JULY 1, 1947-JUNE 30, 1948 BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF KINGS MOUNTAIN:

SECTION 1

Definitions: Wherever in this ordinance the words hereinafter defined construed in this section are used, they shall, unless the context require otherwise, be deemed to have the following meaning:
..(a) Agent. The person having the agency for the manufacturer, produc

(b) Business. Any business, trade, occupation, profession, avocation calling of any kind, subject, by the provision of this ordinance to a licens

(c) Layoned in the Business. Engaged in the business as owner or of (d) Piscol Year. The Period beginning with the 1st. day of July and eming with the 30th. day of June next following.

(e) Person. Any person, firm, partnership, company or corporation.

(f) Queries. Any 3 consecutive months.

License tox upon certain trade and husiness operations. In addition to the target upon certain trade and husiness operations. In addition to power and authorny anemous in the levied and collected annually, or oftener, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions, circuses and all subjects authorized to be licensed, as set out in the following sections and schedule. All license 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 2

SECTION 3

Unlawful to conduct business without a license. It shall be unlawful fo any person or his agent or servant to engage in or carry on a business in the Town of Kings Mountain for which there is required a license, without first having paid the license tax and obtaned the license. For the purpose of this section the opening of a place of business, or offering to sell, fol lowed 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.

License toxes shall be for twelve months. All taxes provided for and fix ed in the following sections and schedulc shall be for twelve months unless otherwise specified, and shall so remain for each year to come until change ed by the Board of Commissioners. All the licenses provided for shall, date from the let day of luly of anch and commissioners and shall days the local days of luly of anch and commissioners. from the 1st. day of July of each and every year and shall expire on the 30th, day of June of each year; Provided, that where the license is issue after February 1st. then the 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 paying the same from the payment of any other tax imposed by this ordinance. for and other business he may carry on unless so provoked by the sertice imposing such tax; it being the intent of this ordinance that license taxe prescribed by various sections or subsections of this ordinance applicable and usiness shall be cumulative except where otherwise specifical 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 doin business in more than one factory, mill, warehouse, store, stall or stand or other place of business, shall secure a separate license for each place of business, unless such places of business are contiguous to each other, commulate directly with and over into each other. mulcate directly with and open into each other, and are opened as a unishall pay the prescribed license fee for each such place of business. If the business is moved or if thel icensee 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

From and Contents of License; Town tox collector to been copy. Ever license issued shall show on the face thereof the name of the licenses, the nature of the business, the location thereof (if it is to be operated at a fix ed place), the time for which issued, and the amount of license tax—an inensity, if any paid. Any license requiring the approval of the Board of Commissioners or of any afficer of the Town shall show such approval of the standard shall be the duty of the town tax collector before issuing any such license to see that the required approval is properly endorsed of the license. The tax collector shall keep an exact copy of every license is sued, such copy to show such approval as may appear on the original.

SECTION 8

License must be displayed at place of business licensed: exception. Ex SECTION 7

License must be displayed at place of business licensed; exception. E ominently displayed at the place of business the licensee named in the license, or, if the licensee has no fixed place obusiness such licensee must keep the same wherever such business is business such licensee must keep the same wherever such business is business operated and where it can be inspected at any time by the proper must be such as a such licensee.

Section 9

. No obotement of license text. No license tax shall be abated nor sha 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

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 violate any ordinance of the town or any laws of the State, or that such licensee is conducting his husiness in a fraudulent or unlawful manner or is abusing his licensee.

That every owner of a matter rehicle, private or for hire, used for transporting persons or property, shall apply to the tax collector for license to operate such motor vehicle and shall obtain and display at all times or such vehicles a metallic sign to be furnished by the Town of Kings Mountain upon the payment of the license tax hereinafter provided relating to such vehicle. That upon satisfactory proof that any such metallic sign of tag has been lost or destrowed the tax collector shall furnish a duplicat upon the payment of a fee of \$0.50. SECTION 11 upon the payment of a fee of \$0.50.

That every owner of a dog in the City of Kings Mountain shall—appl 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—person to present sufficient proof that the said dog has been inoculated for rable in compliance with the public laws of North Carolina and upon present tion of such proof of innoculation and upon presents. tion of such proof of innoculation and upon payment of the license fee her inafter provided, shall be furnished with a metallic tag and said tag sha be attached to the dog's collar or harness at all times. That upon satisfastory proof that such metal tag has been lost or destroyed, the tax collected shall furnish a duplicate upon the payment of a fee of \$0.50.

SECTION 13

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

SECTION 14

organized religious, fraternal, charitable or civic organization. SECTION 14

Femalty—(a) If any person, firm, or corporation shall continue the bus lness, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he of it shall be guilty of a misdemeanor, and upon conviction shall be fined and—or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent (20%) of the tax in addition to the tax and the costs and if such failure to apply for and obtain a new license—be continued such person, firm or corporation shall pay additional tax of five per centum (5%) of the amount of the municipal licensetax which was due and pay able on the first day of July of the current year, in addition to the municipal license tax mpoised by this ordinance, or each and every thirty day that such municipal license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the tax collector and paid with the municipal license tax, and shall become a part of the municipal license tax. The penaltice for delayed present a part of the municipal license tax. The penaltice for delayed present in advance or modify any of the pains and penaltics the failure to the control of the provided shall not impair the obligation to procure a license in advance or modify any of the pains and penaltics the failure to the privilege or to promote any pusiness to be employment a partenation.

(b) If any person, firm, or corporation shall commence to exercise any privilege or to promote any pusiness to be employment a partenation, and shall be fined and—or imprisoned in the discretion of the court and such additional tax of five per centum (5%) of the answer of the business, trade, employment or protession, or doing the act, maddition to the municipal license tax mains unput to the municipal license tax mains unput to the municipal license tax mains unput to the municipal license tax mains unp

	E KINGS MOUNTAIN HERALD, Friday, June 20, 1947
1	Schedule of license taxes On the following to the
1	taxes shall be levied and collected subjects herein set out, the following
1	ADVERTISING—Outdoor upon each person, engaged in, as defined in Section 151, subsection (g) of the Revenue Act of 1051
1	defined in Section 151 1-2 of the Revenue Act shall be wen loud speaker as
I	Per day \$2.00
	other single attraction of like nature per day (Section 102). Personal day
١	Provided, that where the admission is not more than fifty cents, including reserved seat the tax shall be \$25.00 if the State Beauty with reserved.
	basis, or \$10.00 per week if an annual State license is paid. \$25.00
	AUCTION SALES OF REAL ESTATE (Sec. 111, Revenue Act of 1939)
	This section shall not apply to sales held under court order.
	AUTOMOBILE DEALERS : \$20.00 Provided, that persons dealing in second-hand or used motor vehicles ex-
ı	clusively, shall be liable for the tax as set out in the foregoing schedule unless such business is of a seasonal, temporary, transient or itinerant nature, in which event the tax shall be for each location where such business is carried on
	AUTO BODY REPAIR SHOP
Ī	AUTO SERVICE STATION \$5.00
	ANTIQUE FURNITURE—Dealers in AMBULANCE BUSINESS (except Undertakers) BRANCH OR CHAIN STORES (Section 162, Revenue Act of 1939) For each
	BANKS AND TRIST COMPANY \$50.00
l	BAGATELLE TABLES, ETC. \$10.00 BARBER SHOPS AND BEAUTY PARLORS. For each barber chair maintained in a barber shop \$2.50
١	For each barber, manicurist, cosmetologist, beautician, or operator in beauty parlor, or other shop of like kind in any office, hotel or other place \$2.50
	For first week of sale per day
	Additional week \$100.00 Provided local merchanis distriction of their own stock of
ŀ	BEER DEALERS—WHOLESALE (Section
	Beer and Wine Dealers—Wholesale \$62.50 Wine Dealers—Wholesale
	BEER DEALERS—RETAIL (Section 510 Revenue Act of 1939) On premises beer
	On premises wine \$5.00 Off premises wine \$5.00
	BICYCLES FOR HIBE \$5.00
	Each per annum
۱	BOOK STORES BOARDING HOUSES (Not classified as hotel) BONDSMAN S20 (P)
I	BONDS AND SECURITIES STORY Producers and Distributors of set
1	Every person, firm, or corporation or association manufacturing and
	water, coca-cola, pepsi-cola, choro-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated or malted beyond the fruit juices or imitations thereof, carbonated or malted beyond the first juices or imitations thereof, carbonated or malted beyond the first juices of the first juices
	soft drinks, shall pay the following base tax for each place of business
	Where the machine or equipment unit used in the manufacture of the above beverage is a:
1	41 spouts, or greater capacity, low-pressure filler
	24 spouts and less than 32 spouts, low-pressure filler \$125.0 18 spouts and less than 32 spouts, low-pressure filler \$87.50 18 spouts and less than 24 spouts, low-pressure filler \$25.00
	High-Pressure Foundament
- Page	Manufacturer's Rating Capacity of over 60 bottles per minute. \$150.00 Over 50 and less than 60 bottles per minute. \$125.00 Over 40 and less than 50 bottles per minute.
-	Over 40 and less than 50 bottles per minute \$87.5 Over 24 and less than 40 bottles per minute \$13.1. Less than 24 bottles per minutes and all foot-power bottling machines \$8.75
1	BAYEDIES SOTTLING\$8.75
1	been each vehicle delivering bakery products manufactured outside of town \$10.60 BRICK DEALERS AND MANUFACTURERS \$25.00 BRIACKSMITH OR HORSESHOPING SHOP
	BROKERS AND COMMISSION MERCHANT - 2 2500
	CAFES, RESTAURANT, CAFETERIAS, LUNCH COUNTERS, LUNCE
1	For each additional chair, stool or benches for less than ten persons \$5.00
	All stands serving prepared sandwiches, only \$2.50 CARPENTER AND CABINET SHOP \$10.00 CARNIVALS AND SIMILAR ATTRACTIONS
١	Section 107, Revenue Act of 1939) as amended by Public Laws of 1941, Chapter 50, Section3) Prohibited Upon riding devices which are not a part of nor used in connection with
	CARRIAGES, BUGGIES & WAGONS, PETAIT
	CIRCUSES, MENAGERIES, WILD WEST, DOG OR PONY SHOWS
1	(a) Such shows or exhibition traveling on railroads and requiring trans-
1	21 to 30 cars inclusive, per day
	Over 50 cars nor day
	vehicles than railroad cars, and requiring transportation of: Not over 2 cars, per day
	6 to 10 vehicles, per day
1	21 to 30 vehicles, per day \$225 31 to 50 vehicles, per day
1	76 to 180 vehicles, per day
1	Every vehicle used in transporting circus projects or recognical whether
	owned by the circus or by others shall be counted in computing the tax. CIGAR, CIGARETTES, AND TOBACCO RETAILERS AND JOBBERS CLAIPPOYANTS
	COLL AND COKE DEALERS (Section 112, Revenue Act of 1939 as a
4	and the section shall not apply to dealers delivering to State in
1	COAL PEDDLERS—100 pounds or less
4	Provided that a cotton gin licensed under this ordinance shall not be taxed under thissection if they buy only cotton from customers of their gin and ginned by themselves.
1	COTTON SEED OIL MILE. \$50.00
	COTTON MILL—See Manufacturers CONTRACTORS, PAINTING AND PLASTERING AND PAPERHANGING
	COTTON WASHINGTON TO THE PROPERTY OF THE PROPE
	COLD STORAGE PLANTS AND PRESZERS LOCKERS - 250
ą	DAIRIES AND OR MILK DEALERS AND OR CREAMERIES BOOF
	Mountain under the provisions of the milk ordinance or from a pastourse installed, each truck
9	
	DIRECTORIES, Compiling, sering city directories
	DANCE HALL FOR HIRE OF GRA
000101711	COTTON SEED OIL MILL.

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DEALERS AND CONTRACTORS IN ELEVATORS	\$10.00
ENGRAVING AND LITE OGRAPHERS EMPLOYMENT AGENC ES (as defined in Section 154 of the Act of 1989) ELECTRIC LIGHT COMPANY	SECURE AND PROPERTY.
EXPRESS COMPANIES (Section 205, Revenue Act of 1939)	\$30.00
FEED AND SEED, Retail FEED AND FLOUR MILL FERTILIZER DEALER, RETAIL, (except stores paying other license)	\$50.00
FERTILIZER MANUFACTURER PISH AND OYSTER DEALERS Provided meat markets shall be exempt from this section	1 40.00
FLORIST Fresh Meats Retail	\$15.00 \$10.00 \$50.00
FRESH MEATS WEOLESALE AND PACKING HOUSE FORTUNE TELLERS (Section 124, Revenue Act, 1939) FOUNDRIES AND MACHINE SHOPS FURNITURE STORE	\$15.00 \$25.00
GASOLINE ENGINES AND PARTS GARAGES (Section 153, Revenue Act of 1939) GASOLINE, LUBRICATING OILS AND GREASES, WHISE	\$25.00 \$5.00 \$25.00
GROCERY STORE CYPSIES AND FORTUNE TELLERS, Section 124, Revenue Act Every company of gypsies or strolling Lands of persons, living ir tents, or otherwise, who or any of whom trade horses, mules,	wagons,
things of value, of received reward for telling or pretending to to	ell \$500.00
GUN AND LOCKSMITH GOLF, MINIATURE HARDWARE STORES TOTELS (Section 126 Fevering Act of 1939)—per room	\$10.00
HORSES AND MULES (Section 115, Revenue Act of 1939)—per room \$0.3	\$25.00 \$10.00
HOUSE MOVERS / HYPNOTIST—per week	\$10.00
HIDE DEALERS ICE CREAM, MANUFACTURERS of WEOLESALE ICE CREAM RETAIL	62 50
ICE CREAM, RETAIL DEALER (selling from trucks) each truc SNOW BALL TRUCK (Cart) ICE MANUFACTURER ICE DISTRIBUTOR—per truck	\$10.00
ITINERANT SALESMEN AND MERCHANTS Section 121, D Revenue Act of 1939) JUNK DEALERS, Hides, waste paper, etc.	\$100.00
JEWELRY STORES AND WATCH REPAIRS	\$10.00
KNITTING MILL KNIVES, DIRK, DAGGERS, METALLIC KNUCKLES LAUNDRIES HAND LAUNDRIES (except washerwomen)	\$25.00
LAUNDRY—Solicitor or trucks soliciting business to be perfor side of town, Linen Supply & Towels (Sec. 150) LIGHTNING ROD AGENTS	med out-
LIGHTNING ROD AGENTS LOAN AGENCIES ON BROKERS LUMBER AND BUILDING MATERIALS MOTOR VEHICLES LICENSE TAG MANUFACURER, TEXTILE—	\$1.00
Up to 5,000 Spindles	eso no
10,001 to 15,000 Spindles All over 15,000 Spindles Up to 10 Looms 11 to 25 Looms 26 to 50 Looms	\$75.00
26 to 50 Looms 51 to 100 Looms All over 100 Looms	3/0.00
Mo manufacturer with any unlimited number of looms and spind over MANUFACTURER—Miscellaneous MACHINERY DEALERS	les to pay \$200,00
MARBLE YARD MERCHANDISE MUSIC AND WEIGHING MACHINES	\$30.00
ter 50, Section 3) MUSIC MACHINES	1941 Chap
P. M. and Six A. M. at no time on Sunday.	or eleven
WEIGHING MACHINES Cigarette Machines, Operator's occupational license MERCHANDISE VENDING MACHINE, \$0.01 MERCHANDISE VENDING MACHINE, \$0.05 Providing that tax shall not apply to machine	\$1.25 \$10.00 \$0.25
to machines vending candy containing 50 percen or more peant	only nor
MOVING PICTURE OR VAUDEVILLE SHOWS Shows not otherwise taxed or specifically expensed for specifically	\$5.00 \$50.00
made Amateur shows Locally sported and Except	are \$12.50
MOTORCYCLE DEALERS MERRY GO ROUNT See Amusements MUSICAL INSTRUMENTS (Sec. 147) NEWS DEALERS (Stores paying other license excepted) NEWSPAPER CONTESTS (See accepted)	\$10.00
conducted (Section 136, Revenue Act of 1839)	\$25.00
ORIENTAL GOODS, ITINERANT AGENTS OR DEALERS per of OFFICE SUPPLIES AND SERVICING MACHINES	\$25.00
PEANUT AND POPCORN MACHINES. PEDDLERS (Section 121, Revenue Act of 1939) as amended by Laws of 1941, Chapter 50, Sec. 3) Per Applies.	\$5.00 Public
PEDDLER, on foot PEDDLER, with horse or other animal, and with or without vehicle for each vehicle PEDDLER, with vehicle propelled by motor or other machanical	\$10.00
other mechanical power, for each vehicle PEDDLER, of fruits, vegetables, or products of the	\$25.00
PEDDLER, of fruits, vegetables, or products of the sero not produced, per annum Per day PEDDLER OF GOODS WARES, or Merchandise with vehicle by motor or other mechanical	propelled
power, shall pay for each vehicle Provided, said tax may, in the discretion of the governing body	. \$200.00 be grad-
goods carried, the types of products offered for sale, or any other principle, except that the tax levied hereunder on account of	reasona-
Note: For articles excepted see Section 121 Revenue Act of 1939 a	\$25,00 is amend-
Nothing contained herein is construed to tax or prohibit farms peddling produce of their own raising. PHOTO-ENGRAVER, Per Annum. PRODUCE, FBUIT, POULTRY OR VEGETABLE. Dealers, triperant, selling from raily and produce of their own raily and peddling from raily and peddl	ns from
cars or around cars or on the streets direct from producers	t railroad
Per Day Per Annum PIANO REPAIRER AND TUNER PAWNBROKERS	BOR OA
PISTOL ETC. DEALERS In Section 145, Revenue Act of 1939)	\$500.00 \$500.00
METALLIC CARTRIDGES ONLY PRINTERS, JOB PRESSING CLUBS, DRY CLEANING PLANTS, ETC (Section 138, Revenue Act of 1938) PLUMBING, PLUMBERS, HEATING CONTRACTORS AND I	35.00 125.00
PLUMBING, PLUMBERS, HEATING CONTRACTORS AND Provided that a licensed Button of 1939)	ELECTRI-
Provided that a licensed plumber or electrician employing only tional person, the tax shall be one-half RADIO REPAIR SHOP REPAIR SHOP ROOFING CONTRACTORS	000 add 010.00
BIOD SHIP	510.00 10.00
SECURITY DEALERS (Section 132, Sevence Act of Sign)	
Por Annum Soft Denvis on each place of business	300
or food states—See day	99,50
Continued on the continued of the continu	2. 12.500