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The City Council met at 4 o'clock P. M., Wednesday, June 2, 1943, in the Council Chamber, City Hall, this being the regular weekly session. Mayor Baxter presided and the following members of the Council were present: Councilmen Albea, Atkins, Baker, Cope, Bullard, Daughtry, Hovis, Painter, Price, Slye and Ward.

Absent: None.

On motion of Councilman Slye, seconded by Councilman Baker and carried, the minutes of the previous meeting were approved as read.

TENTATIVE TAX RATE SET AT \$1.38.

On motion made by Councilman Baker, seconded by Councilman Daughtry, the following resolution was unanimously adopted:

WHEREAS, the tax rate for the fiscal year commencing July 1, 1943 has not been finally fixed but it is necessary to give the Collector of Revenue instructions regarding the acceptance of prepayments of taxes;

NOW, THEREFORE, BE IT RESOLVED that prepayments of taxes for the year commencing July 1, 1943 shall be made to the Collector of Revenue upon the basis of a tentative tax rate of \$1.38 on the \$100 of valuation of real and personal property, discounts to be allowed as provided by law.

REQUEST FOR REDUCTION IN PRICE OF LEASE OF LAND TO GOVERNMENT FOR AIR BASE PURPOSES DENIED.

The City Manager presented a letter received from the Government, under date of May 26th, 1943, with regard to lease covering $9\frac{1}{2}$ acres of land used as a part of the Air Base (formerly the Richard Bidgood property), in which the Government advised that the rental of \$600 per annum charged by the City is excessive, and asked that this be reduced to \$1.00 per year, beginning July 1, 1943, renewable each year until June 30th, 1966. Mr. Flack reported that this request had been referred by him to the City Attorneys, and that under date of May 31, 1943, Tillett & Campbell, City Attorneys, had replied in part as follows:

"The Minutes of the City Council under date of February 26, 1941 show that this property was purchased by the City at the request of the U. S. Government and as a favor to the U. S. Government, because for some reason or other the U. S. Government itself was not able to buy this land. At the time of the purchase it was understood that the Government would lease the property for a period of five years at a price of \$600.00 per year and thereby repay the purchase price for the land without interest. At the expiration of five years the Bidgood property would become a part of the other Airport property and would be leased to the Government at a rental of \$1.00 per year along with the rest of the airport.

In our opinion, in view of the above history, the present request of the U. S. Government is not in order. Mayor Baxter was a member of the City Council at the time the original lease was entered into and probably will recall the facts above set out."

In view of the above, Councilman Price moved that the recommendation of the City Attorneys be accepted and that the request for this reduction be refused. Motion seconded by Councilman Baker, and unanimously carried.

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PURCHASE OF SUBMACHINE GUNS, GAS MASKS AND TEAR GAS OUTFITS.

The following bids having been received on:

- 8- 45 caliber machine guns
- 6- All purpose gas masks
- 2- Emergency tear gas outfits

Mine Safety Applican Co. requested to bid. No bid received.
Lake Erie Chemical Co., " " " " " "
Acme Protection Equipment Co. " " " " " "
W. S. Darby & Company " " " " " "
Federal Laboratories, Inc., total bid submitted \$1415.11

On motion of Councilman Ward, seconded by Councilman Painter and unanimously carried, award was made on this equipment to the only bidder, the Federal Laboratories, Inc., at the total price of \$1415.11, and the Mayor and Clerk were authorized to sign the contract.

PURCHASE OF 10,000 P.O. FORMS.

On motion of Councilman Slye, seconded by Councilman Albea and unanimously carried, authority was given for the purchase of 10,000 Purchase Order forms for the Purchasing Department from the low bidder, the Bonner-Vawter Form Company, of Cleveland, Ohio, at the net delivered price of \$166.17.

Bids received on these forms were as follows:

Bonner-Vawter Form Co., Cleveland, O.	\$166.17
The Egly Register Co., Charlotte	172.20
Gilman Fanfold Corp., Niagara Falls, N.Y.	183.00
United Autograph Register Co., Chicago, Ill.	178.40

FURNISHINGS FOR ROOM IN POLICE BUILDING FOR JUDGE AND SOLICITOR.

On motion of Councilman Baker, seconded by Councilman Daughtry and unanimously carried, an appropriation of \$275.00 was made from the Emergency Fund to take care of furnishings for an office in the Police Department building to be used as a conference room by the City Recorder and Solicitor.

RESOLUTION PAYING PROPERTY DAMAGES TO T. W. ANDERSON.

The following resolution was unanimously adopted on motion of Councilman Baker, duly seconded by Councilman Price:

WHEREAS, on April 23, 1943 Engine Company No. Five of the City of Charlotte Fire Department did certain damages to the parked automobile of T. W. Anderson, said damages being caused solely by the negligence of Engine Company No. Five, and under circumstances where there was no contributory negligence on the part of T. W. Anderson; and

WHEREAS, W. H. Palmer, Chief of the Charlotte Fire Department, has recommended that said damages be paid; and

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WHEREAS, the payment of said damages has been approved by the City Attorneys:

NOW, THEREFORE, BE IT RESOLVED that the City Treasurer be, and he hereby is, authorized and directed to pay to T. W. Anderson the sum of \$24.95 in complete payment for damages done to the automobile of the said T. W. Anderson, and at the time of said payment to procure a release from the said T. W. Anderson.

BE IT FURTHER RESOLVED that this payment be made from the Emergency Funds.

AN ORDINANCE

AMENDING AN ORDINANCE ENTITLED "AN ORDINANCE FOR SAFEGUARDING LIFE AND PROPERTY BY REGULATING, AND PROVIDING FOR THE INSPECTION OF ELECTRIC WIRING DEVICES, APPLIANCES AND EQUIPMENT"; (CREATING AN ELECTRICAL ADVISORY BOARD AND THE OFFICE OF ELECTRICAL INSPECTOR: TO PRESCRIBE THE DUTIES AND AUTHORITIES OF THE ADVISORY BOARD AND ELECTRICAL INSPECTOR: REQUIRING THAT NO ELECTRIC WIRING DEVICES, APPLIANCES OR EQUIPMENT SHALL BE INSTALLED WITHOUT FIRST SECURING A PERMIT THEREFORE: PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE."

BE IT ORDAINED by the City Council of the City of Charlotte that Section 1 of the above entitled ordinance, which said ordinance was duly enacted on July 6, 1938, be and the same hereby is amended, by striking out the first three sentences thereof and inserting in lieu thereof the following:

"SECTION 1. ELECTRICAL ADVISORY BOARD: APPOINTMENT AND DUTIES:

An Electrical Advisory Board shall be appointed by the City Manager. The Board shall consist of five members, one a representative of the Public Utility Company, to serve a term of one year as the first term, and thereafter to serve terms of four years each; one a representative of an Electrical Contracting Firm holding a master's certificate, to serve a term of two years as the first term, and thereafter to serve terms of four years each; one a licensed architect, to serve a term of three years as the first term, and thereafter to serve terms of four years each; one a representative of the Electrical Workers holding a journeyman's certificate, to serve a term of four years as the first term, and thereafter to serve terms of four years each; and the fifth member shall be the City Electrical Inspector, by virtue of his position as City Electrical Inspector, and he shall also be named as Secretary-Treasurer of said Board."

The foregoing ordinance was unanimously adopted on motion of Councilman Baker, seconded by Councilman Price.

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RESOLUTION RELIEVING R. C. McKNIGHT AS TOWN CONSTABLE FOR THE CITY OF CHARLOTTE AND APPOINTING EVERETT J. McKNIGHT AS TOWN CONSTABLE FOR THE CITY OF CHARLOTTE

The following resolution was read by the Clerk, and on motion of Councilman Slye, duly seconded by Councilman Bullard was unanimously adopted:

WHEREAS, it has been brought to the attention of the City Council of the City of Charlotte that R. C. McKnight, heretofore the duly appointed and acting Town Constable for the City of Charlotte, is no longer engaged in said duties but has accepted employment requiring his full time elsewhere; and

WHEREAS, it appears to the City Council of the City of Charlotte, and the City Council of the City of Charlotte finds as a fact, that it is necessary and desirable that some person be appointed as Town Constable to serve in the City of Charlotte:

NOW, THEREFORE, BE IT RESOLVED that R. C. McKnight be, and he hereby is, relieved of the office of Town Constable for the City of Charlotte, and Everett J. McKnight be, and he hereby is, appointed Town Constable for the City of Charlotte, to serve with all the powers imposed upon him by law.

BE IT FURTHER RESOLVED, that the said Everett J. McKnight, as Town Constable, shall receive no salary from the City of Charlotte, ^{but} shall receive his compensation for said office from fees which he may receive for serving papers, and performing other duties of said office, as are now provided by law or may hereafter be provided by law, and such fees shall be his only compensation.

CEMETERY DEEDS.

The following cemetery deeds were ordered issued, on motion made by Councilman Hovis, seconded by Councilman Albea and unanimously carried:

Mrs. John Boyd Bartlett, Jr., Lot No. 284, Section "Y", Elmwood,	\$35.00
Duplicate deed to be issued to the Heirs of W. C. Davis, deceased,	
Namely, W. A. Davis, H. E. Davis and Mrs. Frances Davis Tanno,	
on affidavit of W. C. Davis that original deed has been lost.	1.00

REVENUE ORDINANCE FOR FISCAL YEAR 1943-44.

At this time the Revenue Ordinance for the ensuing year, July 1, 1943 to June 30, 1944, was read by the Clerk and on motion made by Councilman Albea, seconded by Councilman Slye, was unanimously adopted, the Mayor declaring this to be the Revenue Ordinance for the year 1943-44:

SEE OPPOSITE PAGES FOR THIS
ORDINANCE.

REVENUE ORDINANCE

LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1943, AND ENDING JUNE 30, 1944.

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, 1943, to the thirtieth day of June, 1944, 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 Billiard, Pocket Billiard, 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, or other Beverages.
- 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 above in this 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 or other beverages 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
g. House moving	.....	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, 1943, 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, 1943, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1943, 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 licensee 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 Disabled Veterans for peddling, provided such peddling is done on foot, and not from any vehicle, or by special order of the City Manager exempting such poor and infirm persons as he may deem worthy of exemption.

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 five dollars (\$5.00) 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
Chain Stores or Branch Stores—	
Each store over one.....	50.00
(In addition to merchants' tax.)	
Check Protectors or Protectographs.....	Exempt
Chiropactics	Exempt
Christmas Trees—	
Dealers in Xmas trees and Xmas decorations, not produced by seller	5.00
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 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
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 transaction 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, 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	
On gross sales not in excess of \$10,000.00, a minimum tax of	25.00
All in excess of \$10,000.00, at the rate of .50c per \$1,000	
Dentists—	
Exempt, State Revenue Act.	
Detective Agencies—	
Each person employed in detective work	25.00
(Issuance of license subject to approval of council)	
Directories and Maps—	
Compiling, Selling, or Delivering City Directories.....	100.00
Dog License Tax—Not Prorated	1.00
Doughnut Shops	10.00
Selling to stores, same as bakeries.	
Dry Cleaning—	
See Pressing Club.	
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—	
One person	10.00
Two persons	15.00
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
Elevators—or Sprinkling Systems	
Selling and or installing.....	50.00
Repairing or Servicing only	25.00
Embalmers or Funeral Directors	100.00
Employment Agencies—	
Employment agencies engaged in the employment of teachers, where agency approved by State Supt. of Education	25.00
For Domestic Servants or Unregistered Nurses only	25.00
All others	100.00
Engravers—Lithographers	25.00
Exhibitions or Exhibits—	
Not specially taxed herein, per day.....	5.00
(See Regulations—Section 3-j.)	
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	5.00
(See Regulations—Section 3-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.....	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	5.00
(See Regulations—Section 3-H.)	
Fortune Telling, Mind Readers, Palmists—and other Crafts and Occupa- tions of a similar kind—	
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
Gas Companies—		
	Furnishing gas for light or fuel, distributed under permit or franchise, through pipe lines in streets	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 pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the City Council, which license or permit may be granted or refused in the discretion of the Council, in the interest of Public Safety or convenience.	
Golf, 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 50c per thousand. See also Chain Stores.	
Gunsmiths or Locksmiths	.....	20.00

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
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 and other Livestock	.....	12.50
Hosiery and Knitting Mills—		
	Gross sales to \$100,000.00	100.00
	Over \$100,000.00	200.00
Hotels—		
	Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall 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 dollars .....	.30
	Two dollars and less than three dollars .....	.45
	Three dollars and less than four dollars and fifty cents .....	.90
	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 dollars .....	.60
	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
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 ($\frac{1}{8}$ c) 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	1.25
	(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
Iceing 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 Backs—		
	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—		
	Each steam or electric laundry, 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
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.	
Magazines or Periodicals, Publication of—	
Published quarterly	5.00
Published monthly	15.00
Published weekly	25.00
Publications by schools or non-profit literary organizations	Exempt
Magazine Distributors—	
(See Newspaper or Magazine Distributors)	
Manicuring—each operator.....	2.50
Manufacturers, not otherwise specifically taxed herein, making gross sales up to \$25,000.00.....	25.00
Gross sales from \$25,001.00 to \$50,000.00	50.00
Gross sales over \$50,000.00	100.00
Manufacturing of Card Clothing.....	100.00
Mattress Factories.....	25.00
Renovating or Repairing only	15.00
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 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.	
Merchants Brokers—	
Engaged in buying or selling merchandise on commission.....	35.00
With warehouse	50.00
Merchants and Dealers—Retail—	
Doing any kind of business at retail or not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax on annual gross sales:	
Gross sales up to \$5,000.00	10.00
All in excess of \$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 rate 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	5.00
(See Regulations—Section 3-H.)	
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 securities, 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
Theaters located more than two miles from the business center of town	100.00
(See Regulations—Section 3-J)	
Motorcycle Dealers.....	10.00
Motorcycles—	
City license tag from 1-1-44 through 12-31-44 not prorated	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.....
	Over \$50,000.00
Oils—	Fuel or Lubricating.....
Oil Dealers in Illuminating or Lubricating Oils—	
	Benzine, naphtha, gasoline and other products of like kind
	Or, on each tank wagon or truck operated on the public streets
	a tax of.....
Oil Mills (Cotton)—	
	Each press
Opera House, Theaters, Play House or Vaudeville.....	212.50
	Seating capacity less than 500.....
	Theaters located more than two miles from the business center
	of town
	(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

Organ and Piano Dealers and Musical Instruments.....	5.00
Oriental Goods and Antique Furniture—	
	Itinerant dealer
Osteopath—	Exempt, State Revenue Act.
Overall Manufacturers	50.00
Oyster and Fish Dealers—See Fish and Oysters.	

P

Package Service—	
	By bicycle or motorcycle.....
Painting Contractor—	
	Employing not over one.....
	Employing not over two.....
	Employing three or more.....
Paper Hanger Contractor—Same as Painting Contractor.	
Palmists—Gypsies	500.00
	Other than Gypsies
	Provided, that the City Council may in its discretion, refuse to
	grant such license.
	(See Regulations—Section 3-k.)
Parcel Delivery or Other Delivery Service	50.00
Paving Contractors—	
	Constructing streets, pavements, sidewalks, or other class of im-
	provements (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.....
	Not over \$40,000.00.....
	Not over \$65,000.00.....
	Not over \$100,000.00.....
	Not over \$150,000.00.....
	Not over \$200,000.00.....
	\$200,000.00 to \$300,000.00.....
	\$300,000.00 to \$500,000.00.....
	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.....
Peanut or Popcorn Roasters—	
	Each
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
	Selling or offering for sale any other food stuffs or merchandise,
	on each motor vehicle.....
Peddlers—Farm Products	12.50
	Applicant must first purchase and exhibit State License.
Other peddlers—on foot or with wagon.....	10.00
	(State Revenue Act.)
	Farmers selling their own product exempt.
Penny Arcade or Parlors.....	25.00
	(See Regulations—Section 3-k.)
Phonographs, Graphophones or Talking Machines—	
	And, or records and accessories.....
Photographers—	Exempt, State Revenue Act.
Phrenologists—Gypsies	500.00
	Other than Gypsies
	(See Regulations—Section 3-K)
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
	For bowie knives, dirks, daggers, sling shots, leaded canes, iron
	or metallic knuckles, or articles of a like kind.....
	For Blank-Cartridge Pistols
	(a) If such person, firm, or corporation deal only in metallic car-
	tridges, the tax shall be five dollars (\$5.00).
Planing Mills—See Building Material Schedule.	
Plaster Contractor—Same as Painting Contractor.	
Plumbers and Electricians—	
	Steam and Gas Fitters:
	One person
	Two persons
	Three or more persons
	(See Section 4-c and e.)
Pool Tables, Pocket Billiards, or Bagatelle Tables—	
	(Unless used for private amusement alone without charge.)
	Each table measuring not more than 2 ft. wide and 4 ft. long ...
	Each table not more than 2½ ft. wide and 5 ft. long
	First table not more than 3 ft. wide and 6 ft. long
	First table not more than 3½ ft. wide and 8 ft. long
	First table more than 3½ ft. wide and 8 ft. long
	On each table in excess of one, where above license is \$15.00 or
	more
	The above taxes shall apply whether the pool tables are operated
	by slot or otherwise.
	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 attend-
	ant 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 speci-
	fied, who shall violate any provisions of this ordinance, shall
	be guilty of a misdemeanor and if convicted a second time for
	such offense the Board may in its discretion 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.	
Poultry Products—	
Wholesale Dealers or Wholesale Peddlers	25.00
Pressing Clubs or Dry Cleaning Plants—	
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
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
Public 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	
Two or more sales in one year	25.00
Refiners—	
Oils, lard, soaps, etc.	100.00
Refrigerating Machines—	
Kelvinators, Frigidaires, etc.	
Each dealer or agent	Exempt
Rental Collection Agents—Exempt—	
Repair Shops—	
One person	10.00
Two persons	15.00
Three or more persons	25.00
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.	
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 Manufacturers	10.00
Rug or Carpet Cleaners	25.00

S

Sand Dealer—	
Agencies for sales office	25.00
Sandwich Manufacturers	
Sandwiches Wrapped—Retail only	2.50
Scale Dealers—	
Each dealer in or agent for	25.00
Seamstress—	
Maintaining a place of business outside of residence, employing one or more assistants, shall pay a tax of	
	5.00
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
With private or leased wire or ticker service	50.00
(Having Sending and Receiving Sets)	
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	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 operator	50
Boxes on streets not allowed.	
Sign Hangers—Sign Erectors—	
Constructing, Repairing, Repainting 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 or other Synthetic Fibre Mfg.—	
Gross sales up to \$100,000.00	100.00
Over \$100,000.00	200.00
Skating Rinks	25.00
Slot Machines and Slot Locks—	
No license tax shall be charged upon or issued for a slot machine illegal under the State Law, but this same schedule to apply to any not illegal.	
Each Music Machine	5.00
Each Amusement game or device requiring deposit of less than five cents	5.00
Each Amusement game or device requiring deposit of five cents and not more than nine cents	10.00
Each Amusement game or device requiring deposit of not less than ten cents and not more than twenty-four cents	25.00
Each Amusement game or device requiring deposit of not less than twenty-five cents and not more than forty-nine cents ..	50.00
Each Amusement game or device requiring deposit of not less than fifty cents and not more than ninety-nine cents	125.00
Each Amusement game or device requiring deposit of not less than one dollar and over	250.00
Each Weighing machine	1.25
Each 1c Food Vending or Merchandising machine .....	.25
Each 5c Food Vending or Merchandising machine .....	.50

Machines vending peanuts or candy with 50% or more peanuts ..	Exempt
Annual operator's license tax on machines vending cigarettes ..	10.00
Each Panoram or other machine for the showing of small motion pictures, whether with or without music, and requiring a deposit of not more than 10 cents ..	5.00
Soda Fountains—	
On each carbonated draft arm of each fountain a license tax of	5.00
Soft Drink—Selling in or From Bottles ..	1.25
Sprinkling System or Elevators—	
Selling and or installing ..	50.00
Repairing or servicing only ..	25.00
Stables—	
Livery and Feed ..	10.00
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 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
Tailor who takes measurements for clothes and has same made elsewhere than in his own shop ..	10.00
Taxicabs, each Vehicle ..	5.00
(In addition to city tag of \$1.00)	
Telegraph Companies—	
State Revenue Act ..	50.00
Telephone Companies—	
Exempt, State Revenue Act.	
Theaters, Playhouse, Opera House or Vaudeville ..	212.50
Seating capacity less than 500 ..	125.00
Theaters located more than two miles from the business center of town ..	100.00
(See Regulations—Section 3-J)	
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 Embalmers ..	100.00
V	
Vaudeville Shows—(See Theaters, etc.)	
Vegetables, Fruit 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 Jewelry Repairers ..	10.00
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
Waste Paper—	
Dealers in (Licensed junk dealers excepted) ..	50.00
Collectors on foot or with push cart, having no regular place of business ..	5.00
Collectors with horse-drawn vehicle ..	10.00
Collectors with truck or other motor vehicle ..	25.00
Weighing Machines—	
Requiring one cent deposit ..	1.25
Welders ..	25.00
Window Cleaners or Washers, consisting of two or more persons ..	5.00
Wine License—May 1st to May 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 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:

TILLET & CAMPBELL,
City Attorneys.

Read, approved, and adopted this the 2nd day of June, 1943, and declared to be an ordinance of the City of Charlotte effective according to Statute.

ALICE B. McCONNELL, Clerk.