

January 1st, 1905.

Be it ordained by the Mayor and Aldermen of the Town of Lancaster, S. C. in Council assembled, and by the authority of the same, to provide for supplies and necessary expenses of the Town.

Section 1. That the following taxes be and are hereby levied for the fiscal year 1905, that is to say:

1st. A tax of fifty cents on each \$100.00 of the value of all real and personal property within the corporate limits of the Town of Lancaster, S. C., due due and payable between the first and thirty-first days of November, 1905, at the office of the Town Treasurer; and all taxes due and remaining unpaid on the first day of December, 1905, shall be subject to a penalty of fifteen per cent for the non-payment of taxes when due. And the Town Treasurer, after default in the payment of said taxes, shall issue execution to any Policeman of the Town or Sheriff of the County for the delinquent taxes, costs and penalties, following the mode for collecting delinquent taxes as now provided by State laws.

2d. That the following licenses shall be paid in advance on or for the following vocations, businesses or privileges, and it shall be unlawful for anyone to engage in or follow any of the following businesses or vocations within the corporate limits of the Town without first paying the license hereinafter stated for said calling or business; and where license is based upon income from said business or vocation, the income derived from said business or vocation for the last fiscal year ending December 31st, 1904, shall be the basis for the amount to be paid, and it shall be the duty of each person, firm or corporation following any business or calling where license is based upon income, to furnish the Town Treasurer, upon demand, with a statement under oath, showing the amount derived from said business or vocation for the last fiscal year ending December 31st, 1904, and in any cases where license is desired to follow any of said vocations or businesses during the fiscal year 1905 that are based upon income for same, by beginners, new comers or transient practitioners, the lowest schedule shall be the amount to be paid for the year or any part thereof, when not otherwise specified:

Attorneys-at-law, each or firm, with income \$500 per annum, or less, per year \$ 5.00
With income over \$500.00 and not over \$1,000 per annum, per year, 10.00
For each additional \$100 of income over \$1000 per annum, per year, 1.00
Practicing physicians, each or firm, with income \$500 per annum, or less, per year, 5.00
With income over \$500 and not over \$1000 per annum, per year 10.00
For each additional \$100 of income over \$1,000 per annum, per year, 1.00
Dentists or tooth extractors, each or firm, with income \$500 per annum, or less, per year, 5.00
With income over \$500 and not over \$1,000 per annum, per year, 10.00
For each additional \$100 of income over \$1,000

per annum, per year, 1.00
Dentists or tooth extractors (transient), per week \$3.00; per month, 5.00
Brokers or Commission Merchants, each or firm, with income \$500 per annum, or less, per year, 5.00
With income over \$500 and not over \$1,000 per annum, per year, 10.00
For each additional \$100 of income over \$1000 per annum, per year, 1.00
Telegraph Companies or Agencies, each, for business done exclusively within the Town of Lancaster, but not including any business done to or from points without the State and not including any business done for the Government of the United States, its officers or agents, 40.00
Express Companies or Agencies, each, for business done exclusively within the Town of Lancaster, but not including any business done for the Government of the United States, its officers or agents, 30.00
Kerosene Oil Companies or Agencies having stationary or portable tanks for receiving and storing of oil, each, 50.00
Kerosene Oil Companies or Agencies having no stationary tanks, but selling in original packages, each, 50.00
Oil, kerosene or kerosene companies, each, 10.00
Fire Insurance Companies, each, per year, 5.00
Life Insurance Companies (resident agents) per year, 5.00
Life Insurance companies, including mutual co-operative companies (transient agents) per month, 5.00
Sewing Machine Companies or agents (transient) per week \$2.00; per month, 5.00
Photographers (resident) in permanent building, per year, 5.00
Photographers (transient) in temporary building, per week \$2.00; per month, 5.00
Auctioneers, per day \$2.00; per year, 10.00
Barber shops, per chair, Main street, per year, 5.00
For each additional chair, per year, 3.00
Back street, per year, 3.00
For each additional chair, per year, 2.00
Hotels or boarding houses with transient rates exceeding \$1.00 per day, per year, 20.00
Hotels or boarding houses, with transient rates not exceeding \$1.00 per day, per year, 5.00
Restaurants including right to sell fish indoors only, per quarter \$5.00; per year, 10.00
Meat Market, including right to sell fish indoors only, on Main street, per year, 25.00
On back street, per year, 15.00
Dealers in fish or oysters, indoors, per year, 5.00
With street privileges, per quarter, \$10.00, per year 20.00
Sales, Livery and Feed Stables, or all, per year, 25.00
All dealers, transient or otherwise, in horses or mules, not doing business in licensed stables, per week, \$10.00; per year, 25.00
Public drays, one horse, \$5.00; two horse, per

year, 7.50
Public Hacks, one horse, \$5.00; two horse, per year, 7.50
Dealers in ice, per season, 5.00
Itinerant traders or vendors of any goods, wares or merchandise, \$2.00 to \$5.00, in the discretion of the Mayor.
Public billiard, pool, bagatelle tables, per year, 25.00
Bowling Alleys, for each alley, per year, 10.00
Shooting gallery, per day, \$1.00, per week, \$3.00, per month, 5.00
Bill posters, per day, \$1.00; per year, 10.00
Circuses, equestrian shows, menagerie, per day \$10.00 to \$50.00, in the discretion of the Mayor.
Merry-go-round, per day, 10.00
Circuses, for procession in the streets, and located out of town, per day \$10.00 to \$50.00, in the discretion of the Mayor.
Theatrical performances or other exhibitions, not local, per day \$2.00 to \$25.00, in the discretion of the Mayor.
Bicycles, with pavement privileges, (except on Main street) each, (each bicycle to bear license tag) 1.00
Agents for sale of pianos, organs, clocks, stoves or ranges, per year, 25.00
Dealers in patent rights, per year, 25.00
Fertilizer agents, per year, 20.00
Agents or dealers in engines, gins, presses and machinery, per year 10.00
Banks, State, those whose capital is less than \$50,000, \$15,000 per year; whose capital is \$50,000 or over, per year 25.00
Merchants, stock \$10.00 to \$500 per year 2.00
Merchants, stock \$500 to \$1,000 per year 3.00
Merchants, stock \$1,000 to \$2,000, per year 4.00
Merchants, stock \$2,000 to \$5,000, per year, 6.00
Merchants, stock \$5,000 to \$10,000, per year, 8.00
Merchants, stock \$10,000 to \$15,000, per year 9.00
Merchants, stock \$15,000 to \$20,000, per year 12.00
Merchants, stock \$20,000 to 30,000, per year 15.00
Merchants, stock \$30,000 to \$50,000, per year 20.00
Merchants, stock \$50,000 and over, per year 30.00
Drug stores and Jewelers licensed as merchants
Building contractors, employing one to five workmen per year 5.00
Building contractors, employing five to ten workmen, per year 10.00
Building contractors, employing more than ten workmen, per year 20.00
Newspapers, each per year 5.00
Newspapers with Job office combined, per year 7.50
Job offices, each per year 5.00
Painters or Tanners, working one to five hands, per year 5.00
Working five to ten hands, per year 10.00
Working more than ten hands, per year 20.00
Oculists or Opticians, or specialists on throat, ear eye or nose, per year 10.00
Railroad Companies, each for business done exclusively within the Town of Lancaster, but not including any business done to or from points without the State, and not including any business done for the Government of the United

States, its officers or agents 25.00
Telephone Companies, each for business done exclusively within the Town of Lancaster, but not including any business done for the Government of the United States, its officers or agents, for each phone per year .75
Bottling Works, soda water or otherwise, per year 5.00
Blacksmiths, per year for 1st forge \$5.00; for each additional forge 3.00
Carriage or wagon repairers or carpenter shops, separate or combined 2.50
Brick manufacturers 5.00
Book agents, per year 5.00
Lightning rod agents or dealers, per year 25.00
Land Surveyors, per year 5.00
Cotton gunneries, first gin \$5.00, each additional gin, per year 3.00
Lumber yards, per year 5.00
Lumber agents or brokers 5.00
Manufacturers of doors, sash, blinds, etc, per year 5.00
Mills, flour or grist, each 5.00
Marble yards, each 2.00
Agents for marble works or quarries, per year 5.00
Dealers in soda water or other soft drinks sold from fountains (provided that the fountain apparatus and attachments shall not be included as stock in estimating the license tax to be paid by merchant) per year 3.00
Sign painters, per day 1.00 per year 5.00
Agents or dealers in wood or coal, per year 5.00
Dyers and cleaners, per year 5.00
Eating or lunch houses 3.00
Harness repair shops 3.00
Agents or dealers in hides and tallow, furs or wool each, per year 5.00
Section 2. The charges for license in any business not enumerated in section one of this ordinance shall be determined by the Mayor.
Section 3. That whenever in this ordinance the term dealer is used, the same shall include not only the principal but, in his, her or their absence, shall include any agent, clerk or employee managing the business respectively referred to, and generally where a license is herein imposed for the carrying on of any business, and the same is carried on by any agent, clerk or employee, such agent, clerk or employee shall be subject to the penalties herein imposed, should the said business be carried on without taking out such license in the same manner as if he, she or they were the proprietors of said business.
Section 4. No license shall be transferred from one firm to another, except with a sale or transfer of a stock of goods, shop, outfit or machinery, and then only on the endorsement of the Mayor.
Section 5. That it shall be unlawful to carry on any business, occupation or calling during the year 1905 as set forth in this ordinance, without first paying the Town Treasurer, the license tax for said business, occupation, calling or profession, who shall issue to the person, firm or corporation so paying a license receipt therefor, which shall entitle the said person, firm or corporation to carry on said business, occupation, calling or profession within the corporate limits of said town for the fiscal year ending December 31st, 1905.
Section 6. That any person or persons, firms or corporations, either by refusing or neglecting to pay the required license as herein provided, shall pay a fine of not less than five dollars, nor more than one hundred dollars, or be imprisoned for not less than

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five or more than thirty days.
Section 7. All able bodied male persons between the ages of eighteen and fifty years, residing within the corporate limits of the said Town, not exempt from road duty under the laws of the State, shall work the streets, pavements, ways and bridges of the Town under the direction and to the satisfaction of such policemen or overseers as may be appointed or may have already been appointed for a space of time not less than four days, nor exceeding six days in each year. Provided that, at the time of receiving notice to perform such work, any person may pay into the Town Treasury two dollars commutation tax which shall be received in lieu of said work; that substitute may be furnished, provided such substitute is a male person over eighteen years of age and provided with necessary tools, and he shall be required to do full and satisfactory work.
Any person refusing to pay said commutation tax, perform said work or furnish the required substitute with necessary tools, shall be fined not less than ten dollars nor more than thirty dollars, or be imprisoned not less than ten nor more than thirty days in the discretion of the Mayor.
Section 8. All ordinances or part of ordinances inconsistent herewith shall be and the same are hereby repealed.
Ratified by the Mayor and Aldermen, in council assembled, this 19th day of December, in the year of our Lord one thousand nine hundred and four.
R. E. WYLIE, Mayor.
C. D. JONES, Clerk and Treasurer.

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