

Special License Taxes

Of The

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, the words 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.

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 other subjects authorized to be licensed, as set out in the following sections...

SECTION 2

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...

SECTION 3

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 licensee shall be required to pay one-half the tax prescribed, except where otherwise specifically provided for.

SECTION 4

License required for every separate business. The payment of any particular tax imposed by this ordinance shall not relieve the person by 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 5

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 taxes and penalty if any, paid. Any license required by this ordinance shall show such approval on its face, and it shall be the duty of the City tax collector to keep a copy of every license issued, and 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 6

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 and in the case of any business which 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 7

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 8

Board of Commissioners may revoke license. Any license issued by the tax collector may be revoked by the Board of Commissioners upon the finding 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 9

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 may refuse to issue a 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 collar and said collar shall be attached to the dog's collar at all times. That any such collar and factory proof that such metallic tax has been lost or destroyed the tax collector shall furnish a duplicate upon the payment of a fee of \$0.50.

SECTION 10

That the license tax imposed by this ordinance except as otherwise specifically provided, shall be levied and collected when the entire proceeds are for any organized religious, fraternal, charitable or civic organization.

SECTION 11

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 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 cent (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 the 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 penalty 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.

SECTION 12

Every 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, 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 cent (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 13

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.

- ABBATTOIRS - Every person engaged in the business of operating an abattoir \$50.00
ADDING MACHINES (See Office Supplies)
ADVERTISING - (1) Every person engaged in the business of outdoor advertising by placing or erecting or maintaining sign boards or any other outdoor adver-

Table listing various license categories and their corresponding fees. Includes categories like Ambulances, Amusement, Antiques, Athletic Contest, Auction Sales, Automatic Sprinklers, Automobile Body Repair Shop, Automobile Dealers, Service Stations and Garages, Automotive Service Stations, Cigar, Cigarette, Tobacco Retailers, Circuses, Cold Storage Plants, Commission Merchants, Contractors, Dairy, Department Store, Detectives, Directories, Dog Tax, Dog and Pony Shows, Dry Cleaners, Pressing Clubs and Hat Blockers, Erection of Buildings, Express Companies, Fish and Oyster Dealers, Florists, Fortune Tellers and Clairvoyants, and many others.

Table listing various license categories and their corresponding fees. Includes categories like 60 or more, 50 or more and less than 60, 40 or more and less than 50, 24 or more and less than 40, Distributors and Jobbers of Soft Drinks, Bowling Alleys, Boxing, Brick Dealers and Manufacturers, Brokers and Commission Merchants, Broom and Brush Manufacturers, Building Materials, Cabinet and Carpenter Shops, Cafes, Restaurants, Cafeterias, Lunch Stands, Carnivals, Carriages, Buggies and Wagons, Cartridges, Cement Block and Pipe Manufacturer, Chain Stores, Cigar, Cigarette, Tobacco Retailers, Circuses, Cold Storage Plants, Commission Merchants, Contractors, Dairy, Department Store, Detectives, Directories, Dog Tax, Dog and Pony Shows, Dry Cleaners, Pressing Clubs and Hat Blockers, Erection of Buildings, Express Companies, Fish and Oyster Dealers, Florists, Fortune Tellers and Clairvoyants, and many others.

Table listing various license categories and their corresponding fees. Includes categories like LAR TRADES, Foundry and Machine Shop, Freezer Lockers, Fresh Meats, Fruit Stands, Furniture Store, Games, Garages, Gasoline Engines, General Merchandise, Grocery Stores, Guns and Locksmiths, Hardware Store, Harness Shop, Harvesting and Agriculture Machinery, Hair Dressers, Handbills, Hatching, Heating Contractor, Hide Dealers, Horse and Mule Dealers, Hotels, Ice Cream Dealers, Ice Dealer, Industrial Banks, Intoxicating Beverages, Itinerant Merchants and Salesmen, Jewelry Stores and Watch and Jewelry Repairing, Junk Dealers, Knitting Mills, Knives, Laundries, Loan Agencies or Brokers, Lumber Dealer and Building Material Dealer, Loud Speakers, Machine Shops, Magazine (Newsdealers) Manufacturers, and many others.