

# SPECIAL LICENSE TAXES

## Of The City of Kings Mountain

Effective July 1, 1949

Be It Ordained By The Board Of Commissioners Of The City of Kings Mountain:

**SECTION 1**  
Definitions: Wherever in this ordinance, the words hereinafter defined or construed in this section are used, they shall, unless the context requires otherwise, be deemed to have the following meaning:

- (A) Agent. The person having the agency for the manufacturer, producer or distributor.
- (B) Business. Any business, trade, occupation, profession, avocation or calling of any kind, subject, by the provision of this ordinance, to a license tax.
- (C) Engaged in the Business. Engaged in the business as owner or operator.
- (D) Fiscal Year. The period beginning with the 1st day of July and ending with the 30th day of June next following.
- (E) Person. Any person, firm, partnership.
- (F) Quarter. Any 3 consecutive months.

**SECTION 2**  
License tax upon certain trade and business operations. In addition to the tax on property and polls, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina there shall be levied and collected annually, or oftener, where provided for, a privilege license tax on trade, professions, agencies, business operations, exhibitions, circuses and all subjects authorized to be licensed, as set out in the following sections and schedule. All licenses shall be a personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Board of Commissioners from imposing from time to time as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any special tax or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances for those thereafter enacted.

**SECTION 3**  
Unlawful to conduct business without a license. It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the City of Kings Mountain for which there is required a license, without having paid the license tax and obtained the license. For the purpose of this section the opening of a place of business, or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person, firm or corporation shall engage in or carry on such business as aforesaid shall be construed to be a separate offense.

**SECTION 4**  
License taxes shall be for twelve months. All taxes provided for and fixed in the following sections, and schedule shall be for twelve months, unless otherwise specified, and shall so remain for each year to come until changed by the Board of Commissioners. All licenses provided for shall date from the 1st day of July each and every year and shall expire on the 30th day of June of each year; provided, that where the license is issued after February 1st, then the license shall be required to pay one-half the tax prescribed, except where otherwise specifically provided for.

**SECTION 5**  
License required for every separate business. The payment of any particular tax imposed by this ordinance shall not relieve the person paying the same from the payment of any other tax imposed by this ordinance for any other business he may carry on, unless so provided by the Section imposing such tax; it being the intent of this ordinance that license taxes prescribed by various sections or subsections of this ordinance applicable to any business shall be cumulative except where otherwise specifically provided.

**SECTION 6**  
License required for every place of business. A license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensee named therein. Every person doing business in more than one factory, mill, warehouse, store, stall or stand or other place of business, shall secure a separate license for each place of business, unless such places of business are contiguous to each other, communicate directly with and open into each other, and are operated as a unit, shall pay the prescribed license fee for each such place of business. If the business is moved or if the licensee sells to another, then a new license is necessary, unless a special permit to continue business under the original license is obtained from the Board of Commissioners.

**SECTION 7**  
Form and Contents of License: City tax collector to keep copy. Every license issued shall show on the face thereof the name of the licensee, the nature of the business, the location thereof (if it is to be operated at a fixed place), the time for which issued, and the amount of license tax and penalty if any paid. Any license requiring the approval of the Board of Commissioners or any officer of the City shall show such approval on its face, and it shall be the duty of the City tax collector before issuing any such license to see that the required approval is properly endorsed on the license. The tax collector shall keep an exact copy of every license issued, such copy to show such approval as may appear on the original.

**SECTION 8**  
License must be displayed at place of business licensed; Exception. Every license must be kept prominently displayed at the place of business of the licensee named in the license, or if the licensee has no fixed place of business such licensee must keep the same wherever such business is being operated and where it can be inspected at any time by the proper municipal official.

**SECTION 9**  
No abatement of license tax. No license tax shall be abated nor shall any refund of any part thereof be made, in any case where the licensee discontinued his business before the end of the period for which such license was issued.

**SECTION 10**  
Board of Commissioners may revoke license. Any license issued by the tax collector may be revoked by the Board of Commissioners upon the finding by the Board that the licensee has wilfully or persistently violated any ordinance of the City or any laws of the State, or that such licensee is conducting his business in a fraudulent manner or is abusing his license.

**SECTION 11**  
That every owner of a dog in the City of Kings Mountain shall apply to the tax collector for license to keep such dog in the City of Kings Mountain provided that the collector before issuing any license to any person to keep a dog within the City of Kings Mountain shall require such persons to present sufficient proof that the said dog has been inoculated for rabies in compliance with the public laws of North Carolina and upon presentation of such proof of inoculation and upon payment of the license fee hereinafter provided, shall be furnished with a metallic tag and said tag shall be attached to the dog's collar or harness at all times. That upon satisfactory proof that such metallic tag has been lost or destroyed the tax collector shall furnish a duplicate upon the payment of a fee of \$0.50.

**SECTION 12**  
That the license tax imposed by this ordinance except as otherwise specifically provided, shall not apply when the entire proceeds are for any organized religious, fraternal, charitable or civic organization.

**SECTION 13**  
Penalty. (a) If any person, firm or corporation, shall continue the business, trade, employment or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent (20%) of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license be continued such person, firm or corporation shall pay additional tax of five per centum (5%) of the amount of the municipal license tax which was due and payable on the first day of July of the current year, in addition to the municipal license tax imposed by this ordinance, for each and every 30 days that such municipal license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the tax collector and paid with the municipal license tax, and shall become a part of the municipal license tax. The penalties for delayed payment hereinafter provided shall not impair the obligation to procure a license in advance or modify any of the pains and penalties for failure to do so.

(b) If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a municipal license under this ordinance, without such municipal license, he or it shall be guilty of a misdemeanor and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such municipal license be continued, such person, firm or corporation shall pay an additional tax of five per centum (5%) of the amount of such municipal license tax which was due and payable at the commencement of the business, trade, employment or profession or doing the act, in addition to the municipal license tax imposed by this ordinance, for each and every thirty (30) days that such municipal license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the tax collector and paid with the municipal license tax shall become a part of the municipal license tax.

**SECTION 14**  
Schedule of License Taxes: On the following trades, professions, agencies, business operations, and other subjects herein set out, the following taxes shall be levied and collected:

ABATTOIRS— Every person engaged in the business of operating an abattoir \$50.00

ADDING MACHINES (See Office Supplies) \$50.00

**ADVERTISING**—

(1) Every person engaged in the business of outdoor advertising by placing, or erecting or maintaining sign boards or any other outdoor advertising, (Sec. 151) per annum \$15.00 (Not applicable to theatres taxed by Sec. 105 where permission of owners has been secured).

(2) SOUND TRUCKS or use of vehicle with loud speaker. Prohibited.

(3) DISTRIBUTING HANDBILLS or printed matter for commercial purposes \$2.00 per day \$10.00 per annum

(4) PLACARDS—Placing placards in business—per annum \$10.00

(5) DISTRIBUTING SAMPLES, FAVORS, OR NOVELTIES \$3.00

(6) ADVERTISING not otherwise specifically taxed per annum \$10.00

**AGENTS AND AGENCIES**—

(1) COLLECTING-AND CLAIM AGENCIES: Every person operating for profit a collection agency for the purpose of collecting accounts, notes, or other indebtedness from one person in favor of another (Not applicable to licensed attorneys), (Sec. 113) Per annum \$50.00

(2) DETECTIVE AGENCIES AND DETECTIVES: every person operating a private detective agency and every individual acting as a private detective, even though a salaried employee—per annum \$25.00

(3) EMPLOYMENT AGENCIES: Employment Agencies: Every person operating a business of securing employment for another person for a fee or commission, (Sec. 154) Per annum \$300.00 (Not applicable to Federal or State Agencies)

(4) LIGHTNING ROD AGENTS: Every person selling or distributing lightning rods (Sec. 125) per annum \$20.00

AMBULANCES—Every person operating an ambulance or ambulances—per annum per vehicle \$10.00 (Except Undertakers)

AMUSEMENTS (See also CIRCUSES, MOVING PICTURES, VAUDEVILLES)

(1) Parks, open to the public as a place of amusement per annum \$50.00

(2) TRAVELING theatrical moving picture and vaudeville companies, tent shows, other single attractions, of like nature, when not licensed as PARK, MOVING PICTURE or Vaudeville—per day (Sec. 103)

(a) If admission is not more than 50c, including reserved seat, and exhibition is same place as much as one week—per week \$25.00

(b) If consists of less than 10 performers, charges less than 50c, and exhibits same place for as much as one week—per week \$10.00

ANTIQUES—FURNITURE AND OTHER ITEMS. Every person dealing in antique furniture and other items—per annum \$10.00

ATHLETIC CONTEST—per annum \$ 2.50

AUCTION SALES—

(1) Etc., person engaged in the business of selling real estate by auction, except sales conducted under court order (Sec. 111) Per sale \$12.50

(2) All other auctioneers (except tobacco) per day \$25.00

AUTOMATIC SPRINKLERS (See ELEVATORS)

AUTOMOBILE BODY REPAIR SHOP \$10.00

AUTOMOBILE, MOTORCYCLE DEALERS, SERVICE STATIONS AND GARAGES—

(1) AUTOMOTIVE SERVICE STATIONS. Every person engaged in the business of servicing, storing, etc., or in selling tires, batteries, accessories, fuels and lubricants, and auto radios (Sec. 153)—per annum \$ 5.00

(2) MOTOR CYCLE DEALERS: Every person engaged in the business of selling, buying or distributing motorcycles or motorcycle accessories, (Sec. 153.1) per annum (A motor cycle dealer may also handle bicycles and bicycle supplies without additional tax) \$10.00

(3) AUTOMOTIVE EQUIPMENT AND SUPPLY AT WHOLESALE: Every person or firm engaged in the business of buying, selling or distributing automotive accessories, including auto radios, batteries, parts, tires and other automotive supplies, Oils and Greases, at wholesale (Sec. 153) Per annum \$25.00 (If wholesale tax levied, no additional tax may be imposed for operating service station.)

(4) MOTOR VEHICLE DEALERS: Every person or firm engaged in buying, selling, distributing, servicing or storing motor vehicles, trailers, and other automotive accessories or supplies (Sec. 153) per annum \$27.50

Persons dealing in USED MOTOR VEHICLES exclusively are liable for tax set out above. If the business is of a seasonal, temporary, transient or itinerant nature, the tax shall be for each location—Per annum \$300.00

AUTOMOTIVE SUPPLY & ACCESSORY STORE—per annum \$25.00

AWNING OR TENT MAKERS—Every person operating any business of making, selling or installing awnings or erecting tents—per annum \$10.00

BAKERY PRODUCTS—

Every person selling or delivering bakery products: Per Vehicle or Location: per annum \$10.00

BALLOONS, NOVELTIES, SOUVENIRS, CURIOS, AND FLAGS—

Every person offering for sale balloons, novelties, souvenirs, curios and flags—per day \$ 5.00

Per Week \$20.00

BANKS AND TRUST COMPANIES, INCLUDING MORRIS PLAN & INDUSTRIAL BANKS—Every person engaged in the business of operating a general banking or trust business \$50.00

BANKRUPT OR FIRE SALES, ETC.—

Every person conducting a bankrupt, fire, receivership assignment, smoke or water damage, closing out sale or other sale of similar character of wares and merchandise Per day \$25.00

Per week \$100.00

Each succeeding week \$50.00 (Not applicable to sales conducted by order of court or to persons who have paid license tax levied by this schedule upon the same business for the preceding year or who has for 12 months preceding sale operated the business in the City, or who does not during such sale increase or add to the stock of ware and merchandise on hand.)

BARBER SHOPS AND BEAUTY SHOPS (Sec. 140)—

(1) BARBER SHOP: Every person engaged in the business of operating a barber shop, for each barber chair, whether used or not—per annum \$ 2.50

(2) BEAUTY SHOP: Every barber, manicurist, cosmetologist or operator—Per annum \$ 2.50

BEER—Prohibited.

BEER WHOLESALER—Prohibited.

BICYCLES (SEE AUTOMOBILE & MOTORCYCLE DEALERS) (Sec. 117)

Every person engaged in buying, selling bicycles and/or bicycle supplies and accessories—per annum \$ 5.00

BICYCLES FOR HIRE—

Every person renting or leasing bicycles—per annum \$ 5.00

BILLIARD AND POOL TABLES (Sec. 129)—

Every person who shall rent, maintain, or own a building wherein there is a table at which billiards or pool is played, whether operated by slot or not, shall pay per table per annum \$25.00 (This section not applicable to fraternal organizations having fraternal charter or to American Legion, Y. M. C. A. and Y. W. C. A.)

BLACKSMITH SHOPS—

Every person who operates a blacksmith or horse shoe shop—per annum \$ 5.00

BOARDING HOUSES (See also TOURIST HOMES HOTELS)—

Every person serving for pay within a residence at least one meal a day for as many as ten people shall be classified as a boarding house operator and shall pay a license tax—per annum \$ 5.00

BOND OR SECURITIES DEALERS—

Every person engaged in selling stocks or bonds as a dealer—Per annum \$25.00

BONDSMEN (Sec. 109 1/2)—

Every person engaged in the business of writing or executing, for a consideration, appearance, compliance or ball bonds or any other undertaking required in connection with criminal proceedings—Per annum \$20.00 (Not applicable to agents of insurance or bonding companies who are licensed by Commission of Insurance).

BOOK STORES—

Every person operating a book store—Per annum \$10.00

BOTTLERS (Sec. 134)—

(1) SOFT DRINKS: Every person engaged in the business of manufacturing or bottling soft drinks shall pay an annual license tax as follows:

(a) Low pressure filler with:

51 spouts or greater \$225.00

41 Spouts and less than 51 \$187.50

36 Spouts and less than 41 \$150.00

32 Spouts and less than 36 \$125.00

24 Spouts and less than 32 \$ 87.50

18 Spouts and less than 24 \$ 62.50

12 Spouts and less than 18 \$ 21.88

(b) High pressure filler having manufacturer's rating capacity in bottle per minute of:

60 or more \$150.00

Over 50 and less than 60 \$125.00

Over 40 and less than 50 \$ 87.50

Over 24 and less than 40 \$ 13.12

Less than 24 and all foot power machines \$ 8.75

Any machine not specifically mentioned shall bear the same tax as the machine nearest rated capacity.

(2) DISTRIBUTORS AND JOBBERS OF SOFT DRINKS: Every person distributing or jobbing bottled soft drinks per annum \$8.75

(3) DISTRIBUTION BY MOTOR VEHICLE: Every persons motor vehicle distributing drinks bottled outside the state—per annum: Per Vehicle \$25.00

BOWLING ALLEYS (Sec. 129 1/2)—

Every person engaged in operating a bowling alley; Per alley per annum \$10.00 (This section not applicable to fraternal organizations having national charter, American Legion, YMCA-YWCA)

BOXING (SEE WRESTLING)

BRICK DEALERS AND MANUFACTURERS—

Every person engaged in dealing in or manufacturing brick—Per annum \$25.00

BROKERS AND COMMISSION MERCHANTS (Sec. 133)—

Every person engaged in buying and selling commodities either for actual, spot or instant delivery, not otherwise taxed herein—Per annum \$25.00

BROOM AND BRUSH MANUFACTURERS—

Every person or persons engaged in the manufacture of brooms and brushes \$10.00

BUILDING MATERIALS ALSO SEE LUMBER—

Every person engaged in business of selling building material, Per annum \$25.00

CABINET AND CARPENTER SHOPS—

Every person engaged in operating a cabinet and/or carpenter shop—Per annum \$10.00

CAFES, RESTAURANTS, CAFETERIAS, LUNCH STANDS (Sec. 127)

Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drug store or lunch stand, or other place where prepared food is sold—Per annum—

Places with chairs, stools, or benches for less than 10 persons \$ 5.00

For each additional chair, stool, or bench \$ .50

CARNIVAL COMPANIES (Sec. 107) (See Merry-Go-Round)—

Every person engaged in the business of carnival company or a show of like kind PROHIBITED

Upon riding devices which are not a part of, nor are used in connection with any carnival company—Per week \$ 5.00

CARRIAGES, BUGGIES AND WAGONS—

Every person engaged in manufacturing or selling carriages, buggies and wagons—Per annum \$15.00

CARTRIDGES (See Metallic CARTRIDGES)

CEMENT BLOCK AND PIPE MANUFACTURER \$25.00

CHAIN STORES (Sec. 162)—

Every person engaged in the business operating under the same general management 2 or more stores where merchandise is offered for sale at retail shall be deemed a branch or chain store, and shall pay a license tax for each such store; For each store, Per annum \$50.00

CIGAR, CIGARETTE & TOBACCO RETAILERS & JOBBERS (Sec. 149)

Every person engaged in retailing or jobbing cigars, cigarettes and tobaccos—Per annum (See Merchandising Machines) \$ 5.00

CIRCUSES, MENAGERIES, WILD WEST, DOG AND PONY SHOWS (Sec. 106)—

Every person engaged in the business of exhibiting performances, such as circus, menageries, Wild West Shows or other similar exhibitions PROHIBITED

CLAIRVOYANTS, FORTUNE TELLERS PROHIBITED

CLEANERS (SEE DRY CLEANERS) \$500.00

CLOTHING STORES—Every person engaged in the business of operating a clothing store \$25.00

COAL AND COKE DEALERS (Sec. 112)—

Every persons, either as agent or principal, engaged in the business of selling and/or delivering coal or coke—

Wholesalers \$75.00

Retailers selling coal and coke at retail \$25.00

Peddlers, who sell in quantities of 100 lbs. or less—Per annum \$ 5.00

Pool Cars: Persons soliciting for pool cars to be distributed without profit are liable for the wholesale tax. (Wholesale dealers may also sell less than carload lots and not be subject to retail tax.)

COLD STORAGE PLANTS OR FREEZER LOCKERS—

Every person operating a cold storage plant wherein anything is stored for compensation. Per annum \$25.00

COMMISSION MERCHANTS (Sec. 133)—

Every person engaged in buying and selling any cotton, grain or other commodities on commission, either actual, spot or instant delivery. Per annum \$50.00

CONFECTIONERY AND FRUIT STANDS—

Every person engaged in the business of operating a confectionery or fruit stand—per annum \$10.00

CONTRACTORS AND CONSTRUCTION COMPANIES (Sec. 122)—

Every person who for a fixed fee or price offers or bids to construct any building, street, sidewalk, bridge, sewer or water system, grading or other improvement or structure. Per annum \$10.00

COTTON BUYERS (SEE COMMISSION MERCHANTS)

COTTON COMPRESSES (Sec. 128)—

Every person engaged in business of compressing cotton Per annum \$300.00

COTTON GINS—

Every person engaged in the business of operating a cotton gin. Per annum \$25.00

COTTON MILLS—(See Manufacturers)

COTTON WAREHOUSES—

Every person engaged in the business of operating a cotton warehouse \$50.00

COTTON PLATFORM—

Every person engaged in the business of operating a cotton platform \$25.00

COTTON WASTE—Per annum \$25.00

CREAMERIES OR DAIRIES—

Every person operating a creamery within the corporate limits or operating outside the corporate limits but making deliveries within the corporate limits—Per annum—Per truck \$10.00

DANCES—Dance Hall For Hire—Per Day \$ 5.00

DEPARTMENT STORE—

Every person engaged in the business of operating a department store other than a chain store—Per annum \$50.00

DETECTIVES (See Agents)

DIRECTORIES—

Every person compiling and selling directories—Per annum \$25.00

DOG TAGS—Each animal \$ 1.00

DOG AND PONY SHOWS (SEE CIRCUSES)

DRY CLEANERS, PRESSING CLUBS AND HAT BLOCKERS (Sec. 139)—

Every person operating a dry cleaning plant, pressing club or hat blockers within the corporate limits, and solicitors for plants located outside corporate limits. Per annum \$12.50

DRUG STORES—Per annum \$15.00

ELECTRICAL APPLIANCES AND SUPPLIES \$15.00

ELECTRICIANS (SEE PLUMBERS)

ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, SELLING AND INSTALLING (Sec. 122 3-4)—

Every person engaged in the business of servicing and selling and installing elevators (Only where principal or branch office is located) Per annum \$100.00

ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS/ REPAIRING AND SERVICING (Sec. 122 3-4)—

Every person engaged in the business of servicing or repairing elevators and/or automatic sprinklers, (Only where principal branch office is located) \$10.00

EMBALMERS (SEE UNDERTAKERS)

EMPLOYMENT AGENCIES (See AGENCIES)

ENGRAVERS AND LITHOGRAPHERS—

Every person engaged in engraving or lithographing—Per annum \$15.00

ENTERTAINMENTS (Sec. 108.1)—

Every person engaged in the business of offering or managing any form of entertainment or amusement (not theatres, vaudeville, shows, traveling shows, or entertainments otherwise taxed) Per annum \$12.50

EXPRESS COMPANIES (Sec. 205)—

Every express company doing business in the corporate limits; Per Annum \$30.00

FEED AND SEED RETAIL \$15.00

FEED AND FLOUR MILL \$50.00

FERTILIZER DEALERS (Except Stores paying other License) \$50.00

FERTILIZER MANUFACTURER \$150.00

FILLING STATIONS (See Automobiles)

FISH AND OYSTER DEALERS—

Every person selling or engaged in the retail sale of oysters and fish—Per annum \$ 5.00

FLORIST—

Every person selling or growing flowers, bulbs, plants (Continued on page five)

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