

June 14, 1926

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: Messrs. R.D.W.Connor, C.T.Durham, M.E.Hogan, C.L.Wills and B.S.Williams.

The minutes of the meetings of the Board of Aldermen on May 10 and May 17 were read and approved.

The Manager brought up for consideration the deduction in taxable property granted to the Peoples Bank and stated that Mr. Howell understood that they were to receive the benefit of a deduction of \$3,000, which was listed as surplus, besides the listed value of all fixtures. The minutes of the Board were referred to and approved again upon motion as recorded, which record allowed a deduction of only \$3,000. from the taxable value.

The Manager presented a drawing of a road sign advertising Chapel Hill and the University which had been made up in accordance with instructions from the Board of Aldermen. There was much discussion in regard to the design submitted. The suggestion was made that the sign be made simpler without the picture and that it show that date when the University was established and that it be suspended on the side of the supporting column, rather than at the top. The Manager reported that the estimated cost of these signs was \$75.00 each. Upon motion of Alderman Connor, seconded by Alderman Wills, the Manager was instructed to have another design made up and present to the Board, limiting the cost of these road signs to \$25.00 each, if possible.

The Clerk presented a petition from the property owners on Pritchard Avenue requesting that the Town improve this street by bringing same to a permanent grade, by constructing all drainage necessary and by surfacing same with a suitable road material. The Manager reported that the estimated cost of this work was \$2100. and that the Town would pay one-third and the property owners on each side, one-third.

The Manager stated that one provision of the charter had been questioned by the Bond Attorneys and that it was not advisable to authorize any work for which bonds would have to be issued until this matter had been straightened out. The section of the Charter referred to reads as follows:

Section 2. ...."and by this name may acquire and hold for the purpose of its government, welfare and improvement, all such estate as may be devised, bequeathed or conveyed to it, not exceeding in value two hundred thousand dollars,.....from time to time sell, dispose

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The Manager stated that the total property now owned by the Town, less depreciation which might be charged off, was valued at \$199,000. The discussion of this matter was deferred until a definite opinion of Messrs. Caldwell & Raymond, New York Bond Attorneys, could be secured.

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The Manager recommended to the Board the elimination of sewer tax or rental fees for the following reasons:

1. The sewers now under construction and authorized will eliminate the necessity of charging a fee for sanitary service and by eliminating the charge for sewer rental and including same in the general taxes, approximately 500 individual ledger accounts will be eliminated and result in considerable saving in labor and office work.
2. A special tax district could be made and eliminate from the payment the tax rate levied for sewer, all property which is not served by the regular sewer system.
3. By levying a tax on every \$100. worth of property, instead of charging a rental fee, the vacant property would be taxed for sewer, which is proper, because it is an improvement and a benefit to the vacant lot to have sewer available.

It was brought out in the discussion that in 95% of the cases the property owner would pay a smaller amount under this scheme than he is now paying at the rate of \$1.00 per month sewer rental. No action was taken in regard to this matter, certain members of the Board feeling that it was not advisable to increase the tax rate at this time, that it was much more preferable to levy sewer rental fee of \$1.00 per month per house for the present.

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The License Privilege Tax Schedule was brought up for consideration and the following suggestions for changes were made:

1. That the section providing for a tax on gasoline service stations on public property be amended to read as follows: "Service Stations on Public Property, each tank or dispensing device, for gasoline or oil, for the purpose of making sale or for private use, a license fee of \$10.00 each such device."
2. The following changes were proposed to make the taxes on same conform to the requirements of the State Revenue Act: Telegraph Companies \$10.00; Express Companies - \$20.00; Moving Picture Shows- \$15.00. Upon motion of Alderman Hogan, seconded by Alderman Connor, the Schedule of Licenses and Privilege Taxes used for the previous year was adopted and reordained with the suggested amendments as shown below:

NEW YORK HONORABLE COURT OF APPEALS  
 OF THE STATE OF NEW YORK  
 DECISIONS OF THE COURT OF APPEALS  
 THE HONORABLE COURT OF APPEALS OF THE STATE OF NEW YORK

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# LICENSE AND PRIVILEGE TAXES

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Manufacturers Agents resident	25.00	biles and busses engaged in the business of operating passenger routes and licensed by the State of North Carolina.	
Newspapers (Religious exempt)			
Daily	25.00		
Other than daily	15.00		
Palmist	200.00	Real estate and rent collecting agents	15.00
Pawn broker	150.00		
Peddlers		Sewer (tax to be paid by owner of premises served)	
Per week	5.00	For each house	12.00
Per month	10.00		
Per year	100.00	Soft drink dealers (not otherwise taxed)	10.00
Phrenologists	200.00	Sign Painters—contractors	15.00
Piano or organ dealers	25.00	Shoemakers and repairers	15.00
Plumbing	25.00	Steam fitters—contractors	
Pressing establishments (including any outside the town collecting or delivering in the town)	10.00	Resident	25.00
Printing establishments —		Itinerant	50.00
Every person operating a printing shop, with or without bindery, the following tax on annual gross sales or receipts:		Telegraph companies	10.00
Less than \$5,000	5.00	Tin shop, roofers, metal workers	25.00
\$5,000 to 15,000	10.00	Undertakers and Embalmers	15.00
\$15,000 and over	15.00	Wood working establishments	25.00
Privy (tax to be paid by owner of premises) each house served	6.00	Wood, coal, or coke dealers	15.00
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.		Wagons, see Public conveyances	
One passenger automobile used in such business	15.00	Watch and jewelry repairers (Jewelry stores paying retail merchants tax exempt)	15.00
For each additional automobile	10.00	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 percent 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.	
For each truck of not over one ton capacity	5.00		
Drays, wagons, one horse	5.00		
Two horses	10.00		
(Provided that this section shall not apply to automo-			

Section 16. All ordinances in conflict herewith are hereby repealed.

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The following letter in regard to the colored nurse was read to the Board:

"This is to inform the Board of Aldermen that the colored people have paid the arrears of nurse's salary for 1925 - \$135.00 and it has been paid to Nurse Compton, also that the Red Cross and Seal Sale Finance Committee have paid their share of salary as designated for 1926 - Red Cross \$120.00 and Seal Sale \$330., which has been paid to the nurse as her salary for 6 months.

The colored people, under the direction of Mr. H.F.Comer, will pay their share of the nurse's salary for 1926-\$25.00 per month, or \$300. for the year, before January 1, 1927.

Sincerely,

Mrs. H.D.Carter, Chairman of Health Department,  
Chapel Hill Community Club. "

Upon motion of Alderman Hogan, seconded by Alderman Durham, the Manager was instructed to put the colored nurse on the Town pay roll in accordance with the resolution passed at the meeting of the Board of Aldermen in March.

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Alderman Wills reported that in accordance with the resolution passed by the Board, that he had secured prices on street trash cans and that the cost of same would be approximately \$203.00 for the dozen necessary. Upon motion of Alderman Connor, seconded by Alderman Durham, the Manager was authorized to purchase one dozen street trash cans at this price.

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The Manager stated that the first draft of the budget for the coming year was ready and suggested that the salaries of the municipal employees be fixed at this time so that such fixed amounts could be taken as definite in revising the budget. However, the Manager was instructed to revise the budget and present it in its final analysis with the exception of the established salaries and make a report of the same to the Board at 8:00 P.M., Friday, June 18th.

There being no further business the Board of Aldermen adjourned at 10:45 P.M. until Friday, June 18 at 8:00 P.M.

W.S.Roberson, Mayor

*Sarah Merritt* Clerk