

**CHAPTER 110: PRIVILEGE LICENSE TAX**

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## **GENERAL PROVISIONS**

### **§110.01 ENACTMENT**

This chapter is enacted for revenue purposes only. Therefore, it should be construed to require payment of the maximum tax permitted under its terms. In addition, issuance of a license pursuant to this chapter does not excuse a licensee from compliance with any other applicable code provision, ordinance or statute. This chapter does not prevent the city from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax or from regulating any business taxed.

(Ord. passed - -86)

### **§110.02 DEFINITIONS**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**BUSINESS:** Any business, trade, occupation, profession or calling of any kind, subject by the provision of this chapter, to a license tax.

**EMPLOYEE:** Any full or part-time employee working in the city including the owner or operator of the business.

**ENGAGING IN BUSINESS:** Owning or operating the business

**ITINERANT:** Any person who does not list property for taxation in the city.

**PERSON:** A corporation, firm, partnership, association, organization or any other group acting as a unit as well as an individual.

**PLACE OF BUSINESS:** A factory, mill, warehouse, store, stand, stall or similar structure in which the business is operated.

(Ord. passed - -86)

## **LEVY**

### **§110.15 LEVY OF TAX; WHO MUST PAY TAX**

Taxes in the chapter shall be imposed as annual license taxes for the privilege of conducting a business, exercising the privilege or doing one or more of the acts named in §110.46 within the corporate limits of the city. A person conducts a business **WITHIN THE CITY** if he maintains a business location in the city; or if, either personally or

through agents, he solicits business within the city limits or picks up or delivers goods or delivers services within the corporate limits of the city.

**§110.16 PERIOD OF LICENSE; DUE DATE**

- (A) *Annual licenses.* Unless the section of this chapter levying the privilege license tax applicable to a particular business provides otherwise, a license issued pursuant to this chapter is good for the 12 month period beginning the July 1 and ending June 30 of each municipal fiscal year. All privilege license taxes shall be due and payable before July 1 of each year at the office of the City Tax Collector. However, if a person begins a business after July 1, the tax for that year is due before the business is begun.
- (B) *Licenses for periods shorter than one year.* If the section of this chapter levying the privilege license tax applicable to a particular business so provides, a license may be issued for a period of one day, one week or some comparable period of less than a full license year. A person may not commence a business conducted with the city taxed under such a provision until the privilege license tax due is paid, and may not continue such a business beyond the period for which the license is issued.  
(Ord. passed - -86)

**§110.17 PRORATION OF TAX**

When any business is begun after January 31, and before July 1, the licensee shall pay for such business and privilege of operating the same one-half of the tax prescribed.  
(Ord. passed - -86)

**§110.18 REFUNDS**

If for any reason a licensee discontinues his business during the license year or fails to open his business after procuring the required privilege licenses, he is not entitled to a refund.  
(Ord. passed - -86)

**§110.19 SEPARATE BUSINESSES**

- (A) Every person doing business in more than one place shall secure a separate license and shall pay the prescribed license tax for each place of business unless such places of business are contiguous to each other, communicate directly with and open into each other and are operated as a unit.
- (B) The payment of any particular license tax imposed by this chapter shall not relieve the person paying the same from the payment of any other license tax imposed by

this chapter for any other business he may carry on, unless so provided by the section imposing such tax; it being intended that license taxes prescribed in this chapter applicable to any business shall be cumulative except where otherwise specifically provided; however, the Tax Collector may issue a single license for all taxable business conducted at one location by a single taxpayer.  
(Ord. passed, - -86) Penalty, see §10.99

#### **§110.20 EXEMPTIONS**

- (A) Except as otherwise provided in this section or by state law, no person is exempt from the payment of a privilege license tax levied by the provisions of this chapter.
- (B) Except as otherwise herein specifically provided, the license taxes imposed in this chapter shall not apply when the entire proceeds from a business listed in this chapter are used exclusively for religious, charitable, civic or educational purposes; provided, such organizations apply in writing to the City Manager and secure a permit therefore.
- (C) Free licenses shall be granted by special order of the City Council only to those physically handicapped indigents who are found to be worthy of the exemption from the tax imposed by this chapter and who are engaged in the business of peddling only. Such free license may be renewed from year to year by the City Council upon application therefore.
- (D) Participants in city-sponsored events who are engaged in any business upon which a license tax would normally be imposed under the requirements of this chapter are exempt from such tax under the following conditions:
  - (1) The participant in a city-sponsored event has paid an entry or participation fee to the city for that particular event;
  - (2) The license tax exemption only covers that participant during the time period of the city-sponsored event for which the entry or participation fee has been paid;
  - (3) The license tax exemption only covers that participation on the site of the city-sponsored event for which the entry or participation fee has been paid.(Ord. passed - -86; Am. Ord. 01-21, passed 9-10-01)

### ***LICENSING***

#### **§110.35 APPLICATION**

- (A) Except as otherwise provided in this chapter, all persons engaged in or preparing to engage in any business upon which a license tax is imposed by this chapter shall apply to and if eligible procure from the City Tax Collector a license for the privilege of operating such business.

(B) The application for a license for the privilege of operating such business shall be made in writing upon a form to be provided by the City Tax Collector, shall be signed by the person who is to engage in the business, shall be returned to the City Tax Collector on or before the date specified in the application and shall contain the following information:

- (1) The complete and exact name under which a business is proposed to be operated;
  - (2) If the business is proposed to be operated by an individual under any assumed name, the name of such individual and his address;
  - (3) If the business is a partnership, the name and address of each partner;
  - (4) If the business is a corporation, the name and address of the president and of the secretary of the corporation and the location of the principal or registered office;
  - (5) Nature of the business for which the license is desired;
  - (6) Proposed location;
  - (7) Any other information required by the City Tax Collector in order for him to determine the proper classification of the applicant's business and the amount of tax to be levied.
- (Ord. passed - -86)

#### **§110.36 TAX COLLECTOR TO ISSUE LICENSE**

After receipt of the completed application, if the Tax Collector believes that no reason exists for refusal of a license under §110.37, he shall determine the amount of tax due and notify the applicant of that amount. The Tax Collector shall not issue a license until the tax is paid.

(Ord. passed - -86)

#### **§110.37 REASONS FOR REFUSAL OR REVOCATION OF A LICENSE**

The Tax Collector shall refuse to issue a license or shall revoke a license for either of the following reasons:

- (A) The applicant misrepresents a fact relevant to the amount of tax due or his qualifications for a license;
- (B) The applicant refuses to provide information necessary to compute the amount of tax due.

(Ord. passed - -86)

#### **§110.38 UNQUALIFIED APPLICANTS; RIGHT TO A CONFERENCE**

After receipt of the completed application, if the Tax Collector believes that a reason exists for refusing a license under §110.37, he shall refuse to accept payment of the tax and shall not issue the license. At the applicant's request, the Tax Collector shall

give him a written statement of the reason for refusing the license. The applicant may, within ten days after the day he receives this statement, request a conference to discuss the refusal. In his request he shall specify why his application for a license should not be refused. The Tax Collector shall arrange the conference within a reasonable time.  
(Ord. passed - -86)

**§110.39 REVOCATION OF LICENSE**

- (A) The Tax Collector shall revoke a license if a reason exists to revoke it as set forth in §110.37. Before the Tax Collector may revoke a license, he shall give the licensee written notice of the grounds for revocation. The licensee may, within ten days after the day on which notice is received, request in writing a conference with the Tax Collector. The request shall specify the reasons why the license should not be revoked. The Tax Collector shall arrange the conference within a reasonable time.
- (B) If the licensee fails to request a conference within ten days after the day on which notice is served, the Tax Collector shall revoke the license. If the licensee requests a conference, the Tax Collector may not revoke the license until after the conference.  
(Ord. passed - -86)

**§110.40 REAPPLICATION AFTER REFUSAL OR REVOCATION OF A LICENSE**

If the Tax Collector refuses to issue a license or revokes a license, the applicant or former licensee may reapply for a license at any time thereafter. If the reason for which the license was refused or revoked no longer exists, and if no other reason exists, and if no other reason exists for refusing to issue a license, the Tax Collector shall issue the license pursuant to §110.36  
(Ord. passed - -86)

**§110.41 AMOUNT OF TAX DISPUTED**

If the applicant disputes the amount the Tax Collector determines to be due, he may either refuse to pay and request a conference with the Tax Collector to discuss the determination, or pay the amount and request a conference to discuss his right for a refund. If a conference is requested, the Tax Collector shall arrange it in a reasonable time.  
(Ord. passed - -86)

**§110.42 APPEAL**

If the Tax Collector refuses to grant a license, revokes a license, or if the applicant disputes the amount the Tax Collector determines to be due, and if the matter is not resolved at the conference with the Tax Collector as described in §§110.38, 110.39, and 110.41, the applicant or former licensee may appeal to the City Council.  
(Ord. passed - -86)

**§110.43 ASSIGNMENT OF LICENSE**

Every license issued under the provisions of this chapter, as set forth in §110.46, shall be a personal privilege and shall not be assignable; except that when any business carried on at a fixed place is sold as a unit to any person and the purchaser thereof elects to carry on the same business at the same place, the license may be assigned to the purchaser unless otherwise prohibited by law. Upon delivery of the license, properly assigned, to the City Tax Collector together with a written statement that the business has been sold as a unit and that the purchaser is to carry on the same at the same place of business, and upon the payment of a fee of \$2.50 the assignee shall be entitled to have a new license assigned to him. The City Tax Collector shall cancel the assigned license upon the issuance of a new license.  
(Ord. passed - -86)

**§110.44 CHANGE IN LOCATION OF PLACE OF BUSINESS**

No license for a business at a fixed place shall be changed so as to cover the conduct of such business at any other place. When a licensee proposes to remove a business to another location in the city, the licensee, upon the delivery of the license to the City Tax Collector and upon the payment of a fee of \$2.50, shall be entitled to have a new license issued to him by the City Tax Collector for the conduct of business at such proposed new location.  
(Ord. passed - -86)

**§110.45 CHANGES IN THE BUSINESS CONDUCTED BY LICENSEE DURING THE TAX YEAR**

- (A) A licensee or his assignee shall report a change in the information contained in the license application to the Tax Collector within ten days after the change occurs. If information shown on the license itself is affected thereby, the licensee or his assignee shall surrender the license to the Tax Collector when reporting the change.
  
- (B) If there are no reasons for revoking the license under §110.37 and the change results in the imposition of a separate or additional tax, the Tax Collector shall reissue a license reflecting the change upon payment of the separate or additional tax.

- (C) If there are no reasons for revoking the license under §110.37 and the change does not result in an imposition of a separate or additional tax, the Tax Collector shall reissue s license reflecting the change upon payment of a fee of \$2.50.
- (D) If there is a reason for revoking the license under §10.37 of this chapter, the Tax Collector shall refuse to reissue a license and shall instead begin proceedings to revoke the license pursuant to §110.39 of this chapter.  
(Ord. passed - -86)

**§110.46 SCHEDULE OF LICENSE FEES**

On the following businesses, the taxes set forth herein shall be levied and collected:

<i>Type of Business</i>	<i>License Fee</i>
<b>ABATTOIR OR SLAUGHTER HOUSE</b> (Including retail and wholesale sales)	\$100.00
<b>ADVERTISING</b>	
(1) Handbills distribution (per person, per day)	\$2.50
(2) Signs: See SIGNS	
<b>AGENCIES</b>	
(1) Collection (Real Estate agencies are exempt by G.S. §105-41)	\$50.00
(2) Employment	
(3) Laborers for general employment	\$100.00
(4) School employees, unregistered nurses and/or domestic servants exclusively	\$25.00
<b>AGRICULTURE</b>	
(1) Machinery, sales and/or distribution	\$100.00
(2) Peddler: See PEDDLER	
<b>AIRCRAFT: See MANUFACTURING</b>	
<b>AIRCRAFT MAINTNEANCE</b>	\$12.50
<b>AMBULANCE SERVICE</b>	\$25.00
<b>AMUSEMENTS</b>	
(1) Carnivals (including attached riding devices, City Council approval necessary)	\$200.00
(2) Circuses, menageries, wild west, dog or pony shows traveling on or by the following means of transportation (approval required from Chief of Police)	\$25.00
(3) Dances (per location). Approval of the City Manager and Chief of Police is required before a permit will be issue. Not applicable to high school and elementary school dances and dances promoted and managed by civic organizations (G.S. §105-37.1)	\$25.00
(4) Dog Shows: See AMUSEMENTS: Circuses	

(5) Games; electronic video (per machine)	\$5.00
(6) Menageries: See AMUSEMENTS: Circuses	
(7) Miscellaneous (forms not otherwise taxed herein): For each hall, tent, room or other place where charges are made (G.S. §105-37.1)	\$25.00
(8) Moving pictures: See THEATERS	
(9) Pony shows: See AMUSEMENTS: Circuses	
(10) Theaters: See THEATERS	
(11) Traveling Companies (theatrical, moving picture or vaudeville):	
(a) Per day	\$25.00
(b) Per week or part thereof, first week	\$75.00
(c) Each succeeding week or part	\$50.00
(d) Vaudeville theaters: See THEATERS	
<b>ANTIQUES</b>	
(1) Itinerant dealers (per week)	\$10.00
(2) Local	\$25.00
<b>ARTIST: See EXHIBITIONS</b>	
<b>ARMATURE WINDER, BRAZIERS</b> (electric and otherwise)	\$15.00
<b>ARMORED CARS: See DELIVERY SERVICE</b>	
<b>ATHLETIC EVENTS</b> (per location): Not applicable to high school and elementary school athletic contests (G.S. §105-37.1)	\$25.00
<b>AUCTIONEERS</b> (Exempt under G.S. §85B-6)	
<b>AUTOMOTIVE</b>	
(1) Car polishing or waxing	\$20.00
(2) Car washing, self-operated (automatic or coin-operated)	\$15.00
(3) Car washing, other than self-operated	\$50.00
(4) Equipment and supply	
(a) Itinerant from a vehicle	\$25.00
(b) Retail	\$3.75
(c) Wholesale	\$37.50
(5) Fuel and lubricants (including oil and kerosene)	
(a) Retail	\$5.00
(b) Wholesale	\$25.00
(6) Garages	\$5.00
(7) Motorcycle dealer	\$12.50
(8) Motor vehicle dealers (including auto rental)	
(a) Resident	\$25.00
(b) Itinerant	\$300.00
(9) Rental (other than motor vehicle dealer)	\$100.00
(10) Repair shops	\$10.00

(11) Service station	
(a) Definition. <b>SERVICE STATION</b> includes every person, firm or corporation engaged in the servicing of motor vehicles, trailers or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment or supplies, motor fuels or lubricants, or any or all of the above; provided that such license tax shall be paid for each place of business so operated or maintained.	\$12.50
(b) With automatic car wash	\$62.50
(12) Supply: See AUTOMOTIVE: Equipment and supply	
(13) Tires, recapping	\$5.00
(14) Wrecker service (publicly operated)	\$25.00
<b>AWNINGS AND TENTS</b> (manufacturing, placing and repairing)	\$20.00
<b>BAKERIES</b> (manufacturing, distribution and selling)	
(1) Manufacturing and distributing within the city	
(a) Retail	
Three or less employees	\$15.00
Four or more employees	\$25.00
(b) Wholesale	
Three or less employees	\$25.00
Four or more employees	\$50.00
(2) Distributing and/or selling from an out-of-city plant	\$75.00
<b>BALLOONS:</b> See <b>PEDDLER</b>	
<b>BANKS, INDUSTRIAL BANKS AND LIKE INSTITUTIONS:</b> See also <b>LOAN COMPANIES AND PAWNSHOPS</b> (Banks are exempt from taxation under G.S. §105-102.3; credit unions are exempt under G.S. §54-93 (repealed); savings and loans are exempt under G.S. §105-228.25 (repealed))	
<b>BARBERSHOPS:</b> See also <b>MANICURIST</b> (per barber)	\$2.50
<b>BARBER AND BEAUTY SHOP SCHOOLS</b> (where charge is made for student work, operator license applies)	\$20.00
<b>BEAUTY SHOPS</b> (for each barber, cosmetologist, beautician or operator, per operator)	\$2.50
<b>BICYCLE DEALER</b>	
(1) Equipment, supplies and accessories (MERCHANT license applies to other merchandise)	\$10.00
(2) Repair of bicycles	\$10.00
<b>BILLIARDS:</b> See <b>POOL AND BILLIARD HALLS</b>	
<b>BLACKSMITH SHOPS</b>	\$10.00
<b>BLUEPRINTING:</b> See <b>PRINTING</b>	
<b>BOARDING HOUSES:</b> See <b>RESTAURANTS</b>	
<b>BOAT DEALER</b>	\$35.00

<b>BONDSMAN</b> (exempt under G.S. Ch. 58, Art.71)	
<b>BOOKDEALER:</b> See <b>NEWSDEALER</b>	
<b>BOTTLERS OF SOFT DRINKS</b> (exempt)	
<b>BOWIE KNIVES:</b> See <b>WEAPONS</b>	
<b>BOWLING ALLEYS</b> (per alley)	\$10.00
<b>BOXING:</b> See <b>ATHLETIC EVENTS</b>	
<b>BRICK MANUFACTURING</b>	\$50.00
<b>BROKERS</b> (not otherwise taxed herein)	
(1) Any commodity	\$50.00
(2) With warehouse facilities	\$50.00
(3) Stock security	\$50.00
<b>BUILDING MATERIALS</b> (including cabinet making)	
(1) Manufacturing, shop work and dealer	
Five or less employees	\$50.00
Six or more employees	\$75.00
(2) Dealer only	
Five or less employees	\$25.00
Six or more employees	\$50.00
<b>CABINET MAKING:</b> See <b>BUILDING MATERIALS</b>	
<b>CABINET REPAIRS:</b> See <b>REPAIR SHOPS</b>	
<b>CAKES:</b> See <b>BAKERIES</b>	
<b>CANDY AND CONFECTIONS</b>	
(1) Manufacturing, see "Wholesale" below	
(2) Retail; See <b>MERCHANTT</b>	
(3) Wholesale and manufacturing	\$50.00
<b>CARNIVAL:</b> SEE <b>AMUSEMENTS:</b> Carnivals	
<b>CARPET AND RUG CLEANERS</b>	
(1) Resident	\$12.50
(2) Nonresident, branch office or receiving station	\$25.00
<b>CARTRIDGES:</b> See <b>WEAPONS</b>	
<b>CATERERS</b>	\$35.00
<b>CATTLE:</b> See <b>LIVESTOCK</b>	
<b>CEMENT:</b> See <b>BUILDING MATERIALS</b>	
<b>CEMETERIES</b> (privately owned, operated for profit)	\$35.00
<b>CHAIN STORE:</b> See <b>MERCHANT OR DEALER:</b> Chain store	
<b>CIGARS AND CIGARETTES:</b> See <b>SUNDRIES</b>	
<b>CIRCUS:</b> See <b>AMUSEMENTS:</b> Circuses	
<b>CLEANER; RENOVATOR</b> (of houses, premises, septic tanks and the like): See also <b>CARPET AND RUG CLEANER</b> and <b>DRY CLEANERS</b>	\$25.00
<b>CLOTHING MAKER:</b> See <b>TAILOR</b>	
<b>CLOTHING, RENTAL</b>	\$5.00

<b>COFFINS</b> (retail): See <b>UNDERTAKERS</b>	
<b>COIN DEALERS</b>	
(1) Per week	\$5.00
(2) Per year	\$20.00
<b>COLD STORAGE PLANTS AND FREEZER LOCKERS</b> (commercially operated)	\$50.00
<b>COLLECTION AGENCIES:</b> See <b>AGENCIES:</b> Collection	
<b>COMMUNITY ANTENNA TELEVISION SYSTEMS</b>	\$35.00
<b>CONCRETE:</b> See <b>BUILDING MATERIALS</b>	
<b>CONTEST, NEWSPAPERS:</b> See <b>NEWSPAPER CONTEST</b>	
<b>CONTRACTORS</b>	
(1) Air conditioning, electrical, heating and plumbing	\$50.00
(2) Building, roofing, grading, painting, paperhanging, insulation and similar types except as herein provided	
(a) With state privilege license	\$10.00
(b) Without state privilege license	
One employee	\$15.00
Two to five employees	\$30.00
Six or more employees	\$50.00
(3) Contractor service, estimator	\$15.00
(4) Heating: See <b>CONTRACTORS:</b> Air conditioning, electrical, heating and plumbing above	
<b>COTTON BUYERS AND SELLERS:</b> See <b>BROKERS</b>	
<b>COTTON CLASSING</b> (profession)	\$20.00
<b>COTTON COMPRESSES</b>	\$300.00
<b>COTTON GIN</b> (each)	\$50.00
<b>COTTON STORAGE WAREHOUSE</b>	\$25.00
<b>COUPON:</b> See <b>TRADING STAMPS</b>	
<b>CLUB MARKET:</b> See <b>MARKET HOUSES</b>	
<b>DAGGERS:</b> See <b>WEAPONS</b>	
<b>DAIRIES</b> (place of business outside city, but making sales and delivery in city): Per truck or other vehicle (Cooperative Marketing Association is exempt under G.S. §105-102.1 (repealed))	\$25.00
<b>DANCE:</b> See <b>AMUSEMENTS</b>	
<b>DANCING SCHOOLS:</b> See <b>INSTRUCTION</b>	
<b>DEALER:</b> See <b>MERCHANT</b>	
<b>DELIVERY SERVICE</b> (armored cars are exempt)	
(1) By motor vehicle (each)	\$25.00
(2) Other than motor vehicle	\$12.50
<b>DEMOLITION OF BUILDINGS</b>	
(1) Two or less employees	\$25.00
(2) Three to five employees	\$50.00

(3) Six or more employees	\$100.00
<b>DENTAL LABORATORIES, SUPPLIES</b>	\$35.00
<b>DETECTIVES, PRIVATE</b> (exempt)	
<b>DIRECTORIES AND MAPS</b> (compiling and wholesaling)	\$100.00
<b>DOUGHNUT ROLLER</b> (each machine)	\$10.00
<b>DRIVER INSTRUCTION OR SCHOOL</b>	\$25.00
<b>DRY CLEANING AND/OR PRESSING, HAT BLOCKING</b>	
(1) Local plant	\$50.00
(2) Machines (coin-operated, each)	\$10.00
(3) Out-of-city plant (operators or receiving stations, solicitors or collectors)	\$100.00
<b>ELECTRIC LIGHT AND POWER COMPANY</b> (see (G.S.§105-116))	\$100.00
<b>ELECTRICAL CONTRACTORS;</b> See <b>CONTRACTORS</b>	
<b>ELEVATORS AND AUTOMATIC SPRINKLER SYSTEM</b> (established in place of business): Installation	\$100.00
<b>EMBALMERS:</b> See <b>MORTICIAN</b> , also <b>UNDERTAKER</b>	
<b>EMPLOYMENT AGENCIES:</b> See <b>AGENCIES</b>	
<b>EXHIBITIONS</b>	
(1) Artist	\$2.00
(2) Other exhibitions not otherwise taxed herein	\$5.00
<b>EXPRESS COMPANIES</b>	\$20.00
<b>EXTERMINATOR</b> (eradication of termites and pests; state license required by G.S. §143-452)	\$35.00
<b>FEED MILL:</b> See <b>MILL, GRIST</b>	
<b>FERTILIZER DEALERS AND AGENCIES</b> (COMMERCIAL FERTILIZERS)	\$50.00
<b>FIREARMS:</b> See <b>WEAPONS</b>	
<b>FLEA MARKETS</b> (each person, firm or corporation operating, per location, per year)	\$100.00
<b>FLORIST:</b> See <b>MERCHANT</b>	
<b>FORTUNE TELLING</b> (including clairvoyants, mind reading, palmistry)	\$500.00
<b>FOUNDRIES:</b> See <b>MACHINERY</b>	
<b>FRUIT AND VEGETABLE MERCHANT:</b> See <b>MERCHANT OR PEDDLER</b>	
<b>FURNITURE MERCHANT:</b> See <b>MERCHANT</b>	
<b>GARAGE:</b> See <b>AUTOMOTIVE:</b> Garage	
<b>GAS COMPANY</b>	
(1) Bottles, fuel or lighting gases, supplied in containers	\$25.00
(2) Commercial gases, including oxygen mixtures, acetylene or other types supplied in tubes or containers	\$25.00
(3) Natural or manufactured gas supplied by pipeline (G.S. §105-116)	\$250.00
<b>GIFT ENTERPRISE:</b> See <b>TRADING STAMPS</b>	
<b>GOLD AND SILVER DEALERS:</b> See <b>PRECIOUS METAL BUSINESS</b>	

<b>GOLF</b>	
(1) Courses	\$150.00
(2) Driving ranges	\$25.00
(3) Miniature	\$25.00
<b>GREENHOUSE</b>	\$25.00
<b>GRINDERS OF FEED: See MILL, GRIST</b>	
<b>GROCERS: See MERCHANT AND CHAIN STORE</b>	
<b>GUARD AND PATROL SERVICE (exempt)</b>	
<b>HAT BLOCKING: See DRY CLEANING</b>	
<b>HATCHERIES (per machine)</b>	\$10.00
<b>HEALTH SPAS, WEIGHT WATCHERS, PHYSICAL FITNESS CENTERS AND LIGHT BUSINESS</b>	\$50.00
<b>HEATING DEALER AND CONTRACTOR: See CONTRACTOR</b>	
<b>HOMES FOR THE AGED OR INFIRM: See NURSING OR CONVALESCENT HOMES</b>	
<b>HORSES: See LIVESTOCK</b>	
<b>HOTEL, MOTEL, TOURIST, COURT, TOURIST HOME, ROOMING HOUSES</b>	
(1) Per room (for the purpose of this section, the lobby, clubroom, office, dining room, kitchen and rooms occupied by the owner or lessee of the premises or members of his family for his or their personal or private use shall not be counted in determining the number of rooms)	\$1.00
(2) Minimum (per business)	\$25.00
<b>HOUSE AND WINDOW CLEANING: See JANITORIAL SERVICE</b>	
<b>HOUSE MOVING</b>	\$50.00
<b>HOUSE WRECKING: See DEMOLITION OF BUILDING</b>	
<b>HYPNOTIST EXHIBITIONS OR PERFORMANCES</b>	\$100.00
<b>ICE CREAM (manufacturers and/or distributors at wholesale)</b>	
(1) Continuous-type freezer (per gallon total capacity per hour)	\$0.38
(2) Non-continuous-type freezer (per gallon total capacity per hour)	\$1.25
(3) Where no standard freezer equipment with manufacturer's capacity rating is used	\$12.50
(4) Out-of-state distributor (per vehicle making deliveries)	\$25.00
(5) Retail product on which manufacturing license tax has not been paid	\$2.50
<b>ICE MANUFACTURING AND DISTRIBUTING (daily capacity)</b>	
(1) One to 15 tons	\$10.00
(2) 16 to 30 tons	\$50.00
(3) 31 tons or more	\$100.00
<b>INDUSTRIAL BANKS: See BANKS</b>	

<b>INSTRUCTION</b> (including music, voice, fine arts, dance, gymnastics, swimming, tennis and similar instruction)	
(1) Three to five students	\$12.50
(2) Six to nine students	\$20.00
(3) Ten or more students	\$25.00
<b>INTERIOR DECORATOR:</b> See <b>MISCELLANEOUS</b>	
<b>IRRIGATION SYSTEMS, SALE OF</b>	\$25.00
<b>ITINERANT:</b> See <b>PEDDLER AND TAILOR</b>	
(1) Auctioneer (exempt under G.S. §85-B-6)	
(2) Automotive equipment from vehicle	\$25.00
(3) Automotive equipment dealer (other than from a vehicle)	\$50.00
<b>JANITORIAL SERVICE, WINDOW AND HOUSE CLEANERS AND SIMILAR OPERATIONS</b>	\$25.00
<b>JEWELERS AND WATCH SHOPS</b>	
(1) Wholesale and retail: See <b>MERCHANT</b>	
(2) Repair shops additional: See <b>REPAIR SHOPS</b>	
<b>JUKEBOXES</b> (each)	\$5.00
<b>KINDERGARTEN:</b> See <b>NURSERY, DAY</b>	
<b>LAUNDRY AND/OR LINEN SERVICE</b>	
(1) Plant within the corporate limits	\$50.00
(2) Plant outside, but delivery within the corporate limits	\$100.00
<b>LETTER WRITING:</b> See <b>PUBLIC SERVICE</b>	
<b>LINEN SERVICE:</b> See <b>LAUNDRY</b>	
<b>LOAN COMPANIES</b>	\$100.00
<b>LOCAL ESTABLISHMENT</b>	
(1) Retail	
(a) Two employees or less	\$15.00
(b) Three to ten employees	\$25.00
(c) 11 to 20 employees	\$50.00
(d) 21 to 25 employees	\$100.00
(e) 26 or more employees	\$150.00
(2) Wholesale	
(a) Four or less employees	\$50.00
(b) Five or more employees	\$75.00
<b>LUMBER AGENTS:</b> See <b>BROKERS</b>	
<b>LUMBER DEALERS:</b> See <b>BUILDING MATERIALS</b>	
<b>LUNCH STANDS:</b> See <b>RESTAURANTS</b>	
<b>MACHINE SHOPS:</b> See <b>MACHINERY</b>	
<b>MACHINERY</b> (manufacture, assembling, distribution, repair; except as otherwise specifically provided for in this chapter)	
(1) 15 or less employees	\$50.00
(2) 16 to 50 employees	\$75.00

(3) 51 TO 100 employees	\$100.00
(4) 101 to 200 employees	\$150.00
(5) 201 to 300 employees	\$180.00
(6) 301 to 400 employees	\$200.00
(7) 401 to 500 employees	\$250.00
(8) Over 500 employees, for each 100 employees or part thereof an additional	\$25.00
<b>MANUFACTURING</b> (based on number of employees in each place of business or as otherwise specifically provided for in this chapter)	
(1) 15 or less employees	\$50.00
(2) 16 to 50 employees	\$75.00
(3) 51 to 100 employees	\$100.00
(4) 101 to 200 employees	\$150.00
(5) 201 to 300 employees	\$180.00
(6) 301 to 400 employees	\$200.00
(7) 401 to 500 employees	\$250.00
(8) Over 500 employees, for each 100 employees or part thereof an additional	\$25.00
<b>MERCHANT OR DEALER</b> (except as otherwise specifically provided for in this chapter): Chain Store (subject also to MERCHANT: Retail and/or wholesale license tax)	\$50.00
<b>MERRY-GO-ROUNDS:</b> See <b>AMUSEMENT:</b> Riding devices	
<b>MESSENGER SERVICE</b>	\$15.00
<b>MILL, GRIST</b>	\$50.00
<b>MIMEOGRAPHING:</b> See <b>PUBLIC SERVICES</b>	
<b>MIND READER</b>	\$500.00
<b>MISCELLANEOUS ACTIVITIES</b> (all activities engaged in for gain or profit and not herein otherwise specified)	
(1) Per day	\$2.50
(2) Per week	\$10.00
(3) Per year	\$35.00
<b>MOBILE HOME DEALERS</b>	\$500.00
<b>MORTICIAN:</b> See also <b>UNDERTAKERS</b> and <b>FUNERAL DIRECTORS</b> (exempt by G.S. §105-41)	
<b>MOTION PICTURE THEATER:</b> See <b>THEATERS</b>	
<b>MOTOR VEHICLES:</b> See <b>AUTOMOTIVE</b>	
<b>MOVERS OR TRANSFER COMPANY</b>	\$25.00
<b>MULES:</b> See <b>LIVESTOCK DEALERS</b>	
<b>MUSIC INSTRUCTION:</b> See <b>INSTRUCTION</b>	
<b>MUSIC MACHINES</b> (jukeboxes, each)	\$5.00
<b>MUSICAL INSTRUMENTS</b> (other than pianos and organs): Sales and service	\$5.00

<b>NEWSDEALERS AND BOOKSTORES</b> (includes stores or stands selling books, magazines, newspapers or any combination thereof)	\$35.00
<b>NEWSPAPER CONTESTS</b> (except for crossword puzzles)	
(1) Daily editions	\$100.00
(2) Other than daily edition	\$25.00
<b>NEWSPAPER PUBLICATION</b>	
(1) Daily editions	\$100.00
(2) Other than daily editions	\$25.00
<b>NOVELTY PEDDLER: See PEDDLER</b>	
<b>NURSERY, DAY</b> (including day care centers)	
(1) Less than six children	\$5.00
(2) Six or more children	\$25.00
<b>NURSERY, PLANT</b>	\$25.00
<b>NURSING OR CONVALESCENT HOMES</b>	
(1) Ten or less beds	\$25.00
(2) 11 beds or more	\$50.00
<b>OIL DEALER: See PETROLEUM PRODUCTS DEALER</b>	
<b>ORGAN: See PIANO</b>	
<b>PACKAGE DELIVERY SERVICE: See DELIVERY SERVICE</b>	
<b>PACKINGHOUSE OR DISTRIBUTOR</b>	\$150.00
<b>PAINTER: See CONTRACTORS</b>	
<b>PAPERHANGER: See CONTRACTORS</b>	
<b>PARCEL SERVICE: See DELIVERY SERVICE</b>	
<b>PARKING LOT</b> (if not operated in conjunction with auto service station which has been issued license exempt)	\$50.00
<b>PATROL: See GUARD AND PATROL SERVICE</b>	
<b>PAVING CONTRACTOR: See CONTRACTORS</b>	
<b>PAWNSHOP OR BROKER</b>	\$275.00
<b>PEANUT ROASTER</b> (each machine)	\$10.00
<b>PEDDLER</b>	
(1) Resident of this state	
(a) With motor vehicle (each vehicle)	\$25.00
(b) On foot or push cart	\$10.00
(2) Non-resident of this state	
(a) With motor vehicle	\$25.00
(b) On foot	\$10.00
(3) Fruits, vegetables or farm produce	
(a) Grown by seller or his agent (exempt)	
(b) Otherwise (when exhibiting state license)	\$12.50
<b>PETROLEUM PRODUCTS</b> (heating oil): See also <b>AUTOMOTIVE: Fuel and lubricants</b>	\$25.00

<b>PETS</b> (sale, grooming and kennels for animals and fowl)	
(1) Home occupation	\$35.00
(2) Otherwise	\$50.00
<b>PHOTOGRAPHY</b>	
(1) Place of business, established (exempt by G.S. §105-41)	
(2) Itinerant, soliciting and/or photographing	\$100.00
(3) Itinerants sending negatives out of state for development and return to customers (exempt)	
<b>PHRENOLOGIST</b>	\$500.00
<b>PIANOS, ORGANS, RADIO, TELEVISION, PHONOGRAPHS, RECORDS AND ACCESSORIES</b> (sales and service)	\$5.00
<b>PISTOLS:</b> See <b>WEAPONS</b>	
<b>PLASTER CONTRACTOR:</b> See <b>CONTRACTORS</b>	
<b>PLUMBING AND HEATING CONTRACTORS:</b> See <b>CONTRACTORS</b>	
<b>POOL AND BILLIARD HALLS:</b> Per table, tables measuring	
(1) Two feet by four feet	\$5.00
(2) Two and a half feet by five feet	\$10.00
(3) Three feet by six feet	\$15.00
(4) Four feet by eight feet	\$20.00
(5) Four and a half feet by nine feet	\$25.00
(6) Larger than four and a half feet by nine feet	\$30.00
<b>POPCORN ROASTER</b> (each machine)	\$10.00
<b>POTTERY MANUFACTURING</b>	
(1) Retail	\$25.00
(2) Itinerant	
(a) Per day	\$5.00
(b) Per week	\$25.00
<b>PRECIOUS METALS BUSINESS, SECONDHAND</b> (special application, approved by City Council)	\$200.00
<b>PRINTING ESTABLISHMENTS OR PLANTS</b> (including blueprinting and photostatic work)	
(1) Three or less employees	\$25.00
(2) Four or more employees	\$40.00
<b>PUBLIC SERVICE</b> (including typing, letter writing, mimeographing, telephone answering and similar services)	
(1) Three or less employees	\$15.00
(2) Four or more employees	\$25.00
<b>RADIOS:</b> See <b>PIANOS, ORGANS, RADIO, TELEVISION, PHONOGRAPHS, RECORDS AND ACCESSORIES</b>	
<b>REFRIGERATING PLANTS:</b> See <b>COLD STORAGE PLANTS</b>	

<b>REFRIGERATORS</b>	
(1) Sales	\$50.00
(2) See also AUTOMOTIVE: Rental and CLOTHING, RENTAL	
<b>REPAIR SHOP</b> (not otherwise listed herein)	
(1) Three or less employees	\$15.00
(2) Four or more employees	\$25.00
(3) Itinerant, per day	\$5.00
<b>RESTAURANT, CAFÉ, CAFETERIA, LUNCH STANDS, BOARDING HOUSES, AND SIMILAR ESTABLISHMENTS</b>	
(1) Seating capacity for less than four customers	\$50.00
(2) Seating capacity for five or more customers	\$85.00
<b>SALES, CLOSING OUT, BANKRUPT OR FIRE STOCK</b> (special license required by G. S. Ch. 66, Art.17)	
(1) First 30 days thereafter	\$25.00
(2) Each 30 days thereafter	\$50.00
(3) No license tax will be charged if business has been in operation at least one year	
<b>SALES REPRESENTATIVES</b> (with established places of business)	\$35.00
<b>SAND:</b> See <b>BUILDING MATERIALS</b>	
<b>SCALE DEALERS</b> (sales and repair)	\$25.00
<b>SCHOOLS, PRIVATE BUSINESS TRADE AND CORRESPONDENCE:</b> See also <b>NURSERY, DAY</b>	\$50.00
<b>SEAFOOD DEALER</b>	
(1) Retail: See <b>MERCHANT</b>	
(2) Wholesale (by truck or otherwise)	\$50.00
<b>SECURITY DEALERS</b> (stocks and bonds)	\$50.00
<b>SEWING MACHINE DEALER</b> (exempt)	
<b>SHEET METAL WORKS, TIN SHOP</b> (if applicable, license tax required under <b>CONTRACTORS</b> additional)	
(1) Three or less employees	\$25.00
(2) Four or more employees	\$40.00
<b>SHOE SHINE PARLOR OR STAND</b>	
(1) Each chair or seat	\$.50
(2) Automatic shoe shine machine (per year)	\$10.00
<b>SHOE SHOPS</b> (manufacture and repair)	
(1) Three or less employees	\$20.00
(2) Four or more employees	\$40.00
<b>SHOOTING GALLERIES:</b> See <b>AMUSEMENTS:</b> Riding devices	
<b>SIGNS</b> (to be approved by Zoning Officer)	
(1) Sale or rental	\$25.00
(2) Manufacturing	\$25.00
(3) Outdoor advertising (using billboards and similar signs)	\$15.00

<b>SLAUGHTERING HOUSE:</b> See <b>ABATTOIR</b>	
<b>SLOT MACHINES:</b> See <b>VENDING MACHINES</b>	
<b>SODA FOUNTAINS:</b> See <b>SUNDRIES</b> (wholesale: See <b>BOTTLERS</b> )	
<b>SOLICITORS:</b> Must apply to the City Council	
<b>SPORTS:</b> See <b>ATHLETIC EVENTS</b>	
<b>STOKER, COAL</b> (sale, distribution and rental) (exempt)	
<b>SUNDRIES</b> (per location)	
(1) Definition: <b>SUNDRIES</b> includes the conduct of any or all of the following activities at a single business location:	
(a) Selling sandwiches at places not taxed as restaurants;	
(b) Operating, maintaining or placing on location dispensers of cigarettes or other tobacco products,; dispensing of soft drinks; and dispensers of food or other merchandise and weighing machines;	
(c) Operating a soda fountain of soft drink stand;	
(d) Retailing or jobbing cigarettes, cigars, chewing tobacco, snuff or any other tobacco products, sales through dispensers of milk and other dairy products, newspapers and merchandise that sell for five cents or less are exempt from the sundries tax. Vending machine operators that own fewer than five machines of the same type are also exempt from the sundries tax.	
(2) Rate of tax	\$4.00
<b>TAILOR</b>	
(1) Making and selling custom garments	\$40.00
(2) Mending and repairing only	\$20.00
(3) Itinerant	\$100.00
<b>TANKS:</b> See <b>MACHINERY</b>	
<b>TATTOOER</b> (each person)	\$50.00
<b>TAXICAB OPERATOR</b> (per vehicle, special application, approved by Chief of Police)	\$25.00
<b>TELEPHONE COMPANIES:</b> Exempt under G.S. §105-120	
<b>TELEPHONE ANSWERING:</b> See <b>PUBLIC SERVICES</b>	
<b>TELEVISION:</b> See <b>PIANOS, ORGANS, RADIO, TELEVISION, PHONOGRAPHS, RECORDS AND ACCESSORIES</b>	
<b>THEATERS, MOTION PICTURE AND VAUDEVILLE</b>	\$87.50
<b>TIN SHOPS:</b> See <b>SHEET METAL WORKS</b>	
<b>TOBACCO:</b> See <b>SUNDRIES</b>	
<b>TRAVEL AGENCIES</b>	\$35.00
<b>TRAVELING SHOWS:</b> See <b>AMUSEMENTS:</b> Traveling companies	
<b>UNDERTAKERS AND FUNERAL DIRECTORS</b> (engaged in burying the dead): See <b>MORTICIANS</b>	\$50.00

<b>UPHOLSTERING:</b> See <b>REPAIR SHOPS</b>	
<b>VACUUM CLEANERS</b> (sale and distribution) (exempt)	
<b>VAUDEVILLE:</b> See <b>THEATERS</b>	
<b>VENDING MACHINES</b> (exempt)	
<b>WASHIN MACHINES</b> (exempt)	
<b>WASTE DEALERS:</b> See <b>BROKERS</b>	
<b>WATCHES:</b> See <b>JEWELERS AND WATCH SHOPS</b>	
<b>WEAPONS</b> (sale of)	
(1) Metallic cartridges (ammunition only)	\$5.00
(2) Bowie knives, daggers, slingshots, leaded canes, iron or metallic knuckles or similar articles	\$200.00
(3) Pistols, rifles, shotguns, cartridges and similar articles	\$50.00
<b>WELDERS</b>	\$25.00
<b>WRESTLING:</b> See <b>ATHLETIC EVENTS</b>	

(Ord. passed - -86)

### ***COLLECTION AND ENFORCEMENT***

#### **§110.60 INSPECTION OF PREMISES**

The City Tax Collector or his authorized agent may during normal business hours inspect the place of business of any business made taxable herein for the purpose of ascertaining that compliance is made with the provisions of this chapter. (Ord. passed - -86)

#### **§110.61 POSTING OF LICENSE**

Any license issued under this chapter must be posted conspicuously in the place of business licensed, or if such licensee has no regular place of business, such licensee must keep the same wherever the business is being operated and where it may be inspected at all times by the proper city officials. If a machine is licensed, the license shall be affixed to the machine.

(Ord. passed - -86) Penalty, see §110.99

#### **§11062 NOTICE OF DEFICIENCY; REQUEST FOR A CONFERENCE**

(A) If the Tax Collector determines that a person has not paid the full amount of tax due under this chapter, either for the current license year or for a prior year, he shall give the person written notice of deficiency. The notice of deficiency shall specify the total amount of tax due; the section of this chapter upon which the tax is based; the amount of tax paid, any interest due; the balance owed; the manner and time period

in which the person may respond to the notice of deficiency; and the consequences to the person if he fails to respond as specified.

- (B) The person may, within ten days after the day on which notice is received, request a conference in writing. The request shall specify the person's objections to the notice of deficiency.
- (C) If the taxpayer fails to request a conference, the deficiency becomes final, and the Tax Collector shall proceed to collect the deficiency.
- (D) If the taxpayer requests a conference, the Tax Collector shall proceed to collect the deficiency until he hears the taxpayer's objections and determines that the deficiency shall become final.  
(Ord. passed - -86)

#### **§110.63 COLLECTION OF DEFICIENCY**

- (A) The Tax Collector may use any of the following methods to collect a deficiency:
  - (1) Criminal prosecution in accordance with §110.99(A);
  - (2) Equitable relief in accordance with §110.99(B);
  - (3) The remedies of levy and sale and attachment and garnishment, in accordance with G.S. §160A-207'
  - (4) The remedies of levy and sale of real and personal property of the taxpayer within the city in accordance with the provisions of G.S. §105-109.
- (B) All license taxes imposed by this chapter must be paid on or before the first day of July of each year. If any person shall fail to pay any license tax prescribed by this chapter on or before August 1 of each year, 5% per month up to a period of 36 months, retroactive to July, 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 5% per month thereof has been paid.  
(Ord. passed - -86)

#### **§10.99 PENALTY**

- (A) *Criminal remedies:* Conducting business within this city without having paid the license privilege tax imposed by this chapter, or without a valid license issued pursuant to this chapter, or without posting a license pursuant to §110.35, is a class three misdemeanor, punishable as provided in G.S. §14-4. Each day that a person conducts business in violation of this chapter is a separate offense. Payment of a fine imposed in criminal proceedings pursuant to this section does not relieve a person of his liability for taxes imposed under this chapter.
- (B) *Equitable remedies:* In addition to the criminal remedies set forth in division (A) of this section, and pursuant to G.S. §160A-175(d), the city may seek an injunction against any person conducting business in violation of this chapter.  
(Ord. passed - -86)