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

Absent: Councilman Britt.

MINUTES APPROVED.

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

AMERICAN LEGION ASKS ASSISTANCE IN ERECTING ARMORY ON LEGION PLOT.

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

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

WELCOME TO COUNCILMAN CLAUDE L. ALBEA.

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

CONTRACT FOR ASPHALT.

On motion of Councilman Ward, seconded by Councilman Huntley, the Mayor and Clerk were authorized to sign a contract with J. B. Hunt & Sons, of Raleigh, N. C., for 125,000 gallons of Penetration Asphalt, to be used on city streets over a period of several months, at a total cost of \$7,656.25.

Other bids received on this material were as follows:

Central Oil Emulsion Corp.	\$8,330.00
Emulsified Asphalt Refining Co.	8,881.25
Shell Oil Co. Inc.	9,962.50

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

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

These bids were as follows:

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

Southern Engineering Company	\$628.00
Soule Steel & Iron Company	865.00
W. Fred Casey & Company	925.00

On motion of Councilman Albea, seconded by Councilman Sides, contract was awarded to the low bidder, Southern Engineering Company, and the Mayor and Clerk were authorized to sign the contract in the amount of \$628.00

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

W. Marshall Moore Building Co.	\$395.00
M. R. Ritch, Inc.	439.00
J. R. Waddell	456.92

On motion of Councilman Huntley, seconded by Councilman Wilkinson, contract for this work was awarded to the lowest bidder, W. Marshall Moore Building Company, at the price of \$395.00, and the Mayor and Clerk were authorized to sign same.

SHOWERS (Installing two complete Cadet showers in dressing room on first floor)

Tompkins-Johnston Company	\$296.50
Acme Plumbing & Heating Co.	309.00
Irvin C. Walker	315.00

This contract was awarded to the low bidder, Tompkins-Johnston Company, at the price quoted, \$296.50, and the Mayor and Clerk authorized to sign same, on motion of Councilman Wilkinson, seconded by Councilman Hudson.

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

On motion of Councilman Huntley, seconded by Councilman Albea and unanimously carried, \$384.50 was appropriated from the Emergency Fund to construct sidewalks in front of the Pegram Street (Plaza Presbyterian Church) and for change in street so as to reduce radius of curve in Plaza Road, as agreed between the City and the Church in exchange for certain land deeded to the City for sidewalk purposes.

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RE*ASSESSMENT ORDINANCE - BEATTIES FORD ROAD.

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

BEATTIES FORD ROAD

The City Council of the City of Charlotte, N. C., DO ORDAIN that the special benefits to the abutting property on Beattie's Ford Road on account of the paving of the street and walks, beginning at a point 103 feet in a southerly direction from the southwesterly corner of the intersection of Beatties Ford Road and Mattoon Street, and running with the westerly side of Beatties Ford Road in a southerly direction 70 feet, and being originally assessed against Mrs. W. K. Knox, is hereby subdivided and reassessed on the west side only, as follows:

NO.	OWNER	FRONTAGE	WATER	SEWER	STREET	SIDEWALK	TOTAL
609-11	Mrs. W.K. Knox (Hattie S)	58	-	-	321.26	57.88	379.14
613	" " "	12	-	-	66.47	11.98	78.45

REFUND ON WATER BILL FOR SALVATION ARMY.

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

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

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

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

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

PURCHASE OF BONDS.

On motion of Councilman Hudson, seconded by Councilman Little, the City Treasurer was authorized to purchase 5- \$1,000.00 Perquimans County North Carolina Road & Bridge Refunding 4% Bonds, due 5-1-41, to yield 2.35%, subject to the approval of the Local Government Commission.

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SPECIAL OFFICER PERMIT FOR LAWRENCE A. GRAYSON, PROPERTY SOUTHERN RAILWAY CO.

On motion of Councilman Huntley, seconded by Councilman Hudson, a special officer permit was granted for Mr. Lawrence A. Grayson, for use at the Southern Railway Freight Station.

EMPLOYMENT.

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

APPOINTMENT OF COLLECTOR OF REVENUE.

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

AUTOMOBILES TO CARRY TWO LICENSE TAGS.

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

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

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

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

Mayor Douglas advised the Council that an application had been prepared for a W.P.A. project on the necessary improvements at the Municipal Airport, in the lengthening of the runways, etc., this project estimated at \$80,337, with the sponsor's share \$15,161.00, and on motion of Councilman Hovis, seconded by Councilman Albea and unanimously carried, the City Manager and City Treasurer were authorized to sign this application.

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

The City of Charlotte having agreed at a former meeting to allow the National Guard Units in Charlotte to use the Armory-Auditorium two nights each week, namely Wednesdays and Thursday, the Mayor informed the Council that the Government had requested that a lease be signed to that effect. This lease carried no specific time and after a discussion regarding the length of time it should run, Councilman Wilkinson moved that the lease submitted be accepted and that the City Attorney be instructed to have inserted, if possible, a clause setting forth a definite length of time, but if unable to effect this, that the Mayor and Clerk be authorized to sign it as submitted. Motion seconded by Councilman Little and unanimously carried.

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PARKING ORDINANCE - WEST WORTHINGTON AVENUE.

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

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

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

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

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

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

SETTLEMENT WITH O. J. THIES FOR PROPERTY AT EIGHTH AND TRYON STREETS.

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

The appraisal shows that the value of the land at the time the paving was laid was \$706.67, based on 2.65 feet. The street assessment as covered by account #8494, together with principal and interest as of April 1940, amounted to \$1,013.37, and it was recommended that the land in question be deeded to the City at a price considered to be \$706.67 and that Mr. Thies likewise pay to the City \$306.70, after which the street assessment account #8494 be considered paid in full.

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

CITY MANAGER TO CHECK ON COST OF SIDEWALK PAVING ON SOUTH SIDE OF W. 8TH STREET.

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

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CEMETERY DEEDS.

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

Mrs. Beatrice C. Duffell, Lot No. 15, C-Annex, Elmwood Cemetery	\$119.70
Perpetual care on " " " "	85.50

mREVENUE ORDINANCE.

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

SEE PRINTED PAGES

ADJOURNMENT.

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

Alicia B. McConnell
City Clerk

REVENUE ORDINANCE

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

The City Council of the City of Charlotte do ordain:

SECTION 1

That to raise funds for general municipal purposes the following license taxes 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, 1940, to the thirtieth day of June, 1941, 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 engaging 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 transferable or assignable except by consent of the City Manager.

SECTION 3

a. That any Person, Firm or Corporation desiring to engage in any business, trade, 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 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 Billard, Pocket Billard, or Bagatelle Tables.
- d. Bowling Alleys, or Alleys of like kind.
- e. Shooting Galleries.
- f. Cane Boards, Jingle Boards, or Knife Racks.
- 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. Hotels, Lodging-Houses, or Boarding-Houses.
- n. Soft Drinks.
- o. Junk Dealers.
- p. Pressing Clubs.
- q. Pawnbrokers.
- r. Second-Hand Dealers.
- s. Gasoline Oil Filling Pipes, Service Tanks, or pumps.

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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.

u. That billiard rooms, pool 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 by 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\$1,000.00
- 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, 1940, 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, 1940, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1940 unless otherwise provided in the section fixing the tax.

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

SECTION 8

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

SECTION 9

Any license issued under this Ordinance shall be subject to revocation or suspension for a definite or indefinite time by the City Council, without refund of any part of the tax paid, if the licensee or manager or person in charge of the business or employee shall violate any ordinance or law

relative to such business or be convicted of crime, or if, in the judgment of the Council, the license does, by reason of its nature or the manner or place in which it is conducted, constitute a nuisance, or is a menace to good order, or to public health, safety, or morals. And upon the revocation or suspension of any such license it shall be unlawful for the person to whom such license was granted to continue to conduct such business, and upon the violation of this provision the offender shall 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, private 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, 1940, five per centum per month of the amount of such license tax 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

Abattoir—	
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, wall or roofs of buildings, or other advertising Sec. 4-j.	50.00
Bill posters or sign tackers, per day	5.00

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Section 351 City Code amended to read as follows:
It shall be unlawful for any person, 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 (\$25.00) per week or any part thereof.	
The owner of the hall, tent, or other places where amusements are exhibited or performances held shall be liable for the tax.	
Antique Furniture and Oriental Goods—	
Itinerant dealer	300.00
Armature Winder and Erasers—	
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—See City Code Sec. 487-b.	
Auto Body, Truck and Wagon Builders	100.00
AUTOMOTIVE INDUSTRIES—	
Automotive Service Stations—	
Every person, firm or corporation engaged in the serving or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment or 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 Warehouse—	
Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive acces-	

series, 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 1-41 through December 31-41.	
Registration metal tags for front and rear of cars, trucks, taxicabs and other motor vehicles—Not prorated	1.00
Assembling and Finishing Plants—	
Assembling automobile or truck parts into automobile or truck and finishing same ready for market	500.00
Awning and Tent Makers and or Installing	15.00
B	
Baggage Manufacturer	10.00
Bagging of Burlap and Ties—	
Manufacturers, reworkers, or dealers in:	
Less than \$25,000.00 Gross Receipts	50.00
More than \$25,000.00 Gross Receipts	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 Dec. 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
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Barber Colleges or Beauty 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
Wholesale Beer	37.50
Wholesale Wine and Beer	62.50
(Chain stores per State Revenue Act.)	
Belling 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 no advertising having a seating 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
Manufacturers, Producers, Bottlers and Distributors of Soft Drinks—	
(a) Every person, firm, corporation, or association manufacturing, producing, bottling, and or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger-ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the City a license for the privilege of doing business in the City and shall pay for such license the following tax for each place of business.	
Low-Pressure Equipment—	
Where the machine or the equipment is used in the manufacture of the above-named beverages is a:	
41 spouts or more	250.00
36 spouts, or greater capacity, low-pressure filler	200.00
32 and less than 36 spouts, low-pressure filler	162.50
24 or less than 32 spouts, low-pressure filler	125.00
18 and less than 24 spouts, low-pressure filler	93.75
12 and less than 18 spouts, low-pressure filler	31.25
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 over sixty bottles per minute	200.00

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	162.50
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	125.00
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	18.75
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	12.50
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 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 subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this City, as follows.....	12.50
Provided that where the tax levied under subsection (a) of this section has been unpaid on any of the articles, machines or equipment units enumerated therein the tax levied under this subsection 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.....	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	35.00
With warehouse	50.00
Contracting for or buying waste	35.00
Pawn	200.00
(Exemption from 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, 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
9	
Building Material and Lumber—	
Each dealer in lumber and building material shall pay on each place of business the following graduated tax:	
On annual gross sales with the minimum	50.00
For the first \$100,000.00	50c per 1,000.00
In excess of \$100,000.00	50c per 1,000.00
But the maximum shall not exceed \$500.00.	
Busses—	
Public Utility Companies operating street railways or motor busses in the City of Charlotte (such as Duke Power Co.).....	2,000.00
C	
Cabinet or Furniture Repairing Shop—Same as Repair Shop.	
Cakes and Crackers—	
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	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	150.00
Cement Block	
Tile or Cement Pipe manufacturer	50.00
Check Protectors or Protectographs	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
Eleven to twenty cars, inclusive	62.50
Twenty-one to thirty cars, inclusive	87.50
Thirty-one to fifty cars, inclusive	125.00
Over fifty cars	150.00
And on each side show in connection with above	7.50
(If traveling otherwise than by railroad see State Revenue Act.)	
Such shows and or exhibition 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
Eleven to twenty vehicles	12.50
Twenty to thirty vehicles	22.50
Thirty to fifty vehicles	30.00
Fifty-one to seventy-five vehicles	37.50
Seventy-six to one hundred vehicles	50.00
Over one hundred 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.)	

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 carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall pay a license tax of, per annum	75.00
But if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license provided in sub-section (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
(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

Dealers or Peddlers—

Who sell in quantities of not more than 100 pounds.....	5.00
(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 or less	25.00
Gross receipts of \$5,001.00 to \$50,000	50.00
All over \$50,000 at \$1.00 per thousand.	

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 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, sewers, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimated cost of such improvements as follows:	
Not over \$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	50c 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
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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, 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, Selling or Delivering City Directories	100.00
Dog License Tag—Not Prorated	1.00
Doughnut Shops	10.00
Selling to stores, same as bakeries.	
Dry Cleaning—	
Same as Pressing Club.	
Receiving stations, one half of parent establishment.	
Duck Cloth Manufacturing	50.00
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
Electricians and Plumbers—	
Employing not over one	10.00
Employing not over two	15.00
Employing three or more	25.00
(See Section 4-c and e.)	
Electric Engineers—	
Exempt, State Revenue Act.	
Electric Fixture Hangers—See Regulation—Section 4-d.....	12.50
Elevators—	
Selling and or installing	50.00
Repairing or servicing only	25.00
Embalmers or Funeral Directors	100.00
Employment Agencies—	
Engaged in securing employment for persons and charging a fee, commission or other compensation	50.00
Engravers — Lithographers	25.00
Exhibitions or Exhibits—	
Not specially taxed herein, per day	5.00
(See Regulations—Section 3-j.)	

13

Express Companies—Motor and Railway—	
State Revenue Act	75.00
Excavating—See Contractors.	
Extermination — Termites	25.00

F

Factories—	
Pants or clothing	50.00
Farm Machinery	200.00
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	50c per 1,000.00
For next \$100,000.00	35c per 1,000.00
In excess of \$200,000 shall be taxed at the rate of 25c 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
Dealers in connection with other business	10.00
Wholesale dealers same as wholesale merchants.	
Flags, Novelties, or Souvenirs—	
Not specifically licensed herein, per quarter	25.00
Per Week	10.00
Per Day	3.00
Florists or Nurserymen—	
Gross sales up to \$10,000.00	100.00
\$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.	
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-h.)	
Fortune Telling, Mind Readers, Palmists—	
Including Gypsy Bands, living in tents or otherwise, who practice the trade of coppersmiths, 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, Vegetable, or Produce—

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

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, distributed under permit or franchise through pipe lines in streets	3,000.00
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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 pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the City Council, which license or permit may be granted or refused in the discretion of the Board, in the interest of Public Safety or convenience.

Golf, Miniature	20.00
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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 50c per thousand. See also Chain Stores.	

Gunsmiths or Locksmiths	20.00
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H

Hair Dressers—(See Beauty Parlors.)

Harness Shops—

Employing no helper	10.00
Employing one or more helpers	25.00

Harvesting and Agricultural Machinery—

Distributor or Manufacturer	200.00
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Hat Cleaning and Blocking—Same as Pressing Clubs.

Hatcheries	25.00
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Heating Contractors—Same as Plumbers.

Hides, Waste Paper Bags or Bones—

Dealers in (Licensed junk dealers excepted)	50.00
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Horses, Mules, Cattle and Other Livestock	12.50
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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 Room
One dollar and less than two dollars30
Two dollars and less than three dollars45
Three dollars and less than four dollars and fifty cents90
Four dollars and fifty cents and less than six dollars	2.10
Six dollars and less than seven dollars and fifty cents	2.70
Seven dollars and fifty cents and less than fifteen dollars	3.00
Over fifteen dollars	3.60

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

One dollar and less than two dollars60
Two dollars and less than three dollars	1.50
Three dollars and less than four dollars and fifty cents	2.25
Four dollars and fifty cents and less than six dollars	2.75
Six dollars and less than seven dollars and fifty cents	3.25
Seven dollars and fifty cents and less than ten dollars	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 for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

House Moving—

(See Regulations—Section 4-g)	25.00
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Hypnotists—

Per week (See Regulations—Section 3-k)	300.00
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I

Ice Cream—

Manufacturers or wholesale dealers	12.50
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An additional tax of 1-3 of a cent (1/3c) 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 Health Department.

Ice Cream Dealers at Retail	2.50
(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

J

Jewelry: Making Key Rings, Tags, Etc.—	
At stands or alleyways	15.00
Jewelry Auctioneers—	
Per Day	25.00
And bond of \$5,000.00—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	62.50
(Section 4-b.)	
Canvassers or solicitors employed by dealers, agency, or broker paying above license. Not prorated	10.00
Itinerants, buying in the City	62.50
(See Regulations—Section 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	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	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—	
Not specifically licensed herein:	
Per Day	2.00
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
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Lumber Brokers—	
Or Agents	50.00

Lumber and Building Materials—	
(See Building Material.)	

Lunch Stands, or Counters, Restaurants, or Cafes—	
The tax for such license shall be based on the number of 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, 1, m and n.)	

Lunches 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
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Manufacturing of Card Clothing	100.00
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Mattress Factories	25.00
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Marble or Pin Games—	
Requiring deposit of not more than five cents	10.00
Applicant for Marble or Pin Game license must first purchase and 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 50c 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 medicines or drug special- ties 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.		
Merchants Brokers—		
Engaged in buying or selling merchandise on commission		35.00
With warehouse		50.00
Merchants, Tailors—Subject to merchant license.		
Merchants and Dealers—Retail—		
Doing any kind of business at retail or not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax on annual gross sales:		
Gross sales up to \$5,000.00		10.00
All over \$5,000.00 at the rate of 50c per thousand.		
Merchandise, Wholesale and Jobbers—		
Doing any kind of business at wholesale not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax:		
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 50c per \$1,000.00.		
Merchants, Itinerant, or Salesmen—		
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
Merchants, 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.)		
Milliners, and, or Millinery—		
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 secur- ities, such as household and kitchen furniture, watches, jewelry, automobile, 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 Machines, each		5.00
N		
Newspaper—		
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 50c per \$1,000.00, but the maximum tax shall not exceed		300.00
Newspaper or Magazine Distributors		25.00
Newsstands—(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
Oil Mills (Cotton)—		
Each press		15.00
Opera House, Theaters, Play House 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 Hanger 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 Regulations—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	50c per 1,000.00
Pawnbrokers	200.00
NOTE—Exempt from tax on Pistol Dealers (See Regulations—Section 4-a.)	
Peanuts, Cakes, Pies, Candies, Etc.— Wholesale dealers or distributors, per truck or vehicle	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, on each motor vehicle	25.00
Peddlers—Farm Products	12.50
Applicant must first purchase and exhibit State License.	
Other peddlers—on foot or with wagon (State Revenue Act.) Farmers selling their own product exempt.	10.00

Persons Other Than Retail Merchants Displaying Goods for Purpose of Securing Orders— Sec. 121 (e) Every person, firm, or corporation, not being a regular merchant in the State of North Carolina, who shall display samples, goods, wares, or merchandise in any hotel room, or in any house rented or occupied temporarily, for the purpose of securing orders for the retail sale of such goods, wares, or merchandise so displayed, shall apply for 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 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 merchandise in the City of Charlotte.	
Penny Arcade or Parlors (See Regulations—Section 3-k.)	25.00
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 of any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business and shall pay for such license the following tax: For pistols and or metallic pistol cartridges or cartridges used in pistols	50.00
For howie knives, dirks, daggers, sling shots, leaded canes, iron or metallic knuckles, or articles of a 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	10.00
Employing not over two	15.00
Employing three or more	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 2 1-2 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 3 1-2 ft. wide and 8 ft. long	20.00
Tables more than 3 1-2 ft. wide and 8 ft. 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 TWENTY-ONE YEARS OF AGE," said book to be open at all times to inspection by the Police Department or any other City Official.

PROVIDED FURTHER: That any person or persons, operating a pool room, where tables are kept for the purpose above specified, who shall violate any provisions of this ordinance, shall be guilty of a misdemeanor and if convicted a second time for such offense the Board may in its discretion revoke said license. Any person under twenty-one years of age who shall violate any provision of this ordinance shall be guilty of a misdemeanor. (See Regulations—Section 3-c.)

Miniature Tables—Same as Pool Tables.

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 one-half of parent establishment.	

Printing Establishments, Without Bindery—

Employing not more than one workman	15.00
Employing not over two workmen	25.00
Employing three or more workmen	35.00
With bindery	50.00
Trade shop	25.00

Public Stenographers—

One person	10.00
Each additional person	5.00

B

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

23

Repair Shops—

One person	10.00
Two persons	15.00
Three or more	25.00

Rock Quarries

Agencies or sales offices in the City for quarries outside of the City, per truck	25.00
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Roof Gardens

(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
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S

Sand Dealer—

Agencies for sales office	25.00
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Sandwich Manufacturers

Sandwiches Wrapped—Retail only	2.50
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Scale Dealers—

Each dealer in or agent for	25.00
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Second-Hand Dealers—

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

Securities Dealers in Stocks—

Notes, bonds, mortgages, etc.	35.00
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Sheet Metal Workers—

Tin shops	50.00
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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	50c 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 play 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
Two men	15.00
More than two men	25.00

Shoe Shine Parlors—

Each chair, stand or operator50
Boxes on streets not allowed.	

Sign Hangers—Sign Erectors—
 Constructing, Repairing, Re-painting or Erecting any signs on walls, buildings, roofs, or hanging 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 Regulations, 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 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 \$100,000.00 200.00

Skating Rinks 25.00

Soft Drink Bottle 2.50

Slot Machines and Slot Locks—

Music 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 and not more than nine cents 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 pool tables measuring not more than two feet wide and four feet long 2.50

Slot pool tables measuring not more than two and one-half feet wide and five feet long 5.00

Slot pool tables measuring not more than three feet wide and six feet long 7.50

Slot pool tables measuring not more than three and one-half feet wide and eight feet long 10.00

Slot pool tables measuring more than three and one-half 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 10.00

Soda Fountains—
 On each carbonated draft arm of each fountain a license tax of 5.00

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

Stables—
 Livery and Feed 10.00

Steam Fitting Contractors—Same as Plumbers—

25

Storm Sewer Contractors—
 Constructing storm sewers, sewers or other class of improvements except building, shall before doing any such work procure from City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following 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-h.)

T

Tailors—
 Custom 25.00

Telegraph Companies—
 State Revenue Act. 50.00

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—
 Tourist Homes, Tourist 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 Emblamers 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
Washing Machines—	
Each dealer or agent—exempt.	
Watch and Jewellery Repairers	
Employing no help	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—	
Requiring one cent deposit	1.25
Welders	
	25.00
Wine License—May 1st to May 1st—	
On premises	15.00
Off premises	10.00
Wholesale wine	37.50
Chain Stores—per State Revenue Act.	
Wood Yards	
	10.00

MISCELLANEOUS

All Business, Trades, Professions, Game 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 ordinance of the City.

Approved as to form:

J. M. SCARBOROUGH,
City Attorney.

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

Rules suspended and immediately put upon its second and third readings and adopted and declared to be an Ordinance of the City of Charlotte effective according to Statute.

ALICE B. McCONNELL, Clerk.