June 7, 1939
Page 418.

The City Council met in regular weekly session, in the Council Chamber of the City Hall, at 4:00 o'clock P. M., Wednesday, June 7, 1939, with Mayor Douglas presiding, and Councilmen Baxter, Britt, Hovis, Hudson, Huntley, Nano, Sides, Little, Wilkinson and Ward being present.

Absent: Councilman Albea.

APPROVAL OF MINUTES OF MAY 31ST. MEETING.

On motion of Councilman Huntley, seconded by Councilman Little, the minutes of the meeting of May 31st. were approved as read.

CLAIM OF A. M. BOST.

A claim filed by H. L. Taylor, attorney for A. M. Bost against the City of Charlotte, in the sum of $15,000.00, for alleged injuries sustained by the said A. M. Bost on April 20th., when he stepped from an automobile on North Tryon Street and broke both bones in his right leg, was referred to the City Attorney for handling.

STREET MAINTENANCE SPRAGUE AVENUE.

On motion of Councilman Wilkinson, seconded by Councilman Baxter, one block of Sprague Avenue and one block of Browning Avenue, running from Massau Boulevard east, were taken over for City maintenance.

WATER MAIN INSTALLATION IN POINDEXTER AVENUE.

On motion of Councilman Wilkinson, seconded by Councilman Baxter, the Mayor and Clerk were authorized to execute the usual contract-agreement with Mrs. Florence K. Olund, for the installation of a 6" water main in Poindexter Avenue, between Avondale and Edinburg Avenues, a distance of 550 feet; Mrs. Olund agreeing to build sufficient houses on Poindexter Avenue to produce an annual revenue for water service equal to 10% of the cost of laying the main, which is estimated at $650.00.

STREET MAINTENANCE - WESTOVER STREET.

On motion of Councilman Huntley, seconded by Councilman Sides, Westover Street, between Shenandoah and Chesterfield Avenues, was taken over for City maintenance; the cost of putting same in shape being estimated at $232.57.

PREPAYMENT OF TAXES.

Acting City Manager Armstrong reported that at the last session of the General Assembly of the State of North Carolina the following discounts for prepayment of taxes were authorized, which, of course, will also apply to the 1939 City taxes:

If paid in June................. a discount of \( \frac{\%}{\%} \)
" " July.................. " " \( \frac{\%}{\%} \)
" " August.................. " " \( \frac{\%}{\%} \)
" " Sept. & Oct.............. " " \( \frac{\%}{\%} \)
June 7, 1939
Page 419.

CONTRACT WITH BECKLENBURG COUNTY FOR TWO-WAY RADIO TOWER.

Councilman Baxter moved that the City enter into a contract with Board of Commissioners of Mecklenburg County to provide them with the necessary land for radio tower for two-way radio transmitter, provided the contract is approved by the City Attorney, for a period not exceeding twenty-five years so long as it is used for that purpose, at a rental of $1.00 per year. Motion seconded by Councilman Little and unanimously carried.

Mayor Douglas then appointed the following Councilmen as a special committee to work with the Board of County Commissioners on this: Councilman Ward, Chairman; Councilman Little and Councilman Huntley, also Chief Pelmer.

REPORT OF CITY ATTORNEY ON CASE OF MRS. T. T. LUCAS.

Mr. J. M. Scarborough reported with reference to the case of Mrs. T. T. Lucas, in which the Judge set aside the verdict of the jury, stating that he had investigated the case thoroughly and had found that the $250.00 recommended by the Judge as settlement, would not actually cover the medical and hospital expenses of Mrs. Lucas, and that in view of all the circumstances of the case, he recommended that the case be settled for that amount.

Thereupon, Councilman Baxter made a motion that in view of the City Attorney's recommendation, the claim be settled for $350.00. Motion seconded by Councilman Wilkinson and carried.

RESOLUTION WITH REFERENCE TO POLICE COMMISSIONER AGAIN PASSED.

The resolution specifying the duties of the Commissioner of Police or Safety of the City of Charlotte, which was adopted by a six to four vote at the last weekly meeting, was again presented as follows, and again adopted by the Council on the following vote: the motion being put by Councilman Hovis, and seconded by Councilman Little:

AYE: Councilman Hovis, Little, Sides, Nance, Hudson and Britt.


RESOLUTION RELATING TO THE COMMISSIONER OF POLICE OF THE CITY OF CHARLOTTE, NORTH CAROLINA.

WHEREAS, The City Council of the City of Charlotte, North Carolina, has heretofore created the position or office of Commissioner of Police or Safety of the City of Charlotte; and

WHEREAS, the City Council of the City of Charlotte desires to specify the manner in which the duties of said Commissioner shall be performed:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Charlotte in regular meeting:
Section 1. That it is, and shall be, the duty of the Commissioner of Police or Safety of the City of Charlotte to investigate and study the budget and the various functions of the Police Department of the City and to advise and recommend to the Mayor and City Council and to the City Manager and the Chief of Police Department as to the best methods of creating efficiency in said department and of improving the service of said department.

Said Commissioner shall not be a member of the Police Department of the City of Charlotte.

All duties to be performed by said Commissioner of Police or Safety, or which may be imposed hereafter, shall be done and performed under the supervision and direction of the Mayor and City Council.

Section 2. That the resolution adopted May 24, 1939, creating the position or office of Commissioner of Police or Safety of the City of Charlotte is hereby re-enacted, as hereinbefore modified and amplified, and the appointment thereunder, and all acts done pursuant thereto are hereby ratified and confirmed.

Section 3. That a copy of this resolution be given to Mr. Grice, the Commissioner, and to Mr. Pittman, the Chief of Police, for their instruction.

AIRPORT BID ON GASOLINE AND OIL WITH FEDERAL GOVERNMENT APPROVED.

On motion of Councilman Wilkinson, seconded by Councilman Baxter, the action of the Charlotte Municipal Airport Commission in entering bid for furnishing gasoline and oil during the ensuing year to Federal Government planes, was approved by the City Council.

DEED TO LOTS 60 AND 68, SECTION "W FRAC", EDMOOD TO HEIRS OF JOHN THOMAS APPROVED.

Upon recommendation of the committee appointed to straighten out the matter of lot belonging to the Heirs of John Thomas, deceased, Councilman Hovis made a motion that deed be made to the Heirs of John Thomas for Lots 60 and 68 in Section "W Fraction", Elmwood Cemetery, in lieu of Lot No. 61 shown on the records as belonging to John Thomas, whereas the map showed this lot when actually Lot No. 61 does not exist. Motion seconded by Councilman Wilkinson and unanimously carried.

APPROVED OF CEMETARY NEEDS.

On motion of Councilman Sides, seconded by Councilman Huntley, the following cemetery deeds were approved:

Mrs. H. E. Brown, Executrix of Estate of J. Parks McEwen, Lot No. 11, in O-Annex, Elmwood Cemetery $140.00
Mrs. Becky Williams, Lot No. 88, Section "W" 35.00
Walter D. Belton, Sr Lot 82, Section "W", with perpetual care 117.50
Mrs. Georgia Hopper Warren, Lot No. 50, Section "Z" 21.50
Samuel S. Bates, Jr. Lot No. 87, Section "W" 35.00
Mrs. Blande Stewart, Northern Part Lot 334, Section "W" 51.80
Mrs. James Pinckney Turbyfill, Lot No. 31, Section "Y" 106.85
APPROVAL OF SALE OF LOTS IN PINewood CEMETERY.

George Suber, Lots 16 and 17, Section "F", Pinewood $45.00
Mrs. Florence Gray, Lot 14, Section "F" 20.00
Mary E. Smith & L. D. Grier, Administrators of Estate of W. W. Smith, S/ Lot 7 Section "G" 72.00
Perpetual care

ADOPTION OF REVENUE ORDINANCE FOR FISCAL YEAR 1939-40.

The Revenue Ordinance for the fiscal year 1939-40 was presented by the Acting City Manager for adoption at this time, and after being read, as required by law, was, upon motion of Councilman Horia, seconded by Councilman Sides, unanimously adopted on three readings and declared by the Mayor to be the Revenue Ordinance of the City of Charlotte for the fiscal year 1939-40.

SEE PRINTED PAGES FOR 1939-40 REVENUE ORDINANCE.
REVENUE ORDINANCE

LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1959, AND ENDING JUNE 30, 1960

The City Council of the City of Charlotte do ordain:

SECTION 1

That to raise funds for general municipal purpose the following license taxes hereinafter specified are hereby levied for the privilege of carrying on the business, trades, professions, vocations, or engaging in occupations, or doing acts set forth in the following table, the City Council of Charlotte from the first day of July, 1959, to the last day of June, 1960, and for some other time at some other place, and for some other business or occupation as shall be specified hereinafter:

First, and all such taxes shall be due and payable in advance at the office of the Receiver of Revenue. The payment of any particular tax herein imposed shall not release the paying party 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, vocation, or doing any act upon which a license tax is imposed by this ordinance, shall cause to be hereinafter provided, apply in writing to the Collector of Revenue for license, and upon the payment of the license tax herein imposed, such license shall be issued to said applicant. Such license must be 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 every Person, Firm, Corporation desiring to engage in any business, trade, or vocation, or to do any act, the performance of which is taxable as hereinafter mentioned in this paragraph, may be required to appear in person before the City Council for a license, stating the place at which such business is to be conducted, the business, the name of the owner of the business, or if the owner be a corporation, the names of the officers in whom the immediate management is vested, and the Council shall also have the right to require the person, firm, corporation, manager, or other person interested in the establishment of such business to give evidence, upon oath, touching the manner in which such business has been or is to be conducted as well as any other facts which the Council may deem necessary. This Section shall apply to the following:

1. Keepers of billiard, pocket billiard, or bagatelle tables.
2. Shooting galleries.
3. Cane boards, bowling alleys, or alleys of like kind.
4. Penny arcades.
5. Merry-go-rounds, Ferris wheels, switchback, or roller coasters.
6. Outdoor or street vendors of fruit, nuts, or vegetables.
7. Or any kind of sale, stand, place, or gait kept in a house or room.
8. Hotel or restaurant.
9. Military or public meetings.
10. Porters, orderlies, bell boys, or persons of like kind.
11. Lunch counters or restaurants.
12. Kept or maintained with a hotel or restaurant.
13. Houses, lodging-houses, or boarding-houses.
15. Junk dealers.
17. Pawnbrokers.
19. Gasoline or filling pipes, service tanks, or pumps.

3

b. A license may be refused for any business enumerated in the preceding section unless the City Council shall be satisfied that the applicant, or the person to whom the license is to be issued, is a person of good moral character, and fit and proper person to conduct such business; and unless it also be satisfied that the premises are in a suitable place for the conduct of such business.

c. That billiard rooms, pool rooms, bowling alleys, bagatelle tables, or rooms where games of skill or chance are operated, and also restaurants, bars, or places where soft drinks are sold shall be kept clear of signs or light obscuration 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 of the license hereinafter named, conditioned to keep the peace, to answer the payment of all claims for damage to property or person by such business, and to determine by such license all business conducted in this City, and to indemnify the City from damages arising from the negligence of such licensees or agents, servants, or employees hired or used by the Council as the Council may determine.

a. Pawnbrokers
b. Second-hand dealers

c. Electrical contractors

d. Plumbers

e. Sign board brewers

3,000.00

1,500.00

2,000.00

1,500.00

1,500.00

5,000.00

SECTION 5

That whenever the word "person" is used in this Ordinance the same shall be construed to include "firm," "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 facts to be ascertained, it shall be the duty of person 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 sworn statements as may be required, and the Collector of Revenue may require, or if the amount of gross sales or receipts is determined by other facts, then a sworn statement as to such facts, and such sworn statement shall not be considered as conclusive evidence by such licensee, except by his consent, and the Collector of Revenue shall not be required to accept or receive any license until satisfactory proof of gross sales or receipts is furnished.

In case the business for which the license is required to commence after July 1, 1959, and the tax on such business is based upon gross sales or receipts or facts to be ascertained the license shall be assessed on the basis of the probable gross sales or receipts during a term of one year, or of the other period of time for which the license is to be paid, to be determined by other facts to be determined by other facts, and there shall be paid in advance, and in case the business is not commenced within thirty days after the date on which the license is issued, there shall be paid the full amount of such license tax as shall be made and the license shall be revoked. Provided, however, that the Collector of Revenue may require the business to be conducted at any time during the period covered by any license to require of the person holding such license an additional sworn statement as to the sales, and other determining facts of such business and an additional license tax shall be paid in accordance therewith.

SECTION 7

When any ordinance is passed after July 1, 1959, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since the ordinance otherwise provided for the section being taxed.

The adoption of this schedule of licensee tax shall not abridge the rights of the City Council to change, alter, increase or decrease any or all taxes herein levied or to levy taxes on business, trade or professions not herein 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 with each other by public or open street.

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 license or manager or person in charge of the business or employees shall violate any ordinance or law.
PRIVATE to such business, or be convicted of crimes, or if, in the judgment of the Council, the license fees, by reason of its nature or the manner or place in which it is conducted, constitutes a nuisance, or is in a manner to good order or public health, safety or morals. And upon the revocation or suspension of any such license it shall be unlawful for the person to whom such license was granted to continue to conduct such business, and upon the violation of this provision the offender shall upon conviction be fined $100 or imprisoned 30 days. Each day such business is continued after revocation or suspension of license shall constitute a separate offense.

SECTION 19

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 exempting such poor and infirm persons as he may deem worthy of exemption.

SECTION 21

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

SECTION 23

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 23

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

SECTION 24

That every person who shall violate any provision of this ordinance, or carry on any business, trade, or avocation, 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 such business shall be carried on shall constitute a separate and distinct offense.

SECTION 25

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 Apr. 1, 1939, five per cent of the monthly payment of each license shall be added to the tax required, and no license shall be granted until the license tax 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

Albatist—

Or slaughter house ........................................... $ 100.00

Anestes Mfg. ................................................... 100.00

Accountants—

Exempt, State Revenue Act.

Adding Machines—

Each dealer in or agent for .................................. Exempt

Advertising—

Every person, firm or corporation who or which is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising (Sec. 4.4)........................................ 5.00

Bill poster or sign taker, per day ................................ 1.00

B

Section 211 City Code amended to read as follows:

It shall be unlawful for any person, firm or corporation to deposit in, place on or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutter of the City any trash, rubbish, broken glass, tin cuttings, fruit peels or refuse, ashes, waste or loose paper.

Agents Manufacturers or Agencies—

No specifically taxed herein ................................ 25.00

Agricultural Machinery—

Manufacturers or Distributors ................................ 200.00

Amusements—

Per day .......................................................... 25.00

Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay an additional license twenty-five dollars ($25.00) per week or any fraction of a week thereon.

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—

Influent dealer ................................................ 300.00

Arms and Winder and Brassers—

One helper or more ............................................ 50.00

Architects—

Exempt, State Revenue Act.

Attorneys—

Exempt, State Revenue Act.

Auctioneers—

Resident ......................................................... 35.00

Influent, per week ............................................ 50.00

Influent, per day ............................................. 25.00

Auctioneers of Jewelry—

per day $25.00 and bond of $5,000—See City Code Sec. 417-b.

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

AUTOMOTIVE INDUSTRIES—

Automotive Service Stations—

Every person, firm or corporation engaged in the servicing or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment or supplies, motor fuels or lubricants, any such person or corporation shall be required to pay an annual license tax for each place of business or operated, maintained, each $12.50. In addition to the above a good faith service or walk pump shall be charged in the amount of $25.00

Motorcycle Dealers or Service Place—

Every person, firm or corporation engaged in buying, selling, servicing, distributing or exchanging, motor vehicles 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 Agents or Warehouses—

Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive acces-
<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle Dealers</td>
<td>62.50</td>
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<tr>
<td>Motor Vehicle Dealers at Retail</td>
<td>90.00</td>
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<tr>
<td>License Tags</td>
<td>36.00</td>
</tr>
<tr>
<td>Assembling and Finishing Plants</td>
<td>23.00</td>
</tr>
<tr>
<td>Awning and Tent Makers and or Installing</td>
<td>500.00</td>
</tr>
<tr>
<td>B Baby Feeding Stations</td>
<td>50.00</td>
</tr>
<tr>
<td>Baggage Manufacturer</td>
<td>18.00</td>
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<tr>
<td>Bagging of Raisin and Tomatoes</td>
<td>1.00</td>
</tr>
<tr>
<td>Bakersies</td>
<td>1.00</td>
</tr>
<tr>
<td>Balloons, Flags, Novelties or Souvenirs</td>
<td>1.00</td>
</tr>
<tr>
<td>Bankrupt or Fire Stock</td>
<td>0.00</td>
</tr>
<tr>
<td>Banks, Trust Companies, Morris Plan Banks or Companies Doing a Similar Business</td>
<td>500.00</td>
</tr>
<tr>
<td>Baker College</td>
<td>20.00</td>
</tr>
<tr>
<td>Barber Shops—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 1st</td>
<td>2.00</td>
</tr>
<tr>
<td>Beer License, Wholesale Beer</td>
<td>15.00</td>
</tr>
<tr>
<td>Beer License, Wholesale Wine and Beer</td>
<td>20.00</td>
</tr>
<tr>
<td>Bicycles</td>
<td>20.00</td>
</tr>
<tr>
<td>Billiards—See Pool Rooms</td>
<td>20.00</td>
</tr>
<tr>
<td>Billing Machines</td>
<td>40.00</td>
</tr>
<tr>
<td>Blacksmith or Horsehoe Shop</td>
<td>5.00</td>
</tr>
<tr>
<td>Body Work</td>
<td>25.00</td>
</tr>
<tr>
<td>Blue Printing</td>
<td>25.00</td>
</tr>
<tr>
<td>Boarding House</td>
<td>25.00</td>
</tr>
<tr>
<td>Book Agents</td>
<td>40.00</td>
</tr>
<tr>
<td>Bookbinders</td>
<td>40.00</td>
</tr>
<tr>
<td>Boot Black</td>
<td>40.00</td>
</tr>
<tr>
<td>Bottlers</td>
<td>10.00</td>
</tr>
<tr>
<td>Manufacturers, Producers, Bottlers and Distributors of Soft Drinks</td>
<td>25.00</td>
</tr>
<tr>
<td>Low-Pressure Equipment</td>
<td>25.00</td>
</tr>
<tr>
<td>High-Pressure Equipment</td>
<td>25.00</td>
</tr>
</tbody>
</table>

Note: The rates for low-pressure equipment and high-pressure equipment are calculated based on the average rate per minute for the specified services.
Rural (4-head), Adrianco (2-head), Shields (2-head) (full equipment) having manufacturer's rating capacity of over fifty and less than sixty bottles per minute. 165.50

Rural (4-head), Adrianco (2-head), Shields (2-head), full equipment, or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute. 165.50

Dale (4-head), Shields (8-head) hand feed, Adrianco (1-head), Calison (1-head), Selden (high-pressure), junior (high-pressure), or Rune or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute. 17.50

Single-head Shields Modern Bond (power), Baltimore 2-compensated, or all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all four-power bottling machines. 13.50

Provided that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated. Provided further that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit then such person, firm, corporation, or association shall pay the tax as herein specified upon each such bottling machine or equipment unit, whether in actual operation or not. (b) Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license fee 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 paid on any of the articles, machines, or equipment units enumerated therein the tax levied under this subsection shall not apply.

Armored, mineral, or other waters selling or delivering in the City. 30.00

Disinterested dealers selling or delivering bottled soft drinks or Waters, per barrel. 30.00

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

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

Broadcasting Stations—Exempt.

Brokers, Agents or Factors—Buying or Selling—Contracting for or buying cotton on commission. 35.00

Contracting for or buying yarns. 35.00

Contracting for or buying merchandise. 15.00

With warehouse. 10.00

Contracting for or buying waste. 35.00

Pawn (Exception to tax on pledged dealer). 500.00

Building and Loan Associations—Exempt.

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

Building Material and Lumber—Each dealer in lumber and building material shall pay on each place of business the following graduated tax:

For the first $100,000.00. 0.05 per $1,000.00.

For the second $100,000.00. 0.06 per $1,000.00.

But the maximum shall not exceed $500.00.

Bus Lines; Public Utility Companies operating street railways or under buses in the City of Charlotte (such as Duke Power Co.). 2,000.00.

Cabinet or Furniture Repairing Shop—Same as Repair Shop.

Cakes and Crackers; Depots, agencies or branches of manufacturers: annual gross sales.

Not exceeding $50,000.00. 125.00

Over $50,000.00. 250.00.

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

Cane,-board, Knife Racks, Sticking Machines—Or similar devices not herein elsewhere specifically licensed, each:

Per Quarter. 100.00

Per Year. 25.00.

(See Regulations—Section 3-e.)

Card Clothing—Manufacturing. 100.00.

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 carnival company shall be taxed ten dollars ($10.00) per week for each such riding device.

Carpet or Rug Cleaning. 25.00.

Cash Registers—Exempt.

Casket Manufacturers—100.00.

Cement Block—Tile or Cement Pipe manufacturer. 10.00.

Check Protectors or Prestoigraphs—Exempt.

Cheesemakers—Exempt.

Chain Stores or Branch Stores—Each store over one. 50.00

(In addition to merchants' tax.)

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

Over $1,000.00. 10.00.

Cigar Manufacturers, Exempt, State Revenue Act.
### Civil Engineers—

**Buenos, State Revenue Act.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clairvoyants—Gypsies</td>
<td>50a</td>
</tr>
<tr>
<td>Other Local Gypsies</td>
<td>200a</td>
</tr>
</tbody>
</table>

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

### Clothes Buying—

25.00

### 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 exchange, or of greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of $20.00 per annum.

75.00

(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 coal or coke is sold or delivered, a license tax of, per annum:

75.00

(c) Any person, firm or corporation who has paid either a wholesale or a retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities, shall not be subject to the retailer's license provided in sub-section (b) hereof.

5.00

### Dealers or Peddlers—

Who sell in quantities of not more than 100 pounds.

5.00

### Cold Storage Plants—

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross receipts of $5,000 or less</td>
<td>35.00</td>
</tr>
<tr>
<td>Gross receipts of $5,001 to $10,000</td>
<td>50.00</td>
</tr>
<tr>
<td>All over $10,000 per thousand</td>
<td>100.00</td>
</tr>
</tbody>
</table>

### Collection or Claim Agenciess—

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

50.00

### Commission Brokers, Merchandise—

Engaged in buying or selling merchandise on commission

35.00

### Confetti—

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

10.00

### Contraband—

Constraining streets, pavements, sidewalks, sewers, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall be subject to a tax payable to the City Engineer a permit to do so, which permit shall not be granted unless the tax be paid in advance, the following graduated schedule, based upon the contract price or estimated cost of such improvements as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00 to $50.00</td>
<td>1.00</td>
</tr>
<tr>
<td>$50.01 to $100.00</td>
<td>2.00</td>
</tr>
<tr>
<td>$100.01 to $200.00</td>
<td>3.00</td>
</tr>
<tr>
<td>$200.01 to $300.00</td>
<td>4.00</td>
</tr>
<tr>
<td>$300.01 to $400.00</td>
<td>5.00</td>
</tr>
<tr>
<td>$400.01 to $500.00</td>
<td>6.00</td>
</tr>
<tr>
<td>$500.01 to $1,000.00</td>
<td>7.00</td>
</tr>
<tr>
<td>$1,000.01 to $2,000.00</td>
<td>8.00</td>
</tr>
<tr>
<td>$2,000.01 to $3,000.00</td>
<td>9.00</td>
</tr>
<tr>
<td>$3,000.01 to $5,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>$5,000.01 to $7,500.00</td>
<td>12.00</td>
</tr>
<tr>
<td>Over $7,500.00</td>
<td>14.00</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, gins, provisions, or other commodities, either for actual spot, or instant delivery, shall apply for and secure from the City a license for the privilege of transacting such business in this City and shall pay for such license a tax of

25.00

2. Every person, firm or corporation who or which engages in the business of buying or selling any cotton, gins, provisions, or other commodities, that are to be for sale at some future time, or are to be delivered, and also maintains a store, shall pay for such license, in addition to the tax as above, a tax of $500 per annum, or $100 per $1,000, or $1 per $100 of the estimated future sales, and shall not be deemed to be a licensed broker under this Section.

### Cotton—Compress—Gins and Mills—

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<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 over 8,000 spindles and looms combined</td>
<td>3.00</td>
</tr>
<tr>
<td>Having from 5,000 to 8,000 combined</td>
<td>3.00</td>
</tr>
<tr>
<td>Having over 10,000 combined</td>
<td>3.00</td>
</tr>
<tr>
<td>Having 2,500 to 3,000 looms</td>
<td>2.00</td>
</tr>
<tr>
<td>Having over 500 looms</td>
<td>1.00</td>
</tr>
</tbody>
</table>

### Cottoned Dealers—

50.00

### Cottoned Oil Mills—

Each press

10.00

### Cotton Storage Warehouse—see Warehouse.

### Cotton Waste—see Waste Mills.

### Coupon—Coupon Books—

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

10.00

### Cork Market—

Privately operated—Minimum $10.00 and each stall over twenty-five, $6.00 per stall.
Detonators—
Exempt, State Revenue Act.

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

Directories and Maps—
Compiling, Selling, or Delivering City Directories .................. 100.00
Dog License Tag ......................................................................... 1.00

Doughnut Shops ........................................................................ 10.00

Selling to stores, same as bakers.

Dry Cleaning—
Same as Dressing Cloth, cleaning stations, one half of parent establishment.

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

Eye House, for Dressing Clothes (non-resident same) .................. 25.00

Dyes and Chemicals—
Dealer, Broker or Agent—annual gross sales of less than $200,000.00 ......................................................... 40.00
From $200,000.00 to $500,000.00 ........................................... 100.00
From $500,000.00 to $750,000.00 ........................................... 150.00
From $750,000.00 to $1,000,000.00 ....................................... 200.00
From $1,000,000.00 to $1,500,000.00 ..................................... 250.00
Over $1,500,000.00 ................................................................ 300.00

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

Electricians and Plumbers—
Employing not over one ......................................................... 10.00
Employing not over two ......................................................... 12.00
Employing three or more ....................................................... 23.00
(See Section 4-d and e.)

Electric Engineers—
Exempt, State Revenue Act.

Electric Fixtures Hangars—See Regulation—Section 4-d .................. 12.00

Elevators—
Selling and or installing ......................................................... 10.00
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 ....................................... 8.00
(See Regulations—Section 3-k.)

Express Companies—Motor and Railway—
State Revenue Act .............................................................. 15.00

Excavating—See Contractors.

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

F

Farms—
Plants or clothing .............................................................. 20.00

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

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

Feed Mills—
On actual gross sales with a minimum ................................... 20.00
Per first $100,000.00 ................................................................ 400 per 1000.00
Per next $100,000.00 .............................................................. 300 per 1000.00
In excess of $200,000.00 shall be taxed at the rate of $2 per 1000.00
But the maximum shall not exceed ........................................................................... 200.00

Ferris Wheel—
Per Week .............................................................................. 10.00
(See Regulations—Section 4-h.)

Fertilizer Plants—
Dealers or Agents—gross sales:
Not over $200,000.00 .............................................................. 200.00
Over $200,000.00 ................................................................ 250.00

Film Exchange—
Exempt, State Revenue Act.

Film Delivery .......................................................................... 10.00

Fire Insurance Companies—
Exempt, State Revenue Act.

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

Flags, Navigation, or Sovereign—
Not specifically licensed herein, per quarter ................................ 25.00
Per Week .............................................................................. 5.00
Per Day .............................................................................. 3.00

Florists or Nurserymen—
Gross sales up to $10,000.00 .................................................. 40.00
$10,000.00 to $15,000.00 ...................................................... 75.00
Over $15,000.00 ................................................................ 100.00
And all other places of business selling shrubbery, plants, bulbs, etc., same tax as Florist.

Floor Mills—
Gross sales up to $100,000.00 .................................................. 100.00
Over $100,000.00 ................................................................ 150.00

Flying Jenny (Merry-Go-Round)—
Per Week .............................................................................. 10.00
(See Regulations—Section 3-k.)

Fortune Telling, Mind Readers, Palmists—
Including Gypsy Bands, living in tents or otherwise, who practice
the trade of fortune telling, or who trade horses or stalls or pretend to
sell fortune tellers ................................................................. 500.00
Provided, that the Council may in its discretion, refuse to grant
such license. Other than Gypsies (See Regulations—Section 3-k.) 300.00

14
Foundries, Machine Sheds, Assembling and Finishing and Distributing
Machinery and Equipment—
Employing no more than five persons 35.00
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 250.00
From three hundred to four hundred 300.00
Over four hundred 350.00

Fruit Dealers, Retail—
(Cooperators Excepted) 25.00
Wholesaler per quarter 50.00
Per week or less 50.00

Fruit, Vegetable, or Produce—
Wholesale or Commission Merchants, annual gross sales:
Not over $50,000.00 10.00
Over $50,000.00, not over $100,000.00 25.00
Over $100,000.00 50.00

Furs—
Peddlers of Furs 300.00
Dealers in green or raw furs 10.00
Not transferable. Subject to approval of Board.

Games—
For sports or plays operated for profit, and not herein specifically licensed 25.00

Gas Companies—
Furnishing gas for light or fuel, distributed under permit or franchise through pipe lines in streets 1,000.00

Gasoline or Oil Pipe Lines—Annual—
Laid in or across any public street, sidewalk, or alley a tax of ten cents per linear foot of such pipe line. Provided, however, that no such license shall be issued until first obtaining a license or permit by the Board of Commissioners, which license or permit may be granted or refused in the discretion of the Board, in the interest of Public Safety or convenience.

Golf, Miniature 25.00

Grading Contractors—See Contractors.

Grocery—Retail (not including fresh meats)—
Gross sales up to $3,500.00 15.00
All over $5,000.00 at the rate of 50c per thousand. See also Chain Stores.

Gunsmiths or Locksmiths 25.00

Hair Dressers—See Beauty Parlor.

Harness Shops—
Employing no helper 15.00
Employing one or more helpers 25.00

Harvesting and Agricultural Machinery—
Distributor of Manufacturer 200.00

Hat Cleaning and Blocking—Same as Pressing Clubs.

Hat-makers 35.00

Healing Contractors—Same as Plumbers.

Hides, Waste Paper Bags or Bones—
Dealers in (Licensed junk dealers excepted) 10.00

Horses, Mules, Castle and Other Livestock 12.50

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

Hotels—
Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall pay into the City of Charlotte for the privilege of transacting such business, and shall pay for such license the following tax:—
(a) Per hotel or boarding houses operating on the American plan for rooms in which rates per day are:—

<table>
<thead>
<tr>
<th>Per Room</th>
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</thead>
<tbody>
<tr>
<td>One dollar and less than two dollars</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
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<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
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<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
</tr>
<tr>
<td>Six dollars and fifty cents and less than eight dollars</td>
</tr>
<tr>
<td>Eight dollars and fifty cents and less than ten dollars</td>
</tr>
<tr>
<td>Ten dollars and fifty cents and less than twelve dollars</td>
</tr>
<tr>
<td>Twelve dollars and fifty cents and less than fifteen dollars</td>
</tr>
<tr>
<td>Fifteen dollars and over</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Per Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>One dollar and less than two dollars</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
</tr>
<tr>
<td>Six dollars and fifty cents and less than eight dollars</td>
</tr>
<tr>
<td>Eight dollars and fifty cents and less than ten dollars</td>
</tr>
<tr>
<td>Ten dollars and fifty cents and less than twelve dollars</td>
</tr>
<tr>
<td>Twelve dollars and fifty cents and less than fifteen dollars</td>
</tr>
<tr>
<td>Fifteen dollars and over</td>
</tr>
</tbody>
</table>

(c) The above table of rates shall not be construed as applying to hotels or boarding houses charging less than twenty dollars per week.

House Moving—
(See Regulations—Section 67)

Irrigators—
Per week (See Regulations—Section 69) 300.00

Ice Cream—
Manufacturers or wholesale dealers 12.50
An additional tax of 1 1/2 of a cent (1/2) for each gallon manufactured, sold, or distributed. Reports shall be made to the Collector of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross sales for the previous month and the additional tax herein levied shall be paid monthly at the time such reports are made. Peddling of Ice Cream to eonsumers on the streets shall be unlawful, punishable by a fine of $50.00 for each offense except on special permission from the city council, and after application is approved by the Health Department.

Ice Cream Dealers at Retail—
(See regulations—Sec. 3, 1, M. X.) 2.50

Ice Factory or Manufacturer—
A graduated tax as follows:—

<table>
<thead>
<tr>
<th>Graduated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 to 15 tons daily capacity</td>
</tr>
<tr>
<td>16 to 50 tons daily capacity</td>
</tr>
<tr>
<td>51 to 100 tons daily capacity</td>
</tr>
<tr>
<td>101 to 200 tons daily capacity</td>
</tr>
<tr>
<td>201 tons or over daily capacity</td>
</tr>
</tbody>
</table>

16
Ice Puddler, each Vehicle .................................................. 25.00
Icing Machines—(See Refrigerations.)
Insurance Companies — Exempt, State Revenue Act.
Interior Decorators ............................................................. 15.00
Itineraries—
Or others selling lunches, soft drinks, balloons, flags, souvenir, novelties, or other class of merchandise not specifically licensed under this ordinance:
Per Quarter ........................................................................ 25.00
Per Week ............................................................................. 10.00
Per Day .............................................................................. 2.00
J
Jewelry: Making Key Rings, Tags, Etc.—
At stands or allegians .......................................................... 15.00
Jewelry Auctioneers—
Per Day .............................................................................. 25.00
And bond of $5,000.00—see City Code, Sec. 425-5.
Jingle Board or Similar Devices—
Per Day .............................................................................. 25.00
Per Quarter ........................................................................... 100.00
(See Regulations—Section 3-4.)
Job Printing Establishments (Without Bindery)—
Employing not over one workman ..................................... 15.00
Employing two workmen .................................................... 25.00
Employing more than two workmen .................................. 50.00
with bindery ...................................................................... 50.00
Junk—
Each dealer, agency or broker .......................................... 62.50
(Section 4-8.)
Canvassers or solicitors employed by dealers, agency, or broker paying above license. Not prohibited
Insurers, buying in the City .................................................. 62.50
(See Regulations—Section 4-8.)

K
Knife Backs—
Or similar devices, per quarter .......................................... 100.00
Per Day ............................................................................... 25.00
(See Regulations—Section 3-4.)
Knitting Mills—
(See Hosiery Mills.)
L
Landscape Contractors—
Annual gross business not over
$2,000.00 ........................................................................... 51.00
$5,000.00 to $15,000.00 .................................................... 102.00
Over $15,000.00 ................................................................ 153.00
Laundries—
All steam or electric laundries, including wet or damp wash
laundries, and all business supplying or renting clean linens or
laundry .............................................................. 62.50
Laundries Where work is performed exclusively by hand, or house-
size machines only, and where not more than four persons are
employed, including owner ............................................... 30.00
All others .............................................................. 30.00
Sellers, or agents of laundry work, or Linen and Towel Supply, to be
done outside the City of Charlotte shall pay .................................................. 12.50

Lawyers—
Exempt, State Revenue Act.
Leather or Web Belting Manufacturers—
Gross sales up to $50,000.00 .................................................. 75.00
Over $50,000.00 ................................................................ 150.00
Lemonade Stands or Other Soft Drinks—
Per Day ............................................................................... 2.50
Per Week ............................................................................ 10.00
Per Quarter ....................................................................... 31.25
Letter Writers—
Each person .............................................................. 15.00
Each additional person ...................................................... 6.00
Lighting Rod Agents or Dealers ........................................... 50.00
Lighting Systems .............................................................. Exempt
Livery Stables—
For livery or feed ......................................................... 10.00
Lean Companies—
Persons, firms, or corporations, lending money on personal secur-
ings, such as household and kitchen articles, watches, jewelry,
automobiles, etc., by mortgage, pledge or otherwise
(Pawnbrokers excepted) .................................................. 100.00
Locksmith or Gunsmith ...................................................... 20.00
Lodging Houses—(See Hotels, Also Tourist Homes.)
Loom Supplies .............................................................. 25.00
Lumber Broker—
Or Agents ........................................................................ 40.00
Lumber and Building Materials—
(See Building Materials.)
Lunch Stands, or Counters, Restaurants, or Cafes—
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 $2.50
Subj ect to approval of Council—(See Sec. 3, 1, 2, and 3.) .................................................. 2.50
Lunch or Sandwiches—
Manufacturers .............................................................. 25.00
Selling by drug stores ....................................................... 2.50

Machine Shops—
(See Foundries.)
Machinery—
Dealers, agents or distributors of brokers ......................... 50.00
NOTE—Merchandise paying merchants tax of $10.00 or over exempt
Molding—each operator ..................................................... 3.00
Manufacturing of Card Clothing .......................................... 100.00
Matress Factories .............................................................. 25.00
Marble or Pin Games—
Minimum deposit of not more than five cents.
Applicant for Marble or Pin Game license must first purchase
and exhibit State license. ................................................... 10.00
18
<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marlba Yards—Marble and Stone Yards, Dealers in tombstones and monuments</td>
<td>25.00</td>
</tr>
<tr>
<td>Meat—Retail—Annual gross sales: Not over $5,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>All over $5,000.00 at the rate of 10¢ per $1,000.00.</td>
<td>10.00</td>
</tr>
<tr>
<td>Meat—Wholesale dealers in meats</td>
<td>10.00</td>
</tr>
<tr>
<td>Packing houses, Agents or Branches</td>
<td>200.00</td>
</tr>
<tr>
<td>Medicine Manufacturers—Or compound of patent or proprietary medicines or drug specialties at wholesale</td>
<td>150.00</td>
</tr>
<tr>
<td>Medicine Vendors or Peddlers—Selling or advertising medicines or drugs, from aches, pains, etc, or giving from place to place, with or without free or paid examination:</td>
<td></td>
</tr>
<tr>
<td>Per Week</td>
<td>100.00</td>
</tr>
<tr>
<td>Per Day</td>
<td>25.00</td>
</tr>
<tr>
<td>Mercantile Agencies—Exempt, State Revenue Act.</td>
<td>50.00</td>
</tr>
<tr>
<td>Merchantile Brokers—Engaged in buying or selling merchandise on commission</td>
<td>50.00</td>
</tr>
<tr>
<td>With warehouse</td>
<td>10.00</td>
</tr>
<tr>
<td>Merchants, Tailors—Subject to merchant licence.</td>
<td></td>
</tr>
<tr>
<td>Merchants and Dealers—Retail—Doing any kind of business at retail not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax on annual gross sales:</td>
<td></td>
</tr>
<tr>
<td>Gross sales up to $2,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>All over $2,000.00 at the rate of 10¢ per thousand.</td>
<td>10.00</td>
</tr>
<tr>
<td>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:</td>
<td></td>
</tr>
<tr>
<td>On annual gross sales with a minimum for first $50,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>In excess of $50,000.00 shall be taxed at the rate of 10¢ per $1,000.00.</td>
<td>10.00</td>
</tr>
<tr>
<td>Merchants, Illicit, or Saloonmen—Selling as proprietor or agent in anil, lot or any store room, goods, wash, or merchandise on which an illicit tax is not herein specifically imposed.</td>
<td>100.00</td>
</tr>
<tr>
<td>Merchants, Illicit, or Dealers—As proprietor or agent selling local bankrupt or fire sales of any kind of goods, wares, or merchandise, per week.</td>
<td>25.00</td>
</tr>
<tr>
<td>Merry-Go-Round—Subject to City Ordinance—Per Week</td>
<td>16.00</td>
</tr>
<tr>
<td>(See Regulations—Section 62.)</td>
<td></td>
</tr>
<tr>
<td>Milliners, and, or Millinery—Retail</td>
<td>25.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>7.50</td>
</tr>
<tr>
<td>Mimeograph, Machine or Supplies—Agents or dealers</td>
<td></td>
</tr>
<tr>
<td>Money Lenders, Loan Companies—Persons, firms, or corporations, lending money on personal securities, such as household and kitchen furniture, watches, jewelry, automobiles, etc, by mortgage, pledge, or otherwise (Pawnbrokers excepted)</td>
<td>100.00</td>
</tr>
<tr>
<td>Motion Picture Shows—When seating capacity is less than 500.</td>
<td>213.50</td>
</tr>
<tr>
<td>Motorcycle Dealers</td>
<td>10.00</td>
</tr>
<tr>
<td>Newspapers—</td>
<td></td>
</tr>
<tr>
<td>Newspapers on the following graduated tax on annual volume of business:</td>
<td></td>
</tr>
<tr>
<td>Not exceeding $20,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Not exceeding $30,000.00</td>
<td>31.00</td>
</tr>
<tr>
<td>Not exceeding $40,000.00</td>
<td>37.00</td>
</tr>
<tr>
<td>Not exceeding $50,000.00</td>
<td>43.00</td>
</tr>
<tr>
<td>125.00 at $50,000.00 shall be taxed at the rate of 30¢ per $1,000.00, but the maximum tax shall not exceed 100.00.</td>
<td>100.00</td>
</tr>
<tr>
<td>Newspaper or Magazine Distributors</td>
<td>25.00</td>
</tr>
<tr>
<td>Newspenders—(Not allowed on streets)</td>
<td>25.00</td>
</tr>
<tr>
<td>In connection with other business</td>
<td>1.00</td>
</tr>
<tr>
<td>Novelists, Etc.—Dealers in novelties, souvenirs, curio, flags, ballons, etc.</td>
<td>25.00</td>
</tr>
<tr>
<td>NOTE—Merchants paying license of $50.00 or more</td>
<td></td>
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<td>O</td>
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</tbody>
</table>
Oriental Goods and Antique Furniture—
  Interchange dealer .................................................. 200.00

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

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

Oyster and Fish Dealers—See Fish and Oysters.

P

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

Painting Contractor—
  Employing not over one ........................................... 10.00
  Employing not over two ........................................... 15.00
  Employing three or more ........................................... 25.00

Paper Hanger Contractor—Same as Painting Contractor.

Palms—Gypsies ...................................................... 400.00
  Other than Gypsies ................................................ 300.00
  Provided, that the City Council may, in its discretion, refuse to grant such license.
  (See Regulations—Section 3-L.)

Packed Delivery .................................................... 30.00

Paving Contractors—
  Constructing streets, pavements, sidewalks, or other class of improvements (except buildings), shall before doing any such work procure from the City Engineer a permit to do the same, which permit shall be in duplicate, one of which shall be retained by the City Engineer. The tax shall be paid in accordance with the following graduated schedule, based upon the contract price of estimated cost of such improvements, as follows:
  Not over $30,000.00 ............................................... 25.00
  Not over $50,000.00 ............................................... 30.00
  Not over $75,000.00 ............................................... 40.00
  Not over $100,000.00 .............................................. 65.00
  Not over $200,000.00 .............................................. 75.00
  Not over $300,000.00 .............................................. 100.00
  $300,000.00 to $500,000.00 .................................... 125.00
  $500,000.00 to $750,000.00 .................................... 135.00
  $750,000.00 to $1,000,000.00 ................................ 225.00
  Over $1,000,000.00 .............................................. $200 per 1,000.00

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

Peaches, Cakes, Figs, Candies, Etc.—
  Wholesale dealers or distributors, per truck or vehicle ........ 25.00

Peanut or Popcorn Roasters—
  Each ................................................................. 10.00

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

Peddlers—Farm Products—
  Applicant must first purchase and exhibit State License.
  Other peddlers—on foot or with wagon
  (State Revenue Act) ................................................ 10.00
  Farmers selling their own product exempt. ........................ 21

Peddlers Other Than Retail Merchants Displaying Goods for Purposes of
  Securing Orders—
  Sec. 131 (c) 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 store, 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 in advance and procure
  a City license from the Collector of Revenue for the privilege
  of displaying such samples, goods, wares, or merchandise, and shall
  pay the sum of one dollar ($1.00) or a license tax of two hundred dollars ($200.00),
  whichever shall be the larger, to the Collector of Revenue, for the privilege
  of displaying such samples, goods, wares, or merchandise in the City of
  Charlotte.

Penny Arcade or Parkers
  (See Regulations—Section 3-A.)

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

Photographers—
  Diorama (3,000.00 bound to be posted) ......................... 15.00

Phrenologists—Gypsies .............................................. 200.00

Physicians—
  Exempt, State Revenue Act ...................................... 3.00

Pipe and Roller Covers (Same as Plumbers) ........................ 3.00

Plating Contractors—Same as Painting Contractors.

Plumbers and Electricians—
  Bleach and Gas Pitzers—
  Employing not over one .......................................... 18.00
  Employing not over two .......................................... 15.00

Plumbers and Electricians (See Section 4-C or 5.)

Pool Tables, Pocket Billiards, or Bagatelle Tables—
  (Unless used for private amusement alone without charge.)

Pinball Machines
  Not over 2 ft. wide and 2 ft. long .............................. 2.00
  Not over 2 ft. wide and 5 ft. long ............................. 5.00
  Not over 3 ft. wide and 5 ft. long ............................. 10.00
  Not over 3 ft. wide and 8 ft. long ............................. 15.00
  Not over 4 ft. wide and 8 ft. long ............................. 20.00

Provided that no person or persons under twenty-one years of age be allowed to enter, or letter in a pool room, where billiards,
post, magazine 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 tables or tables are kept for the purpose specified above, without first being required by the management or attend- ant thereof to register his name in a book which shall be kept for that purpose, and book to have a printed head at the top of each page worded as follows:

"I HEREBY CERTIFY THAT I AM NOT UNDER TWENTY-
ONE YEARS OF AGE," said book to be open at all times to inspection by the Police Department or any other City Official.

PROVIDED FURTHER: That any person or persons operating a pool room where tables are kept for the purpose above speci-

fied, who shall violate any provisions of this ordinance, shall be guilty of a misdemeanor and if convicted a second time for such offense the Board may in its discretion restrain such concern. Any person under twenty-one years of age who shall violate any provision of this section shall be guilty of a misdemeanor. (See Regulations—Section 2-c.)

<table>
<thead>
<tr>
<th>Miniature Tables—Same as Pool Tables.</th>
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<tbody>
<tr>
<td>Produce, Fruit or Vegetable Dealers—</td>
</tr>
<tr>
<td>Wholesale or Commission Merchants, annual gross sales:</td>
</tr>
<tr>
<td>Not over $50,000.00 .......................... 10.00</td>
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<tr>
<td>$50,000.00 to $75,000.00 .................. 25.00</td>
</tr>
<tr>
<td>Over $75,000.00 .............................. 100.00</td>
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<tr>
<td>Pressing Clubs—</td>
</tr>
<tr>
<td>Where not more than three persons employed .............. 25.00</td>
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<tr>
<td>More than three employed .......................... 50.00</td>
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<tr>
<td>Non-resident pressing clubs or solicitors .................. 50.00</td>
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<tr>
<td>Receiving stations one half of parent establishment. ....... 50.00</td>
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<tr>
<td>Printing Establishments, Without Bindery—</td>
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<tr>
<td>Employing not more than one workmen .................. 15.00</td>
</tr>
<tr>
<td>Employing not over two workmen ................ 50.00</td>
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<tr>
<td>Employing three or more workmen .................. 75.00</td>
</tr>
<tr>
<td>With bindery ................................ 100.00</td>
</tr>
<tr>
<td>Trade shop ................................... 50.00</td>
</tr>
<tr>
<td>Public Stereographers—</td>
</tr>
<tr>
<td>One person .................................. 10.00</td>
</tr>
<tr>
<td>Each additional person .......................... 5.00</td>
</tr>
</tbody>
</table>

| Radio Dealers—Radio or Parts—|
| Each Dealer or Agent for ....................... 5.00 |
| Radio repair ................................ 5.00 |
| Real Estate Agents—Exempt—|
| Real estate auction sales, per sale ................ 12.50 |
| Rental Collection Agents—Exempt—|
| Refiners—|
| Oil, lard, soaps, etc. ........................ 100.00 |
| Restaurants—|
| The tax for each license shall be based on the number of persons provided for with chairs, stools, or benches, and shall be fifty cents per person with a minimum tax of two dollars and fifty cents. |
| Refrigerating Machinery—|
| Chillers, Frigidaire, etc. ........................... Exempt |
| Each dealer or agent .......................... 23 |
| Repair Shops—|
| Employing not over one person .................. 15.00 |
| Employing not over two persons ................ 25.00 |
| Being otherwise taxed herein ................... 50.00 |
| Bank Quarries ................................ 50.00 |
| Agencies or sales offices in the City for quarries outside of the City, per truck .................. 25.00 |
| Beef Gardens—|
| (See Regulations, Section 3-C.) .............................. 150.00 |
| Subject to the approval of the Board. |
| Rooming Houses—(See Hotels, also Tourist Camps)—|
| Rubber Stamp Shop—|
| Or Manufacturer ................................ 10.00 |
| Rug or Carpet Cleaners .......................... 25.00 |
| Sand Dealers—|
| Agencies for sales efforts ................... 25.00 |
| Sandwich Manufacturers .......................... 25.00 |
| Sandwiches Wrapped—Retail only ................. 2.50 |
| Scale Dealers—|
| Each dealer in or agent for ................... 50.00 |
| Second-Hand Dealers—|
| Except each registrar, sewing or adding machines, typewriters .......................... 25.00 |
| Buying and selling second-hand clothing or shoes ........... 25.00 |
| (See Regulations—Sec. 4-C.) |
| Securities Dealers in Stocks—|
| Notes, bonds, mortgages, etc. ................... 25.00 |
| Sheet Metal Workers—|
| Tin shop ................................... 10.00 |
| Shop Work—|
| On gross sales less than $20,000.00 ................ 21.00 |
| $20,000.00 to $30,000.00 .................. 25.00 |
| $30,000.00 to $75,000.00 .................. 35.00 |
| $75,000.00 to $120,000.00 ................ 45.00 |
| Over $120,000.00 .............................. 60.00 |
| Per $1,000.00 .................................. 60.00 |
| Sewing Machine Dealer or Agent—|
| Exempt, State Revenue Act. |
| Shooting Galleries or Devices for Sports or Play—|
| Whatever used or not, each or place for any game or play with or without name, not herein specifically licensed (unless used for private amusement or exercise alone without charge) .................. 50.00 |
| (See Regulations, Section 3.C.) |
| Shoemaker or Repair Shop—|
| One man ................................... 10.00 |
| Two men .................................. 15.00 |
| More than two men ................................ 25.00 |
| Shoe Shine Places—|
| Each chair, stand or operator .................. 50 |
| Bares on streets not allowed. |
Sign Hangars—Sign Erectors—
Constructing, Repairing, Repainting or Erecting any signs on walls, buildings, roofs, or building or supported signs over streets or sidewalks, any and all work as to which is used ladders or scaffolding.
$6.00

Sign Painters—
Doing any sign painting work not placed, hung or supported as described in Sign Hangars license
$25.00

(Thud license is in addition to Sign Hanging or Sign Erecting when such work is done)

Sidewalk Contractors—
Constructing sidewalks, pavements, or other class of improvements, except building, shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimated cost of such improvements. Scale same as contractors.

Silk Mfg., or Rayon Mfg.  
Gross sales up to $100,000.00 $100.00  
Over $200,000.00 200.00

Skating Rinks
25.00

Soft Drink Bottles
2.50

Slot Machines and Slot Locks—
Mutoscope Machines
$5.00
Amusement games or devices requiring deposits of less than five cents
$5.00
Amusement games or devices, requiring deposits of five cents or more...
$10.00
Amusement games or devices, requiring deposits of not less than ten cents and not more than twenty-four cents...
$25.00
Amusement games or devices, requiring deposits of not less than twenty-five cents and not more than forty-nine cents...
$50.00
Amusement games or devices, requiring deposits of not less than fifty cents and not more than ninety-nine cents...
$125.00
Amusement games or devices, requiring deposits of not less than one dollar and over...
$250.00
Slot or pinball machines measuring not more than two feet wide and four feet long...
$2.00
Slot or pinball machines measuring not more than three feet wide and five feet long...
$5.00
Slot or pinball machines measuring not more than three feet wide and six feet long...
$7.00
Slot or pinball machines measuring more than three feet wide and not more than six feet wide and eight feet long...
$10.00
Slot or pinball machines measuring more than three feet wide and not more than six feet wide and eight feet long...
$12.50
Annual license for person engaged in placing of vending machines...
$5.00
Annual operator's license tax on machines vending cigarettes...
15.00

Soda Fountains—
On each carbonated draft arm of each fountain a license tax of...
$1.50

Sprinkling System—
Selling and or Installing...
$50.00
Repairing or servicing only...
$25.00

Stables—
Livery and Pool...
$15.00

Steam Fitting Contractors—Same as Plumbers—
25

Storm Sewer Contractors—
Constructing 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 improvement, as follows. Scale same as contractors.

Switchback Railway or Roller Coaster—
(See Regulations—Section 3-b.)

T
Tailors—
Custom
$23.00

Telegraph Companies—
State Revenue Act
$50.00

Telephone Companies—
Exempt, State Revenue Act.

Theaters, Playhouse, Opera House or Vaudeville—
(See Regulations—Section 3-p-i)
Seating capacity less than 100...
$21.20
Seating capacity over 100...
$125.00

Tile Manufacturers
Manufacturers paying above license not subject to contractors license.
$5.00

Tin Shop or Metal Workers—
$10.00

Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale—
Annual gross sales not more than $1,000.00...
$5.00
Over $1,000.00...
$10.00

Tourists Home—
Tourist Home, Tourist Camps or Boarding Houses advertising for transient passage, with or without dining room service, having five rooms or less...
$1.00
Having more than five rooms, for each room...
1.00

Towel or Linen Supply Service—
Same as Laundry.

Trading Stamps
$50.00

Treasurer Manufacturers—
$50.00

Type Writing, Machines and Supplies—
Agents or dealers—except...

U
Undertakers or Embalmers...
$100.00

V
Vanderbilt Shows—
Vanderbilt, Theaters, Playhouses, Opera Houses:  
Seating capacity less than 100...
$125.00
Seating capacity over 100...
$21.20

Vegetables, Fruits or Produce Dealers—
Wholesale or Commission Merchants, annual gross sales
Not over $50,000.00...
$10.00
$50,001.00 to $75,000.00...
$25.00
Over $75,000.00...
$100.00

26
Vehicle, Dealers in Any Horse-Drawn Vehicle—
Annual gross sales not more than $5,000.00 ........................................ 10.00
From $5,000.00 to $10,000.00 ............................................... 25.00
Over $10,000.00 .................................................. 50.00

W

Warehouse—
Storage or transfer warehouse:
Gross receipts up to $25,000.00 .................................................. 50.00
$25,000.00 to $50,000.00 ............................................... 100.00
Over $50,000.00 .................................................. 150.00

Washing Machines—
Each dealer or agent—exempt.

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

Waste Mills—
Dealers in damaged cotton or cotton products:
Gross sales up to $20,000.00 ............................................... City Attorney
$20,000.00 to $50,000.00 ............................................... 50.00
$50,000.00 to $100,000.00 ............................................... 75.00
Over $100,000.00 .................................................. 100.00

Weighing Machines—
Requiring one cent deposit .................................................. 1.35

Welders ............................................................... 25.00

Wine License—May 1st to May 1st—
On premises ............................................................... 15.00
Off premises ............................................................... 25.00
Wholesale wine ............................................................. 27.00
Chain Stores—per State Revenue Act. ....................................

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

MISCELLANEOUS
All Business, Trades, Professions, Game Devices—
Or other undertaking, prosecuted for profit or gain, not taxed heretofore ........................................ 35.00
Per Quarter ............................................................... 15.00
Per Month ............................................................... 10.00
Per Day ................................................................. 3.00

SECTION 17

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

Approved as to form:

J. M. SCARBOROUGH,
City Attorney

Read, approved, and adopted this the 7th day of June, 1933.

Held 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.

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ADJOURNMENT.

On motion of Councilman Dance, seconded by Councilman Wilkinson, the meeting adjourned.