

SPECIAL MEETING OF THE BOARD OF ALDERMEN
TOWN OF CHAPEL HILL
JULY 29, 1946

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Mayor Madry presided over the meeting with all members of the Board present. Mr. Hinson and Mr. Peacock were also present. The Purpose of the meeting was to discuss the budget for the fiscal year 1946-47.

Copies of the proposed budget were distributed for each member present and at this point the Mayor asked Alderman Hobbs, Chairman of the Finance Committee, to take chair. The budget had previously been considered by the Finance Committee.

The item of the Mayor's salary set at \$300 was changed to \$240. and the fees for aldermen were set at \$765, with regular attendance fee of \$7.50 and special meeting set at \$2.50, with allowance for 15 meetings. *Aldermen Sitch and Lauer opposed the raise in fees.*

The item for auditing court records was increased \$30.00.

Various other accounts were discussed and some minor changes were recommended.

The Licenses and Privilege Tax ordinance was brought before the Board and upon motion of Alderman Hobbs, Seconded by Alderman Burch, the following ordinance for the year 1946-47 was unanimously adopted:

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 Collector, upon every person, firm or corporation engaging in any trade, business, profession or calling mentioned in this ordinance within the limits of the Town 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 1946, 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 mis-demeanor and shall forfeit and pay a penalty of 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.

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Section 3. All licenses issued under the ordinance on and after the first day of July 1946 shall not be for 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 of the tax charged for the

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year.

Section 4. The adoption of this schedule of privilege taxes and business licenses shall not abridge the right of the Board of Aldermen to change, alter, increase or decrease any of the taxes herein levied and time and whenever any increases are 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: PROVIDED in the judgment of the Board, or granting official, the license by reason of its nature manner or 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 violation of this section the offender shall, upon conviction forfeit and pay a penalty of Fifty Dollars (\$50.00) each day such business is conducted after 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 by the granting official, and any person transferring or accepting a transferred license without first obtaining the consent of the Board of Aldermen or of the granting official shall forfeit and pay a penalty of Fifty Dollars (\$50.00).

Section 7. The license granted under this ordinance shall not authorize the person mentioned therein to exercise or carry on the trade, business, or profession calling 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 adjacent to, and that near vicinity of the main place 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 such a license, his or its agents or employees, of all the ordinances now in force or hereinafter enacted relating to such businesses and further conditioned to save the Town harmless from negligence of such license, his or its agents or employees, and otherwise as the Board may determine:

Building Contractors

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\$ 500.00

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Electrical Contractors	\$ 500.00
House Movers	500.00
Painters using ladder or swinging scaffold	500.00
Paving Contractors	500.00
Paving Contractors (sidewalks and streets)	500.00
Plumbing Contractors	500.00
Roofers and Tinnerns	500.00

Every person engaged in any work of a hazardous or dangerous nature to the life or limb of any citizen in the streets of any part of the 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 reasons set forth in this section in such an 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 the said town shall be deemed itinerants, and shall be subject to taxes levied herein on itinerants.

Section 10. The license tax imposed by this ordinance, except as otherwise herein specified shall not apply then 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."

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 August 1, 1946 five per cent (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 on the amount of the said license tax shall not exempt the delinquent from the penalties therein described in case of delinquency.

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Section 13. Every person desiring to obtain a license to carry on any business, employment or professions 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 done or carried on. Upon approval of the said application and payment of the license tax herein, 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 and Garages	\$3.75 & 1.25 per pump in excess of three
Motor Vehicle Dealers	20.00
Private Auto, or truck tag or sticker	1.00
Truck for hire	1.00
Taxicab per vehicle	15.00
Amusements	
Amusement Park	200.00
Moving Pictures	
For seating capacity up to 600	250.00
For " " 600 - 1200	300.00
For " " over 1200	400.00
Circuses, Menageries, wild west, dog and pony shows, carnivals will be taxed according to the State License and Privilege Schedule	
Awning and Tent Makers	10.00
Bank and Trust Companies	25.00
Barber Shops	
For each Barber Chair maintained in a barber shop and beauty shop	2.50
Beer - On premises	15.00
Beer - off premises	5.00
Bicycle Dealers, repair or for hire	10.00
Bootblack	
First seat, box or pair of foot rests whether used or not	.50
Each additional seat, box or pair of foot rests whether used or not	.50

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Bowling Alleys - per alley	10.00
Building Contractors (In addition to inspection	10.00
Blacksmiths	5.00
Bakeries	15.00
Bondsmen	15.00
Beauty Shops - each chair	2.50
Cafes - see restaurants	
Cap Pistols and Fireworks	200.00
Cabinet makers, upholsterers, Furniture repairers, etc.	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)	
Decorator, painting contractor or paper hanger	15.00
Display license, or merchant or landlord en- gaged in renting space to agents or itinerant salesmen for display of merchan- dise 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 fee of \$5.00 for each day, for each and every separate place displayed.	
Dogs	1.00
Males	2.00
Females	
Electrical contractors	7.50
Express Companies	20.00

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as shown by the income tax report (most recent)	
Less than \$25,000 per year	10.00
\$25,000 and less than \$50,000	15.00
\$50,000 and less than \$100,000	40.00
Chain Stores - each (unless home store)	50.00
ordinary merchant tax can be charged	
Out of town merchants	100.00
Milk Dealers	
Less than 15 gallons daily	5.00
15 gallons to 30 gallons per day	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.	
Motor Advertisers	10.00
Outdoor Advertising	7.50
Pawn Brokers	200.00
Peddlers or Itinerant Merchants - per day	1.00
Per week	5.00
Per month	10.00
Per year	120.00
Phrenologists	200.00
Photographers	10.00
Plumbing Contractors	7.50
Pressing Clubs, Dry Cleaners, Hat Blockers	
Where not more than three persons are employed	12.50
If more than three persons are employed	15.00
Outside County	25.00
(Employees means "hands" or workers)	
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	5.00
\$5,000 to \$15,000	10.00
\$15,000 or over	15.00

Radios, Victrolas, Pianos, etc.	5.00
Real Estate Auction Sales	12.50
Restaurants and cafes	
Cafeterias, hotels on the European plan, and drug stores, and other places where prepared food is sold with chairs, stools, or benches (See State Schedule) Minimum	5.00
per chair over 16	.50
Note: All other stands or places where prepared food is sold as business as well as drug stores, serving places, and other stands where sandwiches only are served, shall pay a tax of	2.50
Shoemaker and Shoe repairers	10.00
Slot Machines	5.00
Musin Machines - each	10.00
Cigarettes	
Telegraph Companies	10.00
Tin Shop, Roofers and metal workers	15.00
Undertakers, Embalmers and retail dealers in coffins	25.00
Wood working establishments	25.00
Watch and jewelry repairers	10.00
Wood Yard	15.00

Miscellaneous:

All businesses, trades, professions, or other undertakings prosecuted for profit or gain in the Town of Chapel Hill and herein taxed, shall be liable to a tax equal to one per cent of the annual gross sales or receipts: PROVIDED, the taxing of such enterprises shall not be in conflict with the State Revenue Act, and PROVIDED further than tax shall not be less than \$5.00.

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This the 29th day of July, 1946

Mae Wilkie
Clerk