

SPECIAL LICENSE TAXES OF THE CITY OF KING MOUNTAIN

JULY 1, 1947—JUNE 30, 1948

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF KING 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 meaning: (a) Agent. The person having the agency for the manufacturer, producer or distributor.

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 this ordinance, there shall be 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.

SECTION 3

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 Town of King Mountain for which there is required a license, without first 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.

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 the licenses provided for shall date from the 1st day of July of each 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 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 provided by the section imposing such tax; it being the intent of this ordinance that license taxes prescribed by various sections and subsections of this ordinance applicable to one 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 separate license for each place of business, unless such places of business 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; Town 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 tax and penalty, if any paid. Any license requiring the approval of the Board of Commissioners or of any officer of the Town shall show such approval on its face, and it shall be the duty of the town tax collector before issuing any such license 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 8

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 named in the license, or if the licensee 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 revoked by the Board of Commissioners upon the finding by the Board that the licensee has willfully or persistently violated any ordinance of the town or any laws of the State, or that such licensee is conducting his business in a fraudulent or unlawful manner or is abusing his license.

SECTION 11

That every owner of a motor vehicle, 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 King Mountain upon the payment of the license tax hereinafter provided relating to such vehicle. That upon satisfactory proof that any such metallic sign or tag has been lost or destroyed the tax collector shall furnish a duplicate upon the payment of a fee of \$0.50.

SECTION 12

That every owner of a dog in the City of King Mountain shall apply to the tax collector for license to keep such dog in the City of King Mountain provided that the collector before issuing any license to any person to keep a dog within the City of King Mountain shall require such person 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 tag and said tag shall be attached to the dog's collar or harness at all times. That upon satisfactory proof that such metallic tag has been lost or destroyed, the tax collector 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 otherwise specifically provided, shall not apply when the entire proceeds are for any organized religious, fraternal, charitable or civic organization.

SECTION 14

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 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 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 thirty 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, 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.

Table listing various license categories and their corresponding fees. Includes categories like ABATOIRS, ADVERTISING, AMUSEMENTS, AUCTION SALES OF REAL ESTATE, AUTO BODY REPAIR SHOP, AUTO SERVICE STATION, ANTIQUE FURNITURE, AMBULANCE BUSINESS, BRANCH OR CHAIN STORES, BANKS AND TRUST COMPANY, BAGATELLE TABLES, ETC., BARBER SHOPS AND BEAUTY PARLORS, BEER DEALERS—WHOLESALE, BEER DEALERS—RETAIL, BICYCLES—DEALERS, BILLIARDS AND POOL TABLES, BOOK STORES, BOARDING HOUSES, BOWLING ALLEYS, BONDS AND SECURITIES, BOTTLES—Manufacturers, Producers and Distributors of soft drinks, BAKERIES, BRICK DEALERS AND MANUFACTURERS, BLACKSMITH OR HORSESHOEING SHOP, BROKERS AND COMMISSION MERCHANT, BUILDING MATERIALS, CAFES, RESTAURANT, CAFETERIAS, LUNCH COUNTERS, LUNCHEONS AND PUBLIC EATING PLACES, CARPENTER AND CABINET SHOP, CARNIVALS AND SIMILAR ATTRACTIONS, CARRIAGES, BUGGIES & WAGONS—RETAIL, CEMENT BLOCK & PIPE, CIRCUSES, MENAGERIES, WILD WEST, DOG OR PONY SHOWS, COAL AND COKE DEALERS, COAL PEDDLERS, COTTON COMPRESS, COTTON BUYERS AND SELLERS ON COMMISSION, COTTON GINS, COTTON SEED OIL MILL, CONTRACTORS, PAINTING AND PLASTERING AND PAPERHANGING AND CONSTRUCTION COMPANIES, COTTON WASTE, COTTON WAREHOUSE, COTTON PLATFORM, COLD STORAGE PLANTS AND FREEZERS LOCKERS, CONFECTIONERY AND FRUIT STANDS, DAIRIES AND—OR MILK DEALERS AND—OR CREAMERIES, DETECTIVE AGENCY AND INVESTIGATOR, DANCES, PUBLIC EXCEPT CHARITABLE, DEPARTMENT STORES, EXHIBIT CHAIN, DIRECTORIES, Compiling, Selling City Directories, DOGS—EACH, DANCE HALL FOR HIRE, DRY CLEANERS—See Pressing Club

Table listing various license categories and their corresponding fees. Includes categories like DEALERS AND CONTRACTORS IN ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, INSTALLING SERVICE, ENGRAVING AND LITHOGRAPHERS, EMPLOYMENT AGENCIES, ELECTRIC LIGHT COMPANY, ENTERTAINMENTS, EXPRESS COMPANIES, FEED AND SEED, Retail, FEED AND FLOUR MILL, FERTILIZER DEALER, RETAIL, FERTILIZER MANUFACTURER, FISH AND OYSTER DEALERS, FLOREST, FRESH MEATS, Retail, FRESH MEATS WHOLESAL AND PACKING HOUSE, FORTUNE TELLERS, FOUNDRIES AND MACHINE SHOPS, FURNITURE STORE, GASOLINE ENGINES AND PARTS, GARAGES, LUBRICATING OILS AND GREASES, WHLSE, GROCERY STORE, GYPSIES AND FORTUNE TELLERS, GUN AND LOCKSMITH, GOLF, MINIATURE, HARDWARE STORES, HORSES AND MULES, HATCHERY, HARNESS SHOP, HOUSE MOVERS, HYPNOTIST—per week, HIDE DEALERS, ICE CREAM, MANUFACTURERS OR WHOLESAL, ICE CREAM RETAIL, ICE CREAM, RETAIL DEALER, SNOW BALL TRUCK, ICE MANUFACTURER, ICE DISTRIBUTOR—per truck, ITINERANT SALESMEN AND MERCHANTS, JUNK DEALERS, JEWELRY STORES AND WATCH REPAIRS, JOB PRINTING, KNITTING MILL, KNIVES, DIRK, DAGGERS, METALLIC KNUCKLES, LAUNDRIES, HAND LAUNDRIES, LAUNDRY—Solicitor or trucks soliciting business to be performed outside of town, Linen Supply & Towels, LIGHTNING ROD AGENTS, LOAN AGENCIES OR BROKERS, LUMBER AND BUILDING MATERIALS, MOTOR VEHICLES LICENSE TAG, MANUFACTURER, TEXTILE, MUSIC MACHINES, WEIGHING MACHINES, Cigarette Machines, Operator's occupational license, MERCHANDISE VENDING MACHINE, \$0.01, MERCHANDISE VENDING MACHINE, \$0.05, MOVING PICTURE OR VAUDEVILLE SHOWS, AMATEUR SHOWS Locally sponsored, Exempt, MOTORCYCLE DEALERS, MERRY-GO-ROUND—See Amusements, MUSICAL INSTRUMENTS (Sec. 147), NEWS DEALERS (Stores paying other license excepted), NEWSPAPER CONTESTS, for each contest conducted (Section 136, Revenue Act of 1939), NOVELTIES, DEALERS IN, (Balloons, Souvenirs, flags, and curios) per day, ORIENTAL GOODS, ITINERANT AGENTS OR DEALERS per day, OFFICE SUPPLIES AND SERVICING MACHINES, PATENT RIGHTS AND FORMULAS, each PEANUT AND POPCORN MACHINES, PEDDLERS (Section 121, Revenue Act of 1939) as amended by Public Laws of 1941, Chapter 50, Sec. 3) Per Annum, 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 mechanical power, for each vehicle, PEDDLER, of fruits, vegetables, or products of the farm not produced, per annum, PEDDLER OF GOODS, WARES, or Merchandise with vehicle propelled by motor or other mechanical power, shall pay for each vehicle, Provided, said tax may, in the discretion of the governing body, be graduated in accordance with the size or weight of said vehicle, the amount of merchandising space in and on the said vehicles, the average value of goods carried, the types of products offered for sale, or any other reasonable principle, except that the tax levied hereunder on account of a vehicle of one-half ton capacity or less shall not exceed, (Section 121 Revenue Act of 1939) Note: For articles excepted see Section 121 Revenue Act of 1939 as amended, Nothing contained herein is construed to tax or prohibit farmers from peddling produce of their own raising, PHOTO ENGRAVER, Per Annum, PRODUCE, FRUIT, POULTRY OR VEGETABLE—Dealers, itinerant selling from railroad cars or trucks or buying at railroad cars or around cars or on the streets direct from producers, PHOTO ENGRAVER, Per Annum, PIANO REPAIRER AND TUNER, PAWNBROKERS, PHRENOLOGISTS, PISTOL, ETC. DEALERS IN, Section 145, Revenue Act of 1939, PISTOLS, BLANK CARTRIDGES, METALLIC CARTRIDGES ONLY, PRINTERS, JOB, PRESSING CLUBS, DRY CLEANING PLANTS, ETC.—(Section 138, Revenue Act of 1939), PLUMBING, PLUMBERS, HEATING CONTRACTORS AND ELECTRICIANS (Section 155 Revenue Act of 1939) Provided that a licensed plumber or electrician employing only one additional person, the tax shall be one-half, RADIO REPAIR SHOP, REPAIR SHOP, ROOFING CONTRACTORS, RETAIL MERCHANTS, SHOE REPAIRERS, SECURITY DEALERS (Section 132, Revenue Act of 1939) (Except Automobile Dealers), SOFT DRINKS, on each place of business where bottled carbonated drinks are sold at retail, LIGHTNING RODS, or other soft drink or food stands—per day, STOCK YARDS AND PENS