Page Four

Special License Taxes Of The speaker, Prohibited. **City of Kings Mountain** Effective July 1, 1952 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 mean-(A) Agent. The person having the agency for the manufacturer producer or distributor. (B) Business. Any business, trade occupation, profession, avoca-tion or calling of any kind, subject, by the provision of this ordin-(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 addi-License tax upon certain trade and business operations. In addi-tion to the tax on property and polls, as otherwise provided for, and under the power and authority conferred in the laws of North Caro-lina 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 pro-hibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances for those 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 un-lawful 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 reon a business in the City of Kings Mountain for which there is re-quired 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. ANTIQUES-FURNITURE AND OTHER ITEMS. AUCTION SALES-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 li-censes provided for shall date from the 1st day of July each and ev-ery year and shall expire on the 30th day of June of each year. Pro-vided, that where the license is issued after February 1st., then the heepsee shall be required to pay one-half the tax prescribed excent SECTION 4 (1) Every person engaged in the business of sell-ing real estate by auction, except sales conducted under court order (Sec. 111) Per sale 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 per-STATIONS AND GARAGES (1) AUTOMOTIVE SERVICE STATIONS. Every person engaged in the business of servicing, stor-ing, etc., or in selling tires, batteries, accessories, fuels and lubricants, and auto radios (Sec. 153) son by paying the same from the payment of any other tax imposed per annum by this ordinance for any other business he may carry on unless so (2) MOTORCYCLE DEALERS: Every person enprovided 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 sha'l be cumulative except where otherwise specifically provided. SECTION 6 gaged in the business of selling, buying or distributing motorcycles or motorcycle accessories. (Sec. 153.1) per annum (A motorcycle dealer may also handle bicycles and bicycle supplies without additional tax). (3) AUTOMOTIVE EQUIPMENT AND SUPPLY 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 AT Wholesale: Every person or firm engaged in the business of buying, selling or distributing auto-motive accessories, including auto-radios, batteries, parts, tires and other automotive supplies, Oils and Greases, at wholesale (Sec. 153) per annum (If wholesale tax levied, no additional tax may person doing business in more than one factory, mill, warehouse store, stall or stand or other place of business, shall secure a sepa rate license for each place of business, unless such places of busi-ness are contiguous to each other, communicate directly with and open into each other, and are operated as a unit, shall pay the prebe imposed for operating service station.) (4) MOTOR VEHICLE DEALERS: Every person scribed 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 necor firm engaged in buying, selling, distributing, seressaty, unless a special permit to continue business under the origi vicing or storing motor vehicles, trailers, and other automotive accessories or supplies (Sec. 153) per nal license is obtained from the Board of Commissioners; SECTION ? annum Persons dealing in USED MOTOR VEHICLES ex-

Form and Contents of License: City tax collector to keep copy. Every license issued shall show on the face thereof the name of it licensee, the nature of the business, the location thereof tif it is be operated at a fixed place), the time for which issued, and the amount of license taxes and penalty if any paid. Any license requir. - per annum ed by the city shall show such approval on its face, and it shall be AUTOMOTIVE SUPPLY & ACCESSORY STORE - per anthe duty of the City tax collector before issuing any such license to

THE KINGS MOUNTAIN HERALD, KINGS MOUNTAIN, N. C. \$15.00 (3) DISTRIBUTING HANDBILLS or printed matter for commercial purposesper day \$ 2.00 (4) PLACARDS — Placing placards in busses — \$10.00 per annum (5) DISTRIBUTING SAMPLES, FAVORS, OR \$10.00 NOVELTIES per day (6) ADVERTISING not otherwise specifically tax-\$ 3.00 ed per annum TS AND AGENCIES— \$10.00 (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 (2) DETECTIVE AGENCIES AND DETECTIVES: \$50.00 Every person operating a private detective agency and every individual acting as a private detective even though a salaried employee—per an-\$25.00 num (3) EMPLOYMENT AGENTS: Employment Agen-\$300.00 per annum \$10.00 SEMENTS (See also CIRCUSES, MOVING PIC-TURES, VAUDEVILLES) (1) Parks, open to the public as a place of amusement, per annum (2) TRAVELING theatrical, moving picture and vaudeville companies, tent shows, other single at-tractions, of like nature, when not licensed as PARK, MOVING PICTURE or Vaudeville—per day (See 102) \$50.00 (Sec. 103) (a) If admission is not more than 50c, including reserved seat, and exhibition is same place as much \$25.00 \$25.00 less than 50c, and exhibits same place for as much as one week - per week \$10.00 Every person dealing in antique furniture and other items — per annum ATHLEFIC CONTEST — per annum \$10.00 \$ 2.50

\$12.50 \$25.00 \$25.00 \$10,00 \$ 5.00 \$10.00 \$25.00 \$27.50 clusively 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

\$10.00

\$10.00

\$ 5.00

\$50.00

\$100.00

\$ 5.0

\$ 5.00

\$ 5.00

\$20.0

\$225.0

\$187.5

\$50.00

\$300.00

60 or more Over 50 and less than 60 Over 40 and less than 50 Over 24 and less than 40 Less than 24 and all foot power machines Any machine not specifically mentioned shall bear the same tax as the machine nearest rated capa-(2) DISTRIBUTORS AND JOBBERS OF SOFT DRINKS: Every person distributing or jobbing bottled soft Every person distributing or jobbing bettled soft drinks outside the state—per annum: Per vehicle Every person engaged in dealing in or manufac-turing brick—Per annum BROKERS AND COMMISSION MERCHANTS (Sec. 133)-Every person engaged in buying and selling com-modifies either for actual, spot or instant delivery, not otherwise taxed herein — Per annum BROOM AND BRUSH MANUFACTURERS- Every person or persons engaged in the manufac-ture of brooms and brushes \$20.00 BUILDING MATERIALS ALSO SEE LUMBER — Every person engaged in business of selling build-ing material, Per annum CABINET AND CARPENTER SHOPS — Every person engaged in operating a cabinet and -or carpenter shop — Per annum CAFES, RESTAURANTS, CAFETERIAS, LUNCH STANDS (Sec. 127) Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with din-ing 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 For each additional chair, stool, or bench (See Merry-Go-CARNIVAL COMPANIES (Sec. 107) Round)-are used in connection with any carnival company --Per week CARRIAGES, BUGGIES AND WAGONS--Every person engaged in manufacturing or selling carriages, buggies and wagons—Per annum CARTRIDGES (See metallic CARTRIDGES) — CEMENT BLOCK AND PIPE MANUFACTURER 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 re-tail shall be deemed a branch or chain store oper-ator and shall pay a license tax for each such store; For each store, per annum CIGAR, CIGARETTE & TOBACCO RETAILERS & JOB-DEPES (See 140) BERS (Sec. 149) Every person engaged in retailing or jobbing cigars, cigarettes and tobaccos—Per annum (See Merchandising Machines) 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 exhibi-CLEANERS (SEE DRY CLEANERS)-CLOTHING STORES — Every person engaged in the busi-ness of operating a clothing store COAL AND COKE DEALERS (Sec. 112)— Every person, either as agent or principal, engaged in the business of selling and—or delivering coal or coke—Wholesalers Per annum Pool Cars: Persons soliciting for pool cars to be distributed without profit are liable for the wholesale (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

Thursday, June 19, 1952

mint	Thursday, June 19	, 1952
\$150.00 \$125.00 \$ 87.50	LAR TRADES (Sec. 124) (See Clairvoyants)— Every fortune teller, clairvoyant or person follow- ing similar trades, Per annum	\$500.00
\$ 13.12 \$ 8.75	FOUNDRY AND MACHINE SHOP— Every person operating a foundry or machine	\$15.00
	shop FREEZER LOCKERS (See COLD STORAGE PLANTS)- FRESH MEATS-Sold at Retail FRUIT STANDS (SEE CONFECTIONERY)-	\$10.00
\$ 8.75	FUNERAL DIRECTORS (SEE UNDERTAKERS)— FURNITURE STORE (Except Chain stores) GAMES (SEE MERRY-GO-ROUND)— GARAGES (SEE AUTOMOBILES)—	\$25.00
\$25.00	GASOLINE ENGINES — Every dealer or manufacturer's agent for gasoline engines. Per annum	\$25.00
\$10.00	GENERAL MERCHANDISE	\$50.00° \$15.00 \$10.00
	a hardware store. Per annum HARNESS SHOP— Every person engaged in the business of operating	\$25.00
\$25.00 \$25.00	a harness shop. Per annum HARVESTING AND AGRICULTURE MACHINERY— Every person engaged in the business of selling, trading or dealing in harvesting and agricultural machinery. Per annum	\$10.00 \$25.00
\$10.00	HAIR DRESSERS (SEE BARBER SHOPS)	\$20.00
\$25.00	HATCHERY — Every person engaged in the business of operating a hatchery. Per annum HEACTOR (SEE PLUMPERS)	\$10.00
\$10.00	HEATING CONTRACTOR (SEE PLUMBERS) — HIDE DEALERS HORSE AND MULE DEALERS (Sec. 115) — Every person engaged in buying, selling, or trad-	\$25.00
	ing horses and mules. Per annum HOTELS (Sec. 126) (See also Tourist Homes and Camps, Boarding Houses)— Every person engaged in the business of operating a hotel shall pay taxes as follows:	\$12.50
\$ 5.00 \$ 0.50	 (a) Hotels operating on the American plan for rooms in which rates per person per day are: Less than \$2.00, per room per annum \$2 and less than \$3, per room per annum 	\$.30
IBITED	\$3 and less than\$4, per annum \$4.50 and less than \$6, per room per annum HOUSE MOVERS	\$.45 \$.90 \$ 2.10 \$10.00
\$ 5.00	ICE CREAM DEALERS AND MANUFACTURERS (Sec. 161). — (a) Wholesale: Every person engaged in manu-	
\$15.00	facturing or distributing ice cream at wholesale, Per annum (b) Retail Dealers: Every person engaged in retail	\$ 6.25
\$25.00	selling and distributing ice cream (purchased from a manufacturer who has not paid wholesale tax) Per annum	\$ 2.50 \$50.00
	ICE DEALERS — 1. Every retail dealer in ice shall pay tax for each vehicle used in delivering to consumers—	
\$50.00	Per vehicle (except manufacturer) 2. Every person engaged in the business of manu- facturing ice. Per annum INDUSTRIAL BANKS (See Banks)—	\$ 5.00 .\$25.00
\$ 5.00	INTOXICATING BEVERAGES — PROHIBITED ITINERANT MERCHANTS AND SALESMEN (Sec. 121 D.) (See also Peddlers)—	
	Every itinerant salesman or merchant who shall expose for sale goods, wares or merchandise, either on the streets or in a building, not being a regular merchant in the municipality—per annum	\$100.00
1BITED \$500.00	Any salesman or merchant cifering for sale goods, wares, or merchandise, other than farm products.	
\$25.00	the Municipality for less than (6) consecutive	
\$75.00 \$25.00	ground of stated intention to become a regular merchant, he shall post a cash receipt or deposit in the sum of \$100.00, which bond shall be forfeited	
\$ 5.00	for the payment of the tax herein levied in case such person discontinues said business within six months for any reason other than death, disability, insolvency or destruction of stock by fire or other Catastrophe.	
	The provisions of this Section shall not apply to persons who sell books, periodicals, printed music, ice, wood for fuel, fish, beef mutton, pork, bread, cakes, pies dairy products, poultry, eggs, livestock	
\$25.00	I of articles produced by the individual offering	
\$50,00	(a) Every person engaged in the business of buy- ing and selling jewelry or trinkets. Per annum	\$25.00
\$10.00	 (b) Every person engaged in the business of repairing watches and jewelry JUNK DEALERS (Sec. 168)— Every person engaged in the business of buying and—or selling what is commonly known as junk 	\$10.00
\$10.00	This tax is applicable to persons dealing solely in waste paper, nor to persons who maintain on regu	\$25.00
\$300.00	lar place of business, but sell only to licensed dea- lers, or manufacturers using scrap engaged in ship- ment in interstate commerce; nor to salvage com- mittees where personal profit does not accrue. (See	
\$25.00		
\$50.00	Every person engaged in the business of selling or offering for sale bowie knives, dirks, daggers, sling shots, loaded canes, iron or metallic knuckles of like kind, per annum	\$200.00
\$25.00 \$25.00	(a) Steam, Electricity or other Motive Power	\$25.00
	dry (except Washerwoman), and establishments offering use of individual washing machines, per annum	\$15.00
\$10.00 \$ 5.00	(c) Out of Town Laundries: Every person engaged in the business of laundry work or in renting clean linens or towels when work is performed outside of municipality, or when linens and towels are sup- plied by business.	
\$50.00	(Sec. 150) Per annum	\$42.50
\$25.00	Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignments of salaries or wag- es or other security or evidence of debt for repay- ment in installment	
\$ 1.00	maintaining in connection with same any office or established place for conduct of business or adver- tising or soliciting such business in any manner- Per annum	\$100.00
\$12.50	(Not applicable to banks, building and loan as- sociations, credit unions nor installment paper dealers, not to loans on real estate or pawnbrok- ers.)	\$100.00
\$15.00 \$15.00	LUMBER DEALER & BUILDING MATERIAL DEALER LUNCH COUNTER AND STANDS (SEE CAFES) — LOUD SPEAKERS MACHINE SHOPS (SEE FOUNDRIES)— MACHINERY —	\$50.00 UBITED
\$100.00	Every person engaged in the business of dealing in machinery not otherwise taxed hereunder. Per annum MAGAZINE (NEWSDEALERS) — MANUFACTURERS —	\$25.00
\$15.00	 (1) General Every person engaged in the business of manufacturing which business is not specifically taxed herein, shall pay a license tax — Per annum (2) Textile 	\$50.00
\$12.50	Up to 5,000 Spindles 5,001 to 10,000 Spindles 10,001 to 15,000 Spindles All over 15,000 Spindles	\$ 25.00 \$ 50.00 \$ 75.00
\$30.00	11 to 25 Looms	\$100.00 \$25.00 \$50.00 \$75.00
\$15.00 \$50.00 \$50.00 \$150.00	All over 100 Looms No manufacturer with any unlimited number of looms and spindles to pay over	\$ 15.00 \$100.00 \$100.00 \$200.00
\$ 5.00	Up to 5 knitting Machines 6 to 10 Knitting Machines 11 to 25 Knitting Machines	\$ 15.00 \$ 25.00
\$15.00	26 to 50 Knitting Machines 51 to 100 Knitting Machines All over 100 Knitting Machines (4) Broom Manufacturer	\$ 35.00 \$ 50.00 \$ 75.00 \$100.00 \$ 10.00

Continued on page five

see that the required approval is properly endorsed on the license. AWNING OR TENT MAKERS-Every person operating 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; Excep License must be displayed at place of business licensed; Excep-tion. Every license must be kept prominently displayed at the place of business of the licensee named in the license, or if the licensee BALLOONS, NOVELTIES, SOUVENIRS, CURIOS, AND 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 invoked by the Board of Commissioners upon the finding by the Board that the licensee has willfully 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 41

That every lowner of a deg 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 requite such persons to present sufficient proof that the said dog has been inoculated for rabies in compliance with the pub lie laws of North Corolina and upon presentation of such proof of BARBERSHOPS AND BEAUTY SHOPS (Sec. 140) inoculation and upon payment of the license fee hereinafter provided, shall be furnished with a metallic tagt and said tagt shall be attached to the dog's collar or harness at all times. That uport satis factory proof that such metal tag has been lost or destroyed the ta collector shall furnish a duplicate upon the payment of a fee of

SECTION 12

That the license tax imposed by this ordinance except as other BICYCLES (SEE AUTOMOBILE & MOTORCYCLE DEA-wise specifically provided, shall not apply when the entire proceeds LERS) Sec. 117) are for any organized religious, fraternal, charitable or civic organization.

SECTION 13

Penalty, (a) If any person, firm or corporation, shall continue the BICYCLES FOR HIRE 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 con-viction 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 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 percentum (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 muni cipal license tay imposed by this ordinance, for each and every 30 BLACKSMITH SHOPS days that such manicipal license tax remains unpaid from the date that the same was due nd payable, and such additional tax shall be assessed by the tax collecter and paid with the municipal license BOARDING HOUSES (See also TOURIST HOMES-HOtax, and shall bloome a part of the municipal license tax. The pen alties for delayed payment here nafter provided shall not impair the obligation to presure a fuence in advance or modify any of the pains and penalties for failure to do so.

(b) If any perion, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession of to do any act requiring a municipal license under this profession of to do any act requiring a municipal license under this t ordinance without such municipal license, he or it shall be guilty of a misdemeaner and shall be fined and-or imprisoned in the dis cretion of the court; and if such failure, neglect, or refusal to appl for and optain such municipal license he continued, such persor firm or corporation shall pay an additional tax of five per centum (56) of the amount of such municipal license tax which was due and payable at the commencement of the business, trade, emplo ment or profession or doing the act, in addition to the municipal cense tax imposed by this ordinance, for each and every thirty (30 days that such municipal license tax remains unpaid from the date BOOK STORES-that same was due and payable, and such additional tax shall be Every pe days that such multicipal incluse, 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 SECTION 14

agencies, business operations, and other subjects herein set out the following taxes shall be levied and collected, ABBATTOIRS

Every person engaged in the business of operating \$50.00 an abbattoir ADDING MACHINES (See Office Supplies)

ADVERTISING -(1) Every person engaged in the business of out

door advertising by placing or erecting or main-taining sign boards or any other outdoor adver-

any business of making, selling or installing awn-

mum

FLAGS-Every person offering for sale balloons, novelties, souvenirs, curios and flags-per day ...

BANK AND TRUST COMPANIES, INCLUDING MORRIS PLAN & INDUSTRIAL BANKS - Every person engaged in the business of operating a general banking or trust business 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 \$25.001

. Per week Each succeeding week

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 pre-ceding 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 wares and merchandise on hand.)

11 BARBER SHOP; Every person engaged in the business of operating a barber shop, for each bar-cosmetologist or operator - Per annum BEER Prohibited.

BEER WHOLESALE --- Prohibited.

- Every person engaged in buying, selling bicycles
- and or bicycle supplies and accessories- per annum
- Every person renting or leasing bicycles-per an-************* 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 a national charter or to American Legion, Y. M. C. A. and Y. W. C. A.)
- Every person who operates a blacksmith or horse
- TELSI-
- 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
- BOND OR SECURITIES DEALERS Every person engaged in selling stocks or bonds as
- dealer Per annum BONDSMEN (Sec, 10912)
 - Every person engaged in the business of writing or executing, for a consideration, appearance, compliance or bail bonds or any other undertaking required in connection with criminal proceedings-Per annum Not applicable to agents of insurance or bonding
 - companies who are licensed by Commissioner of Insurance)
- Every person operating a book store-Per annum
- (a) Low pressure filler with 1 54 spouts or greater spouts and less than 51
- 36 spouts and less than 41 \$150.0 32 spouts and less than 36 \$125.0 24 spouts and less than 32 18 spouts and less than 24 12 spouts and less than 18 \$ 21.88 (b) High pressure filler having manufacturer's
- rating capacity in bottle per minute of:

. 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. an-CONFECTIONERY AND FRUIT STANDS num Every person engaged in the business of operating a confectionery or fruit stand—per annum \$20.00 CONTRACTORS AND CONSTRUCTION COMPANIES (Sec. 122) ---Every person who for a fixed fee or price or bids to construct any building, street, sidewalk, bridge, sewer or water system, grading or other improve-ment or structure. Per annum COTTON BUYERS (SEE COMMISSION MERCHANTS)-COTTON COMPRESSES (Sec. 128)-Every person engaged in business of compressing cotton Per annum COTTON GINS -Every person engaged in the business of operating a cotton gin. Per annum COTTON MILLS — (See Manufacturers)— COTTON WAREHOUSES-

Every person engaged in the business of operat-

ing a cotton warehouse COTTON PLATFORM ---Every person engaged in the business of operating a cotton platform COTTON WASTE — Per annum CREAMERIES OR DAIRIES ----Every person operating a creamery within the \$ 2.50 corporate limits or operating outside the corporate limits but making deliveries within the corporate \$ 2.50 limits -Per annum-Per truck ... DANCES-Dance Hall For Hire-Per Day DEPARTMENT STORE ---

annum

Every person engaged in the business of operating a department store other than a chain store-Per \$ 5.00 DETECTIVES (See Agents)

Ω.	DETECTIVES (See Agents)	
	DIRECTORIES -	
	Every person compiling and selling directories-	
0	per annum	
	DOG TAGS — Each animal	
	DOG AND PONY SHOWS (SEE CIRCUSES)-	
	DRY CLEANERS, PRESSING CLUBS AND HAT BLOCK.	
	ERS (Sec. 139)-	
0	Every person operating a dry cleaning plant, pres-	
	sing club or hat blockers with the corporate lim-	
	its, and solicitors for plants located outside corpor-	
	ate limits.	۰.
	Per annum	1
	DRUG STORES - Per annum	
0	ELECTRICAL APPLIANCES, AND SUPPLIES	- 2
	ELECTRICIANS (SEE PLUMBERS)-	1
	ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS.	
	OPTITNC AND INCLUTION AND INCLUDED STOLEND,	

ELLING AND INSTALLING (Sec. 122 34)-Every person engaged in the business of servicing and selling and installing elevators (Only where principal branch office is located EMBALMERS (See UNDERTAKERS)-EMPLOYMENT AGENCIES (See AGENCIES)-

\$25.00 ENGRAVERS AND LITHOGRAPHERS Every person engaged in engraving or lithographing-

ENTERTAINMENTS (See 1051)-	\$15.00
Every person engaged in the business of offering	1
or managing any form of entertainment or amuse	1000
ment (not theatres, vaudeville shows, traveling	
shows, or entertainments otherwise taxed) Per	
	\$12.50
Every express company doing husiness in the cor	5.000
porate limits: Per annum	\$30.00
FEED AND SEED RETAIL	\$15.00
FEED AND FLOUR MILL	950.00
FERTILIZER DEALERS (Except Stores paying other license) \$50.00
FULLING STATIONS (S. A.	\$150.00
FIGH AND OVETED DEAL EDC	
FUER DEFEND colling of opgrand in the set of	
FLORIST-	\$ 5.00
	 ENTERTAINMENTS (See 105.1)— Every person engaged in the business of offering or managing any form of entertainment or amuse- ment (not theatres, vaudeville shows, traveling shows, or entertainments otherwise taxed) Per annum EXPRESS COMPANIES (Sec. 205)— Every express company doing business in the cor- porate limits: Per annum FEED AND SEED RETAIL FEED AND FLOUR MILL FERTILIZER DEALERS (Except Stores paying other license FILLING STATIONS (See Automobiles)— FISH AND OYSTER DEALERS— Every person selling or engaged in the retail sale of oysters and fish—Per annum

\$ 87.5 \$ 62.50

Every person selling or growing flowers, bulbs, plants and shrubs for commercial purposes. Per an-\$15.00 FORTUNE TELLERS AND CLAIRVOYANTS AND SIMI-