

An Ordinance, Special License Taxes of The City of Kings Mountain, Effective July 1, 1954

Be It Ordained By The Board of Commissioners Of The City of Kings Mountain

SECTION 1
Definitions: Whenever 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.
(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 three 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 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 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 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, 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 licenses provided for shall date from the 1st day of July 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 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 at one place or at two or more places 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, and are operated as a unit, shall pay the prescribed license for each place of business, and 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 the licensee, the nature of the business, the location thereof (if it is to be operated at a fixed place), the time for which it is issued, and the amount of license tax and penalty if any. Any license required by the city shall show such approval on its face, and it shall be the duty of the City 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 license tax 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 fraudulent 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 public health 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 12
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 13
Penalty. (a) If any person, firm or corporation, shall continue the expiration of a license previously issued, without obtaining a new business, trade employment or profession, or to do the act, after the expiration, he or it shall be guilty of a misdemeanor, and upon conviction shall be fined not less than ten dollars nor more than twenty dollars, 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 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 penalties for delayed payment hereinafter provided shall not impair the obligation to procure a license in advance or modify any of the penalties and penalties for failure to do so.
(b) If any person, firm or corporation shall commence to exercise any privilege or to promote any trade, employment, or 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 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 centum (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 14
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:

Table listing various license categories and their corresponding taxes, such as 'ABATTOIRS', 'ADDING MACHINES', 'ADVERTISING', etc.

Table listing various license categories and their corresponding taxes, such as '(3) DISTRIBUTING HANDBILLS', '(4) PLACARDS', '(5) DISTRIBUTING SAMPLES, FAVORS, OR NOVELTIES', etc.

Table listing various license categories and their corresponding taxes, such as 'rating capacity in bottle per minute of', 'FLORIST', 'FORTUNE TELLERS AND CLAIRVOYANTS AND SIMILAR TRADES', etc.

Table listing various license categories and their corresponding taxes, such as 'of oysters and fish - Per annum', 'FLORIST', 'FORTUNE TELLERS AND CLAIRVOYANTS AND SIMILAR TRADES', etc.