

Minutes of Meeting held June 12, 1935.

Book 6, Page 455.

The regular meeting of the Board of Aldermen was held in the Town Hall at 8 o'clock P. M., June 12, 1935. Mayor J. M. Foushee presided and the following Aldermen were present: Messrs. J. T. Dobbins, C. L. Eubanks, R. J. M. Hobbs and M. E. Hogan.

The following subjects were brought up and handled as indicated.

Minutes of the regular meeting held May 8, and the called meeting held June 5, were read and approved by the Board.

Subject: Collection of Delinquent Taxes.

The subject of employing a man to collect the past due taxes on a commission basis was brought up for discussion and motion was made by Alderman Hogan, seconded by Alderman Dobbins and passed by the board that the City Manager and Alderman Eubanks be authorized to select a man to collect the delinquent taxes; and also to determine the amount of commission that he is to receive.

Subject: Highway Funds Allotted to Municipalities.

The Mayor stated that the N. C., Municipal League was meeting with the Highway Department in regard to planning to have 25% of the Federal Allotment to Municipalities devoted to feeder streets. Motion was made by Alderman Hogan, seconded by Alderman Hobbs and passed by the board that the City Manager and Mayor be instructed to keep in touch with the Highway Commission and get as much of the money as possible for the above purposes.

Subject: Appointment of Town Attorney.

Motion was made by Alderman Hogan, seconded by Alderman Hobbs and passed by the Board that Mr. B. D. Sawyer be re-appointed as Town Attorney.

Subject: Building to be Erected on Frat Row.

The City Manager stated that Mr. Brodie Thompson had received a contract to build a student house on what is known as Old Frat Row adjacent to the campus of the University of N. C., just back of

E 519

generator and 4/8 sewage treatment costs = \$1788.04

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Mrs. Sallie Hemphill Mickie's house; and he wanted to ascertain if the Town Zoning Ordinance applied to that particular location. Motion was made by Alderman Hogan, seconded by Alderman Hobbs and passed by the board that since that property is not on any street in town that it be declared that the Zoning Ordinance does not apply to that location.

There being no further business, the meeting of the Board of Aldermen adjourned.

Respectfully submitted,

JOHN M. FOUSHEE, MAYOR

By Lillian L. Loyd
(Clerk)

Section 5. License and Privilege Taxes

License and Privilege Taxes

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

Page 458.

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 July, 1934 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 ~~July 1934~~ 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 11. That whenever the word "person" is used in this ordinance the same shall be construed to include "firms," "companies," "corporations."

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). The amount of such license shall be added to the tax required, and no license shall be granted.

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: public view and subject to examination by the public.

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 Tinner.....	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.

1-523

generator and 4/5 sewage treatment costs = \$1756.04

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 ~~September 1, 1934~~ 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 percent 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,	\$3.75 & 1.25 per pump in excess of one.
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)	15.00
Taxicab, for first car,	10.00
For each additional automobile	10.00

Amusements.

Amusement Park,	200.00
Moving Pictures,	25.00 31.25

Bakeries.

524

Circuses, menageries, wild-west
dog and pony shows, carnivals, will be
taxed according to the State License and
Privilege Schedule.

Awning, or Tent Makers

\$25.00 ✓

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 2.00 ✓

Boarding Houses,

Less than ten persons,
For ten, and less than 25,
For 25 or more,

5.00 ✓
10.00 ✓
20.00 ✓

Bootblack,

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

1.00 ✓
.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 \$10.00
for each first 5 tables, \$5.00 each for table or
alleys over that number for each table or alley
kept or operated.

Building Contractors,

Including persons erecting, repairing, or making
additions to any building, in addition to in-
spection 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 ✓

525

incinerator and 4/9 sewage treatment costs = \$1798.04

For less than ten persons,
Less than \$25,000.00
\$25.00

Beauty Parlor (\$2.00 per chair)

Building and Loan Association,

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.

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 ✓

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,

10.00

Express Companies,

20.00 ✓

Fish and Oyster Dealers,

If not otherwise taxed,

15.00

526

Less than \$25,000.00
 \$25,000 and over \$50,000
Gypsies and Fortune Tellers,

\$200.00

Hair Dressers,
 For each person employes,

5.00 (not taxed)

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.

Tourists Homes,

House Mover,

5.00

Each house moved through the streets
 Itinerant, each house moved through the streets,

10.00

25.00

1.00

Hucksters, Per Day,

100.00

Itinerant Rug - or Antique Dealer,

Laundries,

Hand,
 Steam Laundry,
 Outside Laundry, (50.00)

4.00

12.50

12.50

20.00

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, 1933)

500

Beauty Parlor (\$2.00 per chair)

Building and Loan Association,

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.

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

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 carried in stock, and for which the regular Merry-go-rounds, Bagatelle license has been issued, shall pay a fee of \$5.00 per day, for each

Every person, firm, or company.

in the operation of a Bagatelle round, or other riding device, Hobby-back Railway, Shooting Gallery, Swimming Rink, or other amusement devices of a like nature, 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, 1933)

places where prepared food is sold, with chairs, stools or benches,

500

generator and 4/9 sewage treatment costs = \$1726.04

For less than ten persons,	
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
Chain Stores	50.00

Note: All other stands or places where prepared Milk Dealers, as a business, and drug stores,

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

Shoemakers and Shoe Dealers. (See Merchants.)

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.

Motor Dealers	10.00
Outdoor Advertising,	7.50

Pawn Brokers
Peddlers,

ANY such machine which requires a deposit,-	
Of no Per week,	5.00
Of no Per month, and not over 30,	10.00
Of no Per Year, and not over 100,	100.00
Of more than 100, and not over 200,	200.00

Phrenologists,

Photographers	10.00
Plumbing Contractors,	15.00

Tin Shop Pressing Clubs, Dry Cleaners, and Hat Blockers, 15.00

U-Drive It Passes:	
Where not more than three persons are employed,	10.00
If more than three hands are employed,	20.00
Outside County	50.00

(This applies to each vehicle.)
Printing Establishments,

Undertakers, Embalmers, and Retail Dealers in Coffins,	25.00
Every person operating a printing shop, with or without bindery, the following tax on annual gross sales or receipts:	15.00

Watch and Jewelry	
Less than \$5,000.00,	5.00
\$5,000 to \$15,000.00,	10.00
\$15,000 and over,	15.00

Miscellaneous, Real Estate and Rent-collecting Agents, 15.00

Real Estate Auction Sales, 50.00

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,

528

For less than ten person, \$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

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, 15.00 (Omit when Plumber's License has been paid)

Slot Machines and Slot Locks,

In addition to other Tax
 Any such machine which requires a deposit,-
 Of not more than 1¢,
 Of more than 1¢, and not over 5¢,
 Of more than 5¢, and not over 10¢,
 Of more than 10¢, and not over 20¢,
 Of more than 20¢.

2.50
 5.00
 10.00
 20.00
 30.00

Telegraph Companies,

10.00

Tin Shop Roofers and Metal Workers,

15.00

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,

15.00

Watch and Jewelry Repairers,

15.00

Miscellaneous,

All businesses, trades, professions, or other undertakings,

See state
 Schedule
 Tax up to 16 days
 for each day
 Restaurant

530
 E-529

erator and 4/5 sewage treatment costs = \$1726.04

Book 8, Page 467.
 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.

Local Government Commission,
 Raleigh, N. C.

 Section 16. All Ordinances in conflict herewith are hereby repealed.
 EXHIBIT "A"

Resolutions to be passed by the Board of Aldermen, Town of Chapel Hill, N. C.

BE IT RESOLVED BY THE BOARD OF ALDERMEN, TOWN OF CHAPEL HILL,--

- Section 1. That in order to anticipate receipts collected from taxes for the current year and past years, it is necessary to borrow the sum of \$17,500.00,-
- Section 2. That a Note for \$17,500.00 dated July 26, and maturing September 26, 1935, be sold by the Local Government Commission at Raleigh on July 26, 1935, to the lowest bidder, interest payable after maturity.
- Section 3. That the said Note shall be signed by the Mayor and countersigned by the Clerk, under the corporate seal of the Town.

EXHIBIT "B"

The proposed \$17,500.00 note for \$17,500.00 is to take care of a cash deficit in the Debt Service Fund and for current operations. These funds have been provided for in the operating and operation budgets, but at present they are tied up in the certificates of sales and receivables. They represent uncollected street assessments, sewer fees and taxes receivable.

EXHIBIT "C"

The sum of \$17,500.00 is considered adequate for the above needs.

Respectfully submitted,

 Town Manager

ROLL

530

generator and 4/5 sewage treatment costs = \$1726.04 per year

July 23, 1935.

Local Government Commission,
Raleigh, N. C.

EXHIBIT "A"

Resolutions to be passed by the Board of Aldermen, Town of Chapel Hill, N. C.

BE IT RESOLVED BY THE BOARD OF ALDERMEN, TOWN OF
CHAPEL HILL,-

- Section 1. That in order to anticipate receipts collected from taxes for the current year and past years, it is necessary to borrow the sum of \$17,500.00,-
- Section 2. That a Note for \$17,500.00 dated July 26, and maturing September 26, 1935, be sold by the Local Government Commission at Raleigh on July 26, 1935, to the lowest bidder, interest payable after maturity,
- Section 3. That the said Note shall be signed by the Mayor and countersigned by the Clerk, under the corporate seal of the Town.

EXHIBIT "B"

The proposed Revenue Anticipation Note for \$17,500.00 is to take care of a cash deficit in the Debt Service Fund and for Current Operations. These funds have been provided for in the Debt Service and Operation Budget, but at present they are tied up in the Certificate of Sales and Receivables. They represent uncollected Street Assessments, Sewer Rent and Taxes Receivable.

EXHIBIT "C"

The sum of \$17,500.00 is considered adequate for the above needs.

Respectfully submitted,

Town Manager

JLC:LL

531

generator and 4/9 sewage treatment costs = \$1798.04

UNITED STATES OF AMERICA
STATE OF NORTH CAROLINA
TOWN OF CHAPEL HILL.

REVENUE ANTICIPATION NOTE.

No. 77

\$ 17,500.00

KNOW ALL MEN BY THESE PRESENTS, that the Town of Chapel Hill in the State of North Carolina, for value received, hereby promises to pay to the BANK OF CHAPEL HILL, on September 26, 1935, the Principal Sum of SEVENTEEN THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$17,500.00) with interest at six per cent per annum, payable in advance.

THIS NOTE IS ISSUED FOR MONEY borrowed for the purpose of meeting appropriations for necessary expenses of said town for the current fiscal year in anticipation of the collection of taxes and revenues of such fiscal year and is within the amount of such appropriation and is issued pursuant to the Municipal Finance Act and a resolution duly adopted by the Board of Aldermen of said town.

IT IS HEREBY CERTIFIED AND RECITED that all acts, conditions, and things required by the laws and Constitution of North Carolina to happen, exist, and be performed precedent to and in the issuance of this Note, have happened, existed, and been performed in regular and due form and time as so required, and that the total indebtedness of the said town, including this note, does not exceed any constitutional or statutory limitations thereon.

IN WITNESS WHEREOF THE TOWN OF CHAPEL HILL has caused this note to be signed by its Mayor and countersigned by its Clerk under corporate seal, all as of the (Twenty-sixth Day of July 1935).

(Mayor)

Countersigned _____ (Clerk)

I, _____ Attorney for the Town of Chapel Hill, North Carolina, do hereby approve the within Note, and do state that the said Note constitutes a valid and binding obligation of the Town of Chapel Hill.

(Attorney)

(Date)

532