<th>Agents—</th>
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<tbody>
<tr>
<td>Manufacturers or Agentees—</td>
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<td>Who specifically takes herein</td>
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<tr>
<td>Agricultural Machinery—</td>
<td>$ 25.00</td>
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<tr>
<td>Manufacturers or Distributors</td>
<td></td>
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<tr>
<td>Amusements—</td>
<td>$ 200.00</td>
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<tr>
<td>Per day</td>
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<tr>
<td>Such piece 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.</td>
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<tr>
<td>The owner of the hall, tent, or other place where amusements are exhibited or performances held shall be liable for the tax.</td>
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G

<table>
<thead>
<tr>
<th>Antiques Furniture and Oriental Goods—</th>
<th>$ 200.00</th>
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<tbody>
<tr>
<td>Itinerant dealer</td>
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<tr>
<td>Item</td>
<td>Fee</td>
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<td>----------------------------------------------------------------------</td>
<td>------</td>
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<tr>
<td>Armature Winder and Brazer—</td>
<td>50.00</td>
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<tr>
<td>One helper or more</td>
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<tr>
<td>Architect—</td>
<td>50.00</td>
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<tr>
<td>Exempt, State Revenue Act.</td>
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<tr>
<td>Attorney—</td>
<td>25.00</td>
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<tr>
<td>Except, State Revenue Act.</td>
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<td>Auctioneers—</td>
<td>15.00</td>
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<tr>
<td>Resident</td>
<td></td>
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<tr>
<td>Illiterate, per week</td>
<td>25.00</td>
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<tr>
<td>Illiterate, per day</td>
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<tr>
<td>Auctioneers of Jewelry—</td>
<td>5.00</td>
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<tr>
<td>Per day $2.50 and bond of $500.00—See City Code Sec. 467-b</td>
<td></td>
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<tr>
<td>Auto Body, Truck and Wagon builders—</td>
<td>10.00</td>
</tr>
<tr>
<td>AUTOMOTIVE INDUSTRIES—</td>
<td></td>
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<tr>
<td>Auto Repair, Garages</td>
<td>10.00</td>
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<tr>
<td>Automotive Service Stations—</td>
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<tr>
<td>Every person, firm or corporation engaged in the serving or storing</td>
<td>5.00</td>
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<td>of motor vehicles, trailers, or semi-trailers, or engaged in</td>
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<td>servicing, selling or delivering to the user or consumer of parts,</td>
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<td>tires, tools, batteries, electrical equipment, automotive acces-</td>
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<td>sories, equipment or supplies, motor fuels or lubricants any or all</td>
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<tr>
<td>of the above. Provided that each license shall be paid for each</td>
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<td>place of business so operated or maintained, each</td>
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<tr>
<td>Motorpool Dealers or Service Places—</td>
<td></td>
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<tr>
<td>Every person, firm or corporation engaged in buying, selling,</td>
<td>10.00</td>
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<tr>
<td>servicing, distributing or exchanging motorcycles or motorcycle</td>
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<tr>
<td>supplies or equipment, shall pay an annual license tax for each</td>
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<tr>
<td>place of business so operated</td>
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<tr>
<td>Automotive Equipment or Supply Dealers at Wholesale or Distributing</td>
<td></td>
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<tr>
<td>Agents or Warehouses—</td>
<td></td>
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<tr>
<td>Every person, firm or corporation engaged in receiving, buying,</td>
<td>12.50</td>
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<tr>
<td>selling, distributing, exchanging or delivering automotive acces-</td>
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<tr>
<td>sories, parts, tires, tools, batteries, other automotive equipment</td>
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<tr>
<td>or supplies any or all of the above, at wholesale shall pay an annual</td>
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<tr>
<td>license tax for each place of business so operated</td>
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<tr>
<td>and in addition to the above, on each tank wagon or truck operated</td>
<td>25.00</td>
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<td>on public streets, a tax of $1.00 per day shall be paid by the</td>
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<td>owner of each tank wagon or truck, to sell, distribute, exchange,</td>
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<tr>
<td>or deliver to retail dealers, or who sell otherwise than to the</td>
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<td>consumer.</td>
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<tr>
<td>Motor Vehicle Dealers—</td>
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<tr>
<td>Every person, firm or corporation engaged in buying, selling</td>
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<tr>
<td>or exchanging motor vehicles, trailers, semi-trailers, tires, tools,</td>
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<tr>
<td>batteries, electrical equipment, fuel, lubricants or automotive</td>
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<td>equipment or supplies, any or all of the above shall pay an annual</td>
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<td>license tax for each place of business so operated.</td>
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<td>At Retail</td>
<td>25.00</td>
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<td>At Wholesale and Retail</td>
<td>50.00</td>
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<td>License Fees—</td>
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<tr>
<td>From January 1-43 through December 31-43</td>
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<tr>
<td>Five license fee for each truck, tanks and other motor vehicles—</td>
<td>1.00</td>
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<td>not procted</td>
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<tr>
<td>Assembling and Finishing Plants—</td>
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<tr>
<td>Assembling automobile or truck parts into automobile or truck</td>
<td>500.00</td>
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<tr>
<td>and finishing ready for market</td>
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<tr>
<td>Awaiting and Telling Makers and or Installing</td>
<td>15.00</td>
</tr>
<tr>
<td>B Baggage Manufacturer—</td>
<td>10.00</td>
</tr>
<tr>
<td>Bagging of Burlap or other material and Ties—</td>
<td></td>
</tr>
<tr>
<td>Manufacturer, shippers, or dealers in</td>
<td></td>
</tr>
<tr>
<td>More than $2,000.00 Gross Receipt</td>
<td>160.00</td>
</tr>
<tr>
<td>Bakers—</td>
<td></td>
</tr>
<tr>
<td>Bakers—Manufacturers—Bakery Products, Wholesale</td>
<td>100.00</td>
</tr>
<tr>
<td>Retail</td>
<td>25.00</td>
</tr>
<tr>
<td>Cakes, Cookies</td>
<td>25.00</td>
</tr>
<tr>
<td>Biscuit, Plant, Newtions or teammate—</td>
<td></td>
</tr>
<tr>
<td>Per Quarter</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Week</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Day</td>
<td>5.00</td>
</tr>
<tr>
<td>Bankers or Fire Blocks—</td>
<td></td>
</tr>
<tr>
<td>Every illiterate sedanman or servant who shall expose for sale</td>
<td></td>
</tr>
<tr>
<td>either on the street or in a house rented temporarily for that</td>
<td></td>
</tr>
<tr>
<td>purpose any goods, wares or merchandize, bankrupt, dock, or fire</td>
<td></td>
</tr>
<tr>
<td>dock, not being a regular merchant in the city shall apply for in</td>
<td></td>
</tr>
<tr>
<td>advance and procure a license for the privilege of</td>
<td></td>
</tr>
<tr>
<td>transacting such business, and shall pay for such license a tax of</td>
<td></td>
</tr>
<tr>
<td>Three Hundred Dollars</td>
<td>200.00</td>
</tr>
<tr>
<td>Banks, Trust Companies, Interstate Banks or Companies Doing a</td>
<td></td>
</tr>
<tr>
<td>Similar Business—</td>
<td></td>
</tr>
<tr>
<td>Morris Firm or Industrial Banks—with total resources as of</td>
<td></td>
</tr>
<tr>
<td>Dec. 31st last</td>
<td></td>
</tr>
<tr>
<td>Less than $200,000</td>
<td>21.50</td>
</tr>
<tr>
<td>$200,000 and less than $400,000</td>
<td>22.00</td>
</tr>
<tr>
<td>$400,000 and less than $1,000,000</td>
<td>23.00</td>
</tr>
<tr>
<td>$1,000,000 and less than $2,000,000</td>
<td>24.00</td>
</tr>
<tr>
<td>$2,000,000 and less than $5,000,000</td>
<td>26.00</td>
</tr>
<tr>
<td>$5,000,000 and over</td>
<td>30.00</td>
</tr>
<tr>
<td>Barber Colleges or Beauty Colleges—</td>
<td>25.00</td>
</tr>
<tr>
<td>Barber 8'—each chair whether used or not</td>
<td>2.00</td>
</tr>
<tr>
<td>Beauty Parlors—each operator</td>
<td>5.00</td>
</tr>
<tr>
<td>Beer License—From May 1st to May 31st—</td>
<td></td>
</tr>
<tr>
<td>&quot;On premise&quot;</td>
<td>15.00</td>
</tr>
<tr>
<td>&quot;Off premise&quot;</td>
<td>15.00</td>
</tr>
<tr>
<td>Wholesale Beer</td>
<td>25.00</td>
</tr>
<tr>
<td>Wholesale Wine and Beer</td>
<td>25.00</td>
</tr>
<tr>
<td>(Chains stores per State Revenue Act.)</td>
<td>25.50</td>
</tr>
<tr>
<td>Selling Manufacturers—</td>
<td></td>
</tr>
<tr>
<td>Gross sales up to $70,000.60</td>
<td>25.00</td>
</tr>
<tr>
<td>Over $70,000.60</td>
<td>35.00</td>
</tr>
<tr>
<td>Bicycles— Each dealer or agent selling, renting or repairing</td>
<td>5.00</td>
</tr>
<tr>
<td>Billiard—See Pool Rooms—</td>
<td></td>
</tr>
<tr>
<td>Billing Machines</td>
<td>10.00</td>
</tr>
<tr>
<td>Exempt</td>
<td></td>
</tr>
</tbody>
</table>
Blacksmith or Horse-shoe Shop—
  Doing Horsemeshoeing only ........................................... 5.00
  Doing work other than Horsemeshoeing ................................. 12.50
  Blue Staining ........................................................................ 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 $18.00, plus $0.50 for each seat in excess of
  15 seats. .............................................................................. Exempt

Boot Agents ................................................................................ 38.00

Bootblacks—
  With printing license ................................................................ 50.00

Boot Black Hands—(See Shoeblacks Paragraph) ....................... 10.00

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 manufactur-
      ing, producing, bottling, and or distributing in bottles or other
      closed containers soda water, cola-soda, pepsi-cola, cher-o-ola,
      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 piece of business.

Low-Pressure Equipment—
  Where the machine or the equipment is used in the manufac-
  ture of the above-named beverages is: ........................................
  41 spots or more ................................................................. 260.00
  20 spots and less than 41 spots, low-pressure filler ................. 200.00
  22 and less than 20 spots, low-pressure filler ......................... 162.30
  24 or less than 22 spots, low-pressure filler ........................... 125.60
  and less than 24 spots, low-pressure filler ............................. 99.75
  12 and less than 18 spots, low-pressure filler ......................... 51.20

High-Pressure Equipment—
  Where the machine or the equipment unit used in the manufac-
  ture of the above-named beverages is a; ........................................
  Royal (1-head), Shields (5-head), Adriance (1-head), or other high-pressure equipment
  having manufacturer's rating capacity of over sixty bottles per
  minute ................................................................................... 200.00
  Royal (1-head), Adriance (2-head), Shields (8-head) (50) equip-
  ment having manufacturer's rating capacity of over fifty and
  less than sixty bottles per minute ........................................... 145.50
  Royal (1-head), Adriance (3-head), Shields (2-head), full auto-
  matic or other high-pressure equipment having manufacturer's
  rating capacity of more than forty and less than fifty bottles per
  minute ................................................................................... 125.60
  Distiller (automatic), Shields (2-head) hand (head), Adriance (1-
  head), Callison (1-head), Senior (high-pressure), Junior (high-
  pressure), or Burns or other high-pressure 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 hereinafter
specifically mentioned shall bear the same tax as a bottling
machine or equipment unit of the nearest rated capacity as heretofore
enumerated: Provided further that where any person, firm, cor-
poration, or association has within this city or within its bottling plant
place of manufacture more than one bottling machine or equip-
ment unit then such person, firm, corporation, or association
shall pay the tax as herein specified upon each such bottling
machine or equipment unit, whether in actual operation or not;
(b) Every person, firm, corporation, or association
selling or delivering to wholesale or jobbing bottled beverages as enumer-
ated in subsection (a) of this paragraph shall pay an annual license
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 mentioned therein the tax levied under this
subsection shall not apply.

1.00

Amended, revised, or other waters, selling or delivering in the
City ...................................................................................... 26.00

Incontinent dealer selling or delivering to retailers bottled soft
drinks or waters, per trunk ...................................................... 25.00

Bowling Alleys—
  (Whither used or not) Each Alley ........................................... 12.50

Brick Dealers—
  Manufacturers, dealers, or agents for the sale of brick ............ 26.00

Broadcasting Stations—Exempt

Brokers, Agents or Factor—Buying or selling—
  Contracting for or buying cotton on commission ....................... 35.00
  Contracting for or buying yarn ............................................. 53.00
  Contracting for or buying merchandise .................................... 54.00
  With warehouse ...................................................................... 54.00
  Contracting for or buying waste ............................................. 35.00
  Pawnbroker ................................................................. 200.00

(Exemption from tax on pilot dealer.)

(See Regulations, Section 5-3 and 4-4.)

Building and Loan Associations .......................... Exempt

Building Contractors—
  For the purpose of this ordinance, a building contractor is de-
  fined to be one who, for a fixed sum, commission, fee or wage,
  undertakes to construct or superintend the construction of
  any building or any improvements in 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 su-
  perintending 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

25.00
Building Material and Lumber—
Each dealer in lumber and building material shall pay on each
sale of business the following graduated tax:
On annual gross sales with the minimum
For the first $50,000.00 ........................................ 50.00
For each additional $50,000.00 .............................. 10 per
In excess for $250,000.00 ..................................... 20 per
Not the maximum shall not exceed $500.00.

Buses—
Public Utility Companies operating street railways or molder
buses 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—
Discount agencies or branches of manufacturers; annual gross
sales:
Not exceeding $50,000.00 ........................................ 150.00
Over $50,000.00 .................................................. 250.00

Candy or Confectionery Manufacturers or Dealers—
Subject to Merchants' Tax, retail, or wholesale.

Canoe, Boat, Kayak, and Sailing Machines—
Or similar devices not herein elsewhere specifically licensed, each:
Per Quarter ...................................................... 15.00
Per Day ........................................................... 25.00
(See Regulations—Section 3-1)

Card Clothing—
Manufacturing .................................................... 100.00

Carnival Companies, Etc.—As defined by State Act Subject
Ordinances—
Per week or part thereof ..................................... 150.00
Provided that when a person, firm or corporation exhibits only
circus rides which are not a part of, nor used in connection
with any circus company shall be taxed five dollars ($5.00) per
week for each such circus ride.

Carpet or Rug Cleaning ....................................... 25.00

Cash Registers—
Exempt

Casket Makers—
Manufacturers .................................................. 150.00

Cement Block—
Tiles of Cement Pipe Manufacturer ........................ 50.00

Chain Stores or Branch Stores—
Each store over one ............................................. 50.00
(Addition to merchant's tax)

Check Printers or Photographers ............................ Exempt

Christ Trees—
Dealers in Xmas trees and Xmas decoration, not produced
by other ............................. 5.00

Cigars, Cigarettes and Tobacco (Wholesale or Retail)—
Less than $1,000.00 ............................................. 3.00
Over $1,000.00 .................................................. 10.00

Civil Engineer—
Manufacturers, exempt, State Revenues Act.

Clayware—
Gypsic .......................................................... 500.00

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 coal yard lots, or in greater
quantities, shall be deemed a wholesale dealer, and shall pay a license
tax of, per annum ................................................ 75.00
Not if such wholesale dealer shall also sell coal or coke in
small quantities, 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 as retail shall
pay for each place of business from which such coal or coke is
sold or delivered, a license tax of, per annum ................................ 25.00
(c) Any person, firm or corporation who has paid either a
wholesale or a retail license as above, and who operates a truck
or similar vehicle for the selling of coal or coke in small quan-
tities from place to place shall pay on each such truck or ve-
cicle a license tax of, per annum ............................... 5.00

Dealers or Peddlers—
Who sell in quantities of not more than 100 pounds .... 5.00

(n) Any person, firm or corporation soliciting orders for pool
of coal to be distributed without profit—subject to coal
dealer's license.
### Cold Storage Plants
- Gross receipts of $2,500 or less 15.00
- Gross receipts of $2,500 or less 50.00
- Gross receipts over $2,500 at $1.00 per thousand 50.00

### Commission Brokers and Merchants
- Engaged in buying or selling merchandise on commission 35.00
- With warehouse 10.00

### 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 permits 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 23.00
  - $20,001.00 to $40,000.00 30.00
  - $40,001.00 to $60,000.00 40.00
  - $60,001.00 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 per 1,000.00 1,000.00

### Cotton Buyers and Sellers on Commission
1. Every person, firm or corporation who or which engages in the business of buying or selling on commission any cotton, grain, provisions or other commodities, either for actual sale or for delivery, shall pay 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 sale, instant or future delivery and also maintains and, or operates a private or leased warehouse or and or takes care of such business, shall pay 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 30.00

### Cotton Storage Warehouses—See Warehouse
- Each prorated, each warehouse 150.00
- Cotton Ginn, each 5.00
- Mills having over 3,000 spindles and looms combined 50.00
- Having from 1,000 to 3,000 combined 75.00
- Having over 1,000 combined 100.00
- Having 600 spindles and not over 300 looms 5.00
- Having from 250 to 500 looms 75.00
- Having over 500 looms 100.00

### Cottonseed Dealers
- Each per prorated 10.00

### Cottonseed Oil Mills
- Each prorated, each 15.00

### Cotton Storage Warehouse—See Warehouse

### Cotton Waste—See Waste Mills

### Copper-Coupon Banks
- Each piece of business selling coupon, 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, $1.50 per stall 5.00

### D
- Dance Halls (See Regulations—Section 25.)
- Dental Laboratories—Dental Supplies
  - On gross sales not in excess of $10,000.00, a minimum tax of 25.00
  - Above $10,000.00 at the rate of 1% per $1,000.
- Dentists—Exempt, State Revenue Act.
- Detective Agencies
- Druggists and Apothecaries—
  - Subject to approval of Council 100.00
- Directors and Maps—
  - Compiling, Selling, or Delivering City Directories 100.00
- Dog License Tax—Not Prewed
- Douarchys
- Drinking Saloon
- Selling to persons, same as bakeries
- Dry Cleaning
- Dry Pressing Club
- Drug Cloth Manufacturing
- Dressing and Chemicals—
  - Dealer, Broker or Agent—on annual gross sales of less than $200,000.00 10.00
  - From $200,001.00 to $500,000.00 15.00
  - From $500,001.00 to $750,000.00 25.00
  - From $750,001.00 to $1,000,000.00 50.00
  - Over $1,000,000.00 100.00

### 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

### Electric Engineer—
- Exempt, State Revenue Act.

### Electric Fixture Hangars—See Regulation—Section 4(d)
- 12.50
Elevators—or Sprinkling Systems
  Selling and or installing .................................. 25.00
  Repairing or Servicing only ................................ 25.00
Employment Agencies—
  Engaged in securing employment for persons and charging a fee, commission or other compensation .......... 25.00
Engravers—Lithographers segm
  Not specially taxed herein, per day ................................ 5.00
(See Regulations—Section 3-d)
Express Companies—Motor and Railway—State Revenue Act .... 75.00
Excavating—One Contractors, Flippers ................................ 25.00
F
Factories—
  Plants or clothing ............................................ 50.00
  Farm Machinery .................................................. 220.00
Feather Restorers and Carpet Cleaners .......................... 25.00
Feed and Livestock Stables ..................................... 10.00
Feed Mills—
  On annual gross sales with a minimum .................................. 50.00
  Per first $25,000.00 ............................................. 200.00
  Per next $25,000.00 ........................................... 100.00
  Per $100,000.00 ................................. $1.00 per $100,000.00
  In excess of $200,000.00 shall be taxed at the rate of $1.00 per $100,000.00
  But the maximum shall not exceed .................................. 500.00
Ferris Wheels—
  Per week ....................................................... 10.00
(See Regulations—Section 4-h)
Fertilizer Plants—
  Dealers or Agents—gross sales:
    Not over $40,000.00 ............................................. 200.00
    Over $40,000.00 ................................................. 250.00
Film Exchanges—
  Exempt, State Revenue Act .................................. 50.00
Film Delivery ..................................................... 50.00
Fire Insurance Companies—
  Exempt, State Revenue Act .................................. 50.00
Fish and Oyster Dealers—Retail .................................. 25.00
  Dealers in connection with other business ....................... 10.00
  Wholesalers dealers same as wholesale merchants .......... 10.00
Flasks, Navesicles, or Souvenires—
  Not specifically licensed herein, per quarter ..................... 25.00
  Per week ....................................................... 10.00
  Per day .......................................................... 2.00
Florists or Nurseries—
  Gross sales up to $10,000.00 .................................. 40.00
  $15,000.00 to $25,000.00 ..................................... 75.00
  Over $25,000.00 ............................................... 100.00
  And all other places of business selling shrubbery, plants, bulbs, etc., same tax as above .......... 100.00
Fruit Mills—
  Gross sales up to $100,000.00 .................................. 100.00
  Over $100,000.00 ............................................... 150.00
Frying Jenny (Water-tie-Netted)—
  Per week ....................................................... 15.00
(See Regulations—Section 3-c)
Furniture Tailing, Mill Benders, Palmers—and other Crafts and Occupations of a similar kind—
  Merchants by trade, in possession of license or privilege to sell furniture ................................ 100.00
  Provided, that the Council may in its discretion, refuse to grant such license ........ 200.00
(See Regulations—Section 3-c)
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—
  (Grocery Exempt) ................................................ 25.00
  Minnates per quarter ........................................... 50.00
  Per week or less ................................................. 20.00
Fruit, Vegetable, or Produce—
  Wholesale or Commission Merchants, annual gross sales:
  Not over $10,000.00 ............................................. 50.00
  $10,000.00 to $25,000.00 ..................................... 75.00
  Over $25,000.00 ............................................... 100.00
Furs—
  Peddlers of furs ................................................ 200.00
  Dealers in green or raw furs ................................... 10.00
  Not transferable. Subject to approval of Board. ............ 25.00
G
Gaming—
  Per sport or plays operated for profit, and not herein specifically licensed .................................. 25.00
Gas Companies—
  Furnishing gas for light or heat, distributed under permit or franchise, through pipe lines in streets .......... 3,500.00
Gasoline or Oil Pipe Lines—Annual—
  Land 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.
<table>
<thead>
<tr>
<th>Service</th>
<th>License Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Golf, Miniature</td>
<td>20.00</td>
</tr>
<tr>
<td>Graduating Contractors—See Contractions.</td>
<td></td>
</tr>
<tr>
<td>Grocers—Retail (not including fresh meals)—</td>
<td></td>
</tr>
<tr>
<td>Gross sales up to $10,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>All over $10,000.00 at the rate of $1.00 per thousand. See also Chain Stores.</td>
<td>20.00</td>
</tr>
<tr>
<td>Gunsmiths or Locksmiths</td>
<td>20.00</td>
</tr>
<tr>
<td>Hair Dressers—See Beauty Parlors.</td>
<td></td>
</tr>
<tr>
<td>Harness Shops—</td>
<td></td>
</tr>
<tr>
<td>Employing no helper</td>
<td>10.00</td>
</tr>
<tr>
<td>Employing one or more helpers</td>
<td>25.00</td>
</tr>
<tr>
<td>Harvesting and Agricultural Machinery—</td>
<td></td>
</tr>
<tr>
<td>Distributor or Manufacturer</td>
<td>200.00</td>
</tr>
<tr>
<td>Hat Cleaning and Blocking—Same as Dressing Cloth.</td>
<td>20.00</td>
</tr>
<tr>
<td>Hatcheries</td>
<td></td>
</tr>
<tr>
<td>Hasting Contractions—Same as Plumbers.</td>
<td></td>
</tr>
<tr>
<td>Hides, Waste Paper Bags or Haws—</td>
<td></td>
</tr>
<tr>
<td>Dealers in Licensed junk dealers excepted</td>
<td>30.00</td>
</tr>
<tr>
<td>Horses, Mules, Cattle and other Livestock</td>
<td>12.50</td>
</tr>
<tr>
<td>Hosiery and Knitting Mills—</td>
<td></td>
</tr>
<tr>
<td>Gross sales to $100,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over $100,000.00</td>
<td>200.00</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>License Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) For hotels of boarding houses operating on the American plan for rooms in which rates per day are:</td>
<td></td>
</tr>
<tr>
<td>One dollar and less than two dollars</td>
<td>30</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>40</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>50</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>65</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>75</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than fifteen dollars</td>
<td>125</td>
</tr>
<tr>
<td>Over fifteen dollars</td>
<td>125</td>
</tr>
<tr>
<td>(b) For hotels or boarding houses operating on the European plan for rooms in which the rates per day are:</td>
<td></td>
</tr>
<tr>
<td>One dollar and less than two dollars</td>
<td>40</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>50</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>65</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>75</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>125</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than ten dollars</td>
<td>175</td>
</tr>
<tr>
<td>Over ten dollars</td>
<td>175</td>
</tr>
<tr>
<td>(c) The office, dining room, parlor, kitchen and other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.</td>
<td></td>
</tr>
<tr>
<td>(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 fifteen dollars per week.</td>
<td></td>
</tr>
</tbody>
</table>

**House Moving**

(See Regulations—Section 4-g) 25.00

**Hydropathics**

| Per Week (See Regulations—Section 3-b.) | 100.00 |

**Ice Cream**

Manufacturers or wholesale dealers 12.90

An additional tax of 1/4 of a cent (1/4) for each gallon manufactured, sold, and distributed. Reports shall be made to the Collector of Revenues 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 (See Regulations—Sec. 3, 4, 5, 6, 7) 2.50

**Ice Factory or Manufacturers**

A graduated tax as follows: 1 to 15 tons daily capacity, 50.00 16 to 50 tons daily capacity, 100.00 51 to 100 tons daily capacity, 150.00 101 tons or over daily capacity, 200.00

**Ice Paddler, each Vehicle** 25.00

**Ice Making Machines—See Refrigerations.**

**Insurance Companies—**

Exempt, State Revenue Act.

**Interior Decorators**

15.00

**Bakery—**

All stands or display ways 15.00

**Jewelry: Making Key Rings, Tags, Etc.**

All stands or display ways 25.00

**Jewelry Auctioneers—**

Per day 25.00

And bond of $5,000.00—see City Code, Sec. 457-b.

**Jingle Board or Similar Devices—**

Per day 25.00
Per quarter 100.00
(See Regulations—Section 1-f.)
Job Printing Establishments (Without Hindery)—

Employing not over one workman .......................................................... 15.00
Employing two workmen .................................................................. 25.00
Employing more than two workmen .............................................. 35.00

With hindery ......................................................................................... 60.00

Junk—

Each dealer, agency or broker .................................................................. 62.50

(Section 4-6)

Conductors or stubbers employed by dealers, agency or broker
paying above license. Not prohibited .................................................. 10.00

Insectaries, buying in the City ............................................................. 63.50

(See Regulations—Section 4-6)

Knife Hacks—

Or similar devices, per quarter............................................................ 100.00
Or per day .......................................................................................... 25.00

(See Regulations, Section 5-1)

Knitting Mills—

(See Hosey Mills.)

L

Landscapes Contractors—

Annual gross business not over $2,000.00 ............................................. 22.50
$2,001.00 to $26,000.00 ................................................................. 50.00
Over $26,000.00 .............................................................................. 75.00

Laundries—

Each steam or electric laundry, including wet or damp wash
laundries, and all business supplying or renting clean linens or
laundry .............................................................................................. 67.50

Laundries where work is performed exclusively by hand, or
home-day machine only, and where not more than four persons
are employed, including owner ......................................................... 30.00

Receiving Stations ............................................................................. 20.00

Solvent 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

Lemonds Stands or Other Bell Ringers—

Not specifically licensed herein:....................................................... 2.00
Per day ............................................................................................. 10.00
Per week .......................................................................................... 25.00
Per quarter ....................................................................................... 40.00

Letter Writers—

One person ......................................................................................... 10.00
Each additional person .................................................................. 25.00

Lighting Bad Agents or Dealers .......................................................... 20.00

Lighting Systems—

(Exempt)

Livery Stables—

To feed ............................................................................................... 25.00

Loan Companies—

Persons, firms, or corporations, lending money on personal
security, such as household and kitchen articles, watches, jewelry,
automobiles, etc., by mortgage, pledge or otherwise:

(Pawnbrokers excepted) .................................................................. 100.00

Locksmiths or Gunnsmiths ................................................................. 10.00

Lodging Houses—(See Hotels, Also Tourist Homes.)

Loon Supplies ................................................................................... 15.00

Lumber Dealers—

(See Lumber.)

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 a
fixed cents per person, with a minimum tax of $5.00.

(Duly to approval of Council—see Sec. 2, L. m. and n.)

Lunch or Sandwiches—

Manufacturers .................................................................................. 25.00

Selling by drug stores ...................................................................... 2.50

Machine Shops—

(See Foundries.)

Machiney—

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

NOTE—Merchants paying merchants tax of $50.00 or over exempt.

Manufacturing—each operator ........................................................... 15.00

Manufacturer, not otherwise specifically taxed herein, making gross
sales up to $26,000.00 .................................................................. 25.00

Gross sales from $26,001.00 to $50,000.00 .................................. 50.00

Gross sales over $50,000.00 ............................................................ 75.00

Manufacturing of Card Clothing ......................................................... 100.00

Mastics Factories .................................................................................. 30.00

Renovating or Repairing only ............................................................. 25.00

Marble Yards—

Marble and Stone Yards.

Dealers in tombstones and monuments ....................................... 25.00

Meats, Retail

Annual gross sales: Not over $2,000.00 ........................................... 15.00

All over $2,000.00 at the rate of $5.00 per $1,000.00.

Meat—

Wholesale dealers in meat ................................................................. 50.00

Packing houses, Agents or Branches ................................................. 25.00

Meat Manufacturers—

Or compound of patent or proprietary medicines or drug
substances at wholesale ............................................................... 100.00

Medicine Vendors or Peddlers—

Selling or advertising medicines or drugs, from stores, vacant
lots or going from place to place, with or without free or paid
attractments:

Per week .......................................................................................... 100.00

Per day ............................................................................................. 25.00
Mercantile Agencies—

Exempt, State Revenue Act.

Merchants Brokers—

Exempt in buying or selling merchandise on commission 12.00
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:

<table>
<thead>
<tr>
<th>Gross Sales up to $900.00</th>
<th>10.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>All over $1,000.00 at the rate of 60c per thousand.</td>
<td></td>
</tr>
</tbody>
</table>

Merchants, 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 $80,000.00:

| In excess of $80,000.00 shall be taxed at the rates of 60c per $1,000.00. |       |

Merchants, Lienants, or Salesmen—

Selling as proprietor or agent in any store, shop, goods, wares, or merchandise on which an lienant tax is not herein specifically imposed. 100.00

Merchants, Lienants, or Dealers—

An proprietor or agent selling local bankrupt or fire sales of the kind of goods, wares, or merchandise, per week 25.00

Merry-go-Round—Subject to City Ordinance—

Per week 10.00

Milliners, and, or Millinery—

25.00

Mimicry—

75.00

Mimeograph, Machine or Supply—

Apportion or dealers Exempt

Money Lenders, Loan Companies—

Persons, firms, or corporatons lending money on personal security, such as household and kitchen furniture, wachen, jewelry, automobiles, etc., by mortgage, pledge, or otherwise (Pawnbrokers) 100.00

Molded Picture Frames 215.00

Motorcycle Dealers—

Registration fee 16.00

Motorcycle—

Registration fee 16.00

Musical Box or Machine, each 5.00

N

Newspapers—

Doing business on the following graduated tax on annual volume of business:

| Not exceeding $20,000.00 | 21.00 |
| Not exceeding $50,000.00 | 31.00 |
| Not exceeding $90,000.00 | 41.00 |
| Not exceeding $100,000.00 | 51.00 |
| In excess of $80,000.00 shall be taxed at the rates of 60c per $1,000.00, but the maximum tax shall not exceed 200.00  |       |

Newspaper or Magazine Distributors 25.00

Newspaper—(Not allowed on streets) 20.00

In connection with other business 5.00

Novelties, Etc.—

Dealers in novelties, souveniers, curios, flags, balloons, etc. 31.00

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 $5,000.00 35.00

Over $5,000.00 100.00

Oil—

Fuel or Lubricating 51.00

Oil Dealers in IDenitifying or Lubricating Oil—

Brines, lapids, gasoline and other products of like kind 35.00

Or, on each tank wagon or truck operated on the public streets a tax of 25.00

Oil Mills (Celoria)—

Each firm 15.00

Opera Houee, Mosque, Play Houses or Vaudeville 215.00

Seating capacity less than 100 125.00

(See Regulations—Section 2-5)

Opticians—

Exempt, State Revenue Act.

Optometrists—

Exempt, State Revenue Act.

Organs Grinders—

Shops located within three blocks of Independence Square, per day 10.00

Organ and Piano Dealers and Musical Instrument S 5.00

Oriental Goods and Antique Furniture—

Itinerant dealer 200.00

Osteopaths—

Exempt, State Revenue Act.

Overall Manufacturers—

55.00

Guitar and Fiddle Dealers—See Violins and Orchestra.

P

Packers Service—

By bicycle or motorcycle 10.00

Painting Contractors—

Employing not over one 16.00

Employing not over two 18.00

Employing three or more 25.00

Painters' Labor Contractor—Same as Painting Contractor.

Palmists—Gypsy—

500.00

Other than Gypsy 200.00

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

(See Regulations—Section 3-10)
Parcel Delivery or Other Delivery Service ............................................. 20.00

Paving Contracting—
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 graduated schedule, based upon the actual cost of estimated cost of such improvements, as follows:

Not over $20,000.00 ............................................................................. 25.00
Not over $40,000.00 .......................................................................... 50.00
Not over $60,000.00 .......................................................................... 75.00
Not over $100,000.00 ...................................................................... 100.00
Not over $150,000.00 ....................................................................... 125.00
$150,000.00 to $200,000.00 ................................................................. 150.00
$200,000.00 to $250,000.00 ................................................................. 200.00

Over $250,000.00 ............................................................................. 100 per $1,000.00

Pawners—
NOTES—Exempt from tax on Pistol Dealers (See Regulations—Section 4-1.)

Peanuts, Cakes, Fries, Candies, etc.—
Bakery and Confectioners—

Bakery ................................................................. 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 $10.00.......................... 25.00
Selling or offering for sale any other foodstuffs or merchandise, on each motor vehicle ................................................................. 25.00

Peddlers—Farm Products
Applicant must first purchase and exhibit State License. Other peddlers—on foot or with wagon ................................................................. 10.00

(State Revenue Act.)
Farmers selling their own produce exempt.

Penny Arcade or Parlor—
(See Regulations—Section 2-3.)

Phonographs, Graphophones or Talking Machines—
And, or records and accessories ......................................................... 5.00

Photographers—
Exempt, State Revenue Act.

Phrenologists—Gypsies—

Exempt, State Revenue Act................................................................. 100.00

Other than Gypsies ........................................................................ 200.00

Physicians—
Exempt, State Revenue Act................................................................. 4.00

Pipe and Boiler Covers (Same as Plumbers)—

Pistol Dealers in Pistles—

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and 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 all metallic plated cartridges or cartridges used in pistols ................................................................. 25.00

For bowie knives, dirks, daggers, sling shot, headless cane, iron or metallic knuckles, or articles of a like kind ........................................................................ 25.00

For Blank-Cartridge Pistols ................................................................. 25.00

(a) If such person, firm, or corporation deal only in metallic cartridges, the tax shall be five dollars ($5.00).

Planting Mills—See Building Material Schedule.

Plaster Contractor—Same as Painting Contractor.

Plumbers and Electricians—
Steam and Gas Pipers:
One person ..................................................................................... 15.00
Two persons .................................................................................... 25.00
Three or more persons .................................................................. 35.00

(See Section 4-5 and 6.)

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 8 ft. long ............... 1.00
Each table not more than 2 1/2 ft. wide and 8 ft. long ......................... 10.00
First table not more than 3 ft. wide and 8 ft. long ............................ 15.00
First table not more than 3 1/2 ft. wide and 8 ft. long ....................... 25.00
First table not more than 4 ft. wide and 8 ft. long ............................ 35.00
Each table in excess of one, where above license is $15.00 or more

The above taxes shall apply whether the pool table are operated by saloon or otherwise.

Provided that no person or persons under twenty-one years of age be allowed to enter, or be present in any pool room, where billiard, 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 attendant 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 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. 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 2-3.)

Miniature Tables—Same as Pool Tables.

Feudal Professors—

Wholesale Dealers or Wholesale Peddlers ........................................... 25.00
<table>
<thead>
<tr>
<th>Service</th>
<th>Base Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pressing Clubs or Dry Cleaning Plants</td>
<td>25.00</td>
</tr>
<tr>
<td>Where not more than three persons employed</td>
<td>25.00</td>
</tr>
<tr>
<td>More than three employed</td>
<td>50.00</td>
</tr>
<tr>
<td>Non-resident pressing clubs or salons</td>
<td>50.00</td>
</tr>
<tr>
<td>Existing stations one-half of parent establishment.</td>
<td>50.00</td>
</tr>
<tr>
<td>Printing Establishments, Without Bindery</td>
<td>15.00</td>
</tr>
<tr>
<td>Employing not more than one workman</td>
<td>25.00</td>
</tr>
<tr>
<td>Employing not over two workmen</td>
<td>35.00</td>
</tr>
<tr>
<td>Employing three or more workmen</td>
<td>50.00</td>
</tr>
<tr>
<td>With bindery</td>
<td>50.00</td>
</tr>
<tr>
<td>Trade shop</td>
<td>15.00</td>
</tr>
<tr>
<td>Produce, Fruit or Vegetable Dealers</td>
<td>10.00</td>
</tr>
<tr>
<td>Wholesale or Commission Merchants, annual gross sales:</td>
<td>10.00</td>
</tr>
<tr>
<td>Not over $40,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>$40,000.00 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 Necrography</td>
<td>10.00</td>
</tr>
<tr>
<td>One person</td>
<td>15.00</td>
</tr>
<tr>
<td>Each additional person</td>
<td>5.00</td>
</tr>
<tr>
<td>Radio Dealers—Radio or Parts</td>
<td>5.00</td>
</tr>
<tr>
<td>Each Dealer or Agent for</td>
<td>5.00</td>
</tr>
<tr>
<td>Radio repair</td>
<td>5.00</td>
</tr>
<tr>
<td>Real Estate Agents—Exempt</td>
<td>12.00</td>
</tr>
<tr>
<td>Real estate auction sales, per sale</td>
<td>12.00</td>
</tr>
<tr>
<td>Refiners</td>
<td>100.00</td>
</tr>
<tr>
<td>Oils, balsam, etc.</td>
<td>100.00</td>
</tr>
<tr>
<td>Refrigerating Machines,</td>
<td>50.00</td>
</tr>
<tr>
<td>Estimators, Fridgaires, etc.</td>
<td>50.00</td>
</tr>
<tr>
<td>Each dealer or agent</td>
<td>50.00</td>
</tr>
<tr>
<td>Restaurant Exempt</td>
<td>50.00</td>
</tr>
<tr>
<td>Restaurant Taxes</td>
<td>50.00</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>50.00</td>
</tr>
<tr>
<td>Bank Quarries</td>
<td>25.00</td>
</tr>
<tr>
<td>Agencies or sales offices in the City for quarters outside of the City, per truck</td>
<td>25.00</td>
</tr>
<tr>
<td>Roof Gardens</td>
<td>150.00</td>
</tr>
<tr>
<td>(See Regulations, Section 3-c.)</td>
<td></td>
</tr>
<tr>
<td>Subject to the approval of the Board</td>
<td></td>
</tr>
<tr>
<td>Rooming Houses—(See Hotels, also Tourist Camps)</td>
<td>10.00</td>
</tr>
<tr>
<td>Embryo Stamp Shop</td>
<td>10.00</td>
</tr>
<tr>
<td>Or Manufacturers</td>
<td>10.00</td>
</tr>
<tr>
<td>Rug or Carpet Cleaners</td>
<td>15.00</td>
</tr>
<tr>
<td>Sand Dealers</td>
<td>25.00</td>
</tr>
<tr>
<td>Agents for sales office</td>
<td>25.00</td>
</tr>
<tr>
<td>Sandwich Manufacturers</td>
<td>25.00</td>
</tr>
<tr>
<td>Sandwiches Wrapped—Retail only</td>
<td>2.50</td>
</tr>
<tr>
<td>Scale Dealers</td>
<td>25.00</td>
</tr>
<tr>
<td>Each dealer in or agent for</td>
<td>25.00</td>
</tr>
<tr>
<td>Seamstresses</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>5.00</td>
</tr>
<tr>
<td>Second-Hand Dealers—</td>
<td></td>
</tr>
<tr>
<td>Except each registrant, sewing or adding machines, typewriters, buying and or selling second-hand clothing or shoes</td>
<td>25.00</td>
</tr>
<tr>
<td>(See Regulations—Sec. 4-b.)</td>
<td>25.00</td>
</tr>
<tr>
<td>Securities Dealers in Stocks—</td>
<td>15.00</td>
</tr>
<tr>
<td>Notes, bonds, mortgages, etc.</td>
<td>15.00</td>
</tr>
<tr>
<td>Sheet Metal Workers—</td>
<td>10.00</td>
</tr>
<tr>
<td>Tin shops</td>
<td>10.00</td>
</tr>
<tr>
<td>Shop Work</td>
<td>25.00</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>25.00</td>
</tr>
<tr>
<td>$50,000.00 to $100,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>$100,000.00 to $250,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Over $250,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Sewing Machine Dealer or Agent—</td>
<td>50.00</td>
</tr>
<tr>
<td>Exempt, State Revenue Act.</td>
<td></td>
</tr>
<tr>
<td>Shoewing Galleries or Demons for Sports or Play—</td>
<td>25.00</td>
</tr>
<tr>
<td>Whether used or not, each; or place for any other games or play with or without name, not hereon specifically licensed unless used for private amusement or exercise alone without charge</td>
<td>25.00</td>
</tr>
<tr>
<td>(See Regulations, Section 3-d.)</td>
<td></td>
</tr>
<tr>
<td>Shoemaker or Repair Shop</td>
<td>15.00</td>
</tr>
<tr>
<td>One man</td>
<td>15.00</td>
</tr>
<tr>
<td>Two men</td>
<td>15.00</td>
</tr>
<tr>
<td>More than two men</td>
<td>25.00</td>
</tr>
<tr>
<td>Shoe Shine Parlor—</td>
<td>.50</td>
</tr>
<tr>
<td>Each chair, stand or operator</td>
<td>.50</td>
</tr>
<tr>
<td>Shoes on streets not allowed.</td>
<td></td>
</tr>
<tr>
<td>Sign Hangers—Sign Erectors—</td>
<td>50.00</td>
</tr>
<tr>
<td>Constructing, Repairing, Repainting or Erecting any signs on walls, buildings, doors, or hanging or supported signs over streets or sidewalks, any and all work in which is used hangers or scaffolding</td>
<td>50.00</td>
</tr>
<tr>
<td>(This license does not include Sign Painting or Billboard and Bulletin advertising.)</td>
<td>50.00</td>
</tr>
<tr>
<td>(See Regulations, Sec. 4-d.)</td>
<td></td>
</tr>
<tr>
<td>Sign Painters—</td>
<td>25.00</td>
</tr>
<tr>
<td>Doing any sign painting work not placed, hung or supported as described in Sign Hangers license</td>
<td>25.00</td>
</tr>
<tr>
<td>(This license is in addition to Sign Hanger or Sign Erecting when such work is done.)</td>
<td>25.00</td>
</tr>
</tbody>
</table>
Silk Mfg., or Berren or other synthetic fiber mill—
Gross sales up to $100,000.00 ........................................... 100.00
Over $100,000.00 ........................................... 200.00

Skating Rinks—
20.00

Slot Machines and Slot Machines—
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 Machine ................................. 2.00
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 nine cents and not more than ten cents and not more than twenty-five 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 in Food Vendor or Merchandising Machine ................................. 25
Each in Food Vendor or Merchandising Machine ................................. 50

Machines vending peanuts or candy with 30% or more peanuts for sale ........................................... 15.00
Exemption—annual operator’s license tax on machines vending cigarettes—
Each Panorama 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 ........................................... 1.00

Soft Drinks—Selling in or From Bottles—
2.50
To each carbonated draft arm of each bottling or licensed tax of each ................................. 1.00

Sprinkling System or Elevator—
50.00

Tall Wire—Livery and Feed—
10.00

Steam Fitting Contractors—Same as Plumber—

Steam 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 96)

Tailors—
Custom ................................. 25.00
Tailor who takes measurements for clothes and has made alterations than in his own shop ................................. 10.00

Telegraph Companies—
50.00

Telephone Companies—
Exempt—State Revenue Act.

Theaters, Playhouse, Opera House or Vaudville—
(see Regulations—Section 3.1.) ................................. 212.50
Seating capacity less than 500 ................................. 125.00

Tile Manufacturers—
50.00

Manufacturers paying above license not subject to contractors license.

Tobacco and Metal Workers—
2.50

Tobacco Cigarette and Cigar Dealers at Retail or Wholesale—
Annual gross sales not more than $1,000.00 ................................. 3.00
Over $1,000.00 ................................. 10.00

Tourist Houses—
Tourist Houses, Tourist Camps or Boarding Houses advertising for transient passengers, with or without dining room service, having fire rooms or less ................................. 3.00
Having more than fire rooms for each room ................................. 1.00

Towel and Linen Supply Service—
Same as Laundries

Trading Stamps—
50.00

Treasure Manufactures—
50.00

Typewriting, Machine andSupplies—
Agents or dealers—except.

Underwriters or Embalmers—
100.00

Vaudville Shows—
Vaudville, Theaters, Playhouse, Opera Houses:
Seating capacity less than 360 ................................. 125.00
(see Regulations Section 7-1) ................................. 212.50

Vegetable, Fresh or Produce Dealers—
Wholesale or Commission Merchants, annual gross sales:
Not over $5,000.00 ................................. 5.00
$5,001.00 to $7,000.00 ................................. 15.00
Over $7,000.00 ................................. 100.00

Vehicle, Dealers in Any Horse-Drawn Vehicles—
Annual gross sales not more than $8,000.00 ................................. 18.00
From $8,001.00 to $10,000.00 ................................. 25.00
Over $10,000.00 ................................. 30.00

Warehouses—
Storage or transfer warehouses:
Gross receipts up to $25,000.00 ................................. 50.00
$25,001.00 to $50,000.00 ................................. 100.00
Over $50,000.00 ................................. 150.00
Washing Machines—
Each dealer or agent—except:
Watch and Jewelry Repairers ..................................................... 10.00
Waste
Employing no help .......................................................................... 5.00
Dealers in damaged cotton or cotton products:
Goods sold up to $50,000.00 .............................................................. 25.00
$50,000.00 to $100,000.00 .............................................................. 35.00
$100,000.00 to $250,000.00 .............................................................. 75.00
Over $250,000.00 .......................................................................... 100.00
Waste Papers—
Dealers in (Licensed junk dealers excepted) ................................... 10.00
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 31st—
On premises .................................................................................. 15.00
Off premises ................................................................................... 15.00
Wholesale wine .............................................................................. 27.50
Chain Stores—per State Revenue Act .............................................. 10.00

MISCELLANEOUS
All business, trades, professions, games devices—
Or other undertakings, prosecuted for profit or gain, not taxed herein ........................................................................... 35.00
Per quarter .................................................................................... 15.00
Per month ..................................................................................... 15.00
Per day ......................................................................................... 3.00

SECTION II

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 hereinafter levied or assessed or the validity of any sale for taxes hereinafter made or any rights heretofore acquired under any ordinance of the City.

Approved as to form:

TELETT & CAMPBELL,
City Attorneys.

Read, approved, and adopted this the 3rd day of June, 1943.

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.