

Mr. Cochrane stated that on the following Sunday he drove the car to Mebane and back towards Chapel Hill as far as Hillsboro and there the car broke down. Mr. Cochrane estimated that the repairs on the car would exceed \$100.00 and stated that he felt the town should reimburse him at least the amount of the repairs. Upon the motion of Alderman M.E.Hogan, seconded by Alderman G.M.Braune, the following resolution was duly passed:

Whereas the University of North Carolina owns this street and does all the maintenance thereon.

Whereas this fact is evidenced by the present plan of the University to pave this portion of this street:

Be It Resolved By The Board Of Aldermen Of The Town Of Chapel Hill:

Section 1. That it does not appear that the town has any liability for damages to an automobile which occurred on this street, owned and controlled by the University.

Section 2. That, however, the Manager is instructed to confer with the officials of the University with the view of determining if the town is liable for any accident occurring on any University road or street and as to what liability either the town or the University would have for damages occurring after Mr. Cochrane took the car from the Pendergraft Service Station and drove it to Mebane.

In the organization of the new board the Manager suggested that the various Aldermen committees consist of one alderman instead of several as in the past and that each alderman be named on only one committee. The fact was brought out that in any municipal government there were seven (7) main departments or divisions, including school, and that it was felt that much more efficient results could be obtained from these committees naming only one Aldermen committees for each division. In accordance with these the Mayor made the following appointments:

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|----------------------------------|-------------------------|
| Committee of General Legislation | W.S.Roberson, Mayor. |
| Committee of Finance | M.E.Hogan, Alderman. |
| Committee of Public Works | G.M.Braune, Alderman. |
| | B.S.Williams, Alderman. |
| Committee of Public Utilities | R.D.W.Connor, Alderman. |
| Committee of Public Safety | C.L.Wills, Alderman. |
| Committee of Public Welfare | C.T.Durham, Alderman. |

Upon the motion of Alderman M.E.Hogan seconded by Alderman G.M.Braune, the first Monday night in each month was selected for the regular monthly meeting.

The Board of Aldermen of the Town of Chapel Hill adjourned at 9:45 P.M.

W.S.Roberson, Mayor.

E.M. Kuo Clerk

June 1, 1925.

There was a meeting of the Board of Aldermen of the Town of Chapel Hill at 8:15 P.M., Mayor Roberson presiding, and the following Aldermen present: G.M.Braune, C.T.Durham, M.E.Hogan, C.L.Wills and B.S.Williams.

Mr. R.D.W.Connor was sworn in by the Mayor, taking the oath of office as contained herein.

Mr. R.D.W.Connor was excused by the Mayor at this time.

The rule was suspended and the following matters were taken up for discussion:

Mr. W.S.Hogan appeared before the board in regard to the charges of Town Taxes against him for the full valuation of his property. The Manager stated that a survey had been made of the corporate boundaries of the town, and that the line passed directly through Mr. Hogan's house, and that the front part of his lot was all within the corporate boundaries. Upon the motion of Alderman C.T.Durham, seconded by Alderman G.M.Braune, duly passed, the Manager was instructed to charge Mr. Hogan for town taxes on the basis of one-half the valuation listed by the county for county taxation.

The question of the location of the sewage treatment plant was then brought up for discussion, the Manager, reporting for the sewage treatment committee, stated that the committee did not feel that the advantages to be gained by placing the plant at the site No.2, approximately 2100 ft. south of the Durham Road, were sufficient to warrant the additional estimated cost of \$5,000; and that the committee would suggest that the plant be located at a place about one-half way between site No. 1 and site No. 2, about 1450 ft. south of the Durham Road for the additional cost of approximately \$1500. Upon the motion of Alderman M.E.Hogan, seconded by Alderman B.S.Williams, the following resolution was duly passed, all the aldermen voting in the affirmative therefor:

Be It Resolved By The Board Of Aldermen Of The Town Of Chapel Hill:

Section 1. That the report of the sewage treatment committee is accepted.

Section 2. That the engineers are instructed to make the plans necessary for the location of the site recommended by the committee, site No. 3.

Section 3. That the engineers are instructed to ask for bids immediately on the alternate proposal of site No. 2 and site No.3.

The proposed ^{pavement} treatment for Franklin Street was then brought up for discussion. The Mayor stated that the old Board had passed a resolution providing for a joint meeting of the Board of Aldermen together with the property owners on this street to consider the

NORTH CAROLINA

ORANGE COUNTY

I, R.D.W. Connor, do solemnly swear that I will faithfully and impartially discharge the duties of an alderman for the Town of Chapel Hill, according to my best skill, ability and judgment.

R. D. W. Connor

Subscribed and sworn before me, this the ___ day of May, 1925.

W. E. P. Hobbs

Notary Public.

Mayor of Chapel Hill

My commission expires _____

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advisability of moving the present curb and widening the street portion about ten (10) or twelve (12) feet. Upon the motion of Alderman G.M. Braune, seconded by Alderman M.E. Hogan, this matter was deferred until 4 P.M. on Thursday, June 4, and ~~that~~ the Manager ^{was} instructed to notify the property owners ~~owning property~~ on this street to be present at this meeting.

Alderman G.M. Braune was excused by the Mayor.

The minutes of the meeting of the Board of Aldermen on May 7 were read and upon the motion of Alderman C.T. Durham, seconded by Alderman M.E. Hogan, were duly approved.

The question of putting calcium chloride on some of the worse streets in town to prevent dust was than brought up for consideration. In the discussion it was brought up that the cost of sprinkling did not exceed \$700. a year and that the cost of calcium chloride for Franklin Street, Cameron Avenue, Pittsboro Street and East Rosemary Lane would be approximately \$2800 annually. Upon the motion of Alderman M.E. Hogan, seconded by Alderman C.T. Durham, the following ordinance was duly passed:

Be It Ordained By The Board Of Aldermen Of The Town Of Chapel Hill:

Section 1. That the sum of \$500 is hereby appropriated for calcium chloride treatments for the fiscal year ending May 31, 1926.

Section 2. That the town will pay out of this amount one-third of the total cost of such treatments provided that the property owners by petition agree to pay the other two-thirds of the cost.

Section 3. The Manager is hereby instructed to obtain petitions necessary for this work and proceed with the treatment processes as soon as possible.

The question of the stand operated on W.B. Sorrell's lot on Franklin Street between Pope Mattress Co. and the E.P. Cates Jewellery Co. was brought up for consideration and upon the motion of Alderman M.E. Hogan, seconded by Alderman C.T. Durham, the following ordinance was duly passed, all the aldermen present voting in the affirmative therefor, to wit, Alderman M.E. Hogan, C.T. Durham, C.L. Wills and B.S. Williams.

Be It Ordained By The Board Of Aldermen Of The Town Of Chapel Hill.

Section 1. That the condition existing on the property owned by Mr. W.B. Sorrell on Franklin Street between the building of the Pope Mattress Co. and the E.P. Cates Jewellery Co. is hereby declared a public nuisance and a menace to the public safety.

Section 2. That the clerk is hereby instructed to order the said property owner to clear the said lot of all buildings, or sheds or wagons by the 10th day of June, 1925.

The question of the construction of concrete side walks on Henderson Street from Franklin Street to North Street was brought up for discussion and the Clerk made the following certificate of sufficiency of the petition

received from the property owners on this street in the limitations mentioned:

North Carolina
Orange County

Office of the Clerk
Board of Aldermen, Town of Chapel Hill.

There having been lodged with me a petition requesting certain local improvements to be done on Henderson Street from Franklin Street to North Street, said improvements to consist of placing concrete sidewalks along each side of said street within the limits designated; having duly investigated the sufficiency of said petition as set up in Chapter 56 of the Public Laws of North Carolina, Session 1915, entitled "An Act Relating to Local Improvements in Municipalities", and it appeared that more than 51 percentum of the abutting property owners representing more than 51 percentum of the property in said district was represented in the said petition, I hereby certify that the said petition is sufficient in all respects, and complies with the act above referred to.

This the First Day of June, 1925.

E. M. Knox, Clerk

Upon the motion of Alderman M. E. Hogan, seconded by Alderman C. L. Wills, the following ordinance was duly passed, all the aldermen present voting in the affirmative therefor.

Be It Ordained By The Board of Aldermen Of The Town Of Chapel Hill.

Section 1. That the petition from the property owners on Henderson Street requesting the construction of concrete side walks is hereby accepted and approved.

Section 2. That the Manager is hereby instructed to proceed with this work at once, making such contracts and arrangements which are necessary for said work.

The adoption of the license and privilege tax schedule for the official year ending May 31, 1926, and upon the motion of Alderman C. T. Wills, seconded by Alderman C. T. Durham, was duly passed, all the Aldermen present voting in the affirmative therefor. This schedule of license and privilege taxes is shown as a part of the minutes of this meeting of the Board of Aldermen as contained on the following pages.

Upon the motion of Alderman C. T. Durham, seconded by Alderman M. E. Hogan, the Board of Aldermen of the Town of Chapel Hill adjourned at 11 P.M. until Thursday, June 4, 1925 at 4 P.M.

W. S. Roberson, Mayor
E. M. Knox, Clerk

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF CHAPEL HILL:

Section 1. To raise revenue for general municipal purposes the license and privilege taxes hereinafter enumerated are hereby levied and assessed by the Board of Aldermen and directed to be collected by the town Tax Collector, upon every person, firm, or corporation engaging in any trade, business, profession or calling mentioned in this ordinance within the limits of Chapel Hill; and it shall be the duty of every person, firm or corporation engaging in any such trade, business, profession, or calling within the limits of the Town of Chapel Hill to obtain on the First day of June, 1925, or within thirty days thereafter a license therefor in the sum herein specified.

Section 2. Any person exercising or carrying on any trade, business, profession or calling for the exercising, carrying on, or doing for which a license tax is required by this ordinance, without first taking out license required by this ordinance shall be deemed guilty of a misdemeanor and shall be fined not to exceed Fifty Dollars (\$50.00) for each offense, and for each day this section is violated such person, clerk or agent shall be guilty of a separate offense.

Section 3. All licenses issued under this ordinance on and after the first day of June, 1925, shall be for not less than the current fiscal year unless otherwise provided for in the section fixing the tax; PROVIDED that after six months of the fiscal year shall have expired, the tax shall be one-half the amount charged for the year.

Section 4. The adoption of this schedule of privilege and license taxes shall not abridge the right of the Board of Aldermen to change, alter, increase or decrease any of the taxes herein levied at any time; and whenever any increase is made the license shall be revoked unless such increase be paid within thirty days.

Section 5. Any license issued under this ordinance shall be subject to revocation by the Board of Aldermen, or by the granting official, without refund of any part of the tax paid; PROVIDED, in the judgment of the Board or granting official the license by reason of its nature, manner of place in which it is conducted constitute a nuisance or is a menace to good order or to public health or morals. Upon the revocation of any such license, it shall be unlawful for the person to whom such license was issued to continue to conduct such business and upon the violation of this section the offender shall, upon conviction, suffer the penalty of Fifty Dollars (\$50.00); each day such business is conducted after the revocation of the license shall constitute a separate offense.

Section 6. No license issued by virtue of this ordinance shall be transferred except by the consent of the Board of Aldermen or of the granting official, and any person transferring or accepting a transferred license without first obtaining the consent of the Board of Aldermen or the granting official shall be subject to a penalty of Fifty Dollars (\$50.00).

Section 7. The licenses granted under this ordinance shall not authorize the person mentioned therein to exercise or carry on the trade, business, or profession or calling specified in such license in any other place than that mentioned therein, and a separate license shall be required for each place of business unless places of business communicate directly with and open into each other, or are adjacent to, and in that near vicinity of the main places of business.

Section 8. That before a license shall be issued for any of the following businesses the applicant for such license shall execute a satisfactory bond, payable to the Town of Chapel Hill, in the amount herein specified, conditioned upon the faithful observance of by such licenses, his or its agents or employees, of all the ordinances now in force or hereafter enacted relating to such business; and further conditioned to save the town harmless from the negligence of such licensee, his or its agents or employees, and otherwise as the Board of Aldermen may determine:

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| Building Contractors | \$500 |
| Electrical " | 500 |
| House Movers | 500 |
| Painters using ladder or swinging scaffold | 500 |
| Paving Contractors (sidewalks)..... | 500 |
| Paving Contractors (Streets)..... | 500 |
| Plumbing Contractors | 500 |
| Roofers and Timers..... | 500 |

Every person engaged in any work of a hazardous or of a dangerous nature to the life or limb of the citizens of the Town of Chapel Hill, or that requires the tearing up of any part of the streets of said Town, or that requires workmen to be employed over and above the streets (if granted permission to exercise their trade occupation or profession) may be required to give a bond for the reason set forth in this section in such amount as the Board of Aldermen may determine.

Section 9. ITINERANTS. For the purpose of this ordinance, any person, firm or corporation that does not list a poll or property for taxation in said town shall be deemed an itinerant, and shall be subject to taxes levied herein on itinerants.

Section 10. The license tax imposed by this ordinance, except as otherwise herein specially provided, shall not apply when the entire proceeds are for an organized church, religious or fraternal organizations; PROVIDED, such an organization shall apply to the City Manager and secure a charity permit.

Section 11. That whenever the word "person" is used in this ordinance the same shall be construed to include "firms", "companies", "corporations", and "associations".

Section 12. All license taxes imposed by this ordinance shall be due and payable in advance and if any person shall fail to pay any license tax required by this ordinance by July 15, 1925, five percent

(5%) of the amount of such license shall be added to the tax required, and no license shall be granted until the license tax plus the five per cent thereof has been paid. The addition of the five percentum on the amount of the said license tax shall not exempt the delinquent from the penalties therein prescribed in case of delinquency.

Section 13. Every person desiring to obtain a license to carry on any business, employment or profession or to do anything for which license is required shall make application therefor in writing to the City Manager, in which shall be stated the residence of the applicant, the nature of the business, employment, profession or thing to be done, the place where it is proposed to be carried on. Upon approval of said application and the payment of the license tax herein specified, a license shall be issued by the City Manager.

Section 14. Every person required to pay a license tax under the provisions of this ordinance shall keep the license in public view and subject to examination by the public.

Section 15. That the following license taxes are hereby imposed and directed to be collected by the Town Tax Collector:

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| Agencies. | |
| Claim or collection - per agent | \$ 25.00 |
| For the exclusive handling of sewing machines, typewriters, cash registers, adding machines, vacuum cleaners, not paying retail merchants tax. | 25.00 |
| Auctioneers. | |
| Every person conducting auction sales other than sales of real estate: | |
| Resident each per day | 10.00 |
| Resident each per year | 25.00 |
| Itinerant each per day | 50.00 |
| Itinerant each per year | 200.00 |
| (Provided, no auction sale other than sale of real estate is permitted upon the streets or sidewalks.) | |
| (<i>Chattel mortgages and sales by order of the courts exempt</i>) | |
| Auction. | |
| Houses including auctioneer | 25.00 |
| Sale of real estate- each sale in advance | 10.00 |
| Sale of real estate - each sale by non-resident | 50.00 |
| (<i>Sales under mortgages and by order of Court exempt</i>) | |
| Automobiles. | |
| Private or pleasure autos and truck. | 1.00 |
| Agencies or Dealers. | |
| One line of cars, trucks or tractors | 50.00 |
| Second line of cars, trucks or tractors. | 10.00 |
| Each additional line. | 5.00 |
| (An agent or dealer handling a truck, passenger car or tractor by the same name shall be construed to have two or more lines and shall pay the above tax on each) | |
| Dealers in used or second hand cars (Not rated as dealers or agencies in new automobiles) | 50.00 |

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| Battery Station or vulcanizing plant (not taxed as dealer or agent) | 25.00 |
| Service Station on Public Property, each tank or station, whether tank is used for sale of gasoline or for private use. | 10.00 |
| Repair Shop (Not taxable as dealer or agent) | 25.00 |
| Tire Dealer (not taxed as automobile dealer) | 25.00 |
| Antique. | 100.00 |
| Furniture or Oriental goods, itinerant dealer | 25.00 |
| Awning or tent makers | 25.00 |
| Any person, firm or corporation, selling, repairing, or erecting awnings. | |
| Baggage Transfer - See Public Conveyances | |
| Banks of Trust Companies | 25.00 |
| Capital \$25,00 or over | 15.00 |
| Capital less than \$25,000 | |
| Barber Shops | 5.00 |
| First chair, whether used or not, not pre-rated | 2.50 |
| Each additional chair, whether used or not, not pre-rated | |
| Bicycle. | 10.00 |
| Each dealer or agent selling or repairing. | |
| Boarding Houses - See Cafes | |
| Boot Blacks, barber shops except | 10.00 |
| First seat, box or pair of foot rests, whether used or not. | 2.50 |
| Each additional seat, box, or pair of foot rests, whether used or not. | 50.00 |
| Bottling Works | 25.00 |
| Brick. | |
| Dealers, manufacturers or agents for the sale of. | |
| Building. | |
| Contractors, or other person, including owner erecting, repairing, or making additions to any building, in addition to paying the building inspection fees required by law, shall before being granted such building permit, pay the following license tax, based upon the contract price or estimated cost of such improvements as follows: (Permit required for each contract). | 2.50 |
| \$ 500 to 1,000 | 5.00 |
| 1,000 to 2,500 | 10.00 |
| 2,500 to 5,000 | 15.00 |
| 5,000 to 10,000 | 20.00 |
| 10,000 to 20,000 | 30.00 |
| 20,000 to 40,000 | |

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| over 40,000 to 65,000 | 40.00 |
| over 65,000 to 100,000 | 50.00 |
| over 100,000 to 150,000 | 75.00 |
| Over 150,000 | 100.00 |
| Blacksmiths | 5.00 |
| Bakeries | 15.00 |
| Cafes | |
| Restaurants, Lunch Rooms, Lunch Counters Cafeterias, Public Eating Houses, Boarding Houses. | |
| Less than 10 chairs or stools | 5.00 |
| From 10 to 25 chairs or stools | 10.00 |
| From 25 to 50 chairs or stools | 25.00 |
| Over 50 chairs or stools | 35.00 |
| Cabinet makers | 10.00 |
| Upholsters or furniture repairers. | |
| Carnival Companies. | |
| Traveling circus, moving picture, vaudeville, museums, merry-go-rounds, ferris wheels and like amusements - each week or part | 200.00 |
| Provided, that no such carnival company shall be relieved from the tax or any part thereof by reason of donation or appropriation of the whole or part of the proceeds to any religious, charitable, educational or other public cause whatever. | |
| Circuses. | |
| Menageries, wild west, dog and pony shows, and every other show not specifically licensed herein, per day or any part thereof: | |
| Transported by wagons or motor vehicles | 10.00 |
| 15 car trains or less | 15.00 |
| Over 15 cars | 50.00 |
| Clairvoyants | 200.00 |
| Fortune tellers, palmists, phrenologists. | |
| Collecting Agencies. | 25.00 |
| Contractor. | |
| Itinerant or non-resident, any kind in addition to taxes levied on resident contractors. | 25.00 |
| Constructing streets, pavements, sidewalks, sewers, bridges, railroads or other class of improvements (except buildings) shall pay a tax in accordance with the following graduated schedule, based upon the contract price or estimated cost of such work. | |
| Not over 1,000 | 2.50 |
| 1,000 to 2,500 | 5.00 |
| 2,500 to 5,000 | 10.00 |
| 5,000 to 10,000 | 15.00 |

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| Battery Station or vulcanizing plant (not taxed as dealer or agent) | 25.00 |
| Service Station on Public Property, each tank or station, whether tank is used for sale of gasoline or for private use. | 10.00 |
| Repair Shop (Not taxable as dealer or agent) | 25.00 |
| Tire Dealer (not taxed as automobile dealer) | 25.00 |
| Antique. | 100.00 |
| Furniture or Oriental goods, itinerant dealer | 25.00 |
| Awning or tent makers | 25.00 |
| Any person, firm or corporation, selling, repairing, or erecting awnings. | |
| Baggage Transfer - See Public Conveyances | |
| Banks of Trust Companies | 25.00 |
| Capital \$25.00 or over | 15.00 |
| Capital less than \$25,000 | |
| Barber Shops | 5.00 |
| First chair, whether used or not, not pro-rated | 2.50 |
| Each additional chair, whether used or not, not pro-rated | |
| Bicycle. | 10.00 |
| Each dealer or agent selling or repairing. | |
| Boarding Houses - See Cafes | |
| Boot Blacks, barber shops exempt. | 1.00 |
| First seat, box or pair of foot rests, whether used or not. | 1.00 |
| Each additional seat, box, or pair of foot rests, whether used or not. | 50.00 |
| Bottling Works | 25.00 |
| Brick. | |
| Dealers, manufacturers or agents for the sale of. | |
| Building. | |
| Contractors, or other person, including owner erecting, repairing, or making additions to any building, in addition to paying the building inspection fees required by law, shall before being granted such building permit, pay the following license tax, based upon the contract price or estimated cost of such improvements as follows: (Permit required for each contract). | 2.50 |
| \$ 500 to 1,000 | 5.00 |
| over 1,000 to 2,500 | 10.00 |
| over 2,500 to 5,000 | 15.00 |
| over 5,000 to 10,000 | 20.00 |
| over 10,000 to 20,000 | 30.00 |
| over 20,000 to 40,000 | |

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| over 40,000 to 65,000 | 40.00 |
| over 65,000 to 100,000 | 50.00 |
| over 100,000 to 150,000 | 75.00 |
| Over 150,000 | 100.00 |
| Blacksmiths | 5.00 |
| Bakeries | 15.00 |
| Cafes | |
| Restaurants, Lunch Rooms, Lunch Counters Cafeterias, Public Eating Houses, Boarding Houses. | |
| Less than 10 chairs or stools | 5.00 |
| From 10 to 25 chairs or stools | 10.00 |
| From 25 to 50 chairs or stools | 25.00 |
| Over 50 chairs or stools | 35.00 |
| Cabinet makers | 10.00 |
| Upholsters or furniture repairers. | |
| Carnival Companies. | |
| Traveling circus, moving picture, vaudeville, museums, merry-go-rounds, ferris wheels and like amusements - each week or part | 200.00 |
| Provided, that no such carnival company shall be relieved from the tax or any part thereof by reason of donation or appropriation of the whole or part of the proceeds to any religious, charitable, educational or other cause whatever. | |
| Circuses. | |
| Menageries, wild west, dog and pony shows, and every other show not specifically licensed herein, per day or any part thereof: | |
| Transported by wagons or motor vehicles | 10.00 |
| 15 car trains or less | 15.00 |
| Over 15 cars | 50.00 |
| Clairvoyants | 200.00 |
| Fortune tellers, palmists, phrenologists. | |
| Collecting Agencies. | 25.00 |
| Contractor. | |
| Itinerant or non-resident, any kind in addition to taxes levied on resident contractors. | 25.00 |
| Constructing streets, pavements, sidewalks, sewers, bridges, railroads or other class of improvements (except buildings) shall pay a tax in accordance with the following graduated schedule, based upon the contract price or estimated cost of such work. | |
| Not over 1,000 | 2.50 |
| 1,000 to 2,500 | 5.00 |
| 2,500 to 5,000 | 10.00 |
| 5,000 to 10,000 | 15.00 |

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| 10,000 to 20,000 | 20.00 |
| 20,000 to 40,000 | 30.00 |
| 40,000 to 75,000 | 50.00 |
| Over 75,000 | 75.00 |
| Concrete contractors (not engaged in the above) | 15.00 |
| Dairies, see milk dealers | |
| Decorator, painting contractor or paper hanger | 15.00 |
| Dogs, male | 2.00 |
| Dogs, female | 3.00 |
| Dray, one horse | 5.00 |
| Dray, two horses | 15.00 |
| Dry cleaning establishments (including any outside Town collecting or delivering in Town) | 10.00 |
| Electric Light Companies furnishing electric lights or power in the Town $\frac{1}{2}$ of 1% of gross earnings for year | |
| Electric sign contractors or makers | 25.00 |
| Electrical contractors | 25.00 |
| Embalmers (not taxed as undertakers) | 15.00 |
| Express Companies | 25.00 |
| Emigrant Agents | 300.00 |
| Fish and Oyster dealers (not otherwise taxed) | 15.00 |
| Fortune tellers | 200.00 |
| Garages Repairing or storing automobiles (not taxed as automobile dealer) | 50.00 |
| Hair dresser For each person employed | 10.00 |
| Hotels | 10.00 |
| Ten Rooms | 15.00 |
| From 10 to 15 rooms | 25.00 |
| From 15 to 25 rooms | 25.00 |
| Over 25 rooms | 30.00 |
| House Mover | 10.00 |
| Each house moved through streets <i>R</i> | 25.00 |
| Itinerant - Each house <i>moved through streets</i> | 1.00 |
| Hucksters per day (Does not apply to farmers who raise products for sale). | |
| Ice Manufacturers | 15.00 |
| <i>up</i> to 50 tons capacity | 25.00 |
| 50 to 75 " " | 35.00 |
| Over 75 " " | 15.00 |
| Ice Cream Packers | 15.00 |
| Ice Cream Wagons | |
| Itinerant | 100.00 |
| Antique dealer | 50.00 |
| Electrical Contractor | 25.00 |
| Merchant, one month | 100.00 |
| Merchant, one year | 50.00 |
| Plumber | 25.00 |
| Roofer | 25.00 |
| Sign Painter contractor | 25.00 |

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| Laundries. | |
| Hard | 5.00 |
| Storm or wet wash | 25.00 |
| Agents for outside steam or wet wash laundries collecting or delivering in the town. | 25.00 |
| Lumber broker or agent | 25.00 |
| Lumber Dealer. | |
| Per one-horse wagon | 10.00 |
| Per two-horse wagon | 20.00 |
| Per truck | 25.00 |
| Non-resident, delivering in town | |
| Per one-horse wagon | 10.00 |
| Per two-horse wagon | 20.00 |
| Per truck | 25.00 |
| Livery Stables | 25.00 |
| Merchants | |
| Retail merchants or dealers doing any kind of business at retail not specifically taxed by this ordinance shall pay for each store or place of business the following graduated license tax on annual gross sales; (This tax being calculated from the gross sales as shown by the income tax report made on December 31, 1924). | |
| Less than \$25,000 | 10.00 |
| \$25,000 and less than \$50,000 | 15.00 |
| \$50,000 and less than \$100,000 | 25.00 |
| Over \$100,000 <i>first rate first year</i> | 40.00 |
| Wholesale Merchants | |
| Less than \$200,000 | 40.00 |
| Over \$200,000 | 60.00 |
| Moving Picture Shows | 35.00 |
| Milk Dealers - Dairies or deliverers of milk in Town: | |
| Dairies less 5 cows, per cow | 1.00 |
| Dairies 5 to 20 cows | 10.00 |
| Dairies in excess of 20 cows 50 cents additional for each cow. | |
| Manufacturers Agents resident | 25.00 |
| Newspapers (Religious exempt) | |
| Daily | 25.00 |
| Other than daily | 15.00 |
| Palmit | 200.00 |
| Pawn broker | 150.00 |
| Peddlers | |
| Per week | 5.00 |
| Per month | 10.00 |
| Per year | 100.00 |

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| Phrenologists | 200.00 |
| Piano or organ dealers | 25.00 |
| Plumbing | 25.00 |
| Pressing establishments (including any outside the town collecting or delivering in the town) | 10.00 |
| Printing establishments - Every person operating a printing shop, with or without bindery, the following tax on annual gross sales or receipts: | |
| Less than \$5,000.00 | 5.00 |
| \$5,000 to 15,000 | 10.00 |
| \$15,000 and over | 15.00 |
| Privy (tax to be paid by owner of premises) each house served | 6.00 |
| Public conveyances- The business of transporting passengers or freight for profit and when used for the hauling of dirt or other similar materials except where the charge is made by the hour or day. | |
| One passenger automobile used in such business | 15.00 |
| For each additional automobile | 10.00 |
| For each truck of not over one ton capacity | 15.00 |
| Drays, wagons, one horse | 5.00 |
| Two horses | 10.00 |
| (Provided that this section shall not apply to automobiles and busses engaged in the business of operating passenger routes and licensed by the corporation commission of the State of North Carolina. | |
| Real estate and rent collecting agents | 15.00 |
| Sewer (tax to be paid by owner of premises served) for each house | 12.00 |
| Soft drink dealers (not otherwise taxed) | 10.00 |
| Sign Painters - contractors | 15.00 |
| Shoemakers and repairers | 15.00 |
| Steam filters - contractors | 25.00 |
| Resident | 50.00 |
| Itinerant | 25.00 |
| Telegraph companies | 25.00 |
| Tin shop, roofers, metal workers | 25.00 |
| Undertakers and Embalmers | 15.00 |

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| Wood working establishments | 25.00 |
| Wood, coal, or cake dealers | 15.00 |
| Wagons, see Public conveyances | |
| Watch and jewelry repairers (jewelry stores paying retail merchants tax exempt) | 15.00 |
| Miscellaneous - All business, trades, professions or other undertakings prosecuted for profit or gain in the Town of Chapel Hill and not herein taxed, shall be liable for a tax equal to one-tenth of one per cent of the annual gross sales or receipts: Provided, the taxing of such enterprise shall not be in conflict with the State Revenue Act, and provided further, that the minimum tax shall not be less than \$5.00 | |

Section 16. All ordinances or parts of ordinances in conflict herewith are hereby repealed.