

Minutes of the Meeting of the Board of Aldermen, Town of Chapel Hill, July 6, 1932.

Book 6 Page 155

There was a called meeting of the Board of Aldermen, Town of Chapel Hill, held at the Town Office at 8:00 P. M., July 6th, 1932, Mayor Council presiding and the following Aldermen being present: Messrs. Hogan, Eubanks, Burch, Thompson and also Town Accountant Rogerson.

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The purpose of the called meeting was to approve and pass the License and Privilege Tax and for approving a budget estimate for 1932-33. Aldermen Eubanks read the recommendations of the committee (of which he was Chairman) as to the changes to be made in the ordinance pertaining to these taxes. After full discussion the ordinance for 1932-33 was passed by the Board upon the motion of Aldermen Hogan and Seconded by Aldermen Thompson as here below set forth on attached copy.

The City Manager was instructed to obtain the ruling from the attorney general of North Carolina, in regard to the right of the City of Chapel Hill to require in connection with the ordinary merchants' Privilege Tax as set forth in this ordinance, as well as a tax of \$50.00 for each branch of a chain store system, as indicated in the revenue *act* of North Carolina, year 1931.

The estimated budget was next taken up and Mr. Rogerson explained the same in detail, both as to appropriation and source of revenue. The City Manager was instructed upon motion of Aldermen Hogan, Seconded by Aldermen Eubanks and passed by the Board to write the attorney general of North Carolina to get his ruling as to whether or not the voluntary firemen, who perform in our Fire Department, come under North Carolina's workmen Compensation Act, as to the liability of the City of Chapel Hill in case of injury or accident while any such fireman is performing this free service without compensation whatever from the city for his voluntary work in this connection.

In connection with the appropriation in the budget for Fire Insurance a committee composed of Aldermen Thompson, and Aldermen Burch was appointed to investigate the Fire Insurance, as well as all other insurance, except Compensation Insurance, with the view of recommending the reduction if the same be necessary.

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The estimated budget was approved without immediate change and passed by the Board on motion of Aldermen Eubanks, Seconded by Aldermen Burch.

Aldermen P. L. Burch made motion, Seconded by Aldermen Hogan that Miss Lillian Lloyd, now in the services of the city as office assistance be appointed as permanent Town Clerk. This motion was passed by the Board without discussion.

There being no further business the meeting was adjourned upon motion.

Respectfully,

ZEB P. COUNCIL MAYOR

Lillian L. Lloyd
CLERK.

Mr. Eubank
Approved
Passed
Mr. Hogan
Mr. Thompson

License and Privilege Taxes

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, 1930 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 the ordinance on and after the first day of June, 1930 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

Note: All other stands or places where prepared food is sold as a business, and drug stores, serving places, and other stands where prepared sandwiches only are served, shall pay a tax of \$5.00 ✓

Shoemakers and Shoe-repairers, \$10.00 ✓

Shoe Dealers, (See Merchants.)

Steam Fitters and Furnace Dealers, \$25.00 ✓

Slot Machines and Slot Locks,

*omit when
plumbers license
has been paid*

In addition to other Tax.

Any such machine which requires a deposit,-

Of not more than 1¢, \$2.50 ✓

Of more than 1¢, and not over 5¢, 5.00 ✓

Of more than 5¢, and not over 10¢, 10.00 ✓

Of more than 10¢, and not over 20¢, 20.00 ✓

Of more than 20¢, 30.00 ✓

Telegraph Companies, \$10.00 ✓

Tin Shop Roofers and Metal Workers, 25.00 ✓

U-Drive It Passenger Cars,

Less than 5 passenger capacity, each car, \$2.50 ✓

Five-passenger capacity or more, each car, 5.00 ✓

(This applies to each vehicle.)

Undertakers, Embalmers, and Retail Dealers in Coffins,

\$25.00 ✓

Wood Working Establishments,

25.00 ✓

Watch and Jewelry Repairers,

15.00 ✓

Miscellaneous,

All businesses, 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 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

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instructions
has
known*

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

Milk Dealers,

Less than 15 gallons daily,	\$5.00
15 gallons to 30 gallons, daily,	10.00
For excess of 30 gallons daily, per gallon,	.25

Note: This includes inspection for Dairies within a radius of Ten Miles of Chapel Hill, while all dairies beyond this limit, inspection is at the expense of the producer.

Outdoor Advertising, \$5.00

Peddlers,

Per week,	5.00
Per month,	10.00
Per year,	100.00

Phrenologists, \$200.00

Plumbing Contractors, 25.00

Pressing Clubs, Dry Cleaners, and Hat Blockers,

Where not more than three persons are employed,	\$10.00
If more than three hands are employed,	20.00

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 \$15,000.00	10.00
\$15,000 and over,	15.00

Real Estate and Rent-collecting Agents, \$15.00

Real Estate Auction Sales, 25.00

Restaurants and Cafes, Cafeterias, and Hotels on the European Plan, and Drug Stores, and other places where prepared food is sold, with chairs, stools or benches,

For less than ten persons,	\$5.00
For 10, and less than 25 persons,	10.00
For 25, and less than 50 persons,	20.00
For 50, and less than 75 persons,	30.00
For 75 and over	35.00

Hotels,

American Plan, see State Schedule.

European Plan, as follows:- per room, - \$

Rooms rated at \$1.00 and less than \$2.00, each, .25

Rooms rated at \$2.00 and less than \$3.00, each, .75

Rooms rated at \$3.00 and less than \$4.50, each 1.50

Rooms rated at \$4.50 and less than \$6.00 each. 2.00

Note: The office, dining-room, one parlor, the kitchen, and two other rooms, shall not be counted when counting the number of rooms in the Hotel.

House Mover,

Each house moved through the streets \$10.00 ✓
Itinerant, each house moved through the streets, 25.00 ✓

Hucksters, Per Day,

1.00 ✓

Itinerant Rug- or Antique Dealer,

100.00 ✓

Laundries,

Hand,
Steam Laundry,

5.00 2.00
~~10.00~~ 5.00

Merry-go-rounds, Bagatelle Tables, etc.,

Every person, firm, or corporation that is engaged in the operation of a Bagatelle Table, Merry-go-round, or other riding device, Hobby-horse, Switch-back Railway, Shooting Gallery, Swimming Pool, Skating Rink, or other amusement devices of a like kind, or a place for other games or play, with or without name, shall pay a tax for each object, - of \$10.00 ✓

Merchants,

Retail merchants or dealers of any kind doing 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 Dec. 31, 1929).

Less than \$25,000.00	\$10.00
\$25,000 and less than \$50,000,	15.00
\$50,000 and less than 100,000,	25.00
Over \$100,000,	40.00

Cafes, (See Restaurants.)

Cabinet Makers, Upholsterers, of Furniture Repairers,

Each, \$10.00 ✓

Coal and Coke Dealers, 15.00 ✓

Collecting Agencies,

Every person, firm, or corporation engaged in the business of collecting for a profit the claims, accounts, bills, or other money obligations for others, shall pay a tax of, \$15.00 ✓

Contractors and Construction Companies, 10.00 ✓

Dairies, (See Milk Dealers.)

Donee - For each one 5.00 ?

Decorator, Painting Contractor, or Paper Hanger,
Hanger, \$10.00 ✓

Display License, or Merchant or Landlord

All merchants or landlords engaged in renting space to agents or itinerant salesmen, for the display of merchandise of other lines or character than that regularly carried in stock, and for which the regular retail merchant's license has been issued, shall pay an additional license fee of \$5.00 per day, for each and every separate place displayed. ✓

Dogs,

Males, \$1.00 ✓
Females, 2.00

Drycleaning Establishments, \$10.00 ✓

Electrical Contractors, 25.00 10.00 ✓

Express Companies, 20.00 ✓

Fish and Oyster Dealers,

If not otherwise taxed, 15.00 ✓

Gypsies and Fortune Tellers, 200.00 ✓

Hair Dressers,
For each person employed, 5.00(not taxed) ✓

Awning, or Tent Makers

\$25.00

10.00

Bank, or Trust Companies,

Capital over \$25,000

25.00

Barber Shops, and Beauty Parlors,

For each barber chair maintained in
a barber-shop.

2.00

Boarding Houses,

Less than ten persons,

5.00

For ten, and less than 25,

10.00

For 25 or more,

20.00

Bootblack,

First seat, box, or pair of foot-
rests, whether used or not,

1.00

Each additional seat, box, or pair
of foot-rests, used or not,

.50

Billiards, Pool Tables and Bowling Alleys,
(Not permitted)

Every person, firm, or corporation who shall
rent, maintain, or own a building, wherein there
is a table, or tables, at which billiards or pool
is played, or, bowling alley, or alleys, of like
kind, shall pay a license tax of \$25.00 for each
table or alley kept or operated.

\$10.00 for each
first 5 tables -
5.00 each for
table or alley
over that number

Building Contractors,

Including persons erecting, repairing, or making
additions to any building, in addition to inspection
fees, shall pay on each contract as follows:

Over \$500 to \$1,000,

\$2.50

Over \$1000 to 2,500

\$5.00

Over \$2500 to 5,000

\$10.00

Blacksmiths,

5.00

Bakeries,

15.00

Beauty Parlor (\$5.00 per chair)

2.00 per chair

Building and Loan Associations,

A tax of 2¢ on each \$100.00 of actual book value of
shares of stock issued and outstanding on the 31st of
December of the preceding year, as shown by report of
such association to the Insurance Commissioner.

Over 1
50.00 for each

3 Chain Stores 224

50.00 each

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 ^{Aug} July 15, 1932 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.

Automobiles.

Service Stations,	\$10.00 3.75
Garages,	20.00
Private Auto, or Truck, Tag.	1.00
Truck for Hire,	5.00
Automobile Service Station on public property, each tank or dispensing device, for gasoline or oil, for the purpose of making sale, or for private use, each,	10.00
(On each device)	
Taxicab, for first car,	15.00
For each additional automobile	10.00

Amusements.

Amusement Park,	200.00
Moving Pictures,	25.00
Circuses, menageries, wild-west dog and pony shows, carnivals, will be taxed according to the State License and Privilege schedule.	

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 license, his or its agents or employees, and otherwise as the Board may determine:

Building Contractors.....	\$500
Electrical Contractors.....	\$500
House Movers.....	500
Painters using ladder or swinging scaffold.....	500
Paving Contractors (sidewalks)....	500
Paving Contractors (streets).....	500
Plumbing Contractors.....	500
Roofers and Tinnners.....	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 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 organization; 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."

Mr. Eubanks
Approved - Accepted
Mr. Hogan
Mr. Thompson
1932

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