



TOWN OF BELVILLE

Privilege License Information

How Does the Privilege License Tax Work? If your business type is listed on Tax Schedule B or C, then your tax rate is established or limited by state statute and your tax amount is the amount shown in that schedule. If your business type is not listed on Schedule B or C, then your tax rate is based on your gross receipts/sales under Tax Schedule A. A separate license is required for each business type listed in Schedule B. It also is possible that a business may need to be licensed under both Schedule A and Schedule B.

What Are Gross Receipts/Sales? – Gross receipts/sales equals the amount reported as gross receipts/sales on a business' state/federal income tax return for the most recently completed tax year. New businesses must estimate expected gross receipts/sales from the date that operations begin through June 30. Note: Businesses that not physically located in Belville should determine gross receipts/sales on income generated in Belville.

The following regulations and classifications are taken from Ordinance 45 – An Ordinance for the Levy and Collection of Privilege License Taxes For the Town of Belville, North Carolina and are intended as a summation only:

Who Must Pay Tax? Each person who conducts business within the Town of Belville is subject to this ordinance and must pay the appropriate tax. A person “conducts business” when he engages in one act of business taxed under this ordinance. He conducts the business “within the town” if he maintains a business location within the town; or if either personally or through agents he (1)solicits business within the town limits or (2) picks up or delivers goods or services within the town limits.

Is My Business Exempt? - A person who operates a business for a religious, educational, civic, patriotic, charitable or fraternal purpose, when the entire income of the business is used for such a purpose, is exempt from the privilege license tax levied by this ordinance. Charitable, nonprofit organizations must be registered with the North Carolina Secretary of State's office before an exemption is allowed. In addition, certain businesses have been declared exempt from privilege license taxes by the State of North Carolina (see Tax Schedule C).

Due Date and Penalty - License payments are due by June 30 and the penalty shall begin on July 1 at the rate of five percent (5%) of the original tax due for each month or a portion thereof that the tax is delinquent. The tax year runs from July 1 through June 30.

Proration of Tax/Refunds - If a business is begun after January 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts/sales, the amount of tax due is half the amount otherwise due. If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

Duty to Post License - A licensee shall post the license or licenses conspicuously in the place of business licensed. If the licensee has no regular place of business, the license must be kept where it may be inspected at all times.

Criminal Remedies - Conducting business within the town without paying the privilege license tax imposed by this ordinance, without a valid license issued in accordance with this ordinance or without

posting a license in compliance with this ordinance is a misdemeanor. Each day that a person conducts business in violation of this ordinance is a separate offense.

Tax Schedule A - Gross Receipts *(for most recently completed tax year)*

Code	Annual Gross Receipts/Sales	FY Tax			
1400	\$0- \$249,999	\$25.00			
1410	\$250,000 - \$999,999	\$50.00			
1420	\$1,000,000 - \$4,999,999	\$100.00			
1430	\$5,000,000 - \$9,999,999	\$150.00			
1440	\$10,000,000 - \$10,999,999	\$250.00			
1450	\$11,000,000 - \$11,999,999	\$350.00			
1460	\$12,000,000 - \$12,999,999	\$450.00			
1470	\$13,000,000 - \$13,999,999	\$550.00			
1480	\$14,000,000 - \$14,999,999	\$650.00			
1490	\$15,000,000+	\$750.00			

Tax Schedule B – Tax Limited by State Statute

1. ABBATOIRS

Every person engaged in the business of operating an abattoir. See MERCHANTS TAX (Subsection 135) for tax.

2. ADVERTISING

(1) Every person engaged in the business of outdoor advertising by placing, erecting, or maintaining signboards or any other outdoor advertising devices. (G.S. 105-86)

Per Annum 35.00

(Not applicable to theatres taxed by G.S. 105-37 where permission of owner has been secured.)

(2) RESERVED

(3) Distributing handbills or printed matter for commercial purposes.

**Per day 3.00
Per Annum 20.00**

(4) Placing placards in buses.

Per Annum 25.00

(5) Distributing samples, favors, or novelties.

**Per day 3.00
Per Annum 25.00**

(6) Advertising not otherwise specifically taxed.

Per Annum 25.00

3. AGENTS AND AGENCIES

(1) 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 (not applicable to licensed attorneys). (G.S. 105-45)

Per Annum 50.00

(2)	Emigrant Agents: Every person engaged in the business of procuring laborers for employment outside of the state. (G.S. 105-90)	Per Annum 500.00
(3)	Employment Agencies: Every person operating a business of securing employment for another person for a fee or commission. (G.S. 105-90)	Per Annum 100.00
	(a) Agencies of Teachers, when approved by Education Department of State.	Per Annum 25.00
	(b) Domestic Help and Unregistered Nurses where sole business is placing.	Per Annum 25.00
(4)	Lumber Brokers or Agents: Every broker or lumber agency.	Per Annum 30.00
(5)	Not otherwise taxed.	Per Annum 40.00
3A.	AMBULANCE SERVICE Per vehicle	Per Annum 50.00
4.	ANTIQUÉ FURNITURE Every person dealing in antique furniture. See MERCHANTS TAX (Subsection 135) for tax.	
5.	ARCADES See MERRY GO-ROUNDS (Subsection 136) for tax.	
6.	ATHLETIC CONTEST	Per Annum 2.50
7.	RESERVED	
8.	AUTOMATIC SPRINKLERS (See ELEVATORS)	
9.	AUTOMOBILE, MOTORCYCLE DEALERS AND SERVICE STATIONS	
(1)	Automobile Service Stations: Every person engaged in the business of servicing, storing, etc., or in selling tires, batteries, accessories, fuels and lubricants, and auto radios. (G.S. 105-89(a).	Per Annum 25.00
(2)	Motorcycle Dealers: Every person engaged in the business of selling, buying, or distributing motorcycles or motorcycle accessories. (G.S. 105-89.1)	Per Annum 12.50
	(A motorcycle dealer may also handle bicycles and bicycle supplies without additional tax)	
(3)	Automotive Equipment and Supply Dealers at Wholesale: Every person or firm engaged in the business of buying, selling, or distributing automotive accessories, including auto radios, batteries, parts, tires, and other automotive supplies at wholesale. (G.S. 105-89(b).	Per Annum 37.50
	(If wholesale tax levied, no additional tax may be imposed for operating service station.)	
(4)	Motor Vehicle Dealers: Every person or firm engaged in buying, selling, distributing, servicing, or storing motor vehicles, trailer, and other automotive accessories or supplies. (G. S. 105-89(c)	Per Annum 25.00
(5)	Persons dealing in used motor vehicles exclusively are liable for tax set out above. If the business is of a	

	seasonal, temporary, transient, or itinerant nature, the tax shall be for each location.	Per Annum 300.00
(6)	Auto Body, Truck and Wagon Builders.	Per Annum 75.00
(7)	Auto and/or Truck Rental and/or Leases: Every person, firm or corporation engaged in the renting or leasing of autos or trucks.	Per Annum 50.00
(8)	Auto Cleaning or Refinishing: Every person engaged in the business of cleaning and refinishing automobiles not covered by any other section in fee schedule.	Per Annum 30.00
10.	ARMORED CAR SERVICE	Per Annum 75.00
11.	AWNING OR TENT MAKERS Every person operating any business of making, selling, or installing awnings or erecting tents. See MERCHANTS TAX (Subsection 135) for tax.	
12.	BAKERIES Every person engaged in the manufacture of, selling and soliciting orders for a general line of bakery products, and/or delivery of bread, cakes, pies, within the Town of Belville. See MERCHANTS TAX (Subsection 135) for tax.	
13.	BALLOONS, NOVELTIES, SOUVENIRS, CURIOS, AND FLAGS Every person offering for sale balloons, novelties, souvenirs, curios and flags.	Per Day 5.00 Per Annum 20.00
14.	RESERVED	
15.	BANKRUPT OR FIRE SALES, ETC. Every person conducting a bankrupt, fire, receivership, assignment, smoke or water damage, closing out sale, or other sale of similar character of wares or merchandise. (Not applicable to sales conducted by order of court or to persons who have paid license tax levied by this schedule upon the same business for the preceding year or who have for twelve months preceding sale operated the business in the Town, or who do not, during such sales, increase or add to the stock of wares or merchandise on hand.	Per Week 100.00 Each Succeeding Week 50.00
16.	BARBER SHOPS AND BEAUTY SHOPS (G.S. 105-75.1) (1) Barber Shop and Beauty Parlors: Every person engaged in the business of conducting a barber shop or parlor, or other shop of like kind, for each barber, manicurist, cosmetologist, beautician, or other operator employed in such barber shop or beauty shop or parlor. (2) Barber Schools or Beauty Schools.	Per Annum 2.50 Per Annum 37.50
17.	BARREL, CRATE, STAVE OR BASKET FACTORIES	Per Annum 100.00
18.	BEER AND WINE – RETAIL (G.S. 105-113.75, G.S. 105-113.77)	
(a)	Beer "On Premises" "Off Premises"	Per Annum 15.00 Per Annum 5.00
(b)	Wine "On Premises" "Off Premises"	Per Annum 15.00 Per Annum 10.00

- (c) Dealers in sweet wines for sale
"On Premises" **Per Annum 15.00**
- (d) Dealers in sweet wines for sale
"Off Premises" **Per Annum 10.00**
19. **BEER AND WINE – WHOLESALE** (G.S. 105-113.79)
Beer **Per Annum 37.50**
Wine **Per Annum 37.50**
Wholesale sale of wine and beer by same license. **Per Annum 62.50**
20. **BICYCLES** (SEE AUTOMOBILE AND
MOTORCYCLE DEALERS)
Every person engaged in buying, selling bicycles and/or
bicycle supplies and accessories. (G.S. 105-102.5) **Per Annum 25.00**
21. **RESERVED**
22. **BILLIARD AND POOL TABLES** (G.S. 105-102.5)

Every person who shall rent, maintain or own a building
wherein there is a table or tables at which billiards or pool is
played, whether operated by slot or not, shall pay
Per Location, Per Annum 25.00
23. **RESERVED**
24. **BOARDING HOUSES-BED & BREAKFAST**
(See Also HOTELS)
Every person serving for pay within a residence at least one
meal a day for as many as ten people shall be classified as a
boarding house operator and shall pay a license tax **Per Annum 25.00**
25. **BOAT YARDS AND MARINA STORAGE**
Every person engaged in the business of operating a storage
facility or boat slip wherein boats not belonging to the
owner or operator of the same are stored for compensation.
See Merchants tax (Sub-section 135) for tax.
26. **BOAT REPAIR**
Every person engaged in the business of servicing and/or
repairing boats and motors. **Per Annum 12.50**
27. **BOWLING ALLEYS** (G.S. 105-102.5)
Every person engaged in operating a bowling alley. **Per Lane, Per Annum 10.00**
28. **BOXING**
See WRESTLING (Subsection 231) for tax.
29. **BRICK & STONE MASON**
Every person engaged in the business of building or
working with stone or brick. **Per Annum 50.00**
30. **BRICK DEALERS**
See MERCHANTS TAX (Subsection 135) for tax.
31. **BROKERS - CUSTOM**
Every person engaged in the business of providing services
for importers and exporters in clearing customs and/or
acting as a freight forwarder. **Per Annum 50.00**
32. **CABARETS AND NIGHTCLUBS**
(a) 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, shall pay a license of **Per Annum 250.00**

	(b) Every person engaged in topless entertainment including but not limited to topless waitresses, dancers or employees, shall pay a license of	Per Annum 150.00
33.	CABINET MAKER Every person engaged in the business of operating a cabinet shop.	Per Annum 50.00
34.	CAFES, RESTAURANTS, CAFETERIAS, LUNCH STANDS (G.S. 105-62) 0-4 Seats 5 or more seats	Per Annum 25.00 Per Annum 42.50
35.	CANDY OR CONFECTIONERY MANUFACTURES	Per Annum 60.00
36.	CARPENTERS Every person engaged in the business of building and remodel home or other type of structure	Per Annum 50.00
37.	CARNIVAL COMPANIES (G. S. 105-37.1) Every person engaged in the business of a carnival company or a show of like kind.	Per Annum 25.00
38.	CARPET OR RUG CLEANING See MERCHANTS TAX (Subsection 135) for tax.	
39.	CHAIN STORES (G.S. 105-98) Every person engaged in the business of operating under the same general management two or more stores where merchandise is offered for sale at retail shall be deemed a branch or chain store operator and shall pay a license tax. For each such store (principal) office or main store in state exempt). (Such tax shall be in addition to any other tax paid.)	Per Annum 50.00
40.	CHIMNEY AND STOVE CLEANERS	Per Annum 50.00
41.	CIRCUSES, MENAGERIES, WILD WEST, DOG AND PONY SHOWS (G.S. 105-38) Every person engaged in the business of exhibiting performances, such as circuses, menageries, wild west shows, or other similar exhibitions.	Per Day 25.00
42.	RESERVED	
43.	CLEANERS (SEE DRY CLEANERS) (G.S. 105-74)	
44.	CONCESSION STAND OR BOOTH Any temporary location where food, beverages or miscellaneous items are sold in association with special events on public plazas, streets, parks or sidewalks.	Per Day Per Concession 25.00
45.	COLD STORAGE PLANTS OR FREEZER lockers Every person operating a cold storage plant wherein anything is stored for compensation. See MERCHANTS TAX (Subsection 135) for tax.	
46.	COLLECTING AGENCIES (G.S. 105-45)	Per Annum 50.00
47.	CONTRACTORS AND CONSTRUCTION COMPANIES Every person offering or bidding, for a fixed price, commission, fee or wage to construct any building, highway, street, sidewalk, bridge, culvert, sewer, sewer or water	

	system, drainage or dredging system electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading, or other improvement or structure. Must present valid NC State Contractors License.	Per Annum 10.00
48.	RESERVED	
49.	RESERVED	
50.	COTTON GINS Every person engaged in the business of operating a cotton gin.	Per Annum 50.00
51.	COTTON WAREHOUSES Every person engaged in the business of operating a cotton warehouse.	Per Annum 100.00
52.	RESERVED	
53.	COTTONSEED OIL MILLS 12 presses or more. Less than 12 presses, prorated. Where the manufacturing, manipulating or mixing of fertilizers is carried, on, additional,	Per Annum 200.00 Per Annum 100.00
54.	CREAMERIES AND MILK, PASTEURIZERS OF Agents for or operators of each establishment. See MERCHANTS TAX (Subsection 135) for tax.	
55.	CROSS TIES See POLES, CROSS TIES, GUM LOGS, OR SIMILAR ARTICLES (Subsection 170) for tax.	
56.	DANCE STUDIO Every person engaged in the business of operating a dance studio.	Per Annum 50.00
57.	DAY CARE CENTERS (G.S. 106-60) Every person engaged in the business of caring for six (6) or more 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, shall obtain a license and pay for such license the following tax for each place of business; provided, however, that approval by the Wilmington Fire Department and the new Hanover County Health Department is required prior to the issuance of the license or renewal thereof; and provided further, that nonprofit, charitable child care centers shall not be required to obtain a license and shall be exempt from the payment of the privilege license tax.	Per Location, per Annum 25.00
58.	DELIVERY SERVICE Every person or firm engaged in delivery service with vehicle propelled by motor or other power.	Per Vehicle, Per Annum 50.00
59.	DEMOLITION	Per Annum 50.00
60.	DENTAL LABORATORIES – DENTAL SUPPLIES See MERCHANTS TAX (Subsection 135) for tax.	
61.	DIRECTORIES Every person compiling and selling directories.	Per Annum 100.00
62.	DOG AND PONY SHOWS (G.S. 105-38) See	

CIRCUSES, ETC. (Subsection 41) for tax.

- 63. RESERVED**
- 64. DRY CLEANERS, PRESSING CLUBS AND HAT BLOCKERS (G.S. 105-74)**
(a) Every person operating a dry cleaning, pressing, or hat blocking business within the Town and solicits only in the County where located. **Per Annum 50.00**
- (b) Every person operating a dry cleaning, pressing or hat blocking business within the Town and solicits outside of the County where located. **Per Annum 100.00**
- 65. ELECTRIC LIGHT COMPANIES**
See UTILITIES (Subsection 220) for tax.
- 66. ELECTRICIANS Per Annum 50.00**
- 67. ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, SELLING AND INSTALLING (G.S. 105-55)**
Every person engaged in selling and installing elevators and/or automatic sprinkler systems (when principal) or branch office is located in the Town. **Per Annum 100.00**
- 68. EMBALMERS (G.S. 105-46)**
SEE UNDERTAKERS AND COFFIN RETAILERS (SUBSECTION 218) FOR TAX.
- 69. EMPLOYMENT AGENCIES**
SEE AGENTS AND AGENCIES (SUBSECTION 3) FOR TAX
- 70. ENGRAVERS AND LITHOGRAPHERS**
EVERY PERSON ENGAGED IN ENGRAVING OR LITHOGRAPHING. SEE MERCHANTS TAX (SUBSECTION 135) FOR TAX.
- 71. ESCORT SERVICE**
ANY PERSON THAT PROVIDES AN ESCORT OR ENTERTAINMENT SERVICE AND/OR CONTRACTS THIS SERVICE WITH ANOTHER INDIVIDUAL. **PER ANNUM 250.00**
- ESCORT/ENTERTAINER**
ANY PERSON THAT ACTS AS AN ESCORT, DATE OR PROVIDES ENTERTAINMENT FOR A FEE. **PER ANNUM 150.00**
- 72. EXPRESS COMPANIES**
Every express company doing business in the corporate limits. **Per Annum 75.00**
- 73. FERTILIZER PLANTS**
Wholesale dealers in or manufacturers of fertilizer maintaining or operating plants outside of the Town and who maintain offices within the Town, or any person selling fertilizers and having or maintaining an office or place of business or private warehouse for storage of fertilizers in the Town of Belville shall pay a privilege license tax. **Per Annum 100.00**
- 74. FERTILIZER, MANUFACTURERS, MANIPULATORS OR MIXERS OF** **Per Annum 250.00**
- 75. FILLING STATIONS**
See AUTOMOBILE, MOTORCYCLE DEALERS AND SERVICE STATIONS (Subsection 9) for tax.

76. **FIREARMS/FIREARM DEALERS (G.S. 105-80)**
 Every person, firm, or corporation who is engaged in the business of selling or, offering for sale, firearms, other than antique firearms, or firearms that are weapons of mass death and destruction. "Engaged in the business of" shall mean devoting time, attention and labor to selling, or offering for sale, firearms as a regular course of trade or business with the principal objective as profit. Any person who makes an occasional sale of firearms for the enhancement of a personal collection is exempt from this section. **Per Annum 50.00**
77. **FISH, OYSTER, SHRIMP AND OTHER SHELLFISH DEALERS**
 Every person principally engaged in the retail sale of oysters, shrimp, fish and other shellfish. **Per Annum 40.00**
 (If in connection with other business, one-half of license stated.)
78. **FISH, SHELLFISH (OYSTERS, CLAIMS, ETC.) GAME AND LIKE ARTICLES-PACKERS, WHOLESALE AND SHIPPERS OF** **Per Annum 60.00**
79. **FISH**
 Every person engaging in the business of soliciting orders for, selling and/or delivering fish, shrimp or other shellfish within the Town of Belville at wholesale from a truck, van or other vehicle shall pay a tax for each vehicle. **Per Annum 60.00**
80. **FLEA MARKER OPERATORS:** (Reclassified as "Speciality Market Operators") A speciality market operator is a person who rents space at a location other than a permanent wholesale or retail store to others for the purpose of selling goods at retail or wholesale **Per Location, Per Annum 200.00**
81. **FLEA MARKET VENDORS** G.S. 105-53(d)
82. **FLOOR FINISHERS, CARPET AND TILE INSTALLERS**
 Every person engaged in the business of sanding and varnishing floors or installing carpet and tile. **Per Annum 50.00**
83. **FLOUR OR GRIST MILLS** **Per Annum 100.00**
84. **RESERVED**
85. **FOUNDRY AND/OR MACHINE SHOP**
 Every person operating a foundry and machine shop. **Per Annum 250.00**
 Machine shops only **Per Annum 125.00**
 If dealing in old scrap brass, copper or lead, additional, **Per Annum 150.00**
86. **FRANCHISE TAX**
 See UTILITIES (Subsection 220) for tax.
87. **FRESH MEATS**
 See MEATS (Subsection 133) for tax.
88. **FRUIT AND VEGETABLE DEALERS, WHOLESALE, WHOLESALE AND SELLING FROM TRUCK, VAN OR OTHER VEHICLE.** **Per Annum 100.00**
Per Week 15.00
Per Day 5.00
89. **FUNERAL DIRECTORS (G.S. 105-46) See UNDERTAKERS AND COFFIN RETAILERS (Subsection 218) for tax.**

90.	GAMES See MERRY-GO-ROUNDS (Subsection 136) for tax.	
91.	RESERVED	
92.	GAS COMPANIES See UTILITIES (Subsection 220) for tax.	
93.	GASOLINE, BENZINE LUBRICATING OIL AND GREASES, AND FUEL OIL AND OTHER HEATING AND COOKING FUELS (G.S. 105-72)	Per Annum 50.00
94.	GASOLINE ENGINES Every dealer of manufacturer's agent for gasoline engines.	Per Annum 25.00
95.	GOLF COURSES, INCLUDING MINIATURES Each Course.	Per Annum 25.00
96.	GUNSMITHS AND LOCKSMITHS Every person engaged in business as a gun or locksmith.	Per Annum 50.00
97.	RESERVED	
98.	RESERVED	
99.	HAIRDRESSERS (G.S. 105-75) See BARBER SHOPS AND BEAUTY SHOPS (Subsection 16) for tax.	
100.	HAND BILLS See advertising (Subsection 2) for tax.	
101.	HARVESTING AND AGRICULTURAL MACHINERY Every person engaged in the business of selling, trading or dealing in harvesting and agricultural machinery. See MERCHANTS TAX (Subsection 135) for tax.	
102.	HAT BLOCKERS (G.S. 105-74) See DRY CLEANERS, ETC. (Subsection 64) for tax.	
103.	HATCHERY Every person engaged in the business of operating a hatchery.	Per Annum 10.00
104.	HEATING AND COOLING CONTRACTORS (G.S. 105-91) Every person engaged in the business of selling, installing or repairing equipment and facilities.	Per Annum 50.00
105.	RESERVED	
106.	HOTELS (G.S. 105-61) Every person engaged in the business of operating a hotel shall pay tax. Minimum 25.00	Per Room, Per Annum 1.00
107.	HOUSE MOVING	Per Annum 40.00
108.	HUCKSTERS (Not Peddling) Dealing in vegetables, fruits, fish, shellfish, chickens or eggs, selling or offering to sell the same on streets or alleys at retail.	Per Annum 25.00
109.	HYPNOTIST Operating outside regular licenses theatres or operating within a regular licensed theatre when a special fee or	

- additional admission charge is made. **Per Week 300.00**
- 110. ICE CREAM DEALERS AND MANUFACTURERS**
- (1) Wholesale: Ever person engaged in manufacturing or distributing ice cream at wholesale. (G.S. 105-97) **Per Annum 12.50**
- (2) Retail Dealers: Ever person engaged in retail selling or distribution of ice cream. (G.S. 105-102.5) **Per Annum 2.50**
- (3) Retail from Vehicle on Street: **Per Vehicle, Per Annum 50.00**
 NOTE: The words Ice Cream in this section shall apply to ice cream, frozen custards, sherbets, water ices, and/or similar products.
- 111. ICE DEALERS – RETAIL**
 Not engaged in manufacturing. One vehicle, ice house, dispenser or freezer. **Per Annum 20.00**
 Each additional delivery vehicle, ice house, dispenser or freezer. **Per Annum 10.00**
- 112. ICE FACTORY OR MANUFACTURER**
 See MERCHANTS TAX (Subsection 135) for tax.
- 113. INSTALLMENT DEALERS**
 Any person who shall sell or attempt to sell goods, services, wares, or merchandise of any kind by soliciting from door to door for immediate or future delivery, shall be liable for this tax, in addition to dealer's tax. **Per Annum 30.00**
- 114. INSULATION AND WEATHER STRIPPING**
 Every person, firm or corporation engaged in the business of installing insulation material and/or weather stripping. **Per Annum 50.00**
- 115. INTOXICATING BEVERAGES**
 See BEER AND WINE – RETAIL AND WHOLESALE (Subsections 18 & 19) for tax.
- 116. ITINERANT MERCHANTS/SALES PEOPLE (G.S. 105-53)**
 An itinerant merchant is a merchant other than a merchant with an established retail store in the Town or County, 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 the goods at retail or offers the goods for sale at retail. **Per Annum 100.00**

EXEMPTIONS:

1. An itinerant merchant who locates at a farmers market.
2. An itinerant merchant who is part of the State Fair or an agriculture fair which is licensed by the Commissioner of Agriculture.
3. An itinerant merchant who sells goods at an auction.
4. An itinerant merchant who locates at a licensed flea market.
5. An itinerant merchant who sells farm or nursery products produced by himself/herself.
6. An itinerant merchant who sells crafts or goods made by him/her or his/her own household personal property.
7. An itinerant merchant who is a nonprofit, charitable, educational, religious, scientific, or civic organization. (Must present a NC State Exception

- Letter to the Collection Agent.)
8. An itinerant merchant who sells printed material, wood for fuel, ice, seafood, meat, poultry, livestock, eggs, dairy products, bread, cakes, or pies.
- NOTE: Any merchant who sells goods other than farm products in a town or county less than six consecutive months is considered an itinerant merchant unless he/she stopped selling goods in that town or county because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe. The itinerant merchant shall obtain a written statement from the property owner or lessee giving permission to the itinerant merchant to conduct sales. This written statement shall be conspicuously displayed so as to be visible to patrons and shall be made available upon request to the Tax Collector, Collection Agent, any law enforcement officer, or the Town Code Enforcement Officer.
117. **JEWELRY AND WATCH REPAIRING**
Every person engaged in the business of repairing watches or jewelry. **Per Annum 40.00**
118. **RESERVED**
119. **KNIVES AND OTHER WEAPONS (G.S. 105-80)**
Every person engaged in the business of selling or offering for sale bowie knives, dirks, daggers, sling shots, leaded canes, iron or metallic knuckles or articles of like kind. **Per Annum 200.00**
120. **LAUNDRIES (G.S. 105-85)**
- (1) Steam, Electricity of Other Motive Power: Every person engaged in the business of washing or laundering clothes or other articles of any description by machinery for compensation, or who engages in the business of supply or renting clean linen or towels. **Per Annum 50.00**
- (2) Hand Laundries: Every person engaged in the business of operating a hand laundry (except washerwoman). **Per Annum 20.00**
- (Note: This license is in addition to that of dry cleaning and/or pressing clubs under Subsection 64.)
121. **LAUNDERETTES**
Every person engaged in the business of operating a launderette shall pay a license tax: For each washing machine operated. **Per Annum 2.00**
- For each drying machine and/or ironing machine operated. **Per Annum 1.00**
- Provided, however, that the total tax on any single business shall not exceed the sum of \$50.00.
122. **LIMOUSINE SERVICE**
Every person engaged in the business of transporting passengers within the Town for a fee and not being a taxi. **Per Annum 50.00**
123. **LOAN AGENCIES OR BROKERS (G.S. 105-88)**
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 other security or evidence of debt for repayment, in installment payments or

otherwise, and maintaining in connection with same any office of establishment place for conduct of business in any manner.

Per Annum 100.00

(Not applicable to banks, building and loan associations, credit unions, or to loans on real estate or to pawnbrokers.)

124. LOUNGES, TAP ROOMS, BARS, OR SIMILAR BUSINESS Per Annum 150.00

(Any business subject to the tax under, CABARETS and NIGHTCLUBS (Subsection 32) shall not pay this tax.)

125. LUNCH COUNTERS AND STANDS (G.S. 105-62) See CAFES, ETC. (Subsection 34) for tax.

126. MACHINE SHOPS
See FOUNDRY AND/OR MACHINE SHOP (Subsection 83) for tax.

127. REPEALED

128. MANUFACTURERS, INCLUDING MILLS, FACTORIES AND SHOPS

Every person engaged in the business of manufacturing, which business is not otherwise specifically taxed herein:
Employing over 5 persons
Employing 5 persons or less

Per Annum 300.00
Per Annum 150.00

129. MANUFACTURERS
Manufacturers outside the Town and having an office in the Town and not otherwise specifically taxed by this ordinance.

Per Annum 100.00

130. MANUFACTURERS, BRICK
Brick, concrete products and cinder block

Per Annum 150.00

131. MASSAGE PARLORS
Every person engaged in the business of operating a massage parlor.

Per Annum 100.00

132. MASSAGE THERAPISTS
Persons engaged in the business of massage therapy.
(See MERCHANTS TAX (Subsection 135 using wholesale rate).

133. MEATS (G.S. 105-70)
Wholesale and Packing Houses: Every person engaged in the business of selling fresh meats at wholesale or operating a packinghouse.

Per Annum 200.00

(Packing house companies dealing in other than meats or the by-products thereof shall be taxed under MERCHANTS TAX (Subsection 135) and shall be liable for the additional tax specified therein.

134. RESERVED

135. MERCHANTS TAX, RETAIL AND WHOLESALE
Any person conducting or engaged in any type of retail, [or DELETED] wholesale, or service business not otherwise specifically taxed hereunder shall pay a graduated privilege license tax based on the amount of annual gross receipts as follows:

Retail Merchants
\$20,000 or less
20,001 to 40,000
40,001 to 60,000
60,001 to 80,000

Per Annum 30.00
Per Annum 40.00
Per Annum 60.00
Per Annum 80.00

80,001 to 100,000	Per Annum 100.00
100,001 to 150,000	Per Annum 140.00
150,001 to 200,000	Per Annum 180.00
200,001 to 250,000	Per Annum 220.00
250,001 to 300,000	Per Annum 260.00
300,001 to 350,000	Per Annum 300.00
350,001 to 400,000	Per Annum 340.00
For each additional \$50,000 or fraction thereof over 400,000	Per Annum 20.00

Provided, however, that Wholesale Merchants shall pay only seventy-five percent (75%) of the tax provided in this section. A Wholesale Merchant is defined as one who sells merchandise to others, but who is not required to file a "sales and use" tax return with the state of North Carolina for said sales. (Sales may be prorated between retail and wholesale.)

- 136. MERRY-GO-ROUNDS, ETC.:** (G.S. 105-102.5)
 (1) Every person engaged in the business of operating a ferris wheel, merry-g-round or other riding device, shooting gallery, arcade, skating rink, swimming pool, or other amusements of a like kind, or a place for other games, play or forms of amusement for which there is a charge and which are operated on a permanent basis.
Per Location, Per Annum 25.00
- (2) Amusements not otherwise taxed. (G.S. 105-102.5)
Per Location, Per Annum 25.00
- 137. RESERVED**
- 138. RESERVED**
- 139. MOTORCYCLE DEALERS** (G.S. 105-89.1)
 See AUTOMOBILE, ETC. (Subsection 9(2) for tax.)
- 140. REPEALED** (4/92)
- 141. MOTOR VEHICLE DEALERS** (G.S. 105-89(C))
 See AUTOMOBILE, ETC. (Subsection 9(4) for tax.)
- 142. MOVING PICTURES, THEATRES:** (G.S. 105-37)
 Every person engaged in the business of operating a moving picture show.
Each Room, Per Annum 200.00
- 143. RESERVED**
- 144. MUSIC MACHINES** (G.S. 105.65)
Per Machine, Per Annum 5.00
- 145. MUSICAL INSTRUMENTS** (G.S. 105-102.5)
 Every person engaged in the business of selling or offering for sale pianos, organs, records, radios and/or radio accessories.
Per Annum 5.00
- 146. NAVAL STORES, BUYERS, SHIPPERS, OR SUPPLIERS OF** **Per Annum 100.00**
- 147. NEWS DEALER**
 See MERCHANTS TAX (Subsection 135) for tax.
- 148. RESERVED**
- 149. NEWSPAPERS**
 Every person engaged in the business of manufacturing or

selling newspapers shall pay the following graduated tax based upon annual gross receipts.

Gross Receipts	
Not exceeding \$ 60,000	Per Annum 45.00
Not exceeding \$ 80,000	Per Annum 60.00
Not exceeding \$100,000	Per Annum 75.00
In excess of \$100,000, shall be taxed at the rate of \$15.00 per \$50,000 of gross receipts. The maximum tax shall not exceed \$600,000	

- 150. OILS (G.S. 105-72)**
See AUTOMOBILES, ETC. (Subsection 9) or GASOLINE, ETC. (Subsection 2) for tax.
- 151. RESERVED**
- 152. OUTDOOR ADVERTISING (G.S. 105-86)**
See ADVERTISING (Subsection 2) for tax.
- 153. OYSTER DEALERS**

See FISH, OYSTER, SHRIMP AND OTHER SHELLFISH DEALERS (Subsection 77) for tax.
- 154. PACKING HOUSES (G.S. 105-70)**
See MEATS (Subsection 133) for tax.
- 155. PAINTING**
Every person engaged in business as a painting contractor or subcontractor. **Per Annum 50.00**
- 156. RESERVED**
- 157. PAPER HANGING**
Every person engaged in business of hanging paper and wall coverings. **Per Annum 50.00**
- 158. PARKING LOTS**
Every person engaged in collecting a fee for the rental spaces in a parking lot as a business. **Per Space \$1.00**
Minimum Per Annum \$25.00
- 159. RESERVED**
- 160. PAWNBROKERS (G.S. 105-50)**
Ever person engaged in business as a pawnbroker as that term is defined in N.C.G.S. 105-50, etc. seq. **Per Annum 275.00**
- 161. RESERVED**
- 162. PEDDLERS (G.S. 105-53)(a)**

A peddler is a person who travels from place to place with an inventory of goods, who sells the goods at retail, or offers the goods for sale at retail, and who delivers the identical goods he/she carries with him/her.
- (a) Peddlers of farm products. **Per Annum 25.00**
- (b) Peddler who travels from place to place by vehicle selling goods other than, or in addition to, farm products. **Per Annum 25.00**
- (c) Peddler who travels from place to place on foot selling goods other than or in addition to farm

products.

Per Annum 25.00

EXEMPTIONS: G.S. 105-53(e)

1. Peddler who sells farm or nursery products produced by himself/herself.
2. Peddler who is a nonprofit, charitable, education, religious, scientific, or civic organization. (Must present a nonprofit letter to the Tax Collector.)
3. Peddler who sells crafts or goods made by himself/herself or his/her own household personal property.
4. Peddler who sells printed material, wood for fuel, ice, seafood, meat, poultry, livestock, eggs, dairy products, bread, cakes or pies.
5. An individual or business who maintains a fixed location from which he/she makes at least ninety (90%) percent of sales, but who sells some goods in the town or county of their fixed location by peddling. These are regular merchants selling the same type of products carried in their fixed location.

163.	PET GROOMING SERVICE	Per Annum 30.00
164.	PHOTO ENGRAVERS Every person engaged in the business of photo engraving.	Per Annum 30.00
165.	PINBALL MACHINES: (G.S. 105-102.5)	Per Location, Per Annum 25.00
166.	PISTOLS, RIFLES, SHOTGUNS, FIREARMS (See Subsection 76 for tax).	
167.	PLANING MILLS Not running in connection with saw mills. (NOTE: See also SAW MILLS, ETC. (Subsection 183))	Per Annum 100.00
168.	PLASTERING & DRYWALL CONTRACTORS Every person engaged in the business of plastering or drywall installation.	Per Annum 50.00
169.	PLUMBERS (G.S. 105-91) Every person engaged in business as a plumber steam, or gas fitter.	Per Annum 50.00
170.	POLES, CROSSTIES, GUM LOGS OR SIMILAR ARTICLES. Every person engaged in buying, selling, cutting or shipping said articles.	Per Annum 150.00
171.	POOL TABLES See BILLIARD AND POOL TABLES (Subsection 22) for tax.	
172.	PRECIOUS METALS AND STONES Every person engaged in buying, selling and dealing with second hand precious metals, jewels, and stones (not including coins and gold or silver ingots).	Per Annum 250.00

- 173. PRINTING ESTABLISHMENTS**
 Every person engaged in the commercial printing business shall pay the following graduated tax based upon annual gross receipts:
- | | |
|---|------------------------|
| Gross Receipts | |
| Not exceeding \$ 60,000 | Per Annum 45.00 |
| Not exceeding \$ 80,000 | Per Annum 60.00 |
| Not exceeding \$100,000 | Per Annum 75.00 |
| In excess of \$100,000 gross receipts shall be taxed at the rate of \$15.00 per \$50,000. | |
| The maximum tax shall not exceed \$600.00 | |
- 174. RADIO STATIONS**
 Every person engaged in the operation of a radio station shall pay the following graduated tax based upon annual gross receipts. Each broadcast signal will constitute a separate radio station.
- | | |
|--|------------------------|
| Gross Receipts | |
| Not exceeding \$ 60,000 | Per Annum 45.00 |
| Not exceeding \$ 80,000 | Per Annum 60.00 |
| Not exceeding \$100,000 | Per Annum 75.00 |
| In excess of \$100,000 shall be taxed at the rate of \$15.00 per \$50,000 of gross receipts. | |
| The maximum tax shall not exceed \$600,000, the tax set forth in this subsection shall apply only to radio broadcasting stations located within the Town limits. | |
- 175. REPEALED (4/92)**
- 176. RENTALS – EQUIPMENT**
 See MERCHANTS TAX (Subsection 135) for tax.
- 177. REPAIR SHOP**
 Every person engaged in the business of operating a repair shop including mobile not otherwise taxed. **Per Annum 50.00**
 (NOTE: See also AUTOMOBILES (Subsection 9) and MUSICAL INSTRUMENTS (Subsection 145))
- 178. RESTAURANTS (G.S. 105-62)**
 See CAFES, ETC. (Subsection 34) for tax.
- 179. RIDING DEVICES (G.S. 105-102.5)**
 See MERRY-GO-ROUNDS (Subsection 136) for tax.
- 180. ROOF PATCHERS OR REPAIRERS**
 Every person engaged in the business of patching, painting or repairing of roofs **Per Annum 50.00**
- 181. SALES**
 See BANKRUPT OR FIRE SALES, ETC. (Subsection 15) for tax.
- 182. SANDWICHES, WHOLESALE DEALERS**
 Every person engaged in the business of preparing and selling sandwiches at wholesale:
- | | |
|---------------------------------------|-------------------------|
| (a) Employing no more than 2 persons. | Per Annum 10.00 |
| (b) Employing 3 to 5 persons. | Per Annum 50.00 |
| (c) Employing more than 5 persons. | Per Annum 100.00 |
- 183. SAW MILLS, STEAM OR ELECTRIC**

	(a) Only mills with capacity exceeding 200,000 feet per day.	Per Annum 150.00
	(b) Less than 200,000 feet per day.	Per Annum 75.00
	(NOTE: See also PLANING MILLS (Subsection 167))	
184.	SECURITY DEALERS (G.S. 105-67) Every person engaged in the business of dealing in securities or as a stock or bond salesman, bond or futures buyer, stockbroker, or who maintain a stock or bond house	Per Annum 50.00
185.	SECURITY GUARDS, PATROL, GUARD DOG SERVICE (NOTE: Must present valid State License.)	Per Annum 50.00
186.	SERVICE COMPANIES OR CONSULTANTS Persons engaged in performing services where no goods, wares or merchandise are sold, and not otherwise specifically taxed herein. See MERCHANTS TAX (Subsection 135) for tax.)	
187.	SHIP BROKERS Every dealer or agent engaged in the sales or brokerage of commercial ships and water going vessels or craft in addition to any other applicable tax levied hereunder.	Per Annum 50.00
188.	SHIP YARDS, SHIP BUILDERS AND/OR MARINE RAILWAYS	
	(a) Having one runway.	Per Annum 150.00
	(b) Each additional runway.	Per Annum 50.00
	(c) Where ways are maintained exclusively for repairs.	Per Annum 60.00
	(d) For one runway only.	Per Annum 40.00
189.	RESERVED	
190.	SHOE SHOPS	
	(a) One machine	Per Annum 25.00
	(b) Two machines.	Per Annum 40.00
	(c) Three machines.	Per Annum 50.00
191.	SHOOTING GALLERIES (G.S. 105-102.5) See MERRY-GO-ROUNDS (Subsection 136) for tax.	
192.	SIGN PAINTERS	Per Annum 50.00
193.	SIDING Every person engaged in the business of covering the outside of a structure with aluminum, vinyl, or other type material.	Per Annum 50.00
194.	SKATING RINKS See MERRY-GO-ROUNDS (Subsection 136) for tax.	
195.	SLOT MACHINES AND SLOT LOCKS Every panorama or other machine for the showing of small dimensional motion pictures, with or without sound, and requiring a deposit of more than nine cents (\$.09).	Per Annum 25.00
196.	SUNDRIES (G.S. 105-102.5) Every person engaged in any one or more of the following business activities.	
	(1) The sale of sandwiches in drug stores, service stations or any other stands or places not licensed and taxed as restaurants under G.S. 105-62; provided however, as used in the subdivision, the	

word, "sandwiches" shall not be construed to include crackers or cookies in combination with any food filling.

- (2) Operating, maintaining or placing on location any of the following types of dispensers or machines:
 - (a) Dispensers of cigarettes or other tobacco products;
 - (b) Dispenser of soft drinks;
 - (c) Dispenser of food or other merchandise; or
 - (d) Weighing machines.
- (3) Operating a soda fountain or soft drink stand.
- (4) Retailing or jobbing cigarettes, cigars, chewing tobacco, snuff or any other tobacco products.

Per Location, Per Annum 4.00

197. SOLID WASTE COLLECTORS

Every person engaged in the private, commercial business of collecting or hauling waste material for disposal.

Per Annum 200.00

198. SPRINKLERS (G.S. 105-55)

See ELEVATORS, ETC. (Subsection 67) for tax.

199. STEAM FITTERS (G.S. 105-91)

See PLUMBERS (Subsection 169) for tax.

200. STEVEDORES

Every person engaged in the business of providing or contracting for stevedore services

Per Annum 200.00

201. STREET VENDORS

Every person engaged in selling food or food products from a cart or container.

Per cart or container, Per Annum 15.00

NOTE: applicants must contact, and receive approval through the Tax Collector's Office prior to the issuance of a Privilege License.

202. STORAGE WAREHOUSE

Every person engaged in the business of operating a warehouse, storage or transfer warehouse wherein anything not belonging to the owner or operator of the same is stored for compensation. See MERCHANTS TAX (Subsection 135) for tax. (NOTE: This Subsection is not applicable to transportation companies receiving and temporarily storing goods in transit nor to the storage of cotton and tobacco.)

203. SWIMMING POOLS (G.S. 205-102.5)

see MERRY-GO-ROUNDS (Subsection 136 for tax).

204. TAILORS

Every person engaged in the business of operating a tailor shop.

205. TAXICABS (G.S. 20-97)

Every person owning or operating a taxicab

Per Vehicle, Per Annum 15.00

206. TELEGRAPH COMPANIES

Every telegraph and wire service company engaged in business within the corporate limits.

Per Annum 50.00

207. **TELEVISION STATIONS**
 Every person engaged in the operation of a television station shall pay the following graduated tax based upon annual gross receipts.
- | | |
|---|------------------------|
| Gross Receipts | |
| Not exceeding \$ 60,000 | Per Annum 45.00 |
| Not exceeding \$ 80,000 | Per Annum 60.00 |
| Not exceeding \$100,000 | Per Annum 75.00 |
| In excess of \$100,000 shall be taxed at the rate of \$15.00 per \$50,000 of the gross receipts | |
| The maximum tax shall not exceed \$600.00 | |
- The tax set forth in this subsection shall apply only to television broadcasting stations located within the Town limits.
208. **THEATRES, SHOWS, PROMOTIONS, OR EXHIBITIONS NOT OTHERWISE SPECIFICALLY TAXED** **Per Annum 100.00**
209. **TIN SHOPS OR METAL WORKERS** **Per Annum 50.00**
210. **RESERVED**
211. **TOBACCO WAREHOUSES (G.S. 105-77)**
 Every person engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission. **For Each Warehouse, Per Annum 50.00**
212. **TREE SURGEONS OR SERVICE, OR RELATED BUSINESS** **Per Annum 50.00**
213. **RESERVED**
214. **TOW (TUG) BOAT BUSINESS**
 Employing one boat only. **Per Annum 125.00**
 Each additional boat. **Per Annum 62.50**
215. **RESERVED**
216. **TRAVEL AGENT OR AGENCY** **Per Annum 100.00**
217. **TRUCKS (G.S. 105-89)**
 See AUTOMOBILES, ETC. (Subsection 9) for tax.
218. **UNDERTAKERS AND COFFIN RETAILERS (G.S. 105-46)**
 Every person engaged in the business of making funeral arrangements for a burial of the dead or in the retail sale of coffins. **Per Annum 50.00**
219. **UPHOLSTERERS** **Per Annum 50.00**
220. **UTILITIES**
 Every private, investor owned public utility.
- | | |
|---|---------------------------|
| (1) Transit companies for bus or other mass transportation. | Per Annum 25.00 |
| (2) Electric companies. | Per Annum 2,000.00 |
| (3) Gas companies. | Per Annum 2,000.00 |
221. **VIDEO STORES (G.S. 105-102.5)**
 Every person engaged in the business of selling, leasing, furnishing, and/or distributing movies, including video movies, for use in places where no admission fee is charged

- or in schools, public or private, or other institutions of learning in the state. **Per Location, Per Annum 25.00**
222. **VIDEO GAMES, ELECTRONIC** (G.S. 106.66.1)
Every person engaged in the business of owning or operating machines that play electronic video games when a coin, token, or thing is deposited in the machine. **Per Machine, Per Annum 5.00**
- NOTE: Every machine will display a paid Town license sticker in a prominent place and this sticker is not transferrable.
223. **WAREHOUSES**
See COTTON WAREHOUSE (Subsection 51, TOBACCO WAREHOUSE (Subsection 211), and STORAGE WAREHOUSE (Subsection 202) for applicable tax.
224. **WEAPONS** (G.S. 105-80)
See PISTOLS (Subsection 166) for tax.
225. **RESERVED**
226. **WELDERS** **Per Annum 50.00**
227. **WATCH REPAIRERS**
See JEWELRY AND WATCH REPAIRING (Subsection 117) for tax.
228. **WINDOW REPAIR**
Every person engaged in the business of window repair or replacement. **Per Annum 50.00**
229. **WILD WEST SHOWS** (G.S. 105-38)

See CIRCUSES, ETC. (Subsection 41) and CARNIVALS (Subsection 37) for tax.
230. **WINDOW WASHERS OR JANITORIAL SERVICES**
See MERCHANTS TAX (Subsection 135) for tax.
231. **WRESTLING OR BOXING PROMOTER** (G.S. 105-37.1) **Per Annum 25.00**
232. **WOOD YARDS** **Per Annum 20.00**
233. **WRECKER OR TOWING SERVICE**
Any person that tows and/or stores motor vehicles. **Per Annum 25.00**
234. **MISCELLANEOUS**
Every person engaged in any business, trade, profession or other undertaking which is not specifically taxed herein and not exempt by state law or by ordinance shall be taxed in Subsection 135.

(See Schedule C Below)

Tax Schedule C (Exempt)

BUSINESSES AND PROFESSIONS EXEMPT FROM TOWN TAX BY SCHEDULE "B" OF THE REVENUE ACT OF 1939, AS AMENDED THROUGH THE NOVEMBER 1992 SESSION

GENERAL STATUTE

Accountants, Public	105-41
Adding Machines	105-102.5
Addressograph Machines	105-102.5
Architects	105-41
Attorneys	105-41
Auctioneers	85B-6
Banks	105-102.3
Bondsmen	85C-39
Bookkeeping Machines	105-102.3
Building and Loan Association	105-88
Burglar Alarm-Fire Alarms	105-51.1
Cash Registers	105-102.5
Check Protectors	105-102.5
Chiropodists	105-41
Chiropractors	105-41
Civil Engineers	105-41
Credit Unions	54-93
Dentists	105-41
Doctors	105-41
Engineers	105-41
Frigidaire's or other refrigerating machines	105-102.5
Healing, art of	105-41
Insurance Companies	105-228.10
Land Surveyors	105-41
Landscape Architects	105-41
Local Talent Shows	105-40
Mechanical Engineers	105-41
Mining Engineers	105-41
Morticians	105-41
Moving Picture film manufacturers and distributors	105-36
Multigraph Machines	105-102.5
Oculists	105-41
Opticians	105-41
Optometrists	105-41
Osteopaths	105-41
Physicians	105-41
Photographers	105-41
Private Detectives	105-42
Real Estate Loan Brokers	105-41
Real Estate and Rent Collection Agents	105-41
Savings and Loan Association	105-228.24
Sewing Machines	105-102.5
Soft Drink Manufacturers	105-113.50A
Tabulating Machines	105-102.5
Telephone Companies	105-120
Typewriters	105-102.5
Vacuum Cleaners	105-102.5
Veterinarians	105-41
Washing Machines	105-102.5
Wholesale Distributors of Motor Oil	105-99

(See Privilege License Application Below)



TOWN OF BELVILLE

Privilege License Information

Remit to:

Town of Belville
497 Olde Waterford Way Suite 205
Belville, NC 28451
Business number: 910-371-2456
Fax number: 910-371-2474
Email: taxcollector@townofbelville.com

Name of Business & Business Location	Business Mailing Address (if different)

Please complete all information below:

Description of Business:

Business Phone Number:

Owner/Officer Name:

Owner's Home Street Address:

Owner's Home City, State & Zip:

Owner's Home Phone Number:

State Sales Tax Number:

State Professional License Number:

Type of Ownership (Inc., PT, Sole Prop.)

Date Business Began Operation:

Payment of the privilege license tax to the Town of Belville does not relieve the applicant of responsibility for complying with all applicable Belville Town Ordinances, state or federal laws and regulations.

Signature: _____ **Title:** _____ **Date:** _____

NOTE: PLEASE ALLOW 24 HOURS FOR YOUR APPLICATION TO BE PROCESSED.