\$15.00

Special License Taxes

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, avocation 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 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 (Except Undertakers) 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 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 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 senarate offense. 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 evcenses 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 tay brearing the transfer of the formal of th licensee 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 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 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 sepa rate license for each place of business, unless such places of business, ness 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 licensee, the nature of the business, the location thereof (if it is t 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, amount of license taxes and penalty if any paid. Any license required by the city shall show such approval on its face, and it shall be AUTOMOTIVE SUPPLY & ACCESSORY STORE — per ansee 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 tion. 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 husiness is being operated and where it can be in-

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 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 fraudulen 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 pul lic laws of North Carolina and upon presentation of such proof of inoculation and upon payment of the license fee hereinafter pro vided, 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 satis-factory proof that such metal tag has been lost or destroyed the tax collector shall furnish a duplicate upon the payment of a fee of

That the license tax imposed by this ordinance except as other-wise specifically provided, shall not apply when the entire proceeds are for any organized religious, fraternal, charitable or civic organ-

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 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% 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%) 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 tax imposed by this ordinance, for each and every 30 days that such mun spal license tax remains unpaid from the date that the same was due nd payable; and such additional tax shall be assessed by the tax collector and paid with the municipal license BOARDING HOUSES (See also TOURIST HOMES-HOtax, and shall become a part of the municipal license tax. The pen alties for delayed payment here nafter provided shall not impal; 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 BOND OR SECURITIES DEALERS profession of to do any act requiring a municipal license under thi 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 misdemeaner and shall be fined and-or imprisoned in the dis cretion of the court, and if such faiture, neglect, or refusal to apply for and obtain such municipal beense be continued, such person firm or corporation shall pay an additional tax of five per century (5%) of the amount of such municipal license tax which was due and payable at the commencement of the husiness, trade, employ. ment or profession or doing the act, in addition to the municipal cense tax imprised 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 lax shall be bottless (Sec. 134)—
assessed by the tax collector and paid with the municipal license tax.

(1) SOFT DRINKS: Every person engaged in the that same was due and payable and such additional tax shall be tax shall become a part of the municipal license tax. SECTION 14

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

Every person engaged in the business of operating an abbattoir

ADDING MACHINES (See Office Supplies) ADVERTISING -

(1) Every person engaged in the business of outdoor advertising by placing or erecting or main-taining sign boards or any other outdoor adverspeaker, Prohibited. (3) DISTRIBUTING HANDBILLS or printed matter for commercial purposesper day

(4) PLACARDS - Placing placards in busses per annum
(5) DISTRIBUTING SAMPLES, FAVORS, OR
per day NOVELTIES per day
(6) ADVERTISING not otherwise-specifically taxed per annum

AGENTS AND AGENCIES—

(1) COLLECTING AND CLAIM AGENCIES: Eve-

ry 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: Every person operating a private detective agency and every individual acting as a private detective even though a salaried employee—per an-(3) EMPLOYMENT AGENTS: Employment Agencies: Every person operating a business of securing employment for another person for a fee or

EMENTS (See also CIRCUSES, MOVING PIC-TURES, VAUDEVILLES) (1) Parks, open to the public as a place of amuse-tractions, 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 less than 50c, and exhibits same place for as much

as one week - per week..... QUES-FURNITURE AND OTHER ITEMS. Every person dealing in antique furniture and AUCTION SALES—

(1) Every person engaged in the business of selling real estate by auction, except sales conducted under court order (Sec. 111) Per sale Maximum per annum (2) All other auctioneers (except tobacco) per day

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) — (2) MOTORCYCLE DEALERS: Every person en-

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 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 (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

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

any business of making, selling or installing awn-

gs or erecting tents—per annum BAKERY PRODUCTS-Every person selling or delivering bakery pro-ducts: Per Vehicle or Location: per annum BALLOONS, NOVELTIES, SOUVENIRS, CURIOS, AND 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

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

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.)

BARBERSHOPS AND BEAUTY SHOPS (Sec. 140) 11 BARBER SHOP: Every person engaged in the business of operating a barber shop, for each bar-ber chair, whether used or not-per annum BEAUTY SHOP: Every barber, manicurist, cosmetologist or operator. Per annum BEER WHOLESALE -- Prohibited.
BICYCLES (SEE AUTOMOBILE & MOTORCYCLE DEA-

LERS) Sec. 117) Every person engaged in buying selling bicycles and-or bicycle supplies and accessories- per Every person renting or leasing blcycles-per an-

\$ 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 tions having a national charter or to American Legion, Y. M. C. A. and Y. W. C. A.) BLACKSMITH SHOPS -

Every person who operates a blacksmith or horse shop-per annum ... 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

Every person engaged in selling stocks or bonds as a dealer-Per annum BONDSMEN (Sec. 10912)-Every person engaged in the business of writing or executing, for a consideration, appearance, com-pliance or bail bonds or any other undertaking re-quired, in connection with criminal proceedings— Not applicable to agents of insurance or bonding

Every person operating a book store—Per annum \$10.00 business of manufacturing or bottling soft drinks shall pay an annual license tax as follows:

companies who are licensed by Commissioner of In-

(a) Low pressure filler with: 36 spouts and less than 41 24 spouts and less than 32 18 spouts and less than 24 12 spouts and less than 18 . (b) High pressure filler having manufacturer's rating capacity in bottle per minute of:

\$125.00 Over 40 and less than 50 \$ 87.50 Over 24 and less than 40 \$ 13.12 FOUNDRY AND MACHINE SHOP-Less than 24 and all foot power machines Any machine not specifically mentioned shall bear the same tax as the machine nearest rated capa-Shop FREEZER LOCKERS (See COLD STORAGE PLANTS)— \$10.00 (2) DISTRIBUTORS AND JOBBERS OF SOFT \$10.00 Every person distributing or jobbing bottled soft \$ 3.00 Every person distributing or jobbing bettled soft drinks outside the state—per annum: Per vehicle \$10.00 BOWLING ALLEYS (Sec. 1291/2). Every person engaged in operating a bowling alley; Per alley per annum
(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 manufac-turing brick—Per annum BROKERS AND COMMISSION MERCHANTS (Sec. 133)-Every person engaged in buying and selling com-modities either for actual, spot or instant delivery, not otherwise taxed herein — Per annum \$300.00 BROOM AND BRUSH MANUFACTURERS-Every person engaged in business of selling building material, Per annum\$25.06 \$10.00 CABINET AND CARPENTER SHOPS STANDS (Sec. 127) \$50.00 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 CARNIVAL COMPANIES (Sec. 107) (See Merry-Go-Every person engaged in the business of carnival company or a show of like kindPROHIBITED Upon riding devices which are not a part of, nor ICE CREAM DEALERS AND MANUFACTURERS (Sec. \$10.00 are used in connection with any carnival company CARRIAGES, BUGGIES AND WAGONS—

Every person engaged in manufacturing or selling carriages, buggles and wagons—Per annum

CARTRIDGES (See metallic CARTRIDGES) — EMENT 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 retail shall be deemed a branch or chain store operator and shall pay a license tax for each such

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-..... PROHIBITED CLAIRVOYANTS, FORTUNE TELLERS
CLEANERS (SEE DRY CLEANERS)—

\$25.00 COAL AND COKE DEALERS (Sec. 172:—

Every person, either as agent or principal, engaged

in the business of selling and-or delivering coal Pedlers, who sell in quantities of 100 lbs. or less-tributed without profit are liable for the wholesale (Wholesale dealers may also sell less than carload \$300.00 COLD.STORAGE PLANTS OR FREEZER LOCKERS— Every person operating a cold storage plant wherein anything is stored for compensation. Per

COMMISSION MERCHANTS (Sec. 133)-\$10.00 Every person engaged in buying and selling any cotton, grain or other commodities on commission either actual, spot or instant delivery. Per. an-\$10.00 CONFECTIONERY AND FRUIT STANDS -Every person engaged in the business of operating

a confectionery or fruit stand—per annum \$20.00 CONTRACTORS AND CONSTRUCTION COMPANIES Every person who for a fixed fee or price or blds to construct any building, street, sidewalk, bridge, sewer or water system, grading or other improvement or structure. Per annum COTTON BUYERS (SEE COMMISSION MERCHANTS)-COTTON COMPRESSES (Sec. 128)-Every person engaged in business of compressing cotton Per annum

\$100.00 Every person engaged in the business of operating COTTON WAREHOUSES-Every person engaged in the business of operating a cotton warehouse

\$25.00

\$20.00

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 corporate limits or operating outside the corporate limits but making deliveries within the corporate Per annum-Per truck 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 DETECTIVES (See Agents) -DIRECTORIES -Every person compiling and selling directories-DRY CLEANERS, PRESSING CLUBS AND HAT BLOCK-

ERS (Sec. 139)— Every person operating a dry cleaning plant, pressing club or hat blockers with the corporate limits, and solicitors for plants located outside corporate limits. Per annum \$ 5.00 ELECTRICAL APPLIANCES AND SUPPLIES ELECTRICIANS (SEE PLUMBERS)—. ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS,

Every person engaged in the business of servicing and selling and installing elevators (Only where principal branch office is located \$100.00 EMBALMERS (See UNDERTAKERS) EMPLOYMENT AGENCIES (See AGENCIES)— ENGRAVERS AND LITHOGRAPHERS Every person engaged in engraving or lithographing-ENTERTAINMENTS (See 105.1)-Every person engaged in the business of offering

SELLING AND INSTALLING (Sec. 122 34)-

or managing any form of entertainment or amusement (not theatres, vaudeville shows, traveling shows, or entertainments otherwise taxed) Per EXPRESS COMPANIES (Sec. 205)— Every express company doing business in the corporate limits: Per annum AND SEED RETAIL FEED AND FLOUR MILL FERTILIZER DEALERS (Except Stores paying other license) \$50.00
FERTILIZER MANUFACTURER\$150,00
FILLING STATIONS (See Automobiles)—

\$187.50 FISH AND OYSTER DEALERS— Every person selling or engaged in the retail sale of oysters and fish—Per annum \$ 5.00 \$125.00 \$ 87.50 \$ 62,50 Every person selling or growing flowers, bulbs, plants and shrubs for commercial purposes. Per an-\$ 21.88 FORTUNE TELLERS AND CLAIRVOYANTS AND SIMI-

\$10.00 FRESH MEATS-Sold at Retail FRUIT STANDS (SEE CONFECTIONERY)-FUNERAL DIRECTORS (SEE UNDERTAKERS)—
FURNITURE STORE (Except Chain stores)
GAMES (SEE MERRY-GO-ROUND)—
GARAGES (SEE AUTOMOBILES)— \$25.00 GASOLINE ENGINES -Every dealer or manufacturer's agent for gasoline engines, Per annum

GENERAL MERCHANDISE

GROCERY STORES (Except Chain) Per annum

GUNS AND LOCKSMITHS Every person engaged in the business of operating \$25.00 Every person engaged in the business of selling, trading or dealing in harvesting and agricultural machinery. Per annum \$25.00 HAIR DRESSERS (SEE BARBER SHOPS)— HANDBILLS (SEE ADVERTISING) HAT BLOCKERS (SEE DRY CLEANERS) HATCHERY — \$10.00 HIDE DEALERS \$25.00 HORSE AND MULE DEALERS (Sec. 115) -Every person engaged in buying, selling, or trad-Boarding Houses)-Every person engaged in the business of operating a hotel shall pay taxes as follows: (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 \$3 and less than \$4, per annum \$4.50 and less than \$6, per room per annum (a) Wholesale: Every person engaged in manufacturing or distributing ice cream at wholesale, Per annum

(b) Retail Dealers: Every person engaged in retail \$ 6.25 selling and distributing ice cream (purchased from a manufacturer who has not paid wholesale tax)

LAR TRADES (Sec. 124) (See Clairvoyants)— Every fortune teller, clairvoyant or person follow-

Every person operating a foundry or machine

ing similar trades, Per annum \$500.00

1. Every retail dealer in ice shall pay tax for each vehicle used in delivering to consumers-Per vehicle (except manufacturer) \$ 5.00 2. Every person engaged in the business of manufacturing ice. Per annum INDUSTRIAL BANKS (See Banks)-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 Any salesman or merchant cifering for sale goods, \$100.00 wares, or merchandise, other than farm products, shall be deemed an itinerant within the meaning of this section, who conducts said business within the Municipality for less than (6) consecutive months, except in case of discontinuance from one of the reasons hereinafter mentioned. When any

ICE DEALERS -

person does not pay taxes herein levied on the 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 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,

or articles produced by the individual offering them for sale but shall apply to medicines, drugs or articles assembled. JEWELRY STORES AND WATCH AND JEWELRY RE-(a) Every person engaged in the business of buy-ing and selling jewelry or trinkets. Per annum (b) Every person engaged in the business of repairing watches and jewelry \$10.00 JUNK DEALERS (Sec. 168)-

Every person engaged in the business of buying and-or selling what is commonly known as junk shall pay a license tax of-Per annum ... This tax is applicable to persons dealing solely in waste paper, nor to persons who maintain on regu-lar place of business, but sell only to licensed dealers, or manufacturers using scrap engaged in shipment in interstate commerce; nor to salvage committees where personal profit does not accrue. (See also Rags, Hides and Waste Paper.) KNITTING MILLS (SEE MANUFACTURERS)-

KNIVES (Sec. 145) -Every person engaged in the business of selling or offering for sale bowie knives, dirks, daggers, sling

\$50.00

\$15.00

\$15.00

\$50.00

shots, loaded canes, iron or metallic knuckles of like kind, per annum LAUNDRIES (a) Steam, Electricity or other Motive Power (b) Hand Laundries and Launderets: Every person engaged in the business of operating a hand laun-(except Washerwoman), and establishments offering use of individual washing machines, per (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 supbusiness located outside municipality, (Sec. 150) Per annum \$50.00 LOAN AGENCIES OR BROKERS (Sec. 152)-

\$200.00

\$25.00

\$15.00

\$100.00

\$ 35.00

\$ 50.00

Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignments of salaries or wages or other security or evidence of debt for repayment in installment payments or otherwise and maintaining in connection with same any office or established place for conduct of business or advertising or soliciting such business in any manner-Per annum ...
(Not applicable to banks, building and loan associations, credit unions nor installment paper

dealers, not to loans on real estate or pawnbrok-LUMBER DEALER & BUILDING MATERIAL DEALER... LUNCH COUNTER AND STANDS (SEE CAFES) LOUD SPEAKERS MACHINE SHOPS (SEE FOUNDRIES)

MACHINERY Every person engaged in the business of dealing in machinery not otherwise taxed hereunder. Per \$25.00 MAGAZINE (NEWSDEALERS) -MANUFACTURERS (1) General

Every person engaged in the business of manufacturing which business is not specifically taxed herein, shall pay a license tax - Per annum \$50.00 (2) Textile Up to 5,000 Spindles Up to 5,000 Spindles
5,001 to 10,000 Spindles
10,001 to 15,000 Spindles
All over 15,000 Spindles
Up to 10 Looms
11 to 25 Looms
26 to 50 Looms 26 to 50 Looms \$ 50.00 51 to 100 Looms \$ 75.00 All over 100 Looms No manufacturer with any unlimited number of \$100.00 \$100.00 looms and spindles to pay over \$200.00 (3) Knitting Mills. Up to 5 knitting Machines
6 to 10 Knitting Machines
11 to 25 Knitting Machines

26 to 50 Knitting Machines
51 to 100 Knitting Machines
All over 100 Knitting Machines (4) Broom Manufacturer \$ 10.00 Continued on page five