LICENSE TAX ORDINANCE

TAXATION, LICENSE, ETC.

Sec. 1. It shall be unlawful for any person of whom a license is required, to pursue his vocation or avocation in the City of Roanoke Rapids, until he shall have obtained his license therefor, signed by the Clerk. Any person violating this section shall be deemed guilty of a misdemeanor, and upon conviction, shall be fined Fifty Dollars, and every day he pursues said vocation or avocation without said license shall constitute a separate offense

Sec. 2 When for any reason the Board of Commissioners shall revoke or cause to be revoked the license granted to any person for the purpose carrying on any business in the City of Roanoke Rapids, requiring a license of the said City and said person shall continue the said business after the revocation of such license granted, he shall be guilty of a misdemeanor, and upon conviction, shall pay a fine of Fifty Dollars.

Sec. 3. It shall be unlawful for any itinerant vendor of goods, wares or merchandise of any description, or any other person of whom a tax i required by the laws of the City, to pursue or engage in the business or oc cupation so taxed without first paying the City Clerk the tax imposed there on. Any person violating any of the provisions of this section shall be deem ed guilty of a misdemeanor and, upon conviction, shall be fined Fifty Dol

Sec. 4. It shall be the duty of the policemen to see that every person of whom a license is required has paid the same, and, if not, to have such persons dealt with according to law, and to the same end it shall be the duty of the policemen to report all such persons who are doing business

Sec. 5. The fiscal year and the license or privilege tax shall begin of the first day of July and end on the 30th day of June each year, and all license or privilege taxes shall be paid and collected during each and every

Sec. 6 That any person or persons taking out privilege license for the purpose of conducting any business or calling in the City of Roanoke Rapids shall pay the full amount charged by the City for the said privilege license if said privilege license is applied for and taken out by the said person o persons during the first six months of the fiscal year; and shall pay one-half of the amount charged by the City for the whole fiscal year for said privilege license, if said privilege license is applied for and taken out dur

ing the last six months of the fiscal year. Sec. 7 That the following licenses or privilege taxes are imposed and directed to be collect d under the supervision of the Mayor: Advertising matter, distributor of, for profit, each day Animals on exhibit for charge, each day,

Auctioneers, public Auction sales of real estate, as defined by Sec. 111, Rev. Act 1931 (not applicable to mortgage or judicial sales or to sales conducted by resident licensed realtors) Auction sales of merchandise (mortgage or judicial sales exempt) 25.00 Auctioneers of Jewelry Auctioneers of Livestock 50.00 Automobile, motorcycle or truck not for hire, Automobile for hire, each vehicle Automobile accesories, only, wholesale Automobile repair shop and garage, only, Automobile dealer or agent in new automobiles and new trucks, only, Automobile dealer or agent in new automobiles and new trucks, only, non-resident, selling or offering for sale Automobile dealer or agent in second hand automobiles and second hand trucks, only, Automobile dealer or agent in second hand automobiles and second hand trucks, only, non-resident, selling or offering for sale Automobile painting or upholstering shop, only

Automobile service station or gasoline filling station for sale of gas Automobile battery service station and vulcanizing plant, only, Automobile dealer or agent operating a service and repair shop, selling gas, oil, new automobiles, new trucks, and automobile ac

cessories, at retail, at one location Bagatelle table, merry-go-round or other riding device, hobby horse, switchback railway, shooting gallery, swimming pool, skating rink, other amusement device of a like kind, or a place for other games or play with or without name (unless used solely and location, each,

exclusively for private amusement and exercise) at a permanent 25.00 Barbershop, each chair, 2.00 Beauty Parlor, 10.00 Billiard and Pool Table and Bowling Alleys: (a) On first two tables or alley, each table or alley, On every table or alley over two, each table or alley, 10.00 Bill Posters, by sign boards, posters or painted bulletins: For posting or erecting 50 or more signs or panels, For posting or erecting 20 to 50 signs or panels, 45.00 For posting or erecting less than 20 signs or panels, Blank pistol cartridges, ___ Bowie knives, dirks, daggers, sling shots, loaded canes, iron or metallic knuckles, or articles of a like kind, _____ Building & Loan Associations 10.00 Branch or chain store, each, 50.00 Cafe, cafeteria, hot dog and other refreshment stands, Carnival prohibited. Cigarettes, cigars, all other tobacco and snuff dealers, (when sold by other than merchant who has paid his privilege license) Circuses, menageries, wild west, dog and-or pony shows, or any other show, exhibition or performance similar thereto, in City or within one-half mile thereof, a tax as follows for each day or part of a day: (a) Such shows and-or exhibitions traveling on railroads and require transportation of: Not more than two cars Three to five cars, inclusi Six to ten cars, inclusive

Eleven to twenty cars, inclusive, _____

Thirty-one to fifty cars, inclusive _____

Twenty-one to thirty cars, inclusive

75.00

Over fifty cars, ----(b) Such shows and-or exhibitions traveling by automobiles, trucks or other vehicles, other than railroad cars, and require trans-Not over two vehicles. ... Three to five vehicles, inclusive, ______ 7.50 Six to ten vehicles, inclusive,
Eleven to twenty vehicles, inclusive, Twenty-one to thirty vehicles, inclusive Thirty-one to fifty vehicles, inclusive

Over fifty vehicles, per vehicle in excess thereof, Coal and coke dealers, _____ Collectors or collecting agencies Contractors and construction companies, Cotton Buyers and Sellers on commission, Cotton gin, -----Dance Halls., public, prohibited. Dealers in horses and-or mules and cows, local, ___ Dealers in horses and—or mules and cows, itenerant Electric light, power, street railway, gas, water, sewerage and other similar public serice companies, Express company, ____

Emigrant agent or agency soliciting, hiring and-or contracting with laborers, male or female, in this State or for employment out of Fertilizer or chemical for same, agent or dealer (other than merchant who has paid his privilege license) Fire works, prohibited. Fortune teller and Gypsies,

rtune teller (other than Gypsies) receiving reward for pretending to tell and—or telling fortunes, practicing the art of palmistry, clarivoyance and other crafts of a similar kind,

Dealer in illuminating or lubreating oils or greases or benzine, naptha, gasoline or other products of like kind, ____ Hat cleaning and blocking, only

(a) Hotel or boarding house, American plan: Per Room One dollar and less than two dollars, Two dollars and less than three dollars, Three dollars and less than four dollars and fifty cents. Four dollars and fifty cents and less than six dollars, Six dollars and less than seven dollars and fifty cents Seven dollars and fifty cents an, less than fifteen dollars, Over fifteen dollars, b) Hotel or boarding house, European plan: One Dollar and less than two dollars Two dollars and less than three dollars, Three dollars and less than four dollars and fifty cents,

Seven dollars and fifty cents and less than ten dollars. Over ten dollars, c) The office, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in a hotel or boarding house.

Four dollars and fifty cents and less than six dollars, ___

Six dollars and less than seven dollars and fifty cents ___

d) Only one-half of the tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year.

(e) The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars

per week. Hypnotist, for each exhibit, Hypnotist, teaching the science, ce cream manufacturer, wholesale, ice cream, non-residents selling and delivering from trucks or other vehciles Ice cream, retail, purchasing from wholesate dealer who has not paid

the license imposed by this State, Jeweler or repairer of same, or any other person soliciting oders for same, non-resident,

Labor agents or non-residents, every person, firm or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commis-

sion or other compensation Provided this section shall not apply to any employment agency operated by the Federal Government, the State, and county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the

State. Laundry, Laundry Agent, soliciting and-or delivering Lightening rod agent or dealer, Marble yards Meat Packing House, 25.00 Meat dealer, wholesale dealer in meat packing house products Merchant. Miniature Golf Course, Motorcycle agent or dealer, Moving picture or vaudeville show, Patent medicine, manufacturer of or intenerant seller, ___ atent rights and formulas, Pawnbroker. Peddler, on foot, leadier, with horse or other animal with or without vehicle, for each

vehicle. 10.00 Peddler, with vehicle propelled by motor or other mechanical power, for each vehicle, Peddler: Every person, firm or corporation who or which shall carry from place to place, for sale or exchange, any patent, proprietary or domestic medicines, salves liniments or contounds of ,

a similar kind, or any spices, extracts, or tollet articles, or any

articles of like kind, eddlers and Other Dealers: A) Fish and Oyster dealers retail stands or stores, and wholesale dealers using streets of the City for delivery (licensed fresh meat markets exempt),

B) Fruits and-or vegetables retail dealers, (not aplicable to bona fide merchants who handle the above in their general stock when same does not exceed 25% in value thereof). Each place of business, or stand.

C) Fruits, Vegetables and Other Farm Produce: (a) Friuts, vegetbales and other farm produce offered for sale

by the producer, his tenant, or share cropper, or any person who, without profit to himself, sells for the producer may be sold without the payment of the license tax required by this subsection.

(b) Every person, firm or corporation offering for sale in the City from any wagon, truck, or other like vehicle fruits, vegetables or other farm produce shall pay an annual license tax of for each vehicle,

(c) Every preson, firm or corporation offering for sale in the City from any railroad car fruits, vegetables or other farm produce shall pay a license tax per annum of

(d) Every person, firm or corporation subject to a license tax outlined above under section (c) hereof shall before offering fruit, vegetables or other farm produce for sale in the City have inspected by the City Health Department at such time and place as the City Health Department may designate and if such fruits, vegetables or farm produce upon inspection are found to conform to the law and ordinance regulating the sale thereof the City Health Officer shall issue a certificate and such certificate shall at all times during the period for which it is issued be kept in possession of the person in charge to which it refers and shall be subject to examination at all times by any proper official of the City.

(e) In addition to the written icense required by this section the City officer shall issue to such licensee a tag or card showing that the license has been paid and giving the name of licensee and the number thereof which shall be prominently displayed upon the outside of the railroad car covered by such license all times when the same is engaged in such business.

(D) Every intinerant salesman or merchant who shall expose for Sale, either on the same street or in a house rented temporarily for that purpose, any goods, wares or merchandise, bankrupt stock or fire stock, not being a regular merchant in this city, shall apply for in advance and procure a City License from the City Clerk for the privilege of transacting such business, and shall pay for such a license tax of One Hundred Dollars,

(E) All persons who do not keep a regular place of business, open at all times in regular business hours and at the same place, who are engaged in the business of offering for sale any goods, wares, or merchandise to other than merchants or dealers or or those regularly engaged in the mercantile business, and all persons who keep a regular place of business, open at all times in regular business hours and at the same place, but who, elsewhere than at such regular place of business, personally or through their agents, offer for sale or sell, and at the time of such offering for sale, deliver goods, wares, and merchandise other than merchants, dealers, or those regularly engaged in the mercantile business, shall be taxed under Section (D) hereof.

Pressing and Cleaning and-or blocking hats Printing Company __ Plumber or Electrician, Phrenologist practicing the profession for compensation, Real estate agent or rent collector, Security dealer, Shoe Repair Shop.

10.00 Shoeshine stand, in any shop, having not more than two chairs or Shoeshine stand, in any shop, having more than two and less than six chairs or operators, 10.00 4t-June 16.

REYNOLDS CONTINUES TO

Other News of State Interest GAIN FOR U. S. SENATE

(Special To The Herald)

10.00

1.75

2.50

Raleigh, N. C., May 26 .- The Senatorial contest continues with unabated interest. Even supporters of Senator Morrison now seem to think there will be a second primary, with Robert R. Reynolds, Asheville, modificationist with a "tax liquor and save land" program, as the runnerup, an admission they would not make up to a week or so ago, although they still believe the Morrison plurality nolds from a second primary call. Few predictions give Thomas C. Bowie ministration, spoke briefly. and Frank D. Grist more than 10 ton, politically unknown, may get a scattering of votes, largely because his name is Simmons.

The free for all Commissioner of Labor race probably offers as much of interest as any other of the State offices. Opinion seems to be that R 12.50 R. Lawrence, Winston-Salem, president of the State Federation of Labor direction of his duty. Deputy Insurance Commssioner, will be the leaders. Lawrnece will get the ntire organized labor vote, and oth- fruit crops and commercial Irish pors of those who think the position hould be filled by a labor man, and Major Fletcher will get a large share of the Legion vote even though Lawrence and B. Fritz Smith are also Le- Wheat, rye, hay and potatoes a r e tion men. Votes of the others are not slightly off in condition, as compared expected to be large.

Chester O. Bell is waging a hard ter Durham, as is Stacy W. Wade against Secretary of State J. A. 10.00 n ousting the incumbent. Politicians 25.00 boro for Lieutenant Governor, although D. F. Giles, Marion, has been preas of North Carolina and Virginia, active. D. P. Dellinger, Cherryville. the report says. 10.00 opposes them. Insurance Commission. r, Dan C. Boney, is expecting no 200.00 on, Beaufort, and Attorney General 250.00 100.00 John P. Stedman and Commissioner have no opposition within the party.

With appropriate exercises, a statue f the late Charles Brantley Aycock, ducational governor of North Caro- 33 six months school term have been

25.00

50.00

10.00

100.00

50.00

5.00

Washington, D. C., last week, taking Bird Vance the State's war Governor, as the two most distinguished ditizens of North Carolina. Each state has a space for two of its out-

standing sons. Josephus Daniels presented the statue on behalf of the Aycock Memorial Commission, Governor Gardner on behalf of the State, and the acceptance was by Congressman Lindstill believe the Morrison plurality sey Warren, of the First N. C. district, will be sufficient to discourage Reythe school system in the Aycock adveiling was by two grandchildren of per cent of an expected 300,000 pri- Governor Aycock, Charles Aycock Mcmary vote. Arthur Simmons, Burling- Lendon, Durham and William Brantley Aycock, Raleigh. The bronze statue, which cost \$15,000, is the work of Charles Keck, New York sculptor.

In Governor Aycock's own words lovernor Gardner described him briefly as "a plain and simple man who loved his friends and never allowed the hate of an enemy to change the

While weather conditions have not been particularly favorable to corn, tatoes are making good progress and small grain crops are in very good position, the North Carolina crop reporting service for May 1 shows with normal, and the peach crop is estimated at slgihtly more than 2. ampaign against State Auditor Bax- 000,000 bushels, as compared with more than 3,000,000 last year. Damage to tobacco plants from the March Hartness. Both may have hard tasks freeze, blue mold and the flea bug was severe in Georgia, Florida, South pick A. H. (Sandy) Graham, Hills- Carolina and Eastern North Carolina,

The State Board of Agriculture will trouble in his contest with D. W. Mor- meet in Raleigh on Thursday of this week for the purpose of considering Dennis Brummitt is not worried over whether or not to continue the State the opposition of Senator Peyton Mc-swain, Shelby. Nor is Stanley Win-troublesome since the State Fair was schools next fall. Chairman R. T. Fountain of the board has been abborne, corporation Commissioner both-re-established at a new site four years the last two or three meetings, ered by E. C. Mason, Asheville. State ago. It lost money every year until busily engaged in his campaign for School Supt. A. T. Allen, Treasurer last fall, when it barely made the the nomination for Governor. the grade. The 1931 General Assembly f Agriculture William A. Graham turned it over to the Board of Agriculture with authority to abandon or continue it.

Allotments of teachers for the 1932ina, was unveiled in Statuary Hall, completed for 92 of the counties of

Shoeshine stand, in any shop, having six and less than ten chairs or operators, shoeshine stand, in any shop having ten or more chairs or operators Sign Painter, (Itinerant)

Slot machines, weighing machines and slot locks, as defined by Chapter 427, Section 130, of the 1931 Revenue Act: Such machines requiring a deposit of not more than 1c, Such machines requiring a deposit of more than .01c and not

Such machines requiring a deposit of more than .05c and not more

Such machines requiring a deposit of more than .10c and not more than .20c. Soda fountain, soft drink stand, (other than merchant or drug store)

Such Machines requiring a deposit of more than .20c Soft Drinks: Manufacturers, producers, bottlers and distributors of soft drinks

Telegraph Company, Trading Stamps. Traveling theatrical company, traveling moving picture or traveling vaudeville company giving exhibitions or performances in any hall or tent or other place not licensed, first day \$25.00, next

Trucks, tractors, or trailers, for hire, (1931 Revenue Act, Chapter 427, Section 165, __

U-Drive It, each passenger capacity, Undertakers, embalmers and retai' dealers in coffins, (in addition to merchant's license, if licensee is a merchant),

Sec. 8. Where any person, firm, or corporation engages in more than the week-end with relatives here. one business, trade, employment or profession, unless otherwise set out in this ordinance, which is made under the provisions of this article subject to City license taxes, such person, firms or corporations shall pay the license tax prescribed in this ordinance for each separate business, trade

Sec. 9. No change in the name of the firm, nor the taking in of a new partner, nor the withdrawal of one of more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

Sec. 10. Any person owning or having a dog or dogs, bitch or bitches and having or permitting the same within the corporate limits of the town shall pay a tax of One Dollar on each male and Two Dollars on each female dog as set out in Section 7, which shall be due and payable the 1st. day of July each year same to be paid to the Policeman who shall receipt for the same. Puppies under the age of six months, or dogs or bitches brought to town between January 1st. and July 1st., of each year, or puppies becoming six months of age after April 1st., will be exempt from taxation until July 1st., following. Any one failing to comply with the provisions of this section last week honoring Mrs. Jack Young shall be deemed guilty of a misdemeanor and shall pay a fine of Ten Dol- at the home of Mrs. Dickens on Jack-

Sec. 11. The license granted under this ordinance shall not authorize the person or firm, company, or corporation mentioned therein to exercise or carry on the trade, business or profession specified on such license in any other place than that mentioned therein. All licenses on and after July 1st., shall be for not less than for the current year, unless issued after January 1st., as provided in Section 6 Article 7, of these ordinances.

Sec. 12 That the annual taxes of the city shall be levied by the Board

of Commissioners at their meeting held in June of each year.

- ARTICLE VIII. All ordinances or parts of ordinances in conflict with these ordinances

are hereby repealed. Adopted and passed by the Board of Commissioners of the City of Ros-

noke Rapids at its meeting held May 18th, A. D., 1932. KELLY JENKINS, Mayor. Attest: A. L. Clark, Clerk.



Mrs David Bruce, daughter of Ambassador Andrew Mellon, will be the official hostess of the American Embassy in London.

the State by t h e State Board of Equalization, which plans to meet again next week to make allotments for the eight counties from which reports had not been received last week. The allotments are made on the basis of about 400 additional teachers, necessitated by the increased average attendance of the schools the past

Also, the board has made several onsolidations, some of which caused considerable trouble last year and beause of the opposition, some of the chools were allowed to continue as independent units. A number of the controversial consolidations have been made by the board and will not be effective with the opening of the

John Henry Hauser, 82-year-old Davie county farmer, sentenced to electrocution for the murder of his son-in-law, Fred Styres, has been preme court. The basis for the opinon was that lay witnesses, not experts, were allowed to answer quesions as to whether or not Hauser was capable of premeditating murder. and the like, which questions should have been left to the jury to answer. Hauser is in a Winston-Salem hospital recovering from pneumonia. It s freely predicted that he, at his 2.50 age, will not be permitted to die in

5.00 Former Senator F. M. Cimmons, New Bern, has filed a voluntary petion in bankruptey in Federal Court at New Bern, listing liabilities at \$134,421,96 and assets at \$110,494,47. The liabilities include \$21,755.61 in 30.00 notes and bills which should be paid by others, he cuited, through his at-torney, T. D. Warrer he corress-15.00 ion, bank fai'ures and tailures of coendorsers necessitated the ster, taken to give creditors an equal chance at the assets, Mr. Warren said. Three 25.00 of Senator Simmons' argest farms have already been sold under mortgage, it was stated. 5.00

Mrs. Ella Rushing and Miss Har-25.00 riett Flynn of Hallsboro, N. C., spent

> Joe Gay and family of Severn spent Sunday with Mrs. J. B. Boyd.

Mr. and Mrs. Frank Hudson and family spent Sunday in Petersburg.

Mr. and Mrs. M. A. Floyd and children spent Sunday with relatives in White Plains, Va.

Mr. and Mrs. Andrew Lynch spent Sunday in Brunswick, Va

Mrs. Fletcher Dickens and Miss

Kathrine Jackson were joint hostesses with bridge on Thursday evening of son Street. Mrs. W. C. Williams made the highest score for the evening and was given a double deck of cards salad course was served at ten thirty and on each plate was a sweetheart rose. Mrs. Young w a s presented many gifts. Those playing cards and coming in for refreshments were: Mesdames Robert Daughtry, Clarence Grimmer, J. T. Chase, Ray Goodmon, Tom White, J. M. Jackson, Francis Patterson, Ted Speight, Carroll Wilson, O. Griffin, W. C. Williams, Geo. Hayes, Jack Young, Hugh Bradley, Jim Taylor, George Taylor, Wade Marks, Misses Florine Holt, Virginia Jackson and Blor,nie Taylor.