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The regular meeting of the City Council was held in the Council Chamber in the City Hall, at 4:00 o'clock P. M., Wednesday, June 9, 1937, with Mayor Pro Tem Albea presiding and Councilmen Baxter, Durham, Griswold, Hovis, Hudson, Huntley, Little, Nance, Sides and Wilkinson being present.

Absent: Mayor Ben E. Douglas.

READING OF MINUTES OF LAST MEETING DISPENSED WITH.

On motion of Councilman Hudson, seconded by Councilman Nance and unanimously carried, the reading of the minutes were dispensed at this meeting.

AMENDMENTS TO SUNDAY ORDINANCE OFFERED.

Councilman Baxter stated that now that the new administration is getting started he felt that it should survey the future and look ahead for the next two years. He enumerated a number of things which the Council should take under consideration, such as beautification of the City, better streets, substitution of busses for street cars, fire drill tower, increase in the Police Department and others.

He also stated that he thought it should again consider the Sunday ordinance and presented the following amendment to the Ordinance adopted July 24, 1935, and moved its adoption, which motion was seconded by Councilman Hovis:

AN ORDINANCE
ENTITLED AN AMENDMENT TO "AN ORDINANCE TO
PROHIBIT THE PERFORMANCE AND OPERATION OF
CERTAIN BUSINESS AND COMMERCIAL SPORTS AND
AMUSEMENTS ON SUNDAY."

BE IT ORDAINED by the City Council of the City of Charlotte:

Section 1. That the ordinance entitled "AN ORDINANCE TO PROHIBIT THE PERFORMANCE AND OPERATION OF CERTAIN BUSINESS AND COMMERCIAL SPORTS AND AMUSEMENTS ON SUNDAY" be, and the same is hereby amended by adding the following to the end of Section 1 of that certain Ordinance entitled "AN ORDINANCE TO PROHIBIT THE PERFORMANCE AND OPERATION OF CERTAIN BUSINESS AND COMMERCIAL SPORTS AND AMUSEMENTS ON SUNDAY" which was adopted by the City Council on July 24, 1935, the following after the word "Sunday" at the end of said Section 1. "The provisions of this Act shall not apply to outdoor recreational sports".

Section 2. That this Ordinance shall be in full force and effect upon and after its adoption by the City Council.

After a discussion of this amendment, pros and cons being offered by almost the entire Council, a vote was taken on the motion, with the following result:

For the question: Councilmen Baxter, Griswold, Hovis, Little and Sides.

Against: Councilmen Durham, Hudson, Huntley, Nance and Wilkinson.

Whereupon, the Mayor Pro Tem cast his vote against the question and the amendment was declared lost.

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Councilman Baxter then offered the following amendment:

AN ORDINANCE
TO AMEND AN ORDINANCE PROHIBITING THE
PERFORMANCE AND OPERATION OF CERTAIN
BUSINESS AND COMMERCIAL SPORTS AND
AMUSEMENTS ON SUNDAY.

BE IT ORDAINED by the City Council of the City of Charlotte:

Section 1. That that certain Ordinance passed by the City Council on the 24th day of July, 1935, and recorded in Ordinance Book 7, at page 120-A in the office of the City Clerk, entitled, "AN ORDINANCE TO PROHIBIT THE PERFORMANCE AND OPERATION OF CERTAIN BUSINESS AND COMMERCIAL SPORTS AND AMUSEMENTS ON SUNDAY", be amended by adding the following at the end of Section 1 thereof, beginning after the word "Sunday":

"Provided that it shall be lawful for the Charlotte Park and Recreation Commission to keep open and operate and charge an admission fee on Sunday for the use of any swimming pools under its supervision and control".

Section 2. That all of the provisions of the said Ordinance adopted July 24, 1935, shall remain in full force and effect except the provisions above quoted.

Section 3. That this Ordinance shall become effective upon its adoption.

Councilman Baxter moved the adoption of the above ordinance, which was seconded by Councilman Wilkinson and unanimously adopted on three readings and declared to be an ordinance of the City of Charlotte.

SEPTEMBER 17TH. DECLARED A HOLIDAY FOR CITY EMPLOYEES.

Mr. William Winter, Attorney, appeared before the Council asking its cooperation in staging a celebration on September 17th. in commemoration of the signing of the Constitution, which movement is being backed by the Young Democrat Club of Mecklenburg County, and asked that the City designate this date as a holiday.

Councilman Hovis made a motion that that date be set aside as a holiday for all who can conveniently be away from their work. Motion seconded by Councilman Wilkinson and unanimously carried.

REQUEST FOR CITY TO TAKE OVER LAND FOR CITY TAXES AND PAVING ASSESSMENTS.

Mr. Winter also requested the Council to consider the request of two clients of his, who own a number of lots in the Tuckaseegee Road section, advising that no City taxes have been paid on the property since 1927 and that paving assessments have been placed on the property, the total amount of unpaid taxes and assessments being so great that his clients are unable to pay them and they are in danger of being foreclosed. He stated that his clients have authorized him to offer this property to the City and County in consideration of the release of taxes and paving assessments.

Councilman Wilkinson moved that the matter be referred to the City Attorney. Motion seconded by Councilman Huntley and unanimously carried.

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SEWER EXPANSION ON NORTH ALEXANDER STREET.

On motion of Councilman Huntley, seconded by Councilman Wilkinson, the Council authorized the extension of the sewer on North Alexander Street to serve one house; the application being made by Mr. L. P. McCall and the estimated cost of same being \$141.46.

NOTICE OF SUIT OF IDA CALDWELL VS. CITY OF CHARLOTTE

Mr. Marshall reported receipt of notice of suit of Ida Caldwell against the City of Charlotte for alleged injuries received on City Hall property, in the amount of \$2500.00, plaintiff being represented by Thos. W. Alexander.

RE-ASSESSMENT - CAMDEN ROAD.

On motion of Councilman Durham, seconded by Councilman Huntley the following re-assessment for property on Camden Road, was unanimously adopted on three readings:

The City Council of the City of Charlotte, N. C. DO ORDAIN that the special benefits to the abutting property on Camden Road on account of the paving of the roadway and walks, beginning at the Northwest corner of Camden Road and West Boulevard and extending thence in a Northerly direction a distance of 205.62 feet and being originally assessed as a whole against W. H. Allen; is hereby subdivided and reassessed on the West side only as follows:

NEW NO.	NAME OF OWNER	FRONTAGE	WATER	ROADWAY	WALK	TOTAL
1716-18	W. H. Allen	50.62' plus 5.0' ($\frac{1}{2}$ alley)		426.10	52.78	478.88
1720-22	W. H. Allen	50.00'		383.05	47.45	430.50
1724-30	W. H. Allen	100.00'	15.00	766.10	94.90	876.00

APPROPRIATION TRANSFER.

In order to adjust budget condition caused by transferring two cashiers from the Collector of Revenue's office to the Division of Reading, Billing and Collecting in the Water Department, an Ordinance transferring \$2,420.00 from the Division of Collector of Revenue (203) to the Division of Reading, Billing and Collecting (607), on motion of Councilman Sides, seconded by Councilman Nance and unanimously adopted on three readings.

REFUND TO SCHOOL BOARD OF RENT ON OFFICES DISALLOWED.

The City Manager presented a letter from the City Attorney relative to the requested refund of \$3600.00 to the City School Board, which stated that the Council did not have legal authority to make this refund.

Councilman Wilkinson, seconded by Councilman Hovis, moved that the City Attorney's opinion be complied with and that the request of the School Board be denied.

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CONTRACT WITH CAROLINA OUTDOOR ADVERTISING COMPANY.

On motion of Councilman Baxter, seconded by Councilman Hovis, the Mayor and Clerk were authorized to sign a contract with the Carolina Outdoor Advertising Company for renewal of leases on two poster panels on City property; one on the south side of Monroe Road west of Bryant Creek and the other on the east side of Statesville Road north of Irwin Creek.

FEES FOR PAVING ASSESSMENT SUITS SET AT \$7.50 PER SUIT.

Councilman Wilkinson called for report from the City Attorney on the opinion of the Superior Court Judges regarding the fee for street assessment suits. Mr. Boyd advised that he had conferred with Judge Warwick, Judge Rousseau and Judge Olive and in their opinion they thought the fee of \$7.50 suggested was extremely reasonable.

Councilman Wilkinson then moved that on the strength of that report and after making a thorough investigation of the number of suits to be brought, that the Council set the fee for handling these tax suits at \$7.50. This motion seconded by Councilman Nance.

Councilman Griswold offered a substitute motion that the fee be set at \$2.00, but no second was received on this motion.

Before voting on Councilman Wilkinson's motion, Mr. Marshall read a letter from Attorney A. A. Tarlton, in which he offered to handle these suits for \$3.75 per suit, one half the fee recommended.

However, the above motion was carried, with Councilman Griswold voting "no".

SCHOOL BOARD NOT TO BE CHARGED FOR OFFICE SPACE.

Councilman Sides made a motion that the School Board not be charged for office space occupied by it in the City Hall, beginning with the next fiscal year. Motion seconded by Councilman Griswold and unanimously carried.

REVENUE ORDINANCE 1937-1938.

The following Revenue Ordinance for 1937-38 was read, and on motion of Councilman Wilkinson, seconded by Councilman Nance, was unanimously adopted on three readings:

REVENUE ORDINANCE
LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND
PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL
YEAR BEGINNING JULY 1, 1937 AND ENDING JUNE 30, 1938.

The City Council of the City of Charlotte do ordain:

SECTION 1.

That to raise funds for municipal purposes the following license taxes hereinafter specified are hereby levied for the privilege of carrying

on the business, trades, professions, callings, occupations, or doing the act named within the corporate limits of the City of Charlotte from the first day of July 1937 to the thirtieth day of June, 1938, unless for some other time or period herein specified; and all such taxes shall be due and payable in advance at the office of the Collector of Revenue. The payment of any particular tax herein imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other business conducted by such person.

SECTION 2.

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

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

SECTION 3.

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

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

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u. That billiard rooms, ppl rooms, bowling alleys, bagatelle tables, or rooms where games or tables of like kind are operated; and also restaurants, cafes, lunch counters, or places where soft drinks are sold shall be kept clear of screens or sight obstruction of any kind.

SECTION 4.

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

- a. Pawnbrokers.....\$1000.00
- b. Junk Dealers.....\$1,000.00
- c. Electrical Contractors.....\$1,000.00
- d. Electric Sign Contractors and Hangers.....\$1,000.00
- e. Plumbing Contractors.....\$1,000.00
- f. Sign Board Erectors.....\$1,000.00

SECTION 5.

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

SECTION 6.

Where the amount to be paid for license depends upon the amount of gross sales or receipts, or other facts to be ascertained, it shall be the duty of persons applying for license to render to the Collector of Revenue a sworn statement of such gross sales or receipts during the preceding months, quarter or year, as the case may be, and such other and further proof as the Collector of Revenue may require, or if the amount of license to be paid is determined by other facts, then a sworn statement as to such facts, and such other and further proof as the Collector of Revenue may require, shall be rendered said Collector of Revenue; and in either case the Collector of Revenue shall not be required to receipt for the money or issue any license until satisfactory proofs are furnished. In case the business for which the license required is commenced after July 1, 1937 and the tax on such business is based upon gross sales or receipts or facts to be ascertained the license shall be assessed upon the probable gross sales or receipt during a term of one year; or if the amount of tax to be paid is determined by other facts to be ascertained, then a sworn statement as to such facts shall be made and the license based thereon. Provided, however, that the Collector of Revenue shall have the right at any time during the period covered by any license to require of such licensee additional sworn statement as to the sales, and receipts or other determining facts of such business and an additional license tax shall be paid in accordance therewith.

SECTION 7.

When any business is begun after July 1, 1937 the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1937, unless otherwise provided in this section fixing the tax.

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

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SECTION 8.

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

SECTION 9.

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

SECTION 10.

No free license shall be granted except to 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 11.

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

SECTION 12.

That each owner of any vehicle or for hire, public dray, 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 said business shall be carried on shall constitute a separate and distinct offense.

SECTION 15.

All license taxes imposed by this ordinance shall be due and payable in advance, and if any person shall fail to pay any license tax required by this ordinance by Aug. 1, 1937 five per centum per month of the amount of such license, shall be added to the tax required, and no license shall be granted until the license tax plus the five per centum thereof has been paid. The addition of the five per centum per month on the amount of said license tax shall not exempt the delinquent from the penalties herein prescribed in case of delinquency.

SECTION 16.

LICENSE SCHEDULE

A.

ABBATTOIR - Or Slaughter House.....	\$	100.00
ASBESTOS MFG.-		100.00
ACCOUNTANTS- Exempt, State Revenue Act.		
ADDING MACHINES- Each dealer in or agent for.....		Exempt
ADVERTISING-		
Every person, firm or corporation who or which is engaged in the business of outdoor advertising by means of 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-j.....		50.00
Bill posters or sign tackers, per day.....		5.00
Section 351 City Code amended to read as follows: It shall be unlawful for any persons, firm or corporation to deposit in, paste on or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutters of the City any trash, rubbish, broken glass, tin-cuttings, fruit peelings, or refuse, ashes, waste or loose paper....		
AGENTS, MANUFACTURERS OR AGENCIES - Not specifically taxed herein.....		25.00
AGRICULTURAL MACHINERY - Manufacturers or Distributors.....		200.00
AMUSEMENTS - Per Day.....		25.00
Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such license twenty-five dollars 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.		
ANTIQUA FURNITURE AND ORIENTAL GOODS-		
Itinerant dealer.....		300.00
ARMATURE WINDER AND BRAZERS- One helper or more.....		50.00
ARCHITECTS Exempt, State Revenue Act.		
ATTORNEYS- Exempt, State Revenue Act.		
AUCTIONEERS-		
Resident.....		25.00
Itinerant, per week.....		50.00
Itinerant, per day.....		25.00
AUCTIONEERS OF JEWELRY-		
Per day \$25.00 and bond of \$5,000.00 - see City Code Sec. 487-b.		
AUTO BODY, TRUCK AND WAGON BUILDERS.....		100.00

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A U T O M O T I V E I N D U S T R I E S -

AUTOMOTIVE SERVICE STATIONS-

Every person, firm or corporation engaged in the serving or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment of supplies, motor fuels or lubricants, any or all of the above. Provided that such license tax shall be paid for each place of business so operated or maintained, each..... \$ 12.50

In addition to the above a special tax for each curb or sidewalk pump shall be charged in the amount of..... 25.00

MOTORCYCLE DEALERS OR SERVICE PLACES-

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

AUTOMOTIVE EQUIPMENT OR SUPPLY DEALERS AT WHOLESALE OR DISTRIBUTING AGENCIES OR WAREHOUSES-

Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above, at wholesale shall pay an annual license tax for each place of business so operated of..... 62.50

And in addition to the above on each tank wagon or truck operated on public streets, a tax of.... 25.00

(The word "wholesale" shall apply to those who receive, buy, sell, distribute, exchange, or deliver to retail dealers, or who sell otherwise than to the consumer.)

MOTOR VEHICLE DEALERS-

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

MOTOR VEHICLE DEALERS AT RETAIL- 50.00

LICENSE TAGS-

From January 1, 1938 through December 31, 1938 Registration metal tag for front of cars, trucks, taxicabs or other motor vehicles..... 1.00

ASSEMBLING AND FINISHING PLANTS-

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

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AWNING AND TENT MAKERS AND/OR INSTALLING.....	\$ 15.00
B.	
BABY FEEDING STATIONS.....	25.00
BAGGAGE MANUFACTURER.....	10.00
BAGGING OF BURLAP AND TIES Manufacturers, reworkers or dealers in.....	100.00
BAKERIES-	
Bakeries Manufacturers- Bakery Products, Wholesale...	100.00
Retail.....	25.00
Pies, Cakes, Cookies.....	25.00
BALLOONS, FLAGS, NOVELTIES OR SOUVENIRS-	
Per Quarter.....	25.00
Per Week.....	10.00
Per Day.....	3.00
BANKRUPT OR FIRE STOCK-	
Every itinerant salesman or merchant who shall expose for sale either on the street or in a house rented temporarily for that purpose any goods, wares or merchandise, bankrupt stock, or fire stock not being a regular merchant in the city shall apply for in advance, and procure a license for the privilege of transacting such business, and shall pay for such license a tax of Three Hundred Dollars.....	300.00
BANKS, TRUST COMPANIES, MORRIS PLAN BANKS OR COMPANIES DOING A SIMILAR BUSINESS-	
Morris Plan or Industrial Banks- With total resources as of December 31st. last:	
Less than \$250,000.....	37.50
\$250,000 and less than \$500,000.....	75.00
\$500,000 and less than \$1,000,000.....	112.50
\$1,000,000 and less than \$2,000,000.....	150.00
\$2,000,000 and less than \$5,000,000.....	225.00
\$5,000,000 and over.....	300.00
BARBER COLLEGES.....	25.00
BARBER SHOPS - each chair whether used or not.....	2.00
BEAUTY PARLORS - each operator.....	5.00
BEER LICENSE - From May 1st to May 1st-	
"On Premises".....	15.00
"Off Premises".....	10.00
(Chain stores per State Revenue Act).	
BELTING MANUFACTURERS-	
Gross sales up to \$50,000.00.....	75.00
Over \$50,000.00.....	150.00
BICYCLES- Each dealer or agent selling, renting or repairing.....	10.00
BILLIARDS - See Pool Rooms.	
BILLING MACHINES.....	Exempt
BLACKSMITH OR HORSESHOE SHOP-	
Doing Horseshoeing only.....	5.00
Doing work other than Horseshoeing.....	12.50
BLUE PRINTING.....	25.00
BOARDING HOUSES-	
Boarding houses- who do not advertise, having a seating	

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capacity 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.....

BOOK AGENTS.....	Exempt
BOOKBINDERS.....	\$ 35.00
With printing license.....	50.00

BOOT BLACK STANDS - See shoeshine parlors).

BOTTLERS-

Buyers of second-hand bottles (buying milk bottles prohibited).....	10.00
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MANUFACTURERS, PRODUCERS, BOTTLERS AND DISTRIBUTORS OF SOFT DRINKS-

(a) Every person, firm or corporation, or association manufacturing, producing, bottling and or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger-ale, grape and other fruit juices or imitations thereof, carbonated or malted beverages and like preparations, commonly called soft drinks, shall apply for and obtain from the City a license for the privilege of doing business in the City and shall pay for such license the following tax for each place of business:

LOW-PRESSURE EQUIPMENT-

Where the machine or the equipment is used in the manufacture of the above-named beverages is a:	
36 spouts, or greater capacity, low-pressure filler.	150.00
32 and less than 36 spouts, low-pressure filler.....	125.00
24 or less than 32 spouts, low-pressure filler.....	112.50
18 or less than 24 spouts, low-pressure filler.....	87.50
12 and less than 18 spouts, low-pressure filler.....	62.50

HIGH-PRESSURE EQUIPMENT-

Where the machine or the equipment unit used in the manufacture of the above-named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of every over sixty bottles per minute.....	150.00
Royal (4-head), Adriance (2-head), Shields (2-head), (full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute	125.00
Royal (4-head), Adriance (2-head), Shields (2-head), full (automatic) or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles, per minute.....	112.50
Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high pressure), Junior (high pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute.....	37.50
Single-head Shields, Modern Bond (power), Baltimore (semi-automatic) and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines.....	25.00

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

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place of manufacture more than one bottling machine or equipment unit then such person, firm, corporation or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

(b) Every person, firm, corporation or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in sub-section (a) of this section shall pay an annual license tax for the privilege of doing business in this City, as follows..... \$ 25.00

Provided that where the tax levied under subsection (a) of this section has been unpaid or any of the articles, machines or equipment units enumerated herein the tax levied under this sub-section shall not apply.

Aerated, mineral, or other waters, selling or delivering in the City..... 25.00
Itinerant dealers selling or delivering to retailers bottled soft drinks or waters, per truck..... 25.00

BOWLING ALLEYS-(Whether used or not) Each alley..... 12.50

BRICK DEALERS-

Manufacturers, dealers, or agents for the sale of brick..... 35.00

BROADCASTING STATIONS - Exempt.

BROKERS, AGENTS OR FACTORS- BUYING OR SELLING-

Contractors for or buying cotton on commission. 35.00
Contracting for or buying yarns..... 35.00
Contracting for or buying merchandise..... 35.00
 With Warehouse..... 50.00
Contracting for or buying waste..... 35.00
Pawn..... 150.00
 (exempt on tax on pistol dealer)
 (See regulations, Section 3-q and 4-a).

BUILDING AND LOAN ASSOCIATIONS..... Exempt

BUILDING CONTRACTORS-

For the purpose of this ordinance, a building contractor is defined to be one who, for a fixed price, commission, fee or wage, undertake 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 structures 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:

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On annual Gross sales with the minimum.....	\$ 50.00
For the first \$100,000.00.....	50 cents per. 1,000.00
In excess of \$100,000.00.....	50 " " 1,000.00
But the maximum shall not exceed	500.00

C.

CABINET OR FURNITURE REPAIRING SHOP.....	15.00
CAKES AND CRACKERS-	
Depots, agencies or branches of manufacturers; annual gross sales:	
Not exceeding \$50,000.00.....	150.00
Over \$50,000.00.....	200.00
CANDY OR CONFECTIONERY MANUFACTURERS OR DEALERS-	
Subject to Merchants' Tax, retail or wholesale.	
CANE BOARD, KNIFE RACKS, STICKING MACHINES-	
Or similar devices not herein elsewhere specifically licensed, each:	
Per Quarter	100.00
Per Day.....	25.00
(See regulations- Section 3-f).	
CARD CLOTHING- Manufacturing.....	100.00
CARNIVAL COMPANIES, ETC. - As defined by State Act Subject to City Ordinance.	
Per week or part thereof.....	200.00
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.....	150.00
CEMENT BLOCK- Tile or Cement Pipe Manufacturer.....	50.00
CHECK PROTECTORS OR PROTECTOGRAPHES.....	Exempt
CHIROPRACTICS.....	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
CIGARS- Manufacturers, Exempt, State Revenue Act.	
CIRCUSES-	
Circuses, Menageries, Wild West, Dog and Pony Shows, and like amusements:	
Traveling on railroads and requiring transportation of-	
Not more than two cars.....	15.00
Three to five cars, inclusive.....	22.50
Six to ten cars, inclusive.....	45.00
Elevento twenty cars, inclusive.....	62.50
Twenty-one to thirty cars, inclusive.....	87.50
Thirty-one to fifty cars, inclusive.....	125.00

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Over fifty cars.....	\$150.00
And on each side show in connection with above... (If traveling otherwise than by railroad see State Revenue Act).	7.50
Such shows and or exhibitions traveling by automobiles, trucks or other vehicles other than railroad cars, and requiring transportation by:	
Not over two vehicles	3.75
Three to five vehicles.....	5.00
Six to ten vehicles.....	7.50
Elevent to twenty vehicles.....	10.00
Twenty to thirty vehicles.....	20.00
Thirty to fifty vehicles.....	27.50
Over fifty vehicles, per vehicle in excess thereof	2.50

CIVIL ENGINEERS- Exempt, State Revenue Act.

CLAIRVOYANTS, GYPSIES.....	500.00
Other than Gypsies.....	200.00
Provided that the City Council may, in its discretion, refuse to grant such license (See Regulations- Section 3-k).	

CLOTHES DYEING.....	25.00
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COAK OR COKE DEALERS-

a. Wholesale- Every person, firm or corporation, either as agent or principal engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of, per annum.....	75.00
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But if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license provided in subsection (b) hereof.

b. Retail - every person, firm or corporation engaged in and conducting the business of selling coal or coke at retail shall pay for each place of business from which such coal or coke is sold or delivered, a license tax of, per annum.....	75.00
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c. Any person, firm or corporation who has paid either a wholesale or a retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities from place to place shall pay on each such truck or vehicle a license tax of, per annum.....	5.00
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d. Any person, firm or corporation soliciting orders for pool cars of coal to be distributed without profit subject to coal dealers license.

COLD STORAGE PLANTS-

Gross receipts of \$5,000.00 or less.....	25.00
\$5,000.00 to \$50,000.00.....	50.00
All over \$50,000.00.....@ \$1.00 per...	1000.00

COLLECTION OR CLAIM AGENCIES-

Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or any other indebtedness from one person in favor of another, shall pay a license tax of.....	50.00
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COMMISSION BROKERS, MERCHANDISE-

Engaged in buying or selling merchandise on

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commission.....	\$35.00
With Warehouse.....	50.00

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

CONTRACTORS-

Constructing streets, pavements, sidewalks, sewer, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduate schedule, based upon the contract price or estimates cost of such improvements as follows:

Not over \$20,000.00.....	25.00
\$20,001.00 to \$40,000.00.....	30.00
\$40,001.00 to \$65,000.00.....	40.00
\$65,001.00 to \$100,000.00.....	50.00
\$100,001.00 to \$150,000.00.....	75.00
\$150,001.00 to \$200,000.00.....	100.00
\$200,001.00 to \$300,000.00.....	150.00
\$300,001.00 to \$500,000.00.....	200.00
Over \$500,000.00.....	50 cents per. 1,000.00

COTTON BUYERS AND SELLERS ON COMMISSION-

(1) Every person, firm or corporation who or which engages in the business of buying and selling on commission any cotton, grain, provisions or other commodities, either for actual spot, or instant delivery, shall apply for and procure from the City a license for the privilege of transacting such business in this City and shall pay for such license a tax of.....

35.00

(2) Every person, firm or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual spot, instant or future delivery and also maintains and, or operates a private or leased wire and or ticker service in connection with such business, shall apply for and procure from the City a license for the privilege of transacting such business in this City and shall pay for such license the following tax.....

50.00

COTTON-COMPRESS-GINS AND MILLS-

Compress, each with warehouse.....	150.00
Cotton Gins, each.....	5.00
Mills having not over 5,000 spindles and looms combined	50.00
Having from 5,000 to 10,000 combined.....	75.00
Having over 10,000 combined.....	100.00
Having no spindles and not over 250 looms.....	50.00
Having from 250 to 500 looms.....	75.00
Having over 500 looms.....	100.00

COTTONSEED DEALERS..... 50.00

COTTONSEED OIL MILLS, each press..... 15.00

COTTON STORAGE WAREHOUSE- SEE WAREHOUSE.

COTTON WASTE- SEE WASTE MILLS.

COUPON- COUPON BOOKS,

Each place of business selling coupons, coupon books,

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or pledge for merchandise or service..... \$10.00
And in addition thereto- for each person selling 2.00

CURB MARKET*

Privately operated- Minimum \$25.00 and each stall over twenty-five, \$1.00 per stall.

D.

DANCE HALLS.....	50.00
(See Regulations - Section 3-j).	
DENTAL LABORATORIES - DENTAL SUPPLIES.....	25.00
DENTISTS- Exempt- State Revenue Act.	
DETECTIVE AGENCIES- Subject to approval of Council.....	100.00
DIRECTORIES AND MAPS-	
Compiling and selling or delivery City Directories	100.00
DOG LICENSE TAG.....	1.00
DOUGHNUT SHOPS, Selling to Stores, same as Bakeries.....	10.00
DRY CLEANING-	
Same as pressing Club.	
Reveiving stations.....	20.00
DUCK CLOTH MANUFACTURING.....	50.00
DRAYS- HORSE DRAWN.....	1.00
DYE HOUSE, OR DYEING CLOTHES (non-resident same).....	25.00
DYESTUFF AND CHEMICALS-	
Dealer, Broker or Agent, on annual gross sales	
of less than \$250,000.00.....	50.00
From \$250,000.00 to \$500,000.00.....	100.00
From \$500,000.00 to \$750,000.00.....	150.00
From \$750,000.00 to \$1,000,000.00.....	200.00
From \$1,000,000.00 to \$1,500,000.00.....	300.00
Over \$1,500,000.00.....	400.00

E.

ELECTRIC LIGHT COMPANIES-	
Furnishing electric light or power in the City..	3,000.00
ELECTRIC STREET RAILWAY COMPANIES-	
Operating street railways in the City.....	2,000.00
ELECTRICIANS AND PLUMBERS-	
Employing not over one person.....-	10.00
Employing not over two persons.....	15.00
Employing three or more persons.....	25.00
(See Section 4-c and e).	
ELECTRIC ENGINEERS- Exempt State Revenue Act.	
ELECTRIC FIXTURE HANGERS- See Regulation Section 4-D.....	12.50

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ELEVATORS- Selling and/or installing.....	\$50.00
EMBALMERS OR UNDERTAKERS.....	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.. (See Regulations - Section 3-j).	5.00
EXPRESS COMPANIES- MOTOR AND RAILWAY- State Revenue Act.....	75.00
EXCAVATING - See Contractors.	
EXTERMINATION - TERMITES.....	25.00
F.	
FACTORIES- Pants ar Clothing.....	50.00
FEATHER RENOVATORS AND CARPET CLEANERS.....	25.00
FEED AND LIVERY STABLES.....	10.00
FEED MILL-	
On annual gross sales with a minimum.....	50.00
For first \$100,000.00.....50¢ per.....	1,000.00
For next \$100,000.00.....35¢ per.....	1,000.00
In excess of \$200,000 shall be taxed at the rate of 25¢ per.....	1,000.00
But the maximum shall not exceed.....	500.00
FERRIS WHEEL-	
Per week.....	10.00
(See Regulations- Section 4-h).	
FERTILIZER PLANTS-	
Dealers or Agents- gross sales:	
Not over \$50,000.00.....	200.00
Over \$50,000.00.....	250.00
FILM EXCHANGES - Exempt, State Revenue Act.	
FILM DELIVERY.....	50.00
FIRE INSURANCE COMPANIES- Exempt, State Revenue Act.	
FISH AND OYSTER DEALERS- RETAIL.....	25.00
Wholesale dealers same as wholesale merchants.	
Dealers in connection with other business.....	10.00
FLAGS, NOVELTIES OR SOUVENIRS-	
Not specifically licensed herein, per quarter...	25.00
Per Week.....	10.00
Per Day.....	3.00

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FLORISTS OR NURSERYMEN-

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

FLOUR MILLS-

Gross sales up to \$100,000.00.....	100.00
Over \$100,000.00.....	150.00

FLYING JENNY (MERRY-GO-ROUND)-

Per week.....	10.00
(See Regulations - Section 3-k)	

FORTUNE TELLING, MIND READERS* PALMISTS-

Including Gypsy Bands, living in tents or otherwise, who practice the trade of connersmiths, or who trade horses or mules or pretend to tell fortunes....	500.00
Provided that the Council may in its discretion refuse to grant such license.	
Other than Gypsies.....	200.00
(See Regulations - Section 3-k).	

FOUNDRIES, MACHINE SHOPS, ASSEMBLING AND FINISHING AND DISTRIBUTING
MATERIALS AND EQUIPMENT-

Employing no more than five persons.....	25.00
From five to ten persons.....	50.00
From ten to twenty-five.....	75.00
From twenty-five to fifty.....	100.00
From fifty to one hundred.....	150.00
From one hundred to two hundred.....	200.00
From two hundred to three hundred.....	300.00
From three hundred to four hundred.....	400.00
Over four hundred.....	500.00

FRUIT DEALERS, RETAIL-

(Groceries Excepted).....	25.00
Itinerants per quarter.....	50.00
Per week or less.....	20.00

FRUIT, VEGETABLES OR PRODUCE-

Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.....	50.00
\$50,001.00 to \$75,000.00.....	75.00
Over \$75,000.00.....	100.00

FURS-

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

G.

GAMES-

For sports or plays operated for profit, and not herein specifically licensed.....	25.00
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GAS COMPANIES- Furnishing gas for light or fuel.....3,000.00

GASOLINE OR OIL PIPE LINES- ANNUAL

Laid in or across any public street, sidewalk or alley a
tax of ten cents per lineal foot of such pipeline. Pro-

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vided however that no such pipe line shall be laid without first obtaining a license or permit By the Board which license or permit shall or may be granted or refused in the discretion of the Board, in the interest of public safety and convenience.

GOLDS, MINIATURE.....	\$ 20.00
GRADING CONTRACTORS- See Contractors.	
GROCERS- RETAIL (not including fresh meats)	
Gross sales up to \$5,000.00....	10.00
All over \$5,000.00 at the rate of 50 cents per thousand. See chain stores.	
GUNSMITHS OR LOCKSMITHS.....	20.00

H.

HAIR DRESSERS- (See Beauty Parlors)	
HARNESS SHOPS-	
Employing no helpers.....	10.00
Employing one or more helpers.....	25.00
HARVESTING AND AGRICULTURAL MACHINERY-	
Distributor or Manufacturer.....	200.00
HAT CLEANING AND BLOCKING - Same as Pressing Clubs.	
HATCHERIES.....	25.00
HEATING CONTRACTORS - Same as Plumbers.	
HIDES, WASTE PAPER BAGS OR BONES-	
Dealers in (Licensed junk dealers, excepted).....	50.00
HORSES, MULES, CATTLE OR OTHER LIVESTOCK-	
Resident dealer selling one carload or less.....	10.00
And for each additional carload.....	5.00
Non-resident dealer selling one carload or less.....	50.00
And for each additional carload.....	10.00
HOSIERY AND KNITTING MILLS-	
Gross sales to \$100,000.00.....	100.00
Over \$100,000.00.....	200.00

HOTELS-

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

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

	Per ¹ Room
One dollar and less than two dollars.....	.30
Two dollars and less than three dollars.....	.45
Three dollars and less than four dollars and fifty cents.....	.90
Four dollars & fifty cents and less than six dollars.....	2.10
Six dollars & less than seven dollars & fifty cents..	2.70
Seven dollars & fifty cents & less than fifteen dollars.....	3.00
Over fifteen dollars.....	3.60

(b) For hotel and rooming houses operating on the

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Per Room

European plan for rooms in which the rates per day are:

One dollar and less than two dollars.....	.60
Two dollars and less than three dollars.....	1.50
Three dollars and less than four dollars fifty cents	2.25
Four dollars & fifty cents and less than six dollars	2.75
Six and less than seven dollars and fifty cents....	3.25
Seven dollars and fifty cents and less than ten ...	3.75
Over ten dollars.....	4.25

(c) The office, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

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

HOUSE MOVING (See Regulations - Section 4-g).....	25.00
HYPNOTISTS- Per week, (See regulations- Section 3-k).....	300.00

I.

ICE CREAM-

Manufacturers or wholesale dealers.....	12.50
An additional tax of 1-8 of a cent (1-8¢) for each gallon manufactured, sold and or distributed. Reports shall be made to the Collector of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.	
Peddling of Ice Cream to consumer on the streets shall be unlawful, punishable by a fine of \$50.00 for each offense, except when sanitary requirements are met, and after application is approved by the Health Department.	
Ice Cream Dealers at Retail:	
On less than \$500.00 annual business.....	5.00
On \$500.00 and over annually.....	10.00
(See Regulations - Sec. 3, 1, m. n.)	

ICE FACTORY OR MANUFACTURER-

A graduated tax as follows:	
1 to 15 tons daily capacity.....	50.00
15 to 30 tons daily capacity.....	100.00
30 to 50 tons daily capacity.....	150.00
50 tons or over daily capacity.....	300.00

ICE PEDDLER, EACH VEHICLE..... 25.00

ICING MACHINES - (See Refrigerations).

INSURANCE COMPANIES- Exempt- State Revenue Act

INTERIOR DECORATORS..... 15.00

ITINERANTS-

Or others selling lunches, soft drinks, balloons, flags, souvenirs, novelties or other class of merchandise not specifically licensed under this ordinance:	
Per Quarter.....	25.00
Per Week.....	10.00
per Day.....	3.00

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J.

JEWELRY: MAKING KEY RINGS, TAGS, ETC-
At stands or alleyways.....1..... \$ 15.00

JEWELRY AUCTIONEERS-
Per Day..... 25.00
And bond of \$5000.00- See City Code, Sec.487-b.

JINGLE BOARD OR SIMILAR DEVICES-
Per day..... 25.00
Per quarter..... 100.00
(See Regulations- Section 3-f)

JOB PRINTING ESTABLISHMENTS (Without Bindery)-
Employing not over one workman..... 15.00
Employing two workmen..... 25.00
Employing more than two workmen..... 35.00
With Bindery..... 50.00

JUNK-

Each dealer, agency or broker..... 200.00
(Section 4-b).
Canvassers or solicitors employed by dealers, agency
or broker paying above license. Not prorated..... 10.00
Itinerants buying in the City:
Per month..... 50.00
Per Day..... 10.00
(See regulations Sections 4-b)

K.

KNIFE RACKS-

Or similar devices, per quarter..... 100.00
Per day..... 25.00
(See regulations Section 3-f)

KNITTING MILLS- (See Hosiery Mills).

L.

LANDSCAPE CONTRACTOR-

Annual gross business not over
\$5,000.00 per year..... 25.00
\$5,000.00 to \$25,000.00..... 50.00
Over \$25,000.00..... 75.00

LAUNDRIES-

All steam or electric laundries, including wet or
damp wash laundries, and all business supplying
or renting clean linen or towels..... 62.50
Laundries where work is performed exclusively by
hand, or home-size machines, only, and where not
more than four persons are employed including owner.. 20.00
Receiving Stations..... 20.00
Solicitors of laundry work, or Linen and Towel
Supply, to be done outside the City of Charlotte
shall pay..... 50.00

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

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LEMONADE STANDS OR OTHER SOFT DRINKS-	
Not specifically licensed herein:	
Per Day.....	\$ 3.00
Per Week.....	10.00
Per Quarter.....	25.00
LETTER WRITERS-	
One Person.....	10.00
Each Additional Person.....	5.00
LIGHTNING ROD AGENTS OR DEALERS.....	20.00
LIGHTING SYSTEMS.....	Exempt
LIVERY STABLES- For Livery or Feed.....	10.00
LOAN COMPANIES-	
Persons, firms or corporations lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc. by mortgage, pledge or otherwise, (Pawnbrokers excepted).....	100.00
LOCKSMITH OR GUNSMITH.....	20.00
LODGING HOUSES - (See Hotels, Also Tourist Homes).	
LOOM SUPPLIES.....	25.00
LUMBER BROKERS, or Agents.....	50.00
LUMBER AND BUILDING MATERIALS- (See Building Materials)	
LUNCH STANDS, OR COUNTERS, RESTAURANTS, OR CAFES-	
The tax for such license shall be based on the number of persons provided for with chairs, stools or benches and shall be fifty cents per person, with a minimum tax of.....	2.50
(Subject to approval of Council- see Sec.3, l m and n).	
LUNCHEES OR SANDWICHES-	
Manufacturers.....	25.00
Selling by drug stores.....	2.50
M.	
MACHINE SHOPS- (See Foundries)	
MACHINERY-	
Dealers, agents or distributors or brokers....	25.00
NOTE- Merchants paying merchants tax of \$50.00 or over exempt.	
MANICURING - each Operator.....	5.00
MANUFACTURING OF CARD CLOTHING.....	100.00
MATTRESS FACTORIES.....	25.00
MARBLE OR PIN GAMES-	
Requiring deposit of not more than five cents.	5.00

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Applicant for Marble or Pin Game license
must first purchase Exhibit State License.

MARBLE YARDS-

Marble and stone yards
Dealers in Tombstones and Monuments..... \$35.00

MEATS, RETAIL-

Annual gross sales: Not over \$5,000.00..... 10.00
All over \$5,000.00 at the rate of 50¢ per.. 1,000.00

MEATS-

Wholesale dealers in meats..... 50.00
Packing houses, agents or branches..... 200.00

MEDICINE MANUFACTURERS-

Or compound of patent or proprietary medi-
cines or drug specialties at wholesale..... 150.00

MEDICINE VENDERS OR PEDDLERS-

Selling or advertising medicines or drugs
from alleys, vacant lots or going from place
to place, with or without free or paid
attractions.....Per week..... 100.00
Per day..... 25.00

MERCANTILE AGENCIES- Exempt, State Revenue Act.

MERCHANDISE BROKERS-

Engaged in buying or selling merchandise on
commission..... 35.00
With warehouse..... 50.00

MERCHANT TAILORS- Subject to Merchant License.

MERCHANT 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:
Gross sales up to \$5,000.00..... 10.00
All over \$5,000.00 at the rate of 50¢ per 1,000.00

MERCHANDISE, WHOLESALE AND JOBBERS-

Doing any kind of business at wholesale not
herein specifically taxed by this ordinance
shall pay for each store or place of
business the following graduated tax:
On annual gross sales, with a minimum for
first \$50,000.00..... 50.00
In excess of \$50,000.00 shall be taxed at
the rates of 50¢ per \$1,000.00.

MERCHANTS, ITINERANT, OR SALESMAN-

Selling as proprietor or agent in alley,
lot or any store room, goods, wares or
merchandise on which an itinerant tax is
not herein specifically imposed..... 100.00

MERCHANT, ITINERANT OR DEALERS-

As proprietor or agent selling local bankrupt
or fire sales of any kind of goods, wares
or merchandise, per week..... 25.00

MERRY-GO-ROUND- SUBJECT TO CITY ORDINANCE

Per week..... 10.00
(See Regulations, Section 3-f)

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MILLINERS-	Retail.....	\$25.00
	Wholesale	75.00
MIMEOGRAPH, MACHINE OR SUPPLIES -	Agents or dealers.....	Exempt
MONEY LENDERS, LOAN COMPANIES-	Persons, firms or corporations lending money on personal securities, such as household and kitchen furniture, watches, jewelry, automobiles, etc. by mortgage, pledge or otherwise.....(Pawnbrokers excepted).....	100.00
MOTION PICTURE SHOWS.....		212.50
	When seating capacity is less than 500.....	125.00
MOTORCYCLE DEALERS.....		10.00
MOTORCYCLES-	Registration fee.....	1.00
MUSIC BOX OR MACHINE, each.....		5.00

N.

NEWSPAPERS-	Doing business on the following graduated tax on annual volume of business:	
	Not exceeding \$20,000.00.....	25.00
	Not exceeding \$30,000.00.....	35.00
	Not exceeding \$40,000.00.....	40.00
	Not exceeding \$50,000.00.....	50.00
	In excess of \$50,000.00 shall be taxed at the rate of 50¢ per \$1,000.00 but the maximum tax shall not exceed.....	300.00
NEWSPAPER OR MAGAZINE DISTRIBUTORS.....		25.00
NEWS STANDS (Not allowed on streets).....		20.00
	(In connection with other business).....	5.00
NOVELTIES, ETC.-	Dealers in novelties, souvenirs, curio, flags, balloons, etc.....	25.00
	Note: Merchants paying license of \$25.00 or more.....	Exempt
	Itinerant novelty dealers.....	50.00

O.

OCULISTS-	Exempt, State Revenue Act.	
OFFICE FURNITURE AND FIXTURES (Manufacturers)	Gross sales up to \$50,000.00.....	50.00
	Over \$50,000.00.....	100.00
OILS -	Fuel or Lubricating.....	50.00
OIL DEALERS IN ILLUMINATING OR LUBRICATING OILS-	Benzine, naphtha, gasoline and other products of like kind.....	50.00
	Or, on each tank wagon or truck operated on the public streets a tax of.....	25.00

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OIL MILLS (Cotton) Each press.....	\$15.00
OPERA HOUSE, THEATERS, PLAY HOUSES OR VAUDEVILLE.....	212.50
Seating capacity less than 500.....	125.00
(See Regulations- Section 3-j).	
OPTICIANS- Exempt, State Revenue Act.	
OPTOMETRIST- Exempt, State Revenue Act.	
ORGAN GRINDER-	
Not allowed within three blocks of Independence Square.	
Per Day.....	10.00
ORGAN AND PIANO DEALERS AND MUSICAL INSTRUMENTS.....	5.00
ORIENTAL GOODS AND ANTIQUE FURNITURE-	
Itinerant Dealer.....	300.00
OSTEOPATH- Exempt, State Revenue Act.	
OVERALL MANUFACTURERS.....	50.00
OYSTER AND FISH DEALERS - See Fish and Oysters.	

P.

PACKAGE SERVICE-	
By bicycle or motorcycle.....	10.00
PAINTING CONTRACTOR-	
Employing not over one.....	10.00
Employing not over two.....	15.00
Employing three or more.....	25.00
PAPER HANDER CONTRACTOR- SAME AS PAINTING CONTRACTOR.	
PALMISTS - GYPSIES.....	500.00
Other than Gypsies.....	200.00
Provided, that the City Council may in its discretion, refuse to grant such license.	
(See Regulation, Section 3-k)	
PARCEL DELIVERY.....	50.00
PAVING CONTRACTORS-	
Constructing streets, pavements, sidewalks, or other class of improvements (except building), shall before doing any such work procure from the City Engineer a permit to do the same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price of estimated cost of such improvements, as follows:	
Not over \$20,000.00.....	25.00
Not over \$40,000.00.....	30.00
Not over \$65,000.00.....	40.00
Not over \$100,000.00.....	50.00
Not over \$150,000.00.....	75.00
Not over \$200,000.00.....	100.00
\$200,000.00 to \$300,000.00.....	150.00
\$300,000.00 to \$500,000.00.....	200.00
Over \$500,000.00.....50¢ per.....	1000.00

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PAWNBROKERS.....	\$150.00
Note: Exempt from tax on Pistol Dealers. (See Regulations- Section 4-a).	
PEANUTS, CAKES, PIES, CANDIES, ETC. Wholesale dealers or distributors per truck or vehicle.....	25.00
PEANUT OR POPCORN ROASTERS- Each.....	10.00
PEDDLERS-	
Selling or offering for sale any fresh fruits or vegetables from cart, wagon, truck, auto- mobile, 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 vehicle.....	25.00
Other peddlers, on foot..... (State Revenue Act)	10.00
Farmers selling their own products- Exempt.	
PERSONS OTHER THAN RETAIL MERCHANTS DISPLAYING GOODS FOR PURPOSE OF SECURING ORDERS.	
Every person, firm or corporation, not being a regular merchant in the State of North Carolina, who shall display samples, goods, wares or mer- chandise 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 in advance and procure a City license from the Collector of Revenue for the privilege of displaying such samples, goods, wares, or mer- chandise, and shall pay an annual privilege tax of two hundred dollars (\$200.00), which license shall entitle such person, firm or corporation to display such samples, goods, wares or merchand- ise in the City of Charlotte.	
PENNY ARCADE OR PARLORS.....	25.00
(See Regulations- Section 3-k)	
PHONOGRAPHS, GRAPHOPHONES OR TALKING MACHINES- And/or Records and Accessories.....	5.00
PHOTOGRAPHERS.....	10.00
Itinerant (\$1,000.00 bond to be posted).....	25.00
Each agent, canvasser or solicitor (not prorated)	25.00
PHRENOLOGISTS- GYPSIES.....	500.00
Other than Gypsies.....	200.00
PHYSICIANS- Exempt, State Revenue Act.	
PIANO OR ORGAN DEALERS.....	5.00
PIPE AND BOILER COVERS (SAME AS PLUMBERS).	
PISTOLS, DEALERS IN PISTOLS-	
Every person, firm or corporation who is engaged in the business of keeping in stock, selling and or offering for sale any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commis- sioner of Revenue for the privilege of conduct- ing such business, and shall pay for such license the following tax: For pistols and/or metallic pistol cartridges or cartridges used in pistols.....	
	50.00

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For bowie knives, dirks, daggers, sling shots, leaded canes, iron or metallic knuckles, or articles of like kind.....	\$200.00
For Blank-cartridge Pistols.....	200.00
(a) If such person, firm or corporation deal only in metallic cartridges, the tax shall be ten dollars.....	10.00

PLANING MILLS- SEE BUILDING MATERIAL SCHEDULE.

PLASTER CONTRACTOR- SAME AS PAINTING CONTRACTOR.

PLUMBERS AND ELECTRICIANS-

Steam and Gas Fitters:	
Employing not over one person.....	10.00
Employing not over two persons.....	15.00
Employing three or more persons.....	25.00
(See Section 4-c and e).	

POOL TABLES, POCKET BILLIARDS OR BAGATELLE TABLES-

Unless used for private amusement alone without charge)	
Tables measuring not more than 2 ft wide and 4 ft. long.....	5.00
Tables not more than 2½ ft. wide and 5 ft long..	10.00
Tables not more than 3 ft wide and 6 ft. long...	15.00
Tables not more than 3½ ft. wide and 8 ft. long.	20.00
Tables more than 3½ ft wide and 8 ftl long.....	25.00
Each table over one.....	15.00

PROVIDED, that no person or persons under twenty-one years of age be allowed to enter or loiter in a pool room, where billiards, pool, bagatelle tables, or tables of like character are kept for rent, hire or for compensation directly or indirectly, and no person or persons shall be allowed to enter or participate in any game of pool, billiards or any game of like character in a pool or billiard room where table or tables are kept for the purpose specified above, without first being required by the management or attendant thereof to register his name in a book which shall be kept for that purpose, said book to have a printed head at the top of each page worded as follows:

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

PROVIDED FURTHER, That any person or persons operating a pool room, where tables are kept for the purpose above specified, who shall violate any provisions of this ordinance, shall be guilty of a misdemeanor and if convicted a second time ~~for~~ such offense the Board may in its discretion revoke said license. Any person under twenty-one years of age who shall violate any provision of this ordinance shall be guilty of a misdemeanor.

(See Regulations- Section 3-c).

MINIATURE TABLES- SAME AS POOL TABLES.

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PRODUCE, FRUIT OR VEGETABLE DEALERS-

Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.00.....	\$ 50.00
\$50,001.00 to \$75,000.00.....	75.00
Over \$75,000.00.....	100.00

PRESSING CLUBS-

Where not more than three persons employed.....	25.00
More than three employed.....	50.00
Non-resident pressing clubs or solicitors.....	50.00
Receiving Stations.....	20.00

PRINTING ESTABLISHMENTS, WITHOUT BINDERY-

Employing not more than one workman.....	15.00
Employing not over two workmen.....	25.00
Employing three or more workmen.....	25.00
With Bindery.....	50.00
Trade Shop.....	25.00

PUBLIS STENOGRAPHERS-

One Person.....	10.00
Each Additional Person.....	5.00

R.

RADIO DEALERS- RADIO OR PARTS-

Each Dealer or Agent for.....	5.00
Radio Repair.....	5.00

REAL ESTATE AGENTS- Exempt.

Real Estate Auction Sales, Per Sale.....	12.50
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RENTAL COLLECTION AGENTS- Exempt.

REFINERS- Oils, Lard, Soaps, Etc.....	100.00
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RESTAURANTS-

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

REFRIGERATING MACHINES- KELVINATORS, FRIGIDAIRES, ETC.

Each Dealer or Agent.....	Exempt.
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REPAIR SHOPS- Not otherwise taxed herein.....	25.00
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ROCK QUARRIES.....	35.00
Agencies or sales offices in the City for quarries outside of the City, per truck.....	25.00

ROOF GARDENS.....	150.00
(See Regulations, Section 3-j).	
Subject to the approval of the Board.	

ROOMING HOUSES, SEE HOTELS, ALSO TOURIST CAMPS.

RUBBER STAMP SHOP- Or Manufacturer.....	10.00
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RUG OR CARPET CLEANERS..... \$25.00

B.

SAND DEALER- Agencies or sales office..... 25.00

SANDWICH MANUFACTURERS..... 25.00

SCALE DEALERS- Each dealer in or agent for..... 25.00

SECOND-HAND DEALERS-

Except cash registers, sewing or adding machines, typewriters..... 25.00

Buying or selling second-hand clothing or shoes (See Regulations, Sec. 4-k). 25.00

SECURITIES DEALERS IN STOCKS-

Notes, Bonds, Mortgages, etc..... 35.00

SHEET METAL WORKERS- TIN SHOPS..... 50.00

SHOP WORK-

On gross sales less than \$25,000.00..... 25.00

\$25,000.00 to \$50,000.00..... 50.00

\$50,000.00 to \$75,000.00..... 75.00

\$75,000.00 to \$100,000.00..... 100.00

Over \$100,000.00..... 50¢ per..... 1,000.00

SEWING MACHINE DEALER OR AGENT- Exempt, State Revenue Act.

SHOOTING GALLERIES OR DEVICES FOR SPORTS OR PLAY-

Whether used or not, each; or place for any other game or plat with or without name, not herein specifically licensed (unless used for private amusement or exercise alone without charge)..... 25.00

(See Regulations, Section 3-e).

SHOEMAKER OR REPAIR SHOPS-

One man..... 10.00

More than one man..... 25.00

SHOE SHINE PARLORS-

Each chair, stand or operator..... 2.00

Boxes on the streets not allowed.

SIGN HANGERS- SIGN ERECTORS-

Constructing, repairing, re-painting or erecting any signs on walls, buildings, roofs or handing or supported signs over streets or sidewalks, any and all work in which is used ladders or scaffolding..... 50.00

(This license does not include Sign Painting or Billboard and Bulletin advertising).

(See Reg. Sec. 4-d).

SIGN PAINTERS-

Doing any sign painting work not placed, hung or supported as described in Sign Hangers license..... 25.00

This license is in addition to Sign Hanging or Sign Erecting when such work is done.

SIDEWALK CONTRACTORS-

Constructing sidewalks, pavements or other class of improvements, except building, shall before doing any such work procure from the City Engineer a permit to do same, which permit shall

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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 MANUFACTURING OR RAYON MANUFACTURING-	
Gross sales up to \$100,000.00.....	\$100.00
Over \$100,000.00.....	200.00

SKATING RINKS.....	25.00
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SOFT DRINK BOTTLE.....	2.50
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SLOT MACHINES AND SLOT LOCKS-	
Any such machine that requires a deposit or less than five cents.....	5.00
Five cents and less than ten cents.....	10.00
Ten cents and not more than twenty cents.....	20.00
More than twenty cents.....	40.00

Provided, that Drinking-cup machines and machines vending food, including, candy, peanuts and other food products or chewing gum which do not require the deposit of a coin in excess of five (5) cents shall not be subject to the foregoing schedule, and shall not be subject to any license tax per machine: Provided, however, any person, firm or corporation engaged in the business of operating such machines shall pay an annual operator's license tax of..... 25.00

Provided, further that the tax on checker-board devices operated by slot machines and requiring deposits of not more than 5 cents shall be..... 5.00

Application must be accompanied by State License.

SODA FOUNTAINS-	
On each carbonated draft arm of each fountain a license tax of.....	5.00

SPRINKLING SYSTEM- SELLING AND OR INSTALLING.....	50.00
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STABLES, LIVERY AND FEED.....	10.00
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STEAM FITTING CONTRACTORS - SAME AS PLUMBERS.

STORM SEWER CONTRACTORS-
Constructing storm sewers, sewers or other class of improvements except building, shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule based upon the contract price or estimated cost of such improvements as follows: Scale same as Contractors.

SWITCHBACK RAILWAY OR ROLLER COASTER-
(See Regulations, Section 3-h).

T.

TAILORS- Custom.....	25.00
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TELEGRAPH COMPANIES * State Revenue Act	50.00
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TELEPHONE COMPANIES- Exempt, State Revenue Act.		
THEATERS, PLAYHOUSE, OPERA HOUSE OR VAUDEVILLE-		
(See Regulations, Section 3-j).....		\$212.50
Seating Capacity less than 500.....		125.00
TILE MANUFACTURERS.....		50.00
Manufacturers paying above license not subject to Contractors license.		
TIN SHOP OR METAL WORKERS.....		50.00
TOBACCO, CIGARETTE AND CIGAR DEALERS AT RETAIL OR WHOLESALE-		
Annual gross sales not more than \$1,000.00....		5.00
Over \$1,000.00.....		10.00
TOURISTS HOMES-		
Tourists Homes, Tourists Camps or Boarding Houses advertising for transient patronage, with or without dining room service, having five rooms or less.....		5.00
Having more than five rooms, for each room....		1.00
TOWEL OR LINEN SUPPLY SERVICE-		
Same as Laundries.		
TRADING STAMPS.....		50.00
TROUSER MANUFACTURERS.....		50.00
TYPEWRITING MACHINES AND SUPPLIES- Agents or Dealers -		Exempt.
U.		
UNDERTAKERS OR EMBALMERS.....		100.00
V.		
VAUDEVILLE SHOWS-		
Vaudeville Theaters, Playhouses, Opera Houses, Seating Capacity less than 500.....		125.00
(Regulation Section 3-j).....		212.50
VEGETABLES, FRUITS OR PRODUCE DEALERS-		
Wholesale or Commission Merchants, annual gross sales not over \$50,000.00.....		50.00
\$50,001.00 to \$75,000.00.....		75.00
Over \$75,000.00.....		100.00
VEHICLE, DEALERS IN ANY HORSE-DRAWN VEHICLE-		
Annual gross sales not more than \$5,000.00.....		10.00
From \$5,000.00 to \$50,000.00.....		25.00
Over \$50,000.00.....		50.00
W.		
WAREHOUSE-		
Storage or transfer warehouse:		
Gross receipts up to \$25,000.00.....		50.00
\$25,000.00 to \$50,000.00.....		100.00
Over \$50,000.00.....		150.00

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WASHING MACHINES- Each dealer or agent-.....	Exempt
WATCH AND JEWELRY REPAIRERS.....	10.00
Employing nonhelp.....	5.00
WASTE MILLS-	
Dealers in damaged cotton or cotton products:	
Gross sales up to \$50,000.00.....	25.00
\$50,000.00 to \$100,000.00.....	50.00
\$100,000.00 to \$150,000.00.....	75.00
Over \$150,000.00.....	100.00
WEIGHING MACHINES.. One cent deposit.....	1.25
WELDERS-.....	25.00
WINE LICENSE -	
From May 1st. to Nov. 1st.	
On Premises.....	15.00
Off Premises.....	10.00
Chain Stores per State Revenue Act.	

MISCELLANEOUS

ALL BUSINESS, TRADES, PROFESSIONS, GAMES DEVICES-	
Or other undertakings, prosecuted for profit	
or gain, not taxed herein.....	25.00
Per quarter.....	15.00
Per month.....	10.00
Per day.....	3.00

SECTION 17.

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

APPROVED AS TO FORM:
Basil M. Boyd
City Attorney.

Read, approved and adopted this the 9th day of June 1936.
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

CEMETERY PERPETUAL CARE AGREEMENTS.

On motion of Councilman Huntley, seconded by Councilman Wilkinson, the following perpetual care agreements were approved:
Mrs. L. W. Austin, Lot No. 2, Section "W".....\$144.00
Mrs. Sara S. Linthicum, Lot No. 24, Section "M"..... 36.00

ADJOURNMENT.

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

Alice B. McConnell
City Clerk