

TOWN OF GRIFTON

**FY 2014-2015
FEE SCHEDULES**

**EFFECTIVE DATE
JULY 1, 2014**

TAX RATE

\$0.60 per \$100 valuation

IN TOWN WATER/SEWER

WATER Minimum Water Bill for 2,000 Gallons: \$20.00
Each 1,000 gallons: \$5.50/1,000

Additional 1,000 gallons above 10,000 gallons:
\$4.00 per 1,000 gallons

SEWER Minimum Sewer Bill for 2,000 Gallons: \$20.00
Each 1,000 gallons after \$8.00/1,000

OUT OF TOWN (DOUBLE RATES)

WATER Minimum Water Bill for 2,000 Gallons: \$40.00
Each 1,000 gallons: \$11.00/1,000

Additional 1,000 gallons above 10,000 gallons:
\$11.00 per 1,000 gallons

SEWER Minimum Sewer Bill for 2,000 Gallons: \$40.00
Each 1,000 gallons \$16.00/1,000

CMSD CAPITAL IMPROVEMENT FUND: \$2.00 per month per customer.
CMSD SEWER BOND FEE: \$6.00 per month per customer.

WATER/SEWER TAPS

IN TOWN		OUT OF TOWN (double rates)	
Water tap 3/4 inch	\$500.00	3/4 inch	\$1,000.00
Larger = cost + 20%		Larger = double in town rate	
Sewer tap 4 inch	\$600.00	4 inch	\$1,100.00

Larger Taps are Available at Cost plus 20% install fee

Water Tap Fee In New Subdivisions Where the Developer Installs the Lines- \$150.00

WATER DEPOSIT: \$150.00

IMPACT FEES

CONNECTION TO SEWER SYSTEM:

Residential: \$500.00 per unit (Payable to Contentnea Metropolitan Sewerage District)

Commercial/Industrial: For these properties the property owner and the Town will contact CMSD to determine the rate.

CONNECTION TO SEWER LINE USING N. HIGHLAND LIFT STATION
\$1,800 Per Acre

CONNECTION TO WATERLINE ON HANRAHAN ROAD (Refer to List of Parcel Numbers in Town Hall):
\$1,000 Per Acre

CONNECTION TO SEWER LINE USING NC HIGHWAY 11 LIFT STATION
\$1,900 Per Acre.

OTHER FEES

TRASH/YARD WASTE COLLECTION and RECYCLING \$10.00 per cart per month

ZONING COMPLIANCE LETTER:

Residential: \$10.00

Commercial/Industrial: \$20.00

HOME OCCUPATION APPLICATION: \$20.00

CONDITIONAL USE PERMIT: \$125.00

VARIANCE REQUEST: \$125.00

REZONING REQUEST: \$125.00

ZONING TEXT AMENDMENT REQUEST: \$125.00

ZONING APPEAL (BOARD OF ADJUSTMENT): \$125.00

SUBDIVISION REVIEW:

Minor Subdivision: \$25.00 (Four or less lots)

Major Subdivision: \$200.00 plus \$5.00 per lot

Recombination/Exempt/Easement Plats: \$10.00

SIGN PERMITS:

Residential: \$10.00

Commercial/Industrial/CBD (On-Site Signs): \$20.00

Commercial/Industrial/CBD (Off-Site Signs): \$100.00

PERMIT TO EXCEED NOISE ORDINANCE: \$15.00

COPY OF CODE OF ORDINANCES: \$20.00

COPY OF ZONING ORDINANCE: \$20.00

COPY OF SUBDIVISION ORDINANCE: \$15.00

COPY OF TOWN OF GRIFTON MAP: \$2.00

COPIES: \$0.25, FRONT/BACK: \$0.50, LEGAL: \$0.50, 11x17: \$0.75

NOTARY PUBLIC STAMP: \$2.00 PER SIGNATURE

RECREATION FEES

Rental of Depot: \$200.00 per day with \$100.00 deposit fee and \$50 Hold Date Fee.

Rental of St. David Street Park Building: \$25.00 per day with \$25.00 deposit fee.

Contentnea Creekside RV and Trail Park Rental of RV space with full connections provided: \$10.00 per night

Contentnea Creekside RV and Trail Park Rental of tent platform: \$5.00 per night.

Contentnea Creekside RV and Trail Park: Use of park facilities for special function purpose: \$25.00 per day.

Contentnea Creekside Overlook Park Shelter Rental: \$10.00 per day

UTILITY INSTALLATION INSPECTION SERVICE FEE SCHEDULE

First acre (or part thereof) of development	\$200.00
Each additional acre (or part thereof)	\$100.00/acre
Minimum Inspection Fee	\$200.00

To be applied to all Site Plans and Subdivision Plans that involves infrastructure installations. Construction Inspection services to cover: Potable water, sanitary sewer, storm drainage, curb and gutter, streets, and sidewalk facilities.

Fee to be paid prior to receiving construction plat approval from the Grifton Board of Commissioners.

PRIVILEGE LICENSES

Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them:

Agent: The person having the agency for the manufacturer, producer or distributor.

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

Engaged (or engaging) in business within this Town: A person is engaged in business within the Town when he engages in business activity of any type, either as owner or operator of such business:

By maintaining a business location within the Town;

By soliciting business within this Town; or

By picking up or delivering merchandise or performing services within the Town.

Fiscal year: The period beginning with the first day of July and ending with the thirtieth day of June next following.

Quarter: Any three (3) consecutive months beginning on January 1, April 1, July 1 or October 1.

Levy generally.

In addition to the tax on property as otherwise provided for, and under the power and authority conferred in the laws of the State, there shall be levied and collected annually, or more often, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions, circuses, carnivals and all subjects authorized to be licensed, as set out in this schedule.

Continuing authority of Board.

Nothing contained in the provisions of this schedule shall be construed to prevent the Town Board from imposing, from time to time as it may see fit, such license taxes as are not specifically defined or included in this schedule, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the businesses or acts licensed, when not in conflict with State or Federal law.

Collecting official.

The Town Clerk is hereby designated as the proper Town official to collect license taxes and to issue privilege licenses.

Required.

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the Town for which there is required a license, without first having paid the license tax and obtained the license. For the purpose of this schedule the opening of a place of business, or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person shall engage in or carry on such business shall be construed to be a separate offense.

Exemptions.

(a) Any person who engages in business within the Town for religious, educational or charitable purposes shall be exempt from paying any privilege license tax levied by this schedule.

(b) Privilege license tax levied by this schedule, to the extent provided by General Statutes.

(c) In addition to the above, certain businesses are exempted from privilege license taxes by State law. A list of such exempted businesses falls under Professionals in this fee schedule.

Multiple businesses.

If a person is engaged in more than one business made subject to a license tax under this chapter such person shall pay the license tax prescribed in the tax schedules of this chapter for each such business, even if the businesses are conducted at the same business location.

Separate places of business.

Unless otherwise provided by State law or by the tax schedules of this chapter, if a person engages in a business in two (2) or more separate places, a separate license tax shall be required for each such place of business. For purposes of this Section, if a person engages in the same business at two (2) or more locations within the Town of Grifton, which locations:

- (1) Are contiguous;
- (2) Communicate with and open directly into each other; and,
- (3) Are operated as a unit, this person is liable for only one license tax.

Application-Generally.

Every person desiring to obtain a license for the privilege of engaging in a business within the Town shall make application therefore in writing to the Town Clerk. The application, to be made on a form provided by the Town Clerk, shall contain the following information:

- (a) Name and nature of the business for which the license is sought;
- (b) The address where the business is conducted, and a mailing address for the business, if different. If the application is for a new business or for a new location of an existing business the application shall be accompanied by a certificate of occupancy obtained from the inspections department certifying that the location meets all building code requirements for the intended use;
- (c) The name and address of the person filling out the application, and his relationship to the business;

(d) The gross receipts of the business for the most recently completed tax year, if applicable; and

(e) Any other information, which the Town Clerk determines to be necessary.

Same-False statements.

Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor.

Investigations.

The Finance Officer shall make any investigation necessary to determine the tax liability of the person engaged in business within the Town. If necessary, the Finance Officer or his/her representative is authorized to enter upon the premises of any such business during normal business hours for the purpose of determining compliance with this chapter.

Issuance conditional.

All licenses provided for by this schedule are granted subject to the provisions of this schedule.

Forms and contents.

Every license issued under the provisions of this chapter shall show on the face thereof the name of the licensee, the nature of the business, the location thereof, if it is to be operated at a fixed place, the time for which issued, and the amount of license tax and penalty if any, paid. Any license requiring the approval of the Town Board or of any officer of the Town shall show such approval on its face; and it shall be the duty of the Town Clerk, before issuing any such license, to see that the required approval is properly endorsed on the application for the license.

Copy to be filed.

The Town Clerk shall keep an exact copy of every license issued under the provisions of this schedule.

Effect of discontinuance of business.

No license tax shall be abated nor shall any refund or any part thereof be made, in any case where the

licensee discontinues his business before the end of the period for which such license was issued.

Refunds.

A taxpayer may obtain a release or refund of a tax if he can demonstrate to the satisfaction of the Town Board that the tax was illegal, levied for an illegal purpose, or imposed through clerical error. If the tax has been paid, the taxpayer's request for a refund must be made within three (3) years after the tax became due or within six (6) months after the date of payment, whichever is later.

Duration.

All taxes provided for and fixed in the following sections and schedules shall be for twelve (12) months, unless otherwise specified, and shall so remain for each subsequent year to come until amended or changed by the Town Board. All of the licenses provided for in this chapter, except beer and wine, shall expire on June thirtieth. Unless otherwise specifically provided, any licensee applying for and obtaining a license after January first and before June 30th shall be required to pay only a prorated amount of the annual license tax prescribed.

Change in place of business.

If a person who has obtained a license for a business taxed under this chapter desires to move from one business location to another within the Town the license that has been issued shall be valid for the remainder of the license year at this new location, and no additional tax need be paid. Within a reasonable time after the change in location, however, such person shall inform the Town Clerk of the change in address.

Transfer.

All licenses issued under the provisions of this chapter shall be a personal privilege and shall not be transferable.

Display.

Every license shall be kept prominently displayed at the place of business of the licensee named in the license or if the licensee has no fixed place of

business, such licensee shall keep the same wherever such business is being operated and can be inspected at any time by the proper municipal official.

Injunctive relief.

The Town may seek an injunction against any person engaging in business in violation of this chapter.

Collection of unpaid tax.

(a) If a person begins or continues to engage in a business taxed under this chapter without payment of the required privilege license tax, the Town Clerk may use either of the following methods to collect the unpaid tax:

(1) The remedy of levy and sale or attachment and garnishment, in accordance with G.S. 160A-207; or

(2) The remedy of levy and sale of real and personal property of the taxpayer in accordance with North Carolina General Statutes.

(b) The Town may decline or fail or cease to furnish utility service to any person who may be in debt to the Town for any reason, except ad Valorem taxes and special assessments.

(c) Any person who begins or continues to engage in a business taxed under this schedule with out payment of such tax is liable for an additional tax of five (5) per cent of the original tax due for each thirty (30) days or portion thereof that the tax is delinquent.

(d) The payment of any penalty or unpaid tax under the provisions of this schedule shall not bar or otherwise preclude the imposition of a fine or imprisonment for the violation of this schedule.

Revocation.

Any license issued under the provisions of this chapter may be revoked by the Town Board upon the finding by the Board that the licensee has willfully or persistently violated one or more sections

of this Code or other ordinance of the Town or laws of the State, or that such licensee is conducting his business or obtained his license hereunder in a fraudulent or unlawful manner or is abusing the privileges granted by his license, or that such licensee has a criminal record from this or another state which would warrant the Town Board in finding that the licensee is undesirable. Any such licensee shall be entitled to a hearing on reasonable notice before his license shall be revoked, and the findings of the Town Board as a result of such hearing shall be final and conclusive.

Schedule of taxes.

On the following trades, professions, agencies, business operations and other subjects herein set out, the following taxes shall be levied and collected:

ADULT BUSINESS:

*To be issued only with prior approval of the Town Administrator *

ADULT-Every person who shall operate a sexually oriented business **\$100.00**

ADVERTISING:

Every person engaged in the business of outdoor advertising by placing, erecting or maintaining sign boards billboards or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings

..... **\$35.00**

G.S. 105-86 (G.S. 160A-211)

ADV3-Placing placards in business.....**\$25.00**

ADV4-Distributing samples, favors or novelties:

Per day**\$25.00**

Per annum**\$32.50**

ADV6-Advertising not otherwise specifically taxed**\$25.00**

ADV7-Outdoor Billboards.....**\$35.00**

ADV2-Handbills-Door to Door.....**\$35.00**

PROMOTI-Promotional advertising..... **\$25.00**

AGENTS AND AGENCIES:

Agents, manufacturer’s representatives and/or sales

office (not stocking merchandise or goods):

AGENCY4-Travel agent or agency.....**\$35.00**

Not specifically taxed**\$35.00**

AGENCY1-Collecting and claim agencies. Every person operating for profit, a collection agency for the purpose of collecting accounts, notes or other indebtedness from one person in favor of another**\$35.00**

G.S. 105-45 (G.S. 160A-211 and 153A-152)

AGENTS-Emigrant agents. Every person engaged in the business of procuring laborers for employment outside the State**\$35.00**

G.S. 105-90 (G.S. 160A-211 and 153A-152)

EMPLYAG-Employment agents. Every person operating a business of securing employment for another person for a fee or commission.....**\$35.00**

AGENCY2-Agencies for teachers, when approved by the education department of the State.....**\$35.00**

Domestic help and unregistered nurses, when sole business is placing same**\$35.00**

AGENCY3-Security guards**\$32.50**

G.S. 105-42 (G.S. 160A-211)

AGENCY5-Loan agency. Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignment of salaries or wages, or any part thereof, or other security or evidence of debt for repayment of such loans**\$35.00**

G.S. 105-88

This tax not applicable to banks, industrial banks, the negotiation of loans on real estate, credit unions, trust companies, and savings and loan associations.

G.S. 105.41

MODELIN-Modeling agencies or studios**\$35.00**

G.S. 105-90 (G.S. 160A-211 and 153A-152)

AMBULANCES:

AMBULAN-Every person engaged in the business

of operating an ambulance or ambulance per vehicle
\$25.00

AMUSEMENTS:

AMUSE-Giving, offering, or managing any form of entertainment or amusement for which an admission is charged and not otherwise taxed or exempt\$25.00

G.S. 105-37.1

ANTIQU FURNITURE: (Itinerant)

ANTIQU2-Every person dealing in antique furniture
\$35.00

ASSEMBLY AND FINISHING PLANTS:

ASSEMBL-Every person engaged in the business of assembling automobiles or truck parts into automobiles or trucks and finishing same ready for market.....\$35.00

AUTOMOBILE, MOTORCYCLE DEALERS AND SERVICE STATIONS:

AUTO1-Automobile service stations. Every person engaged in the business of servicing, storing, painting, repairing, welding, or upholstering of motor vehicles, trailers, semi-trailers, or in the business of retail selling or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios, or supplies, motor fuels or lubricants, or such commodities\$12.50

G.S. 105-89 (G.S. 160A-211 and 153A-152)

AUTO2-Motorcycle dealers. Every person engaged in the business of selling, buying or distributing motorcycles or motorcycle accessories\$12.50

G.S. 105-89.1 (G.S. 160A-211 and 153A-152)

(a) Provided, a motorcycle dealer may also handle bicycles and bicycle supplies without additional tax.

AUTO3-Automotive equipment and supply dealers at wholesale. Every person engaged in the business of buying, selling or distributing automotive accessories, including auto radios, batteries, parts, tires and other automotive supplies at wholesale\$35.00

G.S. 105-89.1 (G.S. 160A-211 and 153A-152)

AUTO4-Automobile dealers. Every person engaged

in buying, selling, distributing, servicing or storing motor vehicles, trailers and other automotive accessories or supplies
.....\$25.00

G.S. 105-89.1 (G.S. 160A-211 and 153A-152)

AUTO5-Persons dealing in used motor vehicles exclusively are liable for the tax set out above. If the business is of a seasonal, temporary, transient or itinerant nature the tax shall be for each location..... \$35.00

AUTO-Auto dismantling and selling parts..... \$25.00

G.S. 105-89.1 (G.S. 160A-211 and 153A-152)

AUTOMOBILE CLEANING & DETAILING:

AUTO11-Every person engaged in the business of cleaning and/or detailing vehicles
.....\$35.00

AUTOMOBILE RENTALS:

AUTO6-1 to 10 vehicles\$35.00

AUTO7-11 to 25 vehicles\$35.00

AUTO8-26 to 50 vehicles\$35.00

AUTO9-51 to 100 vehicles\$35.00

AUTO10-101 or more vehicles.....\$35.00

BALLOONS, CURIOS, SOUVENIRS, NOVELTIES or FLAGS:

Every person offering for sale balloons, novelties, souvenirs, curios or flags:

BALLOO2-Per day\$10.00

BALLOO1-Per week..... \$30.00

BARBER SHOPS:

BARBER-Each barber, manicurist, cosmetologist, beautician, or other operator employed in the shop or parlor.
Per operator\$2.50

G.S. 160A-211(b)

BARBER or BEAUTY SCHOOL:

BARBER1-Every person engaged in the instruction of students for same\$35.00

BEAUTY SHOPS:

BEAUTY-Each barber, manicurist, cosmetologist, beautician, or other operator employed in the shop or parlor.

Per operator.....\$2.50

G.S. 160A-211(b)

BEER and WINE:

Every person engaged in the business of buying, selling, distributing, delivering or storing beer and wine in the following amounts:

Beer at retail:

BEER1- "Off premises".....\$5.00

BEER2- "On premises".....\$15.00

BEER4-Beer "on and off premises".....\$20.00

Wine at retail:

WINE1- "Off premises".....\$10.00

WINE2- "On premises".....\$15.00

WINE5-Wine "on and off premises".....\$25.00

Beer and Wine:

BEER5-Beer and Wine "off premises"\$15.00

BEER6-Beer and Wine "on premises"\$30.00

BEER7-Beer/Wine "on & off premises"
.....\$35.00

Wholesale dealers:

BEER3-Beer only.....\$35.00

WINE4- Wine only.....\$35.00

BEER8-Both wine & beer by same license
.....\$35.00

G.S. 105-113.77

BICYCLE DEALERS:

BICYCLE-Selling bicycles, bicycle supplies, or bicycle accessories.....\$25.00

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

BODY PIERCING.....\$35.00

BOWLING ALLEYS:

BOWLING-Every person engaged in operating a bowling alley, per alley.....\$10.00

This tax is not applicable to fraternal organizations having a national charter, the American Legion, YMCA and YWCA.

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

CABARETS:

Every person engaged in the business of operating an establishment where food or drinks are dispensed and exhibitions, performances, or other forms of entertainment are provided, including topless waitresses, dancers or employees, and:

CABARE1-Where dancing is permitted
.....\$100.00

CABARE2-Where live music is provided, but dancing is not permitted by either patrons or employees.....\$100.00

CAFES, RESTAURANTS, LUNCH STANDS and CAFETERIAS:

Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drugstore or lunch stand, or other place where prepared food is sold:

CAFÉ-Places with 5 chairs or less.....\$25.00

CAFÉ1-Places with 6 chairs or more.....\$35.00

G.S. 105-62 (G.S. 160A-211)

CANDY OR CONFECTIONERY MAKERS:

CANDY\$35.00

CARNIVAL COMPANIES:

CARNIVA-Every person engaged in the business of a carnival company or a show of like kind, per week.....

CARWASH-(Mechanical):

CARWASH-Every person engaged in the business using a mechanical car wash.....\$35.00

CATERING TRUCKS:

CATERIN-Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a truck (does not include the sale of ice cream) per truck.....\$35.00

CATER1- Catering.....\$35.00

CHAIN STORES:

CHAIN-Every person engaged in the business of operating or maintaining under the same general management, supervision or ownership, two (2) or more stores or mercantile establishments where merchandise is sold or offered for sale, or from which such merchandise is sold or distributed at wholesale or retail, etc., is deemed a branch or chain store operator, per each chain store located in the Town, except for the particular store in which the

principal office of the chain is located and so designated by the chain.....\$35.00

G.S. 105-98 (G.S. 160A-211)

Bakery thrift stores operated incidentally as part of a wholesale bakery operation are not subject to this tax. Manufacturers, wholesalers or retailers of fertilizers, farm chemicals and seeds are not subject to this tax. The term "chain store" as used in this section shall include stores operated under separate charters of incorporation. If there is a common ownership of a majority of stock in such separately incorporated companies, and/or if there is similarity of name or such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise, or of common management and in like manner, the term "chain store" shall apply to any group of stores where a majority interest is owned by an individual or partnership.

CHECK CASHING:

CHECK-Every person engaged in the business of cashing checks for a fee not otherwise taxed .. \$35.00
G.S. 105-88

CHRISTMAS TREES:

CHRISTM-Dealers in Christmas trees and perishable Christmas decorations, not produced by the seller, not prorated\$35.00
Provided, however, nonprofit organizations shall be exempted from the payment of the license tax.

CIRCUSES, MENAGERIES, WILD WEST, DOG and PONY SHOWS:

CIRCUS-Every person engaged in the business of exhibiting performances, such as a circus, menagerie, wild west show or other similar exhibitions, per day.....
G.S. 105-37.1

COLD STORAGE PLANTS:

COLD-Every person operating a cold storage plant wherein anything is stored for compensation ...\$35.00

CONCESSION STAND or BOOTH:

CONCESS-Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a concession stand or booth.....\$25.00

CONCRETE

CONCRET-Concrete Dealer\$25.00

CONFECTIONERY, FRUIT and VEGETABLE STANDS:

CONFECT-Every person engaged in the business of operating a confectionery, fruit or vegetable stand\$35.00
CONFEC1-Per auto.....\$35.00

CONFERENCE HALL:

CONFERE-Conference halls rented to public for compensation\$35.00

CONTRACTORS and CONSTRUCTION COMPANIES:

Every person who for a fixed fee or price offers or bids to construct any building, street, sidewalk, bridge, sewer or water system, grading, landscaping or other improvement or structure.
CABINE1-Cabinet and carpentry shop.\$13.00
CARPT-Carpenter.....\$35.00
CONSTRU-General Contractor: With State license\$10.00
G.S.160A-211

DEMOL-Demolition.....\$35.00

DRY WAL-Dry Wall Repair\$35.00

ELECT01-Electricians(**G.S.160A211**).....\$35.00

FLOOR-Floor Finisher/Installation.....\$35.00

HEATIN2-Heating (**G.S. 160A-211**).....\$35.00

HM IMPR-Home Improvement (Contractor without State license)\$35.00

INSULA-Insulation.....\$35.00

LANDSCA-Landscape\$35.00

MASON-B-Brick and Stonemasons.....\$35.00

PAINT-Painting/Paper Hangers.....\$35.00

PLUMB1-Plumber(**G.S.160A-211**).....\$35.00

REFRIG1-Refrigeration.....\$35.00

ROOF-Roof Patcher/Painters.....\$35.00

SIDING-Siding.....\$35.00
(**G.S. 105-91 (G.S. 160A-211)**)

COUPONS, COUPON BOOKS:

COUPONS-Subject to trading stamp license\$35.00

CURB MARKETS:

CURB MK-Privately operated.....\$35.00

DANCES:

DANCES1-Regularly at the same location.....
.....\$35.00

DANCES-Except as provided in any other
.....\$35.00

DANCE HALLS:

DANCE2-In addition to any other license tax or fee

DANCE STUDIOS:

DANCE1-Every person engaged in the business of
dance instruction.....\$35.00

DAY CARE CENTERS:

Every person engaged in the business of caring for
children not related by blood or marriage to, or not
the legal wards or foster children of, the operator, by
operating a nursery, day care center, day school,
kindergarten, or other related child care facility.
Provided, approval by the building inspections
department, fire department and county health
department shall be required prior to issuance of this
license or renewal thereof. Provided, further,
nonprofit childcare centers shall be exempt from the
payment of the license tax.

DAYCARE1-1 to 49 Children.....\$35.00

DCARE1-50 to 99 Children.....\$35.00

DCARE2-100 to 149 Children.....\$35.00

DCARE3-150 to 199 Children.....\$35.00

DCARE4-200 or more\$35.00

DIRECTORIES:

DIRECTO-Every person compiling and selling
directories\$35.00

DRY CLEANERS:

DRYCLO1-Every person operating a dry cleaning
plant, pressing club or hat blocker within the Town,
and does not solicit outside the Town, per location
.....\$35.00

**ELEVATORS & AUTOMATIC SPRINKLER
SYSTEM SELLING and INSTALLING:**

ELEVSALES-Every person engaged in selling and
installing elevators or automatic sprinkler systems,
only where principal or branch office is located in
the Town.....\$35.00

G.S. 105-55 (G.S. 160A-211 and 153A-152)

*A Town or county may not levy a tax on a person
engaged in a business that does not*

*maintain an established (principal or branch office)
place of business in the Town or county.*

**ELEVATORS & AUTOMATIC SPRINKLER
SYSTEM REPAIR:**

ELEVREPR-Every person engaged in repairing or
servicing elevators or automatic sprinkler systems,
only where principal or branch office is located...\$15.00

**EXERCISE, HEALTH CLUB, DIET CENTERS or
SPAS:**

FITNESS-Every person engaged in the operation of
exercise, health club or spa.....\$35.00

EXHIBITIONS or EXHIBITS:

EXHIBIT-Not otherwise specifically taxed herein,
per day.....\$35.00

EXPRESS COMPANIES:

EXPRESS-Every express company operating in the
Town.....\$35.00

FERTILIZER DEALERS:

FERTIL1-Every person engaged in the sale of
fertilizer.....\$35.00

FERTILIZER MANUFACTURING:

FERTIL2-Every person engaged in manufacturing
fertilizer\$35.00

FILM DELIVERY:

FILM2-Every person engaged in the delivery of film.....

FILM PROCESSING:

FILM1-Every person operating a business in film
processing\$35.00

FIREARMS:

PIS1-Every person engaged in the business of selling
or offering for sale firearms\$35.00

G.S. 105-80 (G.S. 160A-211 and 153A-152)

WEAPONS-Other weapons:

Engaging in the business of selling or offering for
sale, bowie knives, dirks, daggers, leaded canes, iron
or metallic knuckles or similar
weapons.....\$35.00

G.S. 105-80 (G.S. 160A-211 and 153A-152)

PIS2-Every person engaged in the business of selling or offering for sale blank cartridge.....
\$35.00
PIS3-Pistol-Metalic Cart.....\$5.00

FISH and OYSTER DEALERS:

FISH-Every person engaged in the retail sale of oysters and fish stored in refrigeration.....\$35.00
FISH1-Soliciting orders.....\$35.00

FLAGS, NOVELTIES, or SOUVENIRS:

Not specifically licensed herein:
FLAGS-Per day.....\$10.00
FLAGS1-Per week.....\$15.00
FLAGS2-Per quarter.....\$35.00

FLEA MARKET:

FLEMARK-Flea Market.....\$35.00

FORTUNE-TELLING, MIND READERS, PALMISTS and OTHER CRAFTS and OCCUPATIONS OF A SIMILAR KIND:

Every person engaging in the business of telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of similar kind.....\$100.00
G.S. 105-58 (G.S. 153A-152) (no limit)

FOUNDRIES, MACHINE SHOPS, ASSEMBLING and FINISHING and DISTRIBUTING MATERIALS and EQUIPMENT:

FOUNDRY-Foundries & machine shop\$35.00
\$35.00
FOUNDR1-Machine shop only.....\$35.00
FOUNDR2-Dealing in scrap brass, copper, or lead is \$150.00 additional.

FRUIT & VEGETABLE DEALERS WHOLESAL:

FRUIT.....\$35.00

GAME ROOMS:

GAMES-For sports or plays operated for profit, and not otherwise specifically licensed herein.\$25.00
G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

GASOLINE, BENZINE, LUBRICATING OIL and GREASES:

GASO1-Every person selling illuminating or lubricating oil or greases, or benzene, naphtha, gasoline or other similar products.....\$35.00

GASOLINE ENGINES:

GASOLIN-Every dealer or manufacturer's agent for gasoline engines.....\$35.00
GAS (bottled).....\$35.00

GOLF:

Every person engaged in the operation of driving ranges, golf courses, and miniature golf\$25.00

GUNSMITHS and LOCKSMITHS:

GUNS-Every person engaged in business as a gunsmith or locksmith.....\$35.00

HOTELS, MOTELS, BED & BREAKFASTS:

HOTEL-Every person engaged in the business of operating any hotel, motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business, in the Town shall pay a tax as follows:

HOTEL-For each room.....\$1.00

HOTEL1- Minimum tax.....\$25.00

G.S. 160A-211

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 use, shall not be counted in determining the number of rooms for the basis of the tax.

The terms "hotel," "motel," "bed and breakfast," and "advertising in any manner" referred to in this section shall be given the meanings as specified in section 105-61 of the State law.

The tax provided for in this section shall apply whether the rental charges are made to patrons on a daily, weekly, bi-weekly or monthly basis. It is immaterial as to any particular room, whether a "permanent" guest is occupying such room or not. Sale of food by a hotel or motel is covered by G.S. 105-62 and is separate from and in addition to this tax.

HOUSE MOVING and/or WRECKING:

HOUSEMO-Every person engaged in the business of house moving and/or wrecking.....\$35.00

HYPNOTISTS:

- HYPNOTI**-Instructor, per year.\$100.00
- HYPNOTI**-Each exhibition.....\$100.00

ICE CREAM DEALERS AND MANUFACTURERS:

ICECR01-If the machine or equipment used is of the continuous freezer type, the tax is \$.37 per gallon capa Town based on the rated capa Town in gallons per hour according to the manufacturer’s rating, with a minimum tax per freezer\$12.50

If the equipment used is not of the continuous freezer type, the tax is \$1.25 per gallon capaTown for the freezer, with a minimum tax per freezer\$12.50

If the equipment used is not a standard freezer with a manufacturer’s capaTown rating.....\$35.00

ICECR02-Trucks or other vehicles. Vehicles coming into the Town and selling or delivering ice cream on which the tax has not been paid as in subsection (a) of this tax shall pay, per vehicle.....\$25.00

Farmers who manufacture and sell only the products of their own cows shall be exempt from the tax imposed by this section.

Definition. "Ice cream" shall apply, for the purposes of this tax, to ice cream, frozen custards, sherbets, water ices or similar frozen products.

G.S. 105-97 (G.S. 160A-211)

ICECR03-Wholesale. Every person engaged in the business of manufacturing or distributing ice cream at wholesale shall pay for each factory or place where manufactured or stored for distribution.

Manufacturer with counter freezer equipment, selling at retail only\$2.50

ICE DEALERS:

ICE1-Every retail dealer in ice shall pay for each vehicle used in delivering to consumers\$25.00

ICE2-Every person engaged in the business of manufacturing ice\$32.50

ITINERANT MERCHANTS & SALESMAN:

ITNMER-Every itinerant salesman or merchant who transports an inventory of goods to a building, vacant lot, or other location in the Town and who, at that location displays the goods for sale and sells goods, other than farm products, in the Town for less than six consecutive months is considered an itinerant merchant unless he stopped selling goods in that Town because of his death or disablement, the

insolvency of his business, or destruction of his inventory by fire or other catastrophe.

Per annum\$100.00
G.S. 105.53 (G.S. 160A-211 and 153A-152)

The provisions of this subsection shall not apply to persons who sell books, periodicals, printed music, ice, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, dairy products, poultry, eggs, livestock or articles produced by the individual offering them for sale, but shall apply to medicines, drugs or articles assembled.

LAUNDRIES:

Engaging in the business of operating a laundry including wet or damp wash and launderettes and similar types of business, or engaging in the business of supplying or renting clean linen or towels or wearing apparel.

LAUNDO1-Does not solicit business outside the county where located, per location.....\$35.00

Solicits business outside the county where it is located.....\$35.00

G.S. 105-85 (G.S. 160A-211)

LEMONADE or OTHER SOFT DRINK STANDS:

LEMONAD-Not otherwise specifically licensed herein:

- (a) Per day.....\$4.00
- (b) Per week\$19.50
- (c) Per quarter.....\$35.00

MACHINERY DEALER:

MACHINE-Every person engaged in the business of dealing in machinery not otherwise taxed hereunder.....

MAGAZINES or PERIODICALS, PUBLICATION OF:

MAG1-Published quarterly.....\$20.00

MAG2-Published monthly.....\$30.00

MAG3- Published weekly\$35.00

This tax shall not be applicable to publications by schools or nonprofit literary organizations.

MEATS:

MEATS2-Wholesale packinghouses. Every person engaged in the business of selling fresh meats at wholesale or operating a packing house.....\$35.00

MERCHANTS, WHOLESALE or RETAIL:

MERCHAN-Retail and wholesale merchants, dealers or jobbers doing any kind of business at retail or wholesale, not otherwise specifically taxed by this chapter, shall pay for each store or place of business a graduated license tax on annual gross sales computed using the following schedule:

Gross Annual Sales	
First year	\$35.00
\$20,000.00 or less.....	\$30.00
20,001.00 to 40,000.00	\$40.00
40,001.00 to 60,000.00.....	\$60.00
60,001.00 to 80,000.00	\$80.00
80,001.00 to 100,000.00.....	\$100.00
100,001.00 to 150,000.00.....	\$150.00
150,001.00to 200,000.00.....	\$190.00
200,001.00 to 250,000.00.....	\$230.00
250,001.00 to 300,000.00.....	\$270.00
300,001.00 to 350,000.00.....	\$310.00
350,001.00 to 400,000.00.....	\$350.00

For any gross sales over \$400,000.00 the charge will be **\$350.00 plus \$20.00** for each additional \$50,000.00 or fraction thereof. After July 1, a penalty of 5% per month or fraction thereof will be imposed on all delinquents.

MERCH-Wholesale merchant selling from truck, delivering inside Town.....**\$35.00**

The following businesses are to be taxed as retail merchants:

- Animal Clinic selling supplies
- ANTIQUI**-Antique furniture
- ARTGAL**-Art galleries
- BAKERY**-Bakery products made outside of Town
- BAKERY1**-Bakery products manufacturer for wholesale
- BAKERY2**-Bakery products at retail
- BOOK**-Book Stores
- BRICK1**-Brick dealers
- CABINE1**-Cabinet & Carpenter Shops
- CANDY**-Candy or confectionery makers
- CARPET1**-Carpet/floor tile sales & installation
- CATALOG**-Catalog & mail order
- CERAMICS**-Ceramics
- Clothing Stores
- PRINT**-Printing Establishments (if merchandise is being sold)
- SECOND**-Secondhand dealers

UPHOLST-Upholstery Shops

MERRY-GO-ROUNDS, ETC.:

MERRYGO-Every person engaged in the business of operating a Ferris wheel, merry-go-round or other riding device, shooting gallery, skating rink, swimming pool or other amusement of like kind, or for other games or play, with or without a name, if operated on a permanent basis, for each subject enumerated.....**\$25.00**

G.S. 105-102.5 (G.S. 160A-211 & 153A-152)

MISCELLANEOUS:

MISC-Every person engaged in any business not specifically taxed herein and not exempt by State law or Town ordinance**\$35.00**

MOBILE HOME PARKS:

TRAILER-Per Space..... **\$4.00**

MOVIES:

Every person engaged in the business of operating a movie theater or place where movies are shown for compensation.

MOVIE1-Indoors, Per Screen**\$50.00**

MOVIE2-Outdoors.....**\$100.00**

G.S. 105-37 (G.S. 160A-211)

MOVING or TRANSFER COMPANY:

MOVE-Every person engaged in the moving or transferring of business or household goods**\$35.00**

MUSIC MACHINES:

MUSIC-Every person engaged in the business of operating music machines, Per machine..... **\$5.00**

G.S. 105-65 (G.S. 160A-211 and 153A-152)

MUSICAL INSTRUMENTS:

MUSIC2-Every person engaged in the business of selling or offering for sale pianos, organs, or records, radios or radio accessories.....**\$5.00**

Agents selling these commodities when the dealer is located outside the Town.....**\$5.00**

NIGHT CLUBS, CABERETS, LOUNGES (In addition to any other tax):

NCLUB-Every person engaged in the business of operating an establishment where food or drinks are dispensed and exhibitions, performances, or other forms of entertainment are provided, including topless waitresses, dancers or employees, and where dancing:

- Is permitted.....\$200.00
- NCLUB2**-Is not permitted by either patrons or employees.....\$100.00

NON-PROFIT ORGANIZATIONS:

NPROFIT-Business not intending or indented to earn a profit..... \$0.00

PARKING LOT:

PARK-Every person engaged in storing and/or parking motor vehicles.....\$35.00

PAWNBROKERS:

PAWN-Every person engaged in the business of lending or advancing money or other things of value for profit and taking as a pledge for such loan specific articles of personal property to be forfeited, if payment is not made within a definite time....\$35.00
G.S. 105-88

PEANUTS, CAKES, PIES, CANDIES, ETC.:

- PCPC**-Wholesale dealers or distributors, per truck or vehicle.....\$35.00
- PCPC1**-Each unit.....\$15.00

PEDDLERS:

Any person who shall carry from place to place any goods, wares or merchandise and sell or offer to sell or barter the same, except wholesale dealers with established warehouses and selling only to merchants for resale, shall pay a tax as follows:

- PEDDLER**-Peddlers on foot.....\$10.00
- PEDDLR5**-Each person peddling fruits, vegetables or produce of the farm.....\$25.00
- PEDDLR4**-With a vehicle.....\$25.00

G.S. 105-53 (G.S. 106A-211and 153A-152)

Provided, the tax levied herein shall not be applicable to the sale of books, periodicals, printed music, ice, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, dairy products, poultry, eggs, livestock or articles produced by the vendor offering them for sale, but shall apply to medicines, drugs or articles

assembled. This tax is further not applicable to Confederate soldiers, disabled veterans of Spanish-American War or World Wars, or blind persons who are exempted from this tax by State law.

PENNY ARCADES or PARLORS:

Every person operating a penny arcade or parlor..\$35.00

PHOTO ENGRAVERS:

PHOTO-Every person engaged in the business of photo engraving.....\$30.00

PIANO SELLING, REPAIRERS, TUNERS and PLAYERS:

PIANO-Every person engaged in selling, tuning or repairing pianos, organs, record players, records, tape players, tape cartridges, television sets or accessories and repair, radios, radio accessories or repair..... \$5.00

G.S. 160A-211

POOL TABLES and BILLIARDS:

POOLTAB-Every person who shall rent, maintain or own a building wherein there is a table at which billiards or pool is played, whether operated by slot or not,
Per location.....\$25.00

This tax is not applicable to fraternal organizations having a national charter or to the American Legion, Y.M.C.A. and Y.W.C.A. **G.S. 105-102.5 (G.S. 160-A-211 and 153A-152)**

PRODUCE DEALER:

Every person dealing in produce.....\$16.25

PROFESSIONALS:

Every person who practices the following may not be taxed by the Town:

- Attorney-at-law
- Physician
- Veterinarian
- Surgeon
- Osteopath
- Chiropractor
- Chiropodist
- Dentist
- Ophthalmologist
- Optician
- Optometrist
- Engineer G.S. 89C-3

Land surveyor G.S. 89C-3
 Architect
 Landscape architect
 Photographer
 Real estate broker or salesman **G.S. 93A-2**
 Real estate loan broker/appraiser
G.S. 93E-1-4
 Public accountant
 Licensed embalmer
 Licensed mortician
G.S. 105-41

RADIO STATIONS:

Radio station ad receipts not over
RADIO1-\$60,000\$**35.00**
RADIO2-\$80,000\$**60.00**
RADIO3-\$100,000.....\$**75.00**
RADIO5-per \$50,000 over \$100,000.....\$**15.00**
 Maximum.....\$**600.00**

REPAIR SHOP:

REPAIR.....\$**30.00**

SANDWICH, WHOLESALE DEALER:

SANDWIC-Every person engaged in the business of selling sandwiches wholesale.....\$**35.00**

SERVICE COMPANY or CONSULTANT:

SERVICE-Persons engaged in performing services where no goods, wares or merchandise are sold, not otherwise specifically taxed here.....\$**35.00**

The following businesses are to be taxed as service companies or consultants:

Air duct service
 Animal grooming service
 Appliance, furniture, tool rental
 Auctioneer service
 Automobile driving schools
 Bathtub refinishing service
 Blood plasma center
 Boat and marine storage
 Boat repair service
 Bookkeeping service
 Business consultant
 Business school
 Carpet & rug cleaning service
 Chimney & stove cleaning service

Claims adjuster service
 Consultant service
 Copying service
 Costume rental service
 Delivery Agencies
 Driving School
 Fax transmission service
 Fire extinguisher servicing
 Furnace cleaning
 Gravel topsoil delivery service
 Hauling service
 Home care services
 Home inspection service
 House washing service
 Income tax service
 Janitorial service
 Jewelry & watch repair service
 Limousine service
 Money order service
 Nursing home service
 Parcel delivery service (not otherwise taxed)
 Payroll preparation service
 Personnel consultant
 Pet boarding service
 Pet grooming service
 Pool cleaning service
 Pressure cleaning service
 Printing Establishment (if merchandise is not being sold)
 Seamstress & sewing service
 Security dealers (stocks & bonds)
 Servants (domestic)
 Tanning service
 Temporary employment service
 Tree surgeon
 Wedding service

SIGN PAINTERS:

SIGN1-Doing any sign painting work not placed, hung or supported as described in sign hangers license\$**35.00**

This license is in addition to sign hanging or sign erecting when such work is done.

SIGN2-Sign erectors, construction, repairing, repainting or erecting any sign on walls, buildings, roofs, or hanging or supported steps over streets or sidewalks, any and all work in which is used ladders or scaffolding.....\$**35.00**

This license does not include sign painting or billboard and bulletin advertising.

SNACK FOOD DISTRIBUTORS:

SNACK-Every person engaged in the business of distributing snack food\$25.00

SOLID WASTE COLLECTORS:

SOLIDWA-Persons engaged in the business of collecting solid waste\$150.00

SPECIALTY MARKET:

SPECMKT-Every person using a location for the purpose of promoting the display or sale of merchandise, wares or other tangible items in connection with specialty market.....\$35.00

G.S. 160A-211

Where a group of exhibitors places merchandise in the same location under one general manager or promoter, the total fee prescribed by this section shall be due from the manager or promoter and all others shall be exempt from this privilege license tax.

An itinerant merchant license is not required to engage in the business of a vendor at location licensed as a specialty market under this section or a specialty market that is exempt from the license requirement because the specialty market operator is the State or a unit of local government.

STORAGE WAREHOUSE:

STORAGE-Every person engaged in the business of operating a warehouse, except cotton and tobacco, storage or transfer warehouse wherein anything not belonging to the owner or operator of the same is stored for compensation\$35.00

This tax not applicable to transportation companies receiving and temporarily storing goods in transit.

STREET VENDORS:

STREETV-Persons engaged in operating a business as street vendors\$15.00

SUNDRIES:

SUNDR-The sale of sandwiches in drugstores or other stands or places not licensed and taxed as a restaurant under G.S. 105-62 (Does not include crackers or cookies in combination with any food filling). Operating, maintaining, or placing on location fewer than five of the following types of dispensers or machines: dispensers of cigarettes or other tobacco products, dispensers of soft drinks,

dispensers of food or other merchandise, or weighing machines, retailing soft drinks or retailing or jobbing cigarettes or other tobacco products. Per location.....\$4.00
Town may not tax if business is required to be licensed under G.S. 105-65.1.

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

SWIM CLUBS:

SWIM-Nonprofit organizations are exempt from this tax\$25.00

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

TATTOO and/or DERMOGRAPHIC ARTIST:

TATTOO-Every person engaged in the business of tattooing and/or demographic art.....\$100.00

TAXICABS:

TAXI-Every taxicab in operation within the Town, per vehicle\$15.00

TEXTILE BUSINESSES:

Every person engaged in manufacturing or industrial business including, but not limited to, knitters, weavers, finishers, dyers or converters of silk, rayon, nylon, cotton or combination of any of such yarns or fabrics, or similar yarns, fabrics or materials, shall pay for each place of business the following graduated tax on the number of employees of such person:

- TEXTIL1**-Less than 6 employees.....\$19.50
- TEXTIL2**-6 to 50 employees.....\$32.50
- TEXTIL3**-51 to 150 employees.....\$48.75
- TEXTIL4**-151 to 300 employees\$65.00
- TEXTIL5**-301 to 400 employees\$87.75
- TEXTIL6**-In excess of 400 employees.....\$97.50

The license tax levied under this section shall apply to all types of manufacturing, industrial or textile businesses except such businesses as are specifically taxed in some other tax levied by this chapter and not exempt by State law from municipal taxation.

TRAILER PARK

TRAILER-per space.....\$4.00

TRAILER CAMPS & CAMPGROUNDS:

TRAIL1-Operating for profit a campground, trailer park, and/or tent camping areas or similar.....\$12.50

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

TRANSFER, STORAGE WAREHOUSE:

TRANSFE-Every person operating a storage warehouse for transfer**\$35.00**

UNDERTAKERS and COFFIN RETAILERS:

UNDER-Every person engaged in the business of burying the dead or in the retail sale of coffins .**\$35.00**

G.S. 105-46 (G.S. 160A-211)

VIDEO GAMES:

VIDEOGAM-Video game machines at the same location for one tax. Per unit **\$5.00**

G.S. 105-66.1 (G.S. 160A-211 and 153A-152)

VIDEO RENTAL or SALE:

VIDEORENT-Selling, leasing furnishing, and/or distrusting movies, including video movies for use in places where no admission fee is charged or in schools or other institutions of learning**\$25.00**

G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

MISCELLANEOUS PRIVILEGE LICENSE FEES

New Privilege License Report Listing-
See Copying Fees of Public Record
Print Duplicate of Privilege Licenses –
\$5.00 each reprint