June 5, 1940
Page 199.

The regular weekly meeting of the City Council was held in the Council Chamber, City Hall, at 4:00 o'clock P. M., June 5, 1940, with Mayor Douglas presiding and Councilmen Albea, Harter, Hovis, Hudson, Huntley, Little, Pence, Sides, Ward and Wilkinson being present.

Absent: Councilman Britt.

******

MINUTES APPROVED.

On motion of Councilman Huntley, seconded by Councilman Little, the minutes of the meeting of May 29th, were approved as read.

AMERICAN LEGION ASKS ASSISTANCE IN ERECTING ARMORY ON LEGION PLOT.

Mr. Robin Kirby, heading a delegation from the American Legion, Hornets Nest Post No. 9, appeared before the Council, asking that a committee from the Council be appointed by the Mayor to work with a committee from Hornets Nest Post No. 9, a committee from the Board of County Commissioners and a Committee from the National Guard, to work out plans whereby an Armory can be erected on the plot of ground owned by the Legion and originally intended for a home for the Legion.

After considerable discussion, Councilman Ward made a motion that the Council abide by the request of Mr. Kirby and that a committee be appointed to meet with the other committees in an effort to work out something along that line. This motion seconded by Councilman Wilkinson and unanimously carried. Whereupon, Mayor Douglas appointed on this committee Councilman Ward, Harter and Britt.

WELCOME TO COUNCILMAN CLAUDE I. ALBEA.

This being the first meeting that Councilman Albea, who has been confined to a Government Hospital for more than a year, has attended under the present administration, Mayor Douglas called on Mr. Albea to speak a few words, and after expressing his appreciation to the Council and to the citizens of Charlotte for their kindness to him during his illness, Councilman Sides responded and welcomed Mr. Albea back to the Council after his long absence.

CONTRACT FOR ASPHALT.

On motion of Councilman Ward, seconded by Councilman Huntley, the Mayor and Clerk were authorized to sign a contract with J. E. Hunt & Sons, of Raleigh, N. C., for 126,000 gallons of Penetration Asphalt, to be used on city streets over a period of several months, at a total cost of $7,656.36.

Other bids received on this material were as follows:

<table>
<thead>
<tr>
<th>Company</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Oil Emulsion Corp.</td>
<td>$8,330.00</td>
</tr>
<tr>
<td>Emulsified Asphalt Refining Co.</td>
<td>8,821.85</td>
</tr>
<tr>
<td>Shell Oil Co. Inc.</td>
<td>9,968.50</td>
</tr>
</tbody>
</table>
June 5, 1940
Page 200.

CONTRACTS FOR EQUIPMENT FOR WORK AT ARMY-AUDITORIUM REQUESTED BY NATIONAL GUARDS.

Mr. Armstrong, City Manager, reported receipt of bids for equipment and work on the building at the Armory-Auditorium in connection with the requested changes by the National Guard Units, for which appropriations have already been made by the Council.

These bids were as follows:

STEEL DOORS (6 doors; welding bolts; cross arm bars for windows)

Southern Engineering Company $828.00
Soule Steel & Iron Company 865.00
W. Fred Casey & Company 925.00

On motion of Councilman Albee, seconded by Councilman Sides, contract was awarded to the low bidder, Southern Engineering Company, and the Mayor and Clerk were authorized to sign the contract in the amount of $828.00

BRICK WORK (Form two rooms from one large room by constructing brick wall 8" thick. Brick up two doors and place vault door in each room).

W. Marshall-Moore Building Co. $435.00
K. R. Ritch, Inc. 439.00
J. R. Waddell 456.92

On motion of Councilman Huntley, seconded by Councilman Wilkinson, contract for this work was awarded to the lowest bidder, W. Marshall Moore Building Company, at the price of $435.00, and the Mayor and Clerk were authorized to sign same.

SUMPERS (Installing two complete cast showers in dressing room on first floor)

Tompkins-Johnston Company $396.50
Acme Plumbing & Heating Co. 309.00
Irvin C. Walker 315.00

This contract was awarded to the low bidder, Tompkins-Johnston Company, at the price quoted, $396.50, and the Mayor and Clerk authorized to sign same, on motion of Councilman Wilkinson, seconded by Councilman Hudson.

APPROPRIATION FROM EMERGENCY FUND FOR SIDEWALKS AND STREET IN FRONT OF PEGRAM STREET (PLAZA) PRESBYTERIAN CHURCH.

On motion of Councilman Huntley, seconded by Councilman Albee and unanimously carried, $384.50 was appropriated from the Emergency Fund to construct sidewalks in front of the PeGRAM Street (Plaza) Presbyterian Church and for change in street so as to reduce radius of curve in Plaza Road, as agreed between the City and the Church in exchange for certain land needed to the City for sidewalk purposes.
RESUMPTION ORDINANCE - BEATTIES FORD ROAD.

On motion of Councilman Huntley, seconded by Councilman Baxter, the following reassessment ordinance covering property of Mrs. W. K. Knox (Katie S.) was unanimously adopted on three readings and declared by the Mayor to be an ordinance of the City of Charlotte:

BEATTIES FORD ROAD

The City Council of the City of Charlotte, N. C., Do
ORDAIN that the special benefits to the abutting property on Beattie's Ford Road on account of the paving of the street and walks, beginning at a point 105 feet in a southerly direction from the southwesterly corner of the intersection of Beatties Ford Road and Mattie Street, and running with the westside of Beatties Ford Road in a southerly direction 70 feet, and being originally assessed against Mrs. W. K. Knox, is hereby subdivided and reassessed on the west side only, as follows:

<table>
<thead>
<tr>
<th>NO.</th>
<th>OWNER</th>
<th>FRONTAGE</th>
<th>WATER</th>
<th>SEWER</th>
<th>STREET</th>
<th>SIDEWALK</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>609-11</td>
<td>Mrs. W.K. Knox</td>
<td>58</td>
<td>-</td>
<td>-</td>
<td>321.26</td>
<td>57.86</td>
<td>379.14</td>
</tr>
<tr>
<td></td>
<td>(Katie S.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>613</td>
<td>&quot;</td>
<td>12</td>
<td>-</td>
<td>-</td>
<td>66.47</td>
<td>11.98</td>
<td>78.45</td>
</tr>
</tbody>
</table>

REFUND ON WATER BILL FOR SALVATION ARMY.

On motion of Councilman Smith, seconded by Councilman Albemarle and unanimously carried, a refund of 33-1/3% was allowed the Salvation Army on water bill for the swimming pool at their North Charlotte Community Center. This refund has been allowed for the past several years.

RESOLUTION RELATIVE TO CHANGES IN CITY MANAGERS AS AFFECTING THE CHARLOTTE MEMORIAL HOSPITAL PROJECT; DOCKET NO. N.C. 1412-F.

On motion of Councilman Albemarle, seconded by Councilman Ward, the following resolution was unanimously adopted:

WHEREAS, J. B. Marshall, former City Manager, having resigned and James W. Armstrong having been appointed on June 1, 1940, as City Manager of the City of Charlotte;

BE IT RESOLVED that James W. Armstrong be appointed official owner's representative with all powers vested by a former resolution to J. B. Marshall concerning matters pertaining to Docket No. N.C. 1412-F, Charlotte Memorial Hospital.

PURCHASE OF BONDS.

On motion of Councilman Hudson, seconded by Councilman Little, the City Treasurer was authorized to purchase 5- $1,000.00 Perquimans County North Carolina Road & Bridge Refunding 4% Bonds, due 5-1-61, to yield 2.35%, subject to the approval of the Local Government Commission.
On motion of Councilman Huntley, seconded by Councilman Hudson, a special officer permit was granted for Mr. Lawrence A. Grayson, for use at the Southern Railway Freight Station.

EMPLOYMENT.

Mr. Armstrong reported that he had employed Mr. Fred Hicks as Clerk in the Water Department Shops to replace J. W. Campbell; also Mr. A. M. Buchanan as levelman in the Engineering Department to fill the position held by Charles Porter, now employed at the Municipal Airport.

APPOINTMENT OF COLLECTOR OF REVENUE.

Councilman Sides made a motion that Mr. E. S. Delaney be made Collector of Revenue, as of July 1st, 1940, at a salary of $3300.00 per year, which motion was seconded by Councilman Hudson and unanimously carried; no other nominations being made.

AUTOMOBILES TO CARRY TWO LICENSE TAGS.

Mayor Douglas stated that the idea of all Charlotte automobiles carrying two city license tags instead of one had been mentioned and asked the pleasure of the Council in the matter.

After discussion, Councilman Hovis made a motion that the use of city tags be abandoned entirely next year, but this motion received no second.

Councilman Huntley then made a motion that the automobiles carry a front and rear tag, which was seconded by Councilman Ward, and at that time received five affirmative votes. When a second vote was called for the motion carried on a seven to two vote, Councilmen Little and Wilkinson voting "No".

APPLICATION FOR W.P.A. PROJECT FOR MUNICIPAL AIRPORT TO BE SIGNED.

Mayor Douglas advised the Council that an application had been prepared for a W.P.A. project on the necessary improvements at the Municipal Airport, in the lengthening of the runways, etc., this project estimated at $60,337, with the sponsor's share $25,161.00, and on motion of Councilman Hovis, seconded by Councilman Albee and unanimously carried, the City Manager and City Treasurer were authorized to sign this application.

LEASE TO BE SIGNED FOR USE OF ARMORY BY NATIONAL GUARD UNITS.

The City of Charlotte having agreed at a former meeting to allow the National Guard Units in Charlotte to use the Armory-auditorium to allow the National Guard Units in Charlotte to use the Armory-auditorium two nights each week, namely Wednesdays and Thursday, the Mayor informed discussion regarding the length of ‘time it should run, Councilman Wilkinson moved that the lease submitted be accepted and that the City Attorney be instructed to have inserted, if possible, a clause setting forth a definite length of time, but if unable to effect this, that the Mayor and Clerk be authorized to sign it as submitted. Motion seconded by Councilmen Little and unanimously carried.
PARKING ORDINANCE - WEST WORTHINGTON AVENUE.

On motion of Councilman Wilkinson, seconded by Councilman Ward, the following Ordinance was unanimously adopted on three readings and declared to be an ordinance of the City of Charlotte by the Mayor:

AN ORDINANCE
ENTITLED THE REGULATION OF PARKING IN CERTAIN AREAS IN THE CITY OF CHARLOTTE, NORTH CAROLINA

The City Council of the City of Charlotte in regular session does ordain:

Section 1. That it shall be unlawful for any person, firm or corporation to park any automobile or vehicle on the southerly edge of West Worthington Avenue between Charles or Hawkins Street and the Camden Road and on the westerly side of Camden Road from the westerly intersection of West Worthington Avenue and Camden Road to a point 215 feet south of said intersection.

Section 2. That any person, firm or corporation violating the provisions of this ordinance shall be fined the sum of Five Dollars ($5.00) for each and every violation.

Section 3. That all ordinances or clauses of ordinances in conflict herewith are hereby specifically repealed and this ordinance shall be in full force and effect from its adoption.

SETTLEMENT WITH C. J. TIES FOR PROPERTY AT EIGHTH AND TRYON STREETS.

Councilman Baxter stated that a number of attempts had been made in the past to make an adjustment of the C. J. Thies property located on the corner of Eighth and No. Tryon Streets; the record from the Engineering Department showing that at the time Eighth Street was paved there were 2.15 or 2.65 feet of land belonging to C. J. Thies that were taken for street purposes and from all available records it appears that Mr. Thies was never reimbursed for this land.

The appraisal shows that the value of the land at the time the paving was laid was $706.67, based on 2.65 feet. The street assessment as covered by account #8494, together with principal and interest as of April 1940, amounted to $1,012.37, and it was recommended that the land in question be deeded to the City at a price considered to be $706.67 and that Mr. Thies likewise pay to the City $305.70, after which the street assessment account #8494 be considered paid in full.

On motion of Councilman Baxter, seconded by Councilman Sides and unanimously carried, settlement of Account No. 8494 on the above basis was approved by the Council.

CITY MANAGER TO CHECK ON COST OF SIDEWALK PAVING ON SOUTH SIDE OF W. 5TH STREET.

Councilman Hudson asked that the City Manager be instructed to check on whether West 8th Street is in the permanent paving district, and if so, that he investigate the advisability of sidewalk paving on the south side of West Eighth Street, between Tryon and Church, on the opposite side of the Methodist Church. Mayor Douglas asked Mr. Armstrong to investigate this.
June 5, 1940
Page 304.

Cemetery Deeds.

On motion of Councilman Sides, seconded by Councilman Little, the following cemetery deed and perpetual care agreement was approved:

Mrs. Beatrice C. Duwell, Lot No. 15, C-Annex, Elmwood Cemetery $118.70
Perpetual care on " " " " $85.50

Revenue Ordinance.

On motion of Councilman Hovis, seconded by Councilman Ward, the following Revenue Ordinance for the fiscal year 1940-41, was unanimously adopted on three readings and declared by the Mayor to be an ordinance of the City of Charlotte.

SEE PRINTED PAGES

Adjournment.

On motion of Councilman Huntley, seconded by Councilman Albee, the meeting adjourned.

[Signature]
City Clerk
REVENUE ORDINANCE

LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1940, AND ENDING JUNE 30, 1941

The City Council of the City of Charlotte do ordain:

SECTION 1

That to raise funds for general municipal purposes the following license taxes herein specified are hereby levied for the privilege of carrying on the business, trade, profession, calling, occupation, or doing any act on which a license tax is imposed by the laws of the State of North Carolina, the same shall be collected and paid to the City of Charlotte from the first day of July, 1940, to the last day of June, 1941, and shall be collected and paid in the manner herein provided.

SECTION 2

That all persons, before engaging in any business, trade, profession, calling, occupation, or doing any act on which a license tax is imposed by the laws of this State, shall, as required by the General Assembly, file with the City of Charlotte a sworn statement as to the fact and amount of such license tax, and all such taxes shall be due and payable in advance at the office of the Collector of Revenue. The payment of any past due tax herein imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other purpose conducted by such person.

SECTION 3

That all persons, before engaging in any business, trade, profession, calling, occupation, or doing any act on which a license tax is imposed by the laws of this State, shall, as required by the General Assembly, file with the Collector of Revenue a sworn statement as to the fact and amount of such license tax, and all such taxes shall be due and payable in advance at the office of the Collector of Revenue. The payment of any past due tax herein imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other purpose conducted by such person.

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 herein fixed and conditioned for the faithful observance by such license, or its servants, agents, or employees, of all ordinances now in force or hereafter in force, of truth and fidelity in such business, and further conditioned to save the City harmless from damages arising from the negligence of such license or its servants, agents, or 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

That the amount to be paid for license depends upon the amount of gross sales or receipts, or other fees to be ascertained, it shall be the duty of persons applying for licenses to render to the Collector of Revenue a sworn statement of such gross sales or receipts during the preceding months, quarter, or year, as the case may be, and such other and further proof as the Collector of Revenue may require, or if the amount of license to be paid is determined by other factors, than a sworn statement as to such facts, and such other and further proof as the Collector of Revenue may require, shall be rendered and presented to the Collector; and in every case the Collector of Revenue shall not be required to render the money or issue any license until satisfactory proofs are furnished, in case the business for which the license is required is commenced after July 1, 1940, and the tax on such business is based upon gross sales or receipts or facts to be ascertained or evidenced by sworn statements of the tax or facts as to which the taxpayers shall be required to render such sworn statements, in case the business is one for which the license is not 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 the filing of such licenses additional sworn statement as to the sales, and receipts or other determining facts of such business and an additional license tax shall be paid in accordance therewith.

SECTION 7

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

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 notice, for a default or failure to file a sworn statement or for failure to pay any part of the tax paid, if the license or manager or person in charge of the business or employee shall violate any ordinance or law
relative to such business or be convicted of crime, or if, in the judgment of the Council, the license does, by reason of its nature or the manner or place in which it is conducted, constitute a nuisance, or in any respect be an evil to the public peace, health, or morals, or if such license or suspension of and such license it shall be unlawful for the person or persons by whom such license was granted to continue to conduct such business, and the violation of this provision the offender shall upon conviction be fined $5.00 or imprisoned 60 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 Confederate Veterans for peddling, provided such peddling is done on foot, and not from any vehicle, or by special order of the City Manager exeming such post and illerm 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 organization, church, religious or fraternal organization, provided such organization shall apply to the City Manager and secure a charity permit.

SECTION 12
That each owner of any vehicle, private or for hire, public day, taxi truck, or other vehicle for which license is issued, shall display on such vehicle a metallic sign to be furnished by the City at $1.00 each.

SECTION 13
That upon satisfactory proof that any such metal sign or tag has been lost or destroyed, the Collector of Revenue shall furnish a duplicate upon payment of a fee of fifty cents.

SECTION 14
That every person who shall violate any provision of this ordinance, or carry on any business, trade, or a vocation, or profession, on which a license has been fixed, without having first paid the tax and received a license, shall be liable to a penalty of fifty dollars for each offense, and each day 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 before August 3, 1960, five per cent per month of the amount of such license tax shall be added to the tax required, and so license shall remain until the full amount, plus the five per cent thereof has been paid. The addition of the five per cent per month on the amount of said license tax shall not exempt the delinquent from the penalties herein prescribed in case of delinquency.

SECTION 16
LICENSE SCHEDULE

A
Abatior---
Or slaughter house ........................................ 1 100.00
Asbestos Mic. ............................................ 1 100.00
Accountant--
Exempt, State Revenue Act.

Adding Machines--
Each dealer in or agent for ................................ Exempt

Advertising--
Every person, firm or corporation who or which is engaged in the business of outdoor advertising by means of signboards, posters printed in printed bulletins or any other outdoor advertising devices erected upon grounds, wall or roofs of buildings, or other advertising Sec. 61, shall.......
Bill posters or sign tackers, per day ......................... 5.00

5

Section 881 City Code amended to read as follows:
It shall be unlawful for any person, firm or corporation to deposit in, on, or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutters of the City any trash, rubbish, broken glass, tin-cuttings, fruit讲述, refuse, ashes, waste or loose paper.

Agents Manufacturers or Agencies---
Not specifically taxed herein .................................. 25.00

Agricultural Machinery---
Manufacturers or Distributors ................................ 25.00

Assessments---
Per day .................................................... 25.00
Such place of amusement as do not charge more than a total of $2.00 per person, before being a reserved seat, and shall perform or exhibit continuously in any given place as much as the week, shall be required to pay for each license twenty-five dollars ($25.00) per week or any part thereof.
The owner of the hall, tent, or other places where amusements are exhibited or performances held shall be liable for the tax.

Antique Furniture and Oriental Goods---
Hillierman dealer ........................................... 50.00

Armatures and Brasses---
One helper or more ........................................... 50.00

Architects---
Exempt, State Revenue Act.

Attorneys---
Exempt, State Revenue Act.

Auctioneers---
Resident .................................................... 35.00
Hillierman, per week ........................................ 35.00
Hillierman, per day ......................................... 25.00

Artincuments of Jewelry---
per day $3.00 and bond of $5,000.---See City Code Sec. 467-b.

Auto Body, Truck and Wagon Builders ......................... 100.00

AUTOMOTIVE INDUSTRIES---

Automotive Service Stations---
Every person, firm or corporation engaged in the serving or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of automotive equipment, equipment, accessories, equipment, or supplies, motor fluids or lubricants, any or all of the above. Provided the income from the said business is paid for each place of business so operated or maintained, each
In addition to the above a special tax for each new or side- walk pump shall be charged in the amount of .............................................. 35.00

Motorcycle Dealers or Service Places---
Every person, firm or corporation engaged in buying, selling, servicing, distributing or exchanging motorcycles or motorcycle supplies, or equipment, shall pay an annual license tax for each place of business so operated .............................................. 10.00

Automotive Equipment or Supply Dealers at Wholesale or Distributing

Agricultural or Warehouse---
Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive acces-
soros, parts, tires, tools, fuel, lubricants, batteries or other auto-
motive equipment or supplies any or all of the above, at whole-
sale shall pay an annual license tax for each place of business
so operated of $50.00.

And in addition to the above on each tank wagon or truck
having storage capacity for more than 1500 gallons (The word “tank
wagon” shall apply to those who receive, buy, sell, distribute, exchange, or deliver to retail dealers, or who sell
otherwise than to the consumer.)

**MOTOR VEHICLE DEALERS—**

(1) Every person, firm or corporation engaged in buying, selling or
exchanging motor vehicles, trailers, semi-trailers, tires, tools, batters, electrical equipment, fuel, lubricants or automotive
equipment or supplies, any or all of the above shall pay an annual
license tax for each place of business so operated of $50.00.

**MOTOR VEHICLE DEALERS AT RETAIL**

$50.00

**LICENSE TAGS—**

From January 1-41 through December 31-41.

Registration motor tags for front and rear of cars, trucks, tax-
excels and other motor vehicles—Not prorated $1.00.

**ASSEMBLING AND FINISHING PLANTS—**

Assembling automobiles or truck parts into automobile or truck
and finishing same ready for market $500.00.

**AWARE AND TIRE MAKERS AND OR INSTALLING**

$15.00

**BAGGAGE MANUFACTURER**

$15.00

**BAGGAGE OF BURLAP AND TIES—**

Manufacturers, rewriters, or dealers in bags, burlap, burlap,
cords and other motor vehicles—Not prorated $15.00.

**Bakers**

Bakeries—Bakers Manufacturers—Bakery Products, Wholesale

Retail $100.00

$50.00

**BALLOONS, FLAGS, NOVELTIES OR SOUVENIRS—**

Per Quarter $25.00

Per Week $15.00

Per Day $5.00

**BANKRUPT OR FIRE SICK—**

Every individual or corporation who submits for sale either
on the street or in a home rented temporary for that
purpose any goods, wares or merchandise in violation of
street, not being a regular merchant in the city, shall pay for
in advance and pressure, $1.00 per basket, and shall pay for each license a tax of Three
Hundred Dollars $300.00.

**BANKS, TRUST COMPANIES, MARRIAGE BONDS AND COMPANIES DOING
A SIMILAR BUSINESS—**

Marr. Plan or Industrial Banks—With total resources as of

December 31st last:

<table>
<thead>
<tr>
<th>Resources</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $100,000</td>
<td>$3.00</td>
</tr>
<tr>
<td>$100,000 and less than $500,000</td>
<td>$6.00</td>
</tr>
<tr>
<td>$500,000 and less than $1,000,000</td>
<td>$9.00</td>
</tr>
<tr>
<td>$1,000,000 and less than $2,000,000</td>
<td>$15.00</td>
</tr>
<tr>
<td>$2,000,000 and less than $3,000,000</td>
<td>$24.00</td>
</tr>
<tr>
<td>$3,000,000 and over</td>
<td>$30.00</td>
</tr>
</tbody>
</table>

$7

**BANNER COLLEGES OR BEAUTY COLLEGES**

$25.00

**BARBER SHOPS—EACH CHAIR WHETHER USED OR NOT**

$2.00

**BEAUTY PARLOR—EACH OPERATOR**

$5.00

**BEER LIENS—FROM MAY 1ST TO MAY 31ST**

“On Premises” $15.00

“Off premises” $25.00

Wholesale Beer $75.00

Wholesale Wine & Beer $125.00

(Limit stores per State Revenue Act.)

**BELLING MANUFACTURER—**

Gross sales up to $50,000.00 $4.00

Over $50,000.00 $4.50

**BICYCLES—**

Each dealer or agent selling, renting or repairing... $4.00

Billiards—See Pool Rooms.

**BILLIARDS—EACH POOL ROOM**

$5.00

**BLEACHERS OR HARNESS SHOP—**

**DOING HOSSEIN-SHOEING ONLY $12.00**

**DOING WORK OTHER THAN HOSSEIN-SHOEING $16.00**

**BLUE PRINTING—**

$20.00

**BOARDING HOUSE—**

Boarding Houses—who do no advertising having a seating ca-
pacity of a dining room in excess of sixteen seats shall pay a
tax of $5.00 plus fifty cents per seat of dining room seating
capacity.

**B O O K A G E N S **

Exempt

**BOOKBINDERS—**

With printing license $30.00

$50.00

**BOAT BLACK STAINS—(BOAT SHOEBLACK PASTES)**

Bottlers—Buyers of second-hand bottles (buying mix bottles prohibited) $10.00

**MANUFACTURERS, PRODUCERS, BOTTLERS AND DISTRIBUTORS OF SOFT DRINKS—**

(a) Every person, firm, corporation, or association manufacturing,
producing, bottling, and or distributing in bottles or other closed
containers soda water, cola, cola, orange cordial, orange chordo-
salate, grape and other fruit juices or imitation of any
mentioned or mixed beverages and like preparations, commonly
known as soft drinks, shall apply for and secure from the City a license for doing business in the City and shall pay for such
license the following tax for each place of business.

**LOW-PRESSURE EQUIPMENT—**

Where the machine or the equipment is used in the manufacture
of the above-named beverages is as follows:

<table>
<thead>
<tr>
<th>Beverages</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>40 or more</td>
<td>$25.00</td>
</tr>
<tr>
<td>24 or less</td>
<td>$12.00</td>
</tr>
<tr>
<td>18 or less</td>
<td>$8.00</td>
</tr>
<tr>
<td>12 or less</td>
<td>$5.00</td>
</tr>
</tbody>
</table>

**HIGH-PRESSURE EQUIPMENT—**

Where the machine or the equipment used in the manufacture
of the above-named beverages is a Boiler (b-head), High-
pressure (b-head), and his equipment, having manufacturer's rating capacity per hour of sixty bottles per
minute $200.00
Royal (4-head), Adriance (3-head), Shields (3-head) (full equipment), having manufacturer’s rating capacity of over fifty and less than sixty bottles per minute .......... 105.50
Royal (6-head), Adriance (3-head), Shields (3-head), full (automatic), or other high-pressure equipment having manufacturer’s rating capacity of more than forty and less than fifty bottles per minute .......... 35.00
Date Launette), Shields (2-head) hand (head), Adriance (3-head), Calsen (3-head), Senior (high-pressure), Junior (high-pressure), or Burns of other high-pressure equipment having manufacturer’s rating capacity of more than twenty-four bottles and less than forty bottles per minute .......... 15.75
Single-head Shields Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer’s rating capacity of more than twenty-four bottles per minute and all two- or four-bottle bottling machines .......... 15.50

Provided that any bottling machine or equipment unit not herein specifically mentioned shall bear the name on an as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated. Provided further that when any person, firm, or corporation, or association has within the city or within the plant, the place of manufacture of more than one bottling machine or equipment unit then such person, firm, corporation or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not. Provided further that when any person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license fee for the privilege of doing business in the City, so far as . . .

Provided that where the tax levied under subsection (a) of this section has been paid on any of the articles, machinery or equipment units enumerated therein the tax levied under this subsection shall not apply. .

Arsenal, mine, or other waters selling or delivering in the City .......... 25.00
Inferior dealers, selling or delivering to retailers bottled soft drinks or water, per truck .......... 20.00

Rowing Alley—
(Whether used or not.) Each Alley .......... 15.50

Retail Dealers—
Manufacturers, dealers, or agents for the sale of brick .......... 50.00

Broadcasting Stations—Exempt.

Dockers, Agents or Factories—Buying or Selling—
Contracting for or buying on commission .......... 35.00
Contracting for or buying on a basis of a commission .......... 35.00
Contracting for or buying merchandise with warehouse .......... 55.00
Contracting for or buying merchandise .......... 35.00
Paw .......... 500.00

(Excuse from tax on public display of beer, etc. (See Regulation, Section 3-8 and 4-9.)

Building and Loan Associations—Exempt

Building Contractors—
For the purpose of this ordinance, a building contractor is defined to be one who, for a fixed price, commission, fee or wage, undertakes to construct or superintend the construction of any building or any improvement 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 superintending the construction of any building structure or any improvement above mentioned in the City of Charlotte costing $100.00 or more shall be deemed and had to have engaged in the business of building contractor and shall pay a license of .......... 20.00

Bottling Material and Lumber—
Each dealer in lumber and building material shall pay on each place of business the following graduated tax with the minimum .......... 8.00
For the first $100,000.00 .......... 8.00
In excess of $100,000.00 .......... 0.06 per $1,000.00
But the maximum shall not exceed $250.00.

Buses—
Public Utility Companies operating street railways or motor buses in the City of Charlotte (such as Duke Power Co.) .......... 1,000.00

C
Cabinet or Furniture Repairing Shop—Same as Repair Shop.

Cakes and Crackers—
Deposits, agencies or branches of manufacturers; annual gross sales
Not exceeding $50,000.00 .......... 150.00
Over $50,000.00 .......... 210.00

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

Cans, Beers, Knives, Watchmaking Machines—
Or similar device not herein elsewhere specifically licensed, each: Per Quarter .......... 10.00
Per Day .......... 5.00

(See Regulation—Section 3-7.)

Card Clothing—
Manufacturing .......... 100.20

Carnival 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, nor used in connection with any carnivals company shall be taxed ten dollars ($10.00) per week for each such riding device.

Carpet or Rug Cleaning .......... 35.00
Cash Registers—Exempt
Casket Manufacturers .......... 150.00
Cement Block—
Tiles of Cement Pipe manufacturer .......... 10.00

Check Protectors or Protectographs—Exempt

Chiropractics—Exempt

Chimney Sweep or Branch Sweeps—
Each store or bar branch .......... 50.00
(In addition to merchant’s tax)

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

Cigars—Manufacturers, Exempt, State Revenue Act.
Circuses—
Circuses, Menageries, Wild West, Dog and Pony Shows, and like amusements:

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traveling on railroads and requiring transportation of:</td>
<td>15.00</td>
</tr>
<tr>
<td>Not more than 10 cars</td>
<td>25.00</td>
</tr>
<tr>
<td>Three to five cars, inclusive</td>
<td>40.00</td>
</tr>
<tr>
<td>Six to ten cars, inclusive</td>
<td>65.00</td>
</tr>
<tr>
<td>Eleven to twenty cars, inclusive</td>
<td>90.00</td>
</tr>
<tr>
<td>Twenty-one to thirty cars, inclusive</td>
<td>115.00</td>
</tr>
<tr>
<td>Thirty-one to fifty cars, inclusive</td>
<td>140.00</td>
</tr>
<tr>
<td>Over fifty cars</td>
<td>7.50</td>
</tr>
<tr>
<td>And on each ride above in connection with above:</td>
<td></td>
</tr>
<tr>
<td>(If traveling otherwise than by railroad see State Revenue Act) Such shows and or exhibitions traveling on land, river, canal, lake, or other vessels other than railroad cars and requiring transportation by:</td>
<td></td>
</tr>
<tr>
<td>Not over two vehicles</td>
<td>3.75</td>
</tr>
<tr>
<td>Three to five vehicles</td>
<td>5.50</td>
</tr>
<tr>
<td>Six to ten vehicles</td>
<td>7.50</td>
</tr>
<tr>
<td>Eleven to twenty vehicles</td>
<td>10.00</td>
</tr>
<tr>
<td>Twenty-one to thirty vehicles</td>
<td>12.50</td>
</tr>
<tr>
<td>Thirty-one to forty-five vehicles</td>
<td>15.00</td>
</tr>
<tr>
<td>Forty-five to seventy-five vehicles</td>
<td>17.50</td>
</tr>
<tr>
<td>Seven-five to one hundred vehicles</td>
<td>20.00</td>
</tr>
<tr>
<td>Over one hundred vehicles, per vehicle in excess thereof</td>
<td>2.50</td>
</tr>
</tbody>
</table>

Civil Engineers—
Repeal, State Revenue Act.

Clairvoyants—
Gypsies

Other than Gypsies

Provided that the City Council may, in its discretion, refuse to grant such license (See Regulations—Section 3-4.)

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 coalfield lots, or in greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of, per annum

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesalers</td>
<td>75.00</td>
</tr>
<tr>
<td>But if such wholesale dealer shall also sell coal or coke in less than coalfield lots, he shall not be subject to the retailer's license provided in sub-section (b) hereof.</td>
<td></td>
</tr>
<tr>
<td>(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</td>
<td></td>
</tr>
<tr>
<td>Any person engaged in or conducting business for or on behalf of others who has either a wholesale or a retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities from place to place shall pay on each such truck or vehicle a license tax of, per annum</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealers or Peddlers</td>
<td>1.00</td>
</tr>
<tr>
<td>Who sell in quantities of more than 50 pounds,</td>
<td>5.00</td>
</tr>
<tr>
<td>Any person, firm or corporation soliciting orders for pool lots of coal to be distributed without profit—subject to coal dealers license</td>
<td></td>
</tr>
</tbody>
</table>

Cold Storage Plants—

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross receipts of $5,000 or less</td>
<td>25.00</td>
</tr>
<tr>
<td>Gross receipts of $5,001.00 to $10,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>All over $10,000.00 at $1.00 per thousand</td>
<td></td>
</tr>
</tbody>
</table>

Collection or Claim Agents—

Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or any other indebtedness from one person in favor of another, shall pay a license tax of |

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection or Claim Agents</td>
<td>50.00</td>
</tr>
</tbody>
</table>

Commission Brokers, Merchantile—

Enrolled in buying or selling merchandise on commission |

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>With warehouse</td>
<td>30.00</td>
</tr>
<tr>
<td>Without warehouse</td>
<td>10.00</td>
</tr>
</tbody>
</table>

Confidants—

Not allowed to be sold, or thrown on any person, street, or sidewalk in the City.

Contractors—

Construing streets, pavements, sidewalks, sewers, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall be deemed as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $50,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$50,001.00 to $100,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$100,001.00 to $150,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$150,001.00 to $200,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$200,001.00 to $250,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$250,001.00 to $300,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>$300,001.00 to $500,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>Over $500,000.00</td>
<td>35.00</td>
</tr>
</tbody>
</table>

Cotton Buyers and Sellers on Commission—

(1) Every person, firm or corporation who or which engages in the business of buying and selling on commission any cotton, grain, provisions, or other article of merchandise, either for actual sale, or instead of delivery, shall be deemed as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>And shall pay for such purposes from the City a license tax of</td>
<td></td>
</tr>
<tr>
<td>(2) Every person, firm or corporation who or which engages in the business of buying or selling any cotton, grain, provisions,</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Or other article of merchandise, either for actual sale, instead of delivery, and also maintains and, or operates a private or leased wire and or telex service in connection, with such business, shall apply for and procure from the City a license for the privilege of transacting such business in this City and shall pay for such license the following tax</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotton—Compress—Gins and Mills</td>
<td>50.00</td>
</tr>
<tr>
<td>Compress, each with warehouse</td>
<td>150.00</td>
</tr>
<tr>
<td>Cotton Gin, each</td>
<td>5.00</td>
</tr>
<tr>
<td>Mills having not over 5,000 spindles and looms combined</td>
<td>2.00</td>
</tr>
<tr>
<td>Having from 5,001 to 10,000 combined</td>
<td>10.00</td>
</tr>
<tr>
<td>Having over 10,000 combined</td>
<td>15.00</td>
</tr>
<tr>
<td>Having no spindles and not over 250 looms</td>
<td>50.00</td>
</tr>
<tr>
<td>Having from 251 to 500 looms</td>
<td>75.00</td>
</tr>
<tr>
<td>Having over 500 looms</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Cottonseed Dealers

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cottonseed Oil Mills</td>
<td>50.00</td>
</tr>
<tr>
<td>Each press</td>
<td>15.00</td>
</tr>
</tbody>
</table>

Cotton Storage Warehouse—See Warehouse.

Cotton Waste—See Waste Mills.

Coupon—Coupon Books—

Each class of business selling coupons, coupon books, or pledge for merchandise or service |

<table>
<thead>
<tr>
<th>Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>And in addition therein—for each person selling</td>
<td>2.00</td>
</tr>
</tbody>
</table>

Car Market—

Privately operated—Minimum $25.00 and each stall over twenty-five, $1.00 per stall.
Dance Halls ........................................... 20.00
(See Regulations—Section 8-i.)

Dental Laboratories—Dental Supplies .................. 25.00

Dentists
Exempt, State Revenue Act.

Detective Agencies—
Subject to approval of Council ................................ 100.00

Directors and Maps—
Compiling, Selling or Delivering City Directories ........... 100.00

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

Doughnut Shops .................................... 10.00
Selling to stores, same as bakers.

Dry Cleaning—
Same as Pressing Club.
Receiving stations, one half of parent establishment.

Duck Cloth Manufacturing ................................ 50.00

Dye stuff and Chemicals—
Dealer, Broker or Agent—On annual gross sales of less than $250,000.00 ................................ 10.00
From $250,000.00 to $450,000.00 .......................... 50.00
From $450,000.00 to $650,000.00 .......................... 100.00
From $650,000.00 to $1,000,000.00 ....................... 150.00
From $1,000,000.00 to $1,500,000.00 ....................... 250.00
Over $1,500,000.00 ................................ 600.00

Electric Light Companies—
Furnishing electric light or power at the City .......... 2,000.00

Electricians and Plumbers—
Employing not over one .................................. 10.00
Employing not over two .................................. 15.00
Employing three or more ................................ 25.00
(See Section 4-d and e.)

Electric Engineers—
Exempt, State Revenue Act.

Electric Fixture Hangars—See Regulation—Section 4-d ...... 12.50

Elevator—
Selling or Installing ................................... 50.00
Repairing or servicing only ................................. 25.00

Embalmers or Funeral Directors ......................... 100.00

Employment Agencies—
Engaged in securing employment for persons and charging a fee, commission or other compensation ..................... 50.00

Engravers—Lithographers ................................ 25.00

Exhibitions or Exhibits—
Not specially taxed herein, per day ...................... 5.00
(See Regulations—Section 5.)

Express Companies—Motor and Railway—
State Revenue Act ..................................... 75.00

Excavating—See Contractors.

Extermination — Termites ................................ 25.00

F

Factories—
Paint or clothing ...................................... 50.00

Farm Machinery ....................................... 200.00

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

Feed and Livestock Stables .............................. 10.00

Feed Mills—
On annual gross sales with a minimum ..................... 50.00
Per first $100,000.00 ................................. 500 per 1,000.00
Per first $100,000.00 to $200,000.00 ................ 250 per 1,000.00
Per first $200,000.00 to $300,000.00 ................ 1,000.00
But the maximum shall not exceed 3,000.00

Ferris Wheel—
Per Week ............................................. 10.00
(See Regulations—Section 6.)

Fertilizer Plants—
Dealers or Agents—Gross sales:
Not over $50,000.00 .................................. 200.00
Over $50,000.00 .................................. 250.00

Film Exchanges—
Exempt, State Revenue Act.

Film Delivery ......................................... 35.00

Fire Insurance Companies—
Exempt, State Revenue Act.

Fish and Oyster Dealers—Retail—
Dealers in connection with other business
Wholesale dealers same as wholesale merchants .............. 10.00

Flags, Novelties, or Souvenirs—
Not specifically taxed herein, per quarter ................. 25.00
Per Day ............................................... 10.00

Florists or Nurserymen—
Gross sales up to $15,000.00 ................................ 10.00
$15,000.00 to $15,000.00 ............................... 75.00
Over $15,000.00 .................................... 100.00
And all other places of business selling shrubbery, plants, bulbs, etc., same tax as Florist.

Flour Mills—
Gross sales up to $100,000.00 ............................. 50.00
Over $100,000.00 .................................... 100.00

Flying Jenny (Merky-Go-Round)—
Per Week ............................................. 10.00
(See Regulations—Section 2-b.)

Furniture Selling, Mind Readers, Palmists—
Excluding Oyster Bands, living in tents or otherwise, who practice the trade of seances, as, or who trade brochures or make or pretend to tell fortunés
Provided, That the Council may in its discretion, refuse to grant such license.
Other than Oysters
(See Regulations—Section 5-e.) .......................... 200.00

13
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fruit Dealers, Retail</td>
<td>(Grapes Exempt)</td>
<td>25.00</td>
</tr>
<tr>
<td></td>
<td>Per dozen</td>
<td>25.00</td>
</tr>
<tr>
<td>Freight, Vegetable, or Produce</td>
<td>Wholesale of Commission Merchants, annual gross sales: Not over $5,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td></td>
<td>$5,000.00 to $15,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td></td>
<td>Over $15,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Fruits</td>
<td>Peddlers of fruit</td>
<td>200.00</td>
</tr>
<tr>
<td></td>
<td>Dealers in green or raw fruit</td>
<td>25.00</td>
</tr>
<tr>
<td></td>
<td>Not transferable, Subject to approval of Board.</td>
<td></td>
</tr>
<tr>
<td>Games</td>
<td>For sports or plays operated for profit, and not herein specifically licensed</td>
<td>25.00</td>
</tr>
<tr>
<td>Gas Companies</td>
<td>Furnishing gas for light or fuel, distributed under permit or franchise through pipe lines in streets</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Gasoline or Oil Pipe Lines—Annual</td>
<td>Laid in or across any public street, sidewalk, or alley, a tax of ten cents per lineal foot of such pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the City Council, which license or permit may be granted or refused in the discretion of the Board, in the interest of Public Safety or convenience.</td>
<td></td>
</tr>
<tr>
<td>Golf, Miniature</td>
<td>25.00</td>
<td></td>
</tr>
<tr>
<td>Grading Contractors—See Contractors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grocers—Retail (not including fresh meats)</td>
<td>Gross sales up to $5,000.00</td>
<td>15.00</td>
</tr>
<tr>
<td></td>
<td>Over $5,000.00 at the rate of 25¢ per thousand. See also Chain Stores.</td>
<td></td>
</tr>
<tr>
<td>Gunsmiths or Locksmiths</td>
<td>25.00</td>
<td></td>
</tr>
<tr>
<td>Hairdressers—(See Beauty Parlor.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harness Shops</td>
<td>Employing no helper</td>
<td>15.00</td>
</tr>
<tr>
<td></td>
<td>Employing one or more helpers</td>
<td>25.00</td>
</tr>
<tr>
<td>Harvesting and Agricultural Machinery</td>
<td>Distributor or Manufacturer</td>
<td>200.00</td>
</tr>
<tr>
<td>Hat Cleaning and Blocking—Same as Pressing Clubs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hatcheries</td>
<td>25.00</td>
<td></td>
</tr>
</tbody>
</table>

15

Heating Contractors—Same as Plumbers.

Hides, Waste Paper Bags or Bales— | Dealers in (licensed bond dealers excepted) | 50.00 |

Horses, Mules, Cattle and Other Livestock | 12.50 |

Hosiery and Knitting Mills— Gross sales to $10,000.00 | 100.00 |
| | Over $100,000.00 | 200.00 |

House July 1 | Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall pay a license for the privilege of operating such business, and shall pay for such license the following tax: |
| (a) | For hotels or boarding houses operating on the American plan for rooms in which rates per day are: |
| | | Per Room |
| | One dollar and less than two dollars | .35 |
| | Two dollars and less than three dollars | .45 |
| | Three dollars and less than four dollars and fifty cents | .60 |
| | Four dollars and fifty cents and less than six dollars | 1.10 |
| | Six dollars and less than seven dollars and fifty cents | 2.75 |
| | Seven dollars and fifty cents and less than fifteen dollars | 5.00 |
| | Over fifteen dollars | 10.00 |
| (b) | For hotels or boarding houses operating on the European plan for rooms in which the rates per day are: |
| | | Per Room |
| | One dollar and less than two dollars | .60 |
| | Two dollars and less than three dollars | 1.50 |
| | Three dollars and less than four dollars and fifty cents | 2.50 |
| | Four dollars and fifty cents and less than six dollars | 3.75 |
| | Six dollars and less than seven dollars and fifty cents | 7.50 |
| | Seven dollars and fifty cents and less than ten dollars | 15.00 |
| | Ten dollars per day | 50.00 |
| (c) | The parlor, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house. |
| | The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week. |

House Moving— (See Regulations—Section 4-e) 25.00

Hypnotists— | Per week (See Regulations—Section 2-k) | 300.00 |

Ice Cream | Manufacturers or wholesalers dealers | 12.50 |

Ice Cream Dealers at Retail | (See regulations—Sec. 8, 9, 11, II, M.) | 2.50 |

Ice Factory or Manufacturer— A graduated tax as follows: |
<p>| 1 to 15 tons daily capacity | 50.00 |
| 16 to 30 tons daily capacity | 110.00 |
| 31 to 40 tons daily capacity | 200.00 |
| 40 tons or over daily capacity | 300.00 |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ice Peeper, each Vehicle</td>
<td>25.00</td>
</tr>
<tr>
<td>Ice Cream Machines (See Refrigeration)</td>
<td></td>
</tr>
<tr>
<td>Insurance Companies</td>
<td>15.00</td>
</tr>
<tr>
<td>Interior Decorators</td>
<td></td>
</tr>
<tr>
<td>Beverage—</td>
<td>25.00</td>
</tr>
<tr>
<td>Or others selling lunches, soft drinks, balloons, flags, souvenirs, novelties, or other class of merchandise not specifically licensed under this ordinance: Per Quarter</td>
<td>10.00</td>
</tr>
<tr>
<td>Per Week</td>
<td>5.00</td>
</tr>
<tr>
<td>Per Day</td>
<td></td>
</tr>
<tr>
<td>Jewelry; Making Key Rings, Tags, Etc.</td>
<td>15.00</td>
</tr>
<tr>
<td>At stands or in ways</td>
<td></td>
</tr>
<tr>
<td>Jewelry Auctioneers</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Day</td>
<td></td>
</tr>
<tr>
<td>and bond of $5,000.00—see City Code, Sec. 247-b.</td>
<td></td>
</tr>
<tr>
<td>Jingle Beard or Similar Devices</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Day</td>
<td>50.00</td>
</tr>
<tr>
<td>Per Quarter</td>
<td>100.00</td>
</tr>
<tr>
<td>(See Regulations—Section 5-b.)</td>
<td></td>
</tr>
<tr>
<td>Juke—</td>
<td>60.00</td>
</tr>
<tr>
<td>Each dealer, agency or broker (Section 4-b.)</td>
<td></td>
</tr>
<tr>
<td>Convoyists or solicitors employed by dealers, agency, or broker paying above license. Not prescribed</td>
<td>60.00</td>
</tr>
<tr>
<td>Itinerants, buying in the City</td>
<td></td>
</tr>
<tr>
<td>(See Regulations—Section 4-b.)</td>
<td></td>
</tr>
<tr>
<td>K</td>
<td></td>
</tr>
<tr>
<td>Knife Banks—</td>
<td>100.00</td>
</tr>
<tr>
<td>Or similar devices, per quarter</td>
<td>25.00</td>
</tr>
<tr>
<td>Per Day</td>
<td></td>
</tr>
<tr>
<td>(See Regulations—Section 3-d.)</td>
<td></td>
</tr>
<tr>
<td>Knitting Mills</td>
<td></td>
</tr>
<tr>
<td>(See History Mills.)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>L</td>
<td></td>
</tr>
<tr>
<td>Landscape Contractor</td>
<td>25.00</td>
</tr>
<tr>
<td>Annual gross business not over $5,000.00</td>
<td></td>
</tr>
<tr>
<td>$5,000.00 to $25,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Over $25,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Laundry—</td>
<td>65.50</td>
</tr>
<tr>
<td>All steam or electric laundrymen, including wet or damp wash laundrymen, and all business supplying or renting clean linen or towels.</td>
<td></td>
</tr>
<tr>
<td>Laundry where work is performed exclusively by hand, or home-size machines only, and where not more than four persons are employed, including power.</td>
<td>20.00</td>
</tr>
<tr>
<td>Receiving Stations</td>
<td>20.00</td>
</tr>
<tr>
<td>Solicitors of laundry work, or linen and towel supply, to be done outside the City of Charlotte shall pay</td>
<td>15.50</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lawyer—</td>
<td></td>
</tr>
<tr>
<td>Except, State Revenue Act.</td>
<td></td>
</tr>
<tr>
<td>Leather or Web Roping Manufacturers—</td>
<td>75.00</td>
</tr>
<tr>
<td>Gross sales up to $10,000.00</td>
<td></td>
</tr>
<tr>
<td>Over $10,000.00</td>
<td>125.00</td>
</tr>
<tr>
<td>Lemonade Stands or Other Soft Drinks—</td>
<td>2.00</td>
</tr>
<tr>
<td>Not specifically licensed herein.</td>
<td></td>
</tr>
<tr>
<td>Per Day</td>
<td>10.00</td>
</tr>
<tr>
<td>Per Week</td>
<td>20.00</td>
</tr>
<tr>
<td>Per Quarter</td>
<td></td>
</tr>
<tr>
<td>Letter Writers—</td>
<td>10.00</td>
</tr>
<tr>
<td>One person</td>
<td></td>
</tr>
<tr>
<td>Each additional person</td>
<td>1.00</td>
</tr>
<tr>
<td>Lightning Rod Agents or Dealers</td>
<td>20.00</td>
</tr>
<tr>
<td>Livery Stables—</td>
<td>16.00</td>
</tr>
<tr>
<td>Per livery or feed</td>
<td></td>
</tr>
<tr>
<td>Leas Companies—</td>
<td></td>
</tr>
<tr>
<td>Persons, firms, or corporations, lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise ( Pawnbrokers exempted)</td>
<td>100.00</td>
</tr>
<tr>
<td>Locksmith or Gomsmith</td>
<td>30.00</td>
</tr>
<tr>
<td>Lodging Houses—</td>
<td></td>
</tr>
<tr>
<td>(See Hotels, Also Tourist Homes.)</td>
<td></td>
</tr>
<tr>
<td>Loom Supplies</td>
<td>20.00</td>
</tr>
<tr>
<td>Lumber Brokers—</td>
<td>30.00</td>
</tr>
<tr>
<td>Or Agents</td>
<td></td>
</tr>
<tr>
<td>Lumber and Building Materials— (See Building Material.)</td>
<td></td>
</tr>
<tr>
<td>Lunch Stands, Canteens, Restaurants, or Cafés—</td>
<td></td>
</tr>
<tr>
<td>The tax for each 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</td>
<td>2.50</td>
</tr>
<tr>
<td>(Subject to approval of Council—see Sec. 3, 4, 5, 6, 7, and 10.)</td>
<td></td>
</tr>
<tr>
<td>Lunches or Sandwiches—</td>
<td>21.00</td>
</tr>
<tr>
<td>Manufacturers</td>
<td></td>
</tr>
<tr>
<td>Salaried by drug stores</td>
<td>2.00</td>
</tr>
<tr>
<td>Machine Shapers—</td>
<td></td>
</tr>
<tr>
<td>(See Foundations.)</td>
<td></td>
</tr>
<tr>
<td>Machinery—</td>
<td>20.00</td>
</tr>
<tr>
<td>Dealers, agents or distributors or brokers</td>
<td></td>
</tr>
<tr>
<td>NOTE—Merchant paying merchant tax of $25.00 or over exempt</td>
<td></td>
</tr>
<tr>
<td>Manufacturing—each operator</td>
<td>5.00</td>
</tr>
<tr>
<td>Manufacturing of Card Clothing</td>
<td>100.00</td>
</tr>
<tr>
<td>Mattress Factories</td>
<td>25.00</td>
</tr>
<tr>
<td>Marble or Pin Games—</td>
<td>10.00</td>
</tr>
<tr>
<td>Requiring deposit of not more than five cents</td>
<td></td>
</tr>
<tr>
<td>Applicant for Marble or Pin Game license must first purchase and exhibit State license.</td>
<td>10.00</td>
</tr>
</tbody>
</table>
Marble Yards—
Marble and Stone Yards. Dealers in tombstones and monuments
$3.00

Marine—
Annual gross sales: Not over $1,000.00
$10.00
All over $1,000.00 at the rate of 10% per $1,000.00.

Meat—
Wholesale dealers in meats
$50.00
Cutting houses, Agents or Branches
$200.00

Medicine—
Manufacturers—
Or compound of patent or proprietary medicines or drug special-
ity at wholesale
$100.00

Medicine Vendors or Peddlers—
Selling or advertising medicines or drugs, from alleys, vacant
lots or going from place to place, with or without trade or paid
attractive
Per Week
$100.00
Per Day
$25.00

Mercantile Agents—
Exempt, State Revenue Act.

Merchant Brokers—
Enabled by buying or selling merchandise on commission
$35.00
With warehouse
$20.00

Merchants, Tailors—Subject to merchant license.

Merchants and Dealers—Retail—
Doing any kind of business at retail or not herein specifically taxed
by this ordinance shall pay for each store or place of business the
following graduated tax on annual gross sales: Gross sales up to $5,000.00...
$10.00
All over $5,000.00 at the rate of 10% per thousand.

Merchandise, Wholesale and Jobbers—
Doing any kind of business at wholesale not herein specifically taxed
by this ordinance shall pay for each store or place of business the following graduated tax:
In excess of $50,000.00 shall be taxed at the rates of 10% per
$1,000.00.

Merchants, Hiresmen, or Salesmen—
Selling as proprietor or agent in any store, shop, or store room,
goods, wares, or merchandise on which an hirerand tax is not
herein specifically imposed
$100.00

Merchants, Hiresmen, or Dealers—
As proprietor or agent selling local bankrupt or fire sales of any
kind of goods, wares, or merchandise, per week
$35.00

Wright, Go-Round—Subject to City Ordinance—
Per Week
$12.00
(See Regulations—Section 3-1.)

Milliners—
and, or Milliners—
Retail
$25.00
Wholesale
$75.00

Miners, Machine or Supplies—
Agents or dealers
Exempt

Money Lenders, Loan Companies—
Permits, firms, or corporations, lending money on personal secur-
ties, such as household and kitchen furniture, watches, jewelry,
automobiles, etc., by mortgage, pledge, or otherwise (Pawnbrokers
excepted)
$100.00

Motion Pictures Shows—
When seating capacity is less than 50
$25.00
When seating capacity is more than 50
$25.00

Motorcycle Dealers—
$10.00

Motorcycle—
Registration fee
$1.00

Music Box or Machines, each
$5.00

N

Newspaper—
Doing business on the following graduated tax on annual volume
of business:
Not exceeding $25,000.00
Not exceeding $10,000.00
Not exceeding $5,000.00
Not exceeding $1,000.00
In excess of $5,000.00 shall be taxed at a rate of 10% per
$1,000.00, but the maximum tax shall not exceed
$100.00

Newspaper or Magazine Distributors
$2.00

Newstands—(Not allowed on streets)
$2.00

Novelties, Etc.—
Dealers in novelties, souvenirs, crew, flags, balloons, etc.
$25.00
NOTE—Merchants paying license of $25.00 or more
Exempt

O

Oils—
Fuel or lubricating
$20.00

Oil Dealers in Blending or Lubricating Oils—
Basting, mastic, asphalt, gasoline and other products of this kind
$50.00
Or, on each tank wagon or truck operated on the public streets
a tax of
$25.00

Oil Mills (Cistern)—
Each press
$15.00

Opera House, Theaters, Play House or Vaudeville—
Seating capacity less than 500
$25.00
(See Regulations—Section 3-1.)

Opticians—
Exempt, State Revenue Act.

Optometrists—
Exempt, State Revenue Act.

Organ Grinder—
Not allowed within three blocks of Independence Square, per day
$15.00

Organ and Piano Dealers and Musical Instruments
$15.00
Oriental Goods and Antiques Furniture—
Distributor dealer ........................................................................................................ 300.00

Ostrich—
Exempt, State Revenue Act. .................................................................................. 50.00

Overall Manufacturers ............................................................................................ 50.00

Oyster and Fish Dealers—See Fish and Oysters. ................................................... 21

P

Package Service—
By bicycle or motorcycle ......................................................................................... 15.00

Painting Contractor—
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. ...................................... 15.00

Palettes—Gypsets .................................................................................................... 150.00

Other than Gypsets .................................................................................................. 200.00

Provided, that the City Council may, in its discretion, refuse to grant such license. 
(See Regulations—Section 3-l.k.) ...........................................................................

Panel Delivery ......................................................................................................... 45.00

Paving Contractors—
Constructing streets, pavements, sidewalks, or other class of improvements (exempt 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 contract price of estimated cost of such improvement, as follows: 
Not over $50,000.00 .................................................................................................. 25.00
Not over $40,000.00 ............................................................................................... 35.00
Not over $30,000.00 ............................................................................................... 40.00
Not over $20,000.00 ............................................................................................... 50.00
Not over $15,000.00 ............................................................................................... 50.00
Not over $10,000.00 ............................................................................................... 75.00
Not over $5,000.00 ............................................................................................... 100.00


$500,000.00 to $999,999.99 .................................................................................. 150.00
$500,000.00 to $999,999.99 .................................................................................. 200.00
Over $999,999.99 ................................................................................................. 500.00

Pawntickets ........................................................................................................... 200.00

NOTE—Exempt from tax on Pistol Dealers (See Regulations—Section 4-a.) ..............

Peanuts, Cakes, Pies, Candies, Etc.—
Wholesale dealers or distributors, per truck or vehicle ........................................ 21.00

Peas and Peanut Roasters—
Each ......................................................................................................................... 15.00

Peddlers—
Selling or offering for sale any fresh fruits or vegetables from cart, wagon, truck, automobile, railway car or other vehicle—on each such vehicle a license tax of ......................................................................................... 25.00
Selling or offering for sale any other food stuffs or merchandise, on each motor vehicle .......................................................................................................................... 25.00

Peddlers—Farm Products
Aplicant must first purchase and exhibit State License. 
Other peddlers—on foot or with wagon ........................................................................... 15.00

(State Revenue Act.)

Pannels selling their own product exempt, .............................................................. 21

Persons other than Retail Merchants Displaying Goods for Purpose of Securing Orders—
Sec. 121 (s) Every person, firm, or corporation, not being a regular merchant in the State of North Carolina, who shall display samples, goods, wares, or merchandise in any hotel room, or in any house rented or occupied temporarily, for the purpose of securing orders for the retail sale of such goods, wares, or merchandise so displayed, shall apply for and procure a City License from the Collector of Revenue for the privilege of displaying such samples, goods, wares, or merchandise, and shall pay an annual privilege tax of two hundred dollars ($200.00), which license shall enable such person, firm or corporation to display such samples, goods, wares, or merchandise in the City of Charlotte. 

Penny Arcade or Pinball—
.............................................................................................................................. 35.00

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

Photographers—
Time Ticket ($1,000.00 bond to be posted) .............................................................. 25.00
Each agent, cauvasser or solicitor (not prorated) .................................................. 25.00

Pharmacists—Gypsets ............................................................................................. 50.00

Other than Gypsets ................................................................................................. 200.00

Physicians—
Exempt, State Revenue Act. ................................................................................ 1.00

Pipe or Organ Dealers—
.......................................................................................................................... 1.00

Pipe and Roller Covers (Same as Pianists) —

Pianists, Dealers in Pianos—
Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and or offering for sale of any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for such business and shall pay for such license the following tax:

For pianos and or metallic plated cartridges or cartridges used in pianos ........................................ 10.00

For ivory knives, desk sets, or other finished cutlery, iron or metallic scissors, or articles of a like kind ................................................................. 25.00

For Piano-Cartridge Pianos ..................................................................................... 100.00

(a) If such person, firm, or corporation sell only in metallic cartridges, the tax shall be ten dollars ($10.00). 

Plane Mills—See Building Material Schedule.

Plaster Contractor—Same as Painting Contractor. 

Plumbers and Electricians—
Steam and Gas Fitters—
Employing not over one ......................................................................................... 15.00
Employing not over two ......................................................................................... 15.00
Employing three or more ....................................................................................... 25.00

(See Section 4-c and e.)

Fuel Tables, Pachet Billiards, or Bantam Tables—
(Games used for private amusement alone without charge.)

Tables measuring not more than 3 ft. wide and 4 ft. long .................................. 1.00

Table not more than 3 ft. long and 3 ft. wide ......................................................... 1.00

Table not more than 3 ft. wide and 4 ft. long ......................................................... 1.00

Table measuring not more than 4 ft. wide and 4 ft. long .................................. 1.00

Table measuring not more than 4 ft. wide and 5 ft. long .................................. 1.00

Table measuring not more than 5 ft. wide and 5 ft. long .................................. 1.00

Table not more than 3 ft. wide and 5 ft. long ......................................................... 1.00

Each table over one ................................................................................................ 15.00

Provided, that no person or persons under twenty-one years of age be allowed to enter, or insist in a pool room, where billiards, 21
pool, bat and table, 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 attendants to register his name in a book which shall be kept and so registered for at least one year.

"I HEREBY CERTIFY THAT I AM NOT UNDER TWENTY-ONE YEARS OF AGE" shall be to be signed 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 3-e.)

Ministerial Tables—Same as Pool Tables.

 Produce, Fruit or Vegetable Dealers—
 Wholesale or Commission Merchants, annual gross sales:
 less than $3,000.00 ................................. 10.00
 $3,000.00 to $6,000.00 ............................. 15.00
 $6,000.00 to $9,000.00 .............................. 20.00
 Over $9,000.00 .................................. 25.00

_Flessing Clubs—
 Where not more than three persons employed ........................................... 25.00
 More than three employed ........................................................................... 20.00
 Non-residents .................................................. 50.00
 Receiving stations one-half of parent establishment ................................... 50.00

_Printing Establishments, Without Bond—
 Employing not more than one workman .................................................... 15.00
 Employing not over two workmen ............................................................ 20.00
 Employing three or more workmen ......................................................... 25.00
 With bond ........................................................................... 50.00

Trade shop ........................................................................... 20.00

_Public Stenographers—
One person .................................................. 12.50
Each additional person ................................................................. 8.00

Radio Dealers—Radio or Parts—
One dealer or agent for .......................................................... 10.00
Radio repair ................................................................. 8.00

Real Estate Agents—Except—
Real estate auction sales, per sale ......................................................... 12.50

Rental Collection Agents—Except—

Refiners—
Oils, balsams, etc. .......................................................... 12.00

Restaurants—The tax for each license shall be based on the number of persons provided for with chairs, stools, or benches, and shall be fifteen cents per person with a minimum tax of two dollars and fifteen cents.

_Refrigerating Machines—
Excavators, refrigerators, etc. ........................................................... Exempt
Each dealer or agent ................................................................. 23

_Repair Shops—
One person .................................................. 12.00
Two persons .................................................. 15.00
Three or more .................................................. 25.00

_Reck Quarries—
Agencies or sales offices in the City for quarries outside of the City, per truck .................................................. 10.00

_Reef Gardens—
(See Regulations, Section 3-i.)
Subject to the approval of the Board.

_Roofing Houses—(See Heath, also Tourist Camps)—
Rebaiary Stamp Shop—
Or Manufacturer .......................................................... 15.00

_Rug or Carpet Cleaners—

S
_Sand Dealers—
Agencies for sales office .......................................................... 25.00

_Sandwich Manufacturers—
Sandwiches, Wrapped—Retail only .................................................. 2.50

_Scale Dealers—
Each dealer in or agent for .......................................................... 25.00

_Second-Hand Dealers—
Except cash registers, sewing or adding machines, typewriters .................................................. 25.00
Bicycles and or selling second-hand clothing or shoes .................................................. 25.00
(See Regulations—Sec. 4-4.)

_Securities Dealers in Stocks—
Notes, bonds, mortgages, etc. .......................................................... 35.00

_Sheet Metal Workers—
Theft shops .......................................................... 30.00

_Shop Work—
On gross sales less than $25,000.00 .................................................. 12.50
$25,000.00 to $50,000.00 .................................................. 25.00
$50,000.00 to $75,000.00 .................................................. 37.50
$75,000.00 to $100,000.00 .................................................. 50.00
Over $100,000.00 .................................................. 100.00 per $1,000.00

_Sewing Machine Dealer or Agent—
(See Regulation, Section 3-i.)

_Shooting Galleries or Devices for Sports or Play—
Whether used or not, each or each for any other game or play with or without name, not herein specifically licensed (unless used for private amusement or exercises alone without charge) .................................................. 25.00
(See Regulations, Section 3-e.)

_Shoe Maker or Repair Shop—
One man .................................................. 10.00
Two men .................................................. 15.00
More than two men .................................................. 20.00

Shoe Shine Parlor—
Each chair, stand or operator .................................................. .50
Noise on streets not allowed.
<table>
<thead>
<tr>
<th>License Description</th>
<th>License Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sign Hangers—Sign Erectors</td>
<td>$10.00</td>
</tr>
<tr>
<td>Sign Painters</td>
<td>$25.00</td>
</tr>
<tr>
<td>Sidewalk Contractors</td>
<td>$25.00</td>
</tr>
<tr>
<td>Skylight Contractors</td>
<td>$10.00</td>
</tr>
<tr>
<td>Slate Roofing Contractors</td>
<td>$25.00</td>
</tr>
<tr>
<td>Stairs and Railing Contractors</td>
<td>$25.00</td>
</tr>
<tr>
<td>Soda Fountains</td>
<td>$5.00</td>
</tr>
<tr>
<td>Sprinkling System</td>
<td>$5.00</td>
</tr>
<tr>
<td>Steam Heating Contractors</td>
<td>$10.00</td>
</tr>
<tr>
<td>Steam Sewer Contractors</td>
<td>$10.00</td>
</tr>
<tr>
<td>Tailors</td>
<td>$25.00</td>
</tr>
<tr>
<td>Telephone Companies</td>
<td>$50.00</td>
</tr>
<tr>
<td>Theaters, Playhouses, Opera Houses</td>
<td>$215.00</td>
</tr>
<tr>
<td>Tile Manufacturers</td>
<td>$50.00</td>
</tr>
<tr>
<td>Tobacco, Cigarette and Cigar Dealers</td>
<td>$5.00</td>
</tr>
<tr>
<td>Tourist Homes</td>
<td>$5.00</td>
</tr>
<tr>
<td>Towel and Linen Supply Service</td>
<td>$1.00</td>
</tr>
<tr>
<td>Undertakers or Embalmers</td>
<td>$100.00</td>
</tr>
<tr>
<td>Vegetable Shippers and Produce Dealers</td>
<td>$10.00</td>
</tr>
</tbody>
</table>

**Notes:**
- (This license does not include Sign Painting or Billboard and Bulletin advertising.)
- (See Regulations, Sec. 4-6.)
- (See Regulations—Section 5-6.)
- (See Regulations—Section 5-7.)
- (See Regulations—Section 5-8.)
- (See Regulations—Section 5-9.)
- (See Regulations—Section 5-10.)
Vehicle, Dealers in Any Horse-Drawn Vehicle—
Annual gross sales not more than $1,000.00 ........................................ 10.00
From $1,000.00 to $20,000.00 ....................................................... 35.00
Over $20,000.00 ........................................................................ 60.00

Warehouse—
Storage or transfer warehouse:
Green receipts up to $5,000.00 ....................................................... 50.00
Over $5,000.00 to $10,000.00 ......................................................... 100.00
Over $10,000.00 ........................................................................ 150.00

Washing Machines—
Each dealer or agent—exempt.

Watch and Jewelry Repairers ........................................................... 10.00
Employing no help ...................................................................... 5.00

Waste Mills—
Dealers in damaged cotton or cotton products:
Gross sales up to $25,000.00 ....................................................... 5.00
$25,000.00 to $50,000.00 ......................................................... 10.00
$50,000.00 to $100,000.00 ......................................................... 20.00
Over $100,000.00 .................................................................. 40.00

Weighing Machines—
Requiring one cent deposit ....................................................... 1.25

Welders .................................................................................... 20.00

Wine License—May 1st to May 1st—
On premises ........................................................................... 15.00
Off premises ........................................................................... 20.00
Wholesale wine ....................................................................... 75.00
Chain Stores—per State Revenue Act. .......................................... 75.00

Wood Yards ........................................................................... 10.00

MISCELLANEOUS
All Business, Trades, Professions, Game Devices—
Or other undertakings, prosecuted for profit or gain, not taxed herein
Per Quarter ........................................................................... 25.00
Per Month ........................................................................... 10.00
Per Day .................................................................................. 2.00

SECTION 17
That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed, provided that such repeal shall in no way affect any rights heretofore acquired for the collection of any tax heretofore levied or assessed or the validity of any sales for taxes heretofore made or any rights heretofore acquired under any ordinance of the City.

Approved as to form:

J. M. SCARBOROUGH,
City Attorney.

Repeal, approved, and adopted this the 5th day of June, 1940.
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.