

CHAPTER 8.

LICENSES.

For charter provisions as to duty of town tax collector to collect license fees, see Char., § 6.2.

For state law as to authority of town to regulate and license occupations, trades, etc., see G.S., §§ 160A-194, 160A-211. As to duty of town tax collector to collect town license taxes and issue town licenses, see G.S., § 105-33, subsec. (i). As to state license taxes, see G.S., §§ 105-33 et seq., 105-103 et seq. As to prohibition against licensing by town of certain professional persons, see G.S., § 105-14. As to persons exempted from license taxes, see G.S., §§ 105-249, 105-249.1.

As to dog licenses, see § 3-7 of this Code. As to the registration and licensing of vehicles, see § 10-16 et seq.

- § 8-1. License taxes imposed as provided in Schedule of Business Licenses; where schedule filed and available to public; reserved rights of board of aldermen.
- § 8-2. Doing business without required license prohibited; what constitutes "doing business."
- § 8-3. License year; when annual taxes due and payable, half tax for new businesses begun in second half of license year.
- § 8-4. Each place of doing business requires license.
- § 8-5. License required for each separate business; taxes are cumulative unless otherwise provided.
- § 8-6. Application for license; false and incomplete statements.
- § 8-7. To whom taxes payable; issuance, content and display of licenses.
- § 8-8. Transferability of licenses.
- § 8-9. License does not authorize any business or activity prohibited by zoning ordinance.
- § 8-10. Revocation of licenses.
- § 8-11. No refund of license tax following revocation of license.
- § 8-12. Provisions of article incorporated in and made part of licenses.

Sec. 8-1. License taxes imposed as provided in Schedule of Business Licenses; where schedule filed and available to public; reserved rights of board of aldermen.

(a) In addition to the tax on property and pursuant to authority conferred by sections 160A-194 and 160A-211 of the General Statutes of North Carolina, there is hereby levied a license tax on all persons engaged in any of those

occupations, businesses, trades, professions, forms of amusement or entertainment, callings and activities included in the Schedule of Business Licenses which is and shall remain on file in the office of the town clerk, where it shall be available to the public for inspection and use during all regular business hours; and such schedule is hereby incorporated in and made a part of this section as fully as though it were set out at length herein.

(b) Nothing herein contained shall be construed to prevent the board of aldermen from imposing from time to time, as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any particular license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of this Code and other ordinances of the town.

Sec. 8-2. Doing business without required license prohibited; what constitutes "doing business."

It shall be unlawful for any person or his agent or employee 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 section, 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 as aforesaid shall be construed to be a separate offense.

Sec. 8-3. License year; when annual taxes due and payable, half tax for new businesses begun in second half of license year.

(a) The license year shall be for July 1 until the next succeeding first day of July, and all annual licenses shall be issued so as to expire at the close of business on the thirtieth day of June next succeeding the date of issue.

(b) Annual license taxes shall be due and payable on or before the first day of July of each year; provided, that any person being first licensed for any particular business during the period January 1 through June 30 shall be required to pay only one-half of the tax levied upon the particular business for which the license is issued.

Sec. 8-4. Each place of doing business requires license.

A license issued for the privilege of conducting a business shall be valid only for the business conducted at the place and by the licensee named therein. Every person doing business in more than one factory, mill, warehouse, store, stall, stand or other place of business shall procure a separate license for each such 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. If the business is moved, then the license shall be endorsed by the town tax collector so as to show the new location.

Sec. 8-5. License required for each separate business; taxes are cumulative unless otherwise provided.

The payment of any particular tax imposed by this chapter shall not relieve the person so paying from the payment of any other tax imposed by this chapter for any other business he may carry on, unless so provided by the section imposing such tax, it being the intent of this chapter that license taxes prescribed by various sections or subsections thereof applicable to any business shall be cumulative except where otherwise specifically provided.

Sec. 8-6. Application for license; false and incomplete statements.

Each application for a license under this chapter shall be submitted to the town tax collector in writing, on a form to be provided by the town, and shall contain such information as may be required by the tax collector to enable him to determine whether the license applied for may lawfully be issued, including the name and address of the applicant, the business and place of business sought to be licensed, the date of the application, and such other pertinent information as may be necessary in amplification thereof; and it shall be unlawful for any applicant for a license under this chapter knowingly to make any false statement or to withhold any pertinent information when making application for a license under this chapter.

Sec. 8-7. To whom taxes payable; issuance, content and display of licenses.

(a) All business license taxes shall be payable to the town tax collector, who shall issue to each licensee an appropriate license certificate showing the name of the licensee, the business and place of business covered by the license, and the expiration date of the license.

(b) Each business license shall be prominently displayed in the place of business of the person to whom issued, or if such person has no regular place of business, it shall be kept where it can be inspected by the regular town officials and by customers as may be required.

Sec. 8-8. Transferability of licenses.

Each license issued under this chapter shall be a personal privilege and shall not be transferable except to a person buying out the business of the licensee with the purpose and intent of continuing the same business in the same place, on presentation and a surrender of the original license to the town tax

collector, who shall issue a new license to the successor of such licensee; provided, that the tax collector shall be entitled to charge and receive a fee of one dollar for issuing such transfer license.

Sec. 8-9. License does not authorize any business or activity prohibited by zoning ordinance.

The issuance or transfer of a town license to any person to conduct a business or other activity at a specified location in the town shall not be construed to authorize or permit the licensee to conduct a business or other activity which is prohibited or restricted in any manner at such location by any provision of the Zoning Ordinance.

Sec. 8-10. Revocation of licenses.

Any license issued under this chapter shall be subject to revocation by the board of aldermen for any cause which constitutes a ground for denial of issuance of such license; for any violation of the terms of the license or any provision of this chapter; for any violation of any provision of this Code or state law regulating the business covered by the license; or for conviction of the licensee of any crime involving moral turpitude.

Sec. 8-11. No refund of license tax following revocation of license.

Upon revocation of any license as under this chapter the licensee shall not be entitled to any refund on the license tax paid.

Sec. 8-12. Provisions of article incorporated in and made part of licenses.

The provisions of this chapter shall be deemed to be a material part of the license certificate issued as fully as if written therein and the licensee shall be bound thereby.