

CITY TAX AND LICENSE ORDINANCES

AN ORDINANCE.

Imposing a License Tax on Persons Who Engage in, Prosecute or Carry on Any Business or Profession in the City of Laurens.

State of South Carolina,
County of Laurens,
City of Laurens.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURENS:

Section 1. That no person, firm or corporation shall, after the first day of January, 1920, engage in, prosecute or carry on any business or profession hereinafter named, within the corporate limits of the City of Laurens, without having first paid a special license tax therefor. The amount of said special tax shall be the amount placed opposite each occupation, business or profession herein below named, respectively, and the amount shall be the cost of said special tax per annum, unless otherwise specified, to wit:

Architects whose gross annual income is \$1,000.00 or less per annum	10.00
Auctioneers whose gross annual income is \$1,000 or less, per annum	15.00
Auctioneers whose gross daily income is \$25 or less, per day	5.00
Auctioneers of horses, mares, mules or stock horse or horses, whose gross daily income is \$1,000 or less, per day	200.00
Auctioneers of new furniture, second-hand furniture or household goods, whose gross daily income is \$500 or less, per day	2.00
Automobile repair shops whose gross annual income is \$1,000 or less, per annum	25.00
Whose gross daily income is \$10 or less, per day	2.50
Automobile backs, whose gross annual income is \$1,500 or less, per annum	25.00
Whose gross daily income is \$100 or less, daily	2.00
The licensee shall be allowed to operate only one automobile back under each license issued to him.	
Automobile dealers or agents, whose gross annual income is \$1,500 or less, per annum	25.00
Calls and dances, where admission is charged, per day	5.00
Butchers or dealers in fresh meats, whose gross annual income is \$5,000 or less, per annum	25.00
Dealers in single beef or hogs, or offering for sale in wagons may take out special license by the day at the following rates:	
Those whose gross daily income from single beef or hog amounts to \$20 or less, per day	2.00
Dealers in calves, mutton, sheep or kid may take out special license by the day at the following rates:	
Those whose gross daily income for each calf, mutton, sheep or kid is \$10 or less, per day	2.00
Provided, however, that the licensee shall not have the right to sell under his daily license more than one animal	
Blacksmith shop, one forge whose gross annual income is \$750 or less, per annum	10.00
Blacksmith shops, two forges, whose gross annual income is \$1,000 or less, per annum	15.00
For each additional forge operated in a blacksmith shop, the license shall be increased per annum according to income, as herein graduated	2.00
Boot blacks whose annual income is \$500 or less, per annum, each bench	5.00
Barber shops, operating one chair, whose gross annual income is \$500 or less, per annum	7.50
Whose gross annual income is more than \$500, for each additional \$500 or less, per annum	1.00
Barber shops operating more than one chair shall pay the foregoing license for the first chair and same for each additional chair in accordance with income as graduated.	
Bill posters, whose gross annual income is \$3,000 or less, per annum	35.00
Whose gross annual income is more than \$3,000, for each additional \$1,000 or less, per annum	5.00
Whose gross daily income is \$25 or less, per day	1.00
Book agents, whose gross annual income is \$1,000 or less, per annum	25.00
Whose gross weekly income is \$500 or less, per week	10.00
Whose gross daily income is \$100 or less, per day	5.00
Building and loan associations, or their agents, for business done within this state, and not including that done without the state, whose gross annual income from such business is \$50,000 or less, per annum	16.00
Whose gross annual income from such business is more than \$50,000, on each additional \$50,000 or less	5.00
Bakeries, whose gross annual income is \$1,000 or less, per annum	15.00
Bicycle dealers, whose gross annual income is \$1,000 or less, per annum	7.50
Boarding house proprietors, taking regular boarders, whose gross annual income is \$100 or less, per annum	7.50
Banks and banking houses with an investment of \$50,000 or less in the business, per annum	50.00
On each additional \$1,000 invested	1.00
Bankers doing a private banking business, with \$2,500 or	

less invested in the business, per annum	25.00
On each additional \$1,000 invested in the business	1.00
Bowling Alley or Box Ball proprietors whose gross annual income is \$1,000 or less, per annum	50.00
Each alley operated shall be deemed and taken to be separate business.	
Bottling works, whose gross annual income is \$1,000 or less, per annum	35.00
Boot black, whose gross annual income is \$500 or less, per annum	5.00
Each and every boot black doing business on the streets of the City of Laurens must be licensed and must wear in a conspicuous place a numbered badge furnished by the City Clerk.	
Circus or other shows, exhibiting under canvas, or out of doors, whose gross daily income is \$5,000 or less, per day	100.00
Whose gross daily income is more than \$5,000, per day, on each additional \$5,000 or less	25.00
Collection or claim agents, whose gross annual income is \$1,000 or less, per annum	10.00
Cabinet workmen whose gross annual income is \$500 or less, per annum	5.00
Cotton mills for manufacturing cotton products, with \$350,000 or less invested in the business, per annum	250.00
On each additional \$1,000 invested in the business, per annum	1.00
Cotton seed buyers, whose gross annual income is \$1,000 or less, per annum	10.00
Cotton ginners, first gin, whose gross annual income is \$1,000 or less, per annum	25.00
Each additional gin	5.00
Cabinet and general repair shops, whose gross annual income is \$500 or less, per annum	5.00
Chiropractors, whose gross annual income is \$1,000 or less, per annum	5.00
Provided, however, that license may be issued by the day at the following rates:	
When the gross daily income is \$25 or less, per day	2.00
Cement block manufacturers, whose gross annual income is \$1,000 or less, per annum	10.00
Cleaning, dyeing or pressing clothing, where the gross annual income is \$1,000 or less, per annum	15.00
Cold drink stands, per annum	5.00
Contractors whose gross annual income is \$5,000 or less, per annum	10.00
Provided, however, contractors may take out license by the job at the following rates:	
Where the gross income from the job is \$500 or less	2.00
Where the gross income from the job is over \$500, on each additional \$500 or less	2.00
Contractors for moving houses, whose gross annual income is \$1,000 or less, per annum	10.00
Coal companies or agencies, where the gross annual income is \$2,500 or less, per annum	15.00
Conveyancers or scrivners whose gross annual income is \$500 or less, per annum	5.00
Cotton seed oil mills with \$100,000 or less invested, per annum	150.00
On each additional \$1,000 invested, per annum	1.00
Cotton weighers whose gross annual income is \$1,000 or less, per annum	10.00
Dealers in stocks and bonds, per annum	25.00
Dealers in wagons and other vehicles, other than manufacturers, with or without business, whose gross annual income is \$7,500 or less, per annum	25.00
Whose gross annual income is more than \$7,500, for each additional \$1,000 or less, per annum	35.00
Whose gross annual income is more than \$4,000, on each additional \$1,000 or less, per annum	25.00
Dealers in pianos, organs, sewing machines, iron safes, well fixtures and tombstones, not connected with stores, whose gross annual income is \$1,000 or less, each, per annum	25.00
Dealers in second hand bagging, ties, etc.	5.00
Dealers in soap, jewelry, merchandise or other goods on the streets, whose gross daily income is \$100 or less, per day	10.00
Per annum	50.00
Dealers in green groceries, selling from wagon, whose gross daily income is \$50 or less, per day	5.00
And each wagon operated shall be deemed a separate business.	
Dealers in green groceries selling from car or common carrier, whose gross daily income is \$500 or less, per day	10.00
And each car operated shall be deemed a separate business.	
Inner houses whose gross annual income is \$2,000 or less, per annum	25.00
Dentists whose gross annual income is \$1,000 or less, per annum	15.00
Whose gross annual income is more than \$1,000, for each additional \$1,000 or less, per annum	1.00
Dogs, all kinds	1.00
Each and every dog to be paid for by person or persons upon whose premises dog is kept. The city police are hereby authorized to seize and confine every dog they find running at large not having attached a tag for tax furnished by the City Clerk. Every dog taken	

up \$2.00 additional must be paid, or the dog killed.	
Electric power companies whose gross annual income is \$5,000 or less, per annum	60.00
Whose gross annual income is more than \$5,000, for each additional \$10,000 or less, per annum	5.00
Express companies maintaining an agency whose gross annual income at such agency arising from business done wholly within the state of South Carolina, if \$1,000 or less, per annum	100.00
Electricians whose gross annual income is \$1,000 or less, per annum	10.00
Provided, that electricians may take out license by the job at the following rates:	
Where the gross income is \$100 or less, per job	2.00
Fire insurance companies, on amount of net premiums collected	3%
Fruit trees or other trees and plant agents, whose gross annual income is \$500 or less, per annum	10.00
Fresh fish dealers, with or without other business, whose gross annual income is \$1,500 or less, per annum	15.00
Fresh oyster dealers, with or without other business, whose gross annual income is \$1,000 or less, per annum	5.00
Flour mills, whose gross annual income is \$1,000 or less, each, per annum	15.00
Grist mills, whose gross annual income is \$1,000 or less, each, per annum	10.00
Hay, grain, provisions or merchandise brokers, who carry no stock of goods in either warehouse or store room, whose gross annual income is \$1,000 or less, per annum	15.00
Hair dressers or manicurists, whose gross annual income is \$1,000 or less, per annum	10.00
Harness shops, whose gross annual income is \$1,000 or less, per annum	10.00
Hawkers or peddlers, selling or offering for sale, goods, wares and merchandise, whose gross daily income is \$50 or less, per day	10.00
Hog dealers, whose gross annual income is \$2,500 or less, per annum	15.00
Whose gross monthly income is \$500 or less, per month	10.00
Whose gross daily income is \$50 or less, per day	5.00
Hotels whose gross annual income is \$5,000 or less, per annum	60.00
Whose gross annual income is more than \$5,000, on each additional \$5,000 or less, per annum	25.00
Horse or mule traders, transient whose gross daily income is \$1,000 or less, per day	5.00
Horse and mule traders, transient, whose gross monthly income is \$10,000 or less, per month	15.00
Insurance companies, life, accident and health, maintaining agencies doing business within the City of Laurens, whose gross annual income from such agencies is \$1,000 or less, per annum	15.00
Ice dealers, whose gross annual income is \$500 or less, per annum	5.00
Ice cream vendors, selling from carts, whose gross annual income is \$1,500 or less, per annum	15.00
Ice cream vendors, selling from wagons, whose gross annual income is \$2,500 or less, per annum	25.00
Ice manufacturers, with \$10,000 or less invested, per annum	40.00
On each additional \$1,000 invested	1.00
Jewelry, watch and clock repairs, whose gross annual income is \$1,000 or less, per annum	15.00
Jewelers, itinerant, offering for sale jewelry, watches, clocks, etc., or repairing same, whose gross daily income is \$100 or less, per day	5.00
Laundries, run by hand, whose gross annual income is \$1,500 or less, per annum	20.00
Laundries, run by machinery, whose gross annual income is \$2,500 or less, per annum	25.00
Lawyers whose gross annual income is \$1,000 or less, per annum	15.00
Lightning rod agents or dealers, whose gross annual income is \$2,000 or less, per annum	25.00
Whose gross monthly income is \$500 or less, per day	7.00
Machine shops and foundries, whose gross annual income is \$2,000 or less, per annum	15.00
Manufacturers, whose gross annual income is \$25,000 or less, per annum	50.00
Each additional 1,000 tons	1.00
Merry-go-rounds, whose gross weekly income is \$250 or less, per week	25.00
Merchants, or all persons, firms or corporations selling at retail articles of trade or merchandise for which a special license is not required, whose gross annual income is \$10,000 or less from sales, per annum	25.00
Whose gross annual income is more than \$10,000, on each additional \$10,000 or less, per annum	1.00
By license is meant the amount of goods sold by the licensee and sworn statement must accompany payment.	
Medicine peddlers and vendors, whose gross annual income is \$500 or less, per annum	50.00
Whose gross daily income is \$1,000 or less, per day	10.00
Marble yards or agencies, whose gross annual income is \$1,000 or less, per annum	19.00
On each additional \$1,000 or less, per annum	40.00
Newspapers, whose gross annual income is \$1,000 or less, per annum	15.00

Opera house hall whose gross annual income is \$1,000 or less, per annum	40.00
Organ grinders and itinerant musicians, whose gross daily income is \$100 or less, per day	10.00
Oil and gasoline companies or agents whose gross annual income is \$15,000 or less, per annum	75.00
Whose daily income is \$100 or less, per day	1.00
Occultists or opticians, itinerant, whose gross daily income is \$50 or less, per day	5.00
Opticians or occultists on their own account, or working for others, whose gross annual income is \$1,000 or less, per annum	15.00
Lumber yard, selling planks, shingles, framing, laths or moulding, whose gross annual income is \$5,000 or less, per annum	35.00
Lumber yards or dealers selling other kinds of building material other than the ones last before enumerated, whose annual income from the sale of such material is \$2,500 or less, per annum	10.00
Paint shops, per annum	10.00
Pawn shops, or money lending shops, whose gross annual income is \$1,000 or less, per annum	15.00
Planing mills, whose gross annual income is \$1,000 or less, per annum	10.00
Pool, billiard, or bagatelle proprietors, operating three tables or less, whose gross annual income is \$5,000 or less, per annum	500.00
Pool, billiard or bagatelle proprietors, operating more than three tables, whose gross annual income is \$7,000 or less, per annum, shall pay the above license for the first three tables so operated and one hundred dollars for each additional table. Plain view from the street or sidewalk into the interior of pool rooms, billiard rooms or bagatelle rooms must not be obstructed by screens, frosted glass in doors or windows or otherwise.	
Photographers or artists, whose gross annual income is \$1,000 or less, per annum	10.00
Whose monthly income is \$1,000 or less, per month	5.00
Whose daily income is \$50 or less, per day	2.00
Physicians whose gross annual income is \$1,000 or less, per annum	15.00
Printing office, job, whose gross annual income is \$750 or less, per annum	15.00
Plumbers, whose gross annual income is \$1,000 or less, per annum	15.00
Plumbers, whose gross income from one job is \$20 or less, per job	2.00
Public weighers, other than cotton weighers, whose gross annual income is \$500 or less, per annum	5.00
Restaurant or eating house, whose gross annual income is \$1,500 or less, per annum	25.00
Railroad agencies whose gross annual income from business done exclusively within this state is \$100,000 or less, for the first track, per annum	250.00
For each additional track	100.00
For each additional \$1,000 or less, per annum	1.00
Renovators of feather beds, whose gross annual income is \$2,500 or less, per annum	25.00
Whose gross monthly income is \$150 or less, per month	15.00
Real estate agents whose gross annual income is \$1,500 or less, per annum	15.00
Scrivners whose gross daily income is \$10 or less, per day	1.00
Shows, performances, exhibitions of all kinds, except circus or similar exhibitions, whose gross daily income is \$500 or less, per day	25.00
Soda fountains, without or with store, whose gross annual income is \$1,500 or less, per annum	15.00
Stable, feed only, whose gross annual income is \$1,000 or less, per annum	10.00
Stable, livery only, whose gross annual income is \$1,500 or less, per annum	15.00
Stables, sales only, whose gross annual income is \$2,500 or less, per annum	40.00
Stables, sales, feed and livery whose gross annual income is \$4,000 or less, per annum	30.00
Salvage or bankrupt sale managers, or sale conductors, whose gross annual income is \$5,000 or less, per annum	50.00
Whose gross daily income is \$50 or less, per day	5.00
Stock yard, whose gross annual income is \$500 or less, per annum	5.00
Surveyors whose gross annual income is \$1,000 or less, per annum	10.00
Whose income per job is \$5 or less, per job	1.00
Street hacks or carriages, one horse, whose gross annual income is \$1,500 or less, per annum	15.00
Street hacks or carriages, two horses, whose gross annual income is \$2,000 or less, per annum	25.00
No person, firm or corporation shall let or hire any hacks, automobiles or other vehicles for hauling or transporting passengers, within the corporate limits of the city, without first obtaining a license therefor from the City Clerk, and every person, firm or corporation running or operating such a hack or vehicle shall have the registered number on same legibly printed or otherwise marked upon said vehicle in letters of not less than three inches in height and one inch in width; and every driver in charge of such vehicle must wear a numbered badge furnished by the City Clerk. Owners and drivers must comply with the City	

Ordinance herein, and any person, firm or corporation violating any of the above provisions shall, upon conviction, be fined not exceeding five dollars, or be imprisoned not exceeding five days for each and every violation thereof.	
Street trucks doing drayage whose gross annual income is \$500 or less	15.00
Street wagons or drays, one horse, whose gross annual income is \$500 or less, per annum	10.00
Whose gross daily income is \$5 or less, per day	5.00
Street wagons or drays, two horse, whose gross annual income is \$750 or less, per annum	15.00
Whose gross daily income is \$7.50 or less, per day	7.50
Each and every drayman doing business in the City of Laurens must wear in a conspicuous place a numbered badge furnished by the City Clerk, and must have legibly marked on each side of his dray the same number borne by said badge.	
Shooting galleries, whose gross annual income is \$2,500 or less, per annum	25.00
Sign painters, whose gross annual income is \$1,000 or less, per annum	10.00
Whose gross weekly income is \$500 or less, per week	5.00
Whose gross daily income is \$10 or less, per day	1.00
Shoe shops, each bench, whose gross annual income is \$1,000 or less, per annum	10.00
Each additional bench	2.50
Skating rinks, whose gross annual income is \$1,000 or less, per annum	10.00
Tailor shops, and agents whose gross annual income is \$1,000 or less, per annum	25.00
Tenpin alleys or ten pennet alleys, whose gross annual income from each alley operated is \$5,000 or less, per annum	50.00
For each additional alley operated in same building the license shall be one-fourth of the above amount.	
Terra-cotta dealers, whose gross annual income is \$1,500 or less, per annum	15.00
Tin or tinker shops whose gross annual income is \$750 or less, per annum	7.50
Telephone companies or agency, for business done within this state, and not including that done without the state, whose gross annual income is \$10,000 or less, per annum	75.00
Telegraph companies, or agencies, for business done within this state and not including that done without the state, whose gross annual income from such business is \$2,000 or less, per annum	75.00
Undertakers whose gross annual income is \$2,500 or less, per annum	35.00
Wood shops and wagon manufacturers whose gross annual income is \$500 or less, per annum	15.00
Wholesale dealers in hay, grain provisions, goods, wares, or merchandise, who carry a stock of goods either in a warehouse or store room, whose gross annual income from sales is \$50,000 or less, per annum	40.00
Vulcanizing shops, per annum	10.00
Storage battery charging stations per annum	10.00

to administer oaths, and file said statement with the City Clerk, setting forth:

- (1) His or her name, style of firm, name of company, or corporation;
- (2) The trade, business, profession, or occupation for which a license is required;
- (3) The amount of business proposed to be done during the current year, and in those cases in which such information is required, the amount of business done the previous year in the same occupation, trade, business or profession if same was carried on in the City of Laurens the previous year.

The City Clerk shall thereupon assess and collect the proper license tax as provided for in this Ordinance, and upon such tax being paid, shall issue to the applicant the proper license.

Sec. 7. For any business, trade, occupation or profession not enumerated in Section 1 of this Ordinance, the license shall be fixed by the City Council of the City of Laurens at any regular or special meeting thereof.

Sec. 8. The license taxes herein imposed are levied for the purpose of raising funds to meet the annual ordinary expenses of the City of Laurens for the fiscal year commencing on the 1st day of January of any year hereafter and for the purpose of paying in whole or in part any legal indebtedness of the said City incurred for ordinary expenses thereof falling due during the said fiscal year.

Sec. 9. This Ordinance shall go into effect on the 1st day of January A. D. 1920.

Done and ratified by the City Council of the City of Laurens and the corporate seal of the said City of Laurens hereto affixed this 20th day of December A. D. 1919, and in the One Hundred and Forty-Fourth year of the Sovereignty and Independence of the United States of America.

C. M. BABB,
Mayor.

Attest:
STANLEY W. CREWS,
City Clerk.

AN ORDINANCE.

State of South Carolina,
County of Laurens,
City of Laurens.

An ordinance to levy an annual tax upon the taxable property within the corporate limits of the City of Laurens, to raise supplies to defray bonded indebtedness of the said City of Laurens for the fiscal year, commencing January 1st, 1920, and to pay past indebtedness of said city, and also to levy and collect a sufficient amount to pay the interest upon the bonded indebtedness of the said city for the year 1920, and to raise a sinking fund for the payment of same.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURENS:

Sec. 1. That a tax of One and 45-100 Dollars on every one hundred dollars worth of property, real and personal not exempt by law from taxation within the corporate limits of the city of Laurens, be and the same is hereby levied for corporate purposes to defray the public expenses of the City of Laurens for the fiscal year, commencing January 1st, 1920, and to meet other indebtedness as has been contracted by said city for corporate purposes; that an additional levy of fifty-five (55) cents on every one hundred dollars worth of the assessed value of all property, real and personal, not exempt from taxation, situated within the corporate limits of the City of Laurens, be and the same is hereby levied, to meet the interest accruing on the bonded indebtedness of the City of Laurens during the fiscal year 1920 and to create a sinking fund to be used in aid of retirement and payment of said bonds, and the excess, if any, shall be used by the City Council for other corporate purposes.

Sec. 2. That the Clerk of the said city shall enter levies and assessments upon the books of the said city and receive said taxes. That the said taxes herein levied shall be paid to the said City Clerk in lawful money of the United States on or before the 1st day of March A. D. 1920 and any person, firm or corporation failing to pay said taxes when due shall be liable to the penalty of 15 per centum of the tax so levied, and also cost of issuing execution and collection as now provided by law for the failure to pay the general County and State taxes.

Done and ratified by the City Council of the City of Laurens and the corporate seal of the said city hereto affixed, this 20th day of December in the year of our Lord one thousand nine hundred and nineteen and in the One Hundred and Forty-fourth year of the Sovereignty and Independence of the United States of America.

C. M. BABB,
Mayor.

Attest:
STANLEY W. CREWS,
City Clerk.

AN ORDINANCE.

State of South Carolina,
County of Laurens,
City of Laurens.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURENS:

Sec. 1. That all able-bodied male residents of the City of Laurens, between the ages of 18 and 50 years, shall each pay a per capita tax, for street improvements, the sum of \$2.00, on or before the 1st day of March, 1920, and all persons failing to pay said street tax on or before that date shall pay to the City Clerk the sum of \$4.00 as such street taxes, and failing to do so shall, upon conviction, be punished as otherwise provided by the City Ordinance.

Done and ratified by the City Council of the City of Laurens and the corporate seal of the said City of Laurens hereto affixed this 20th day of December, A. D. 1919, and in the One Hundred and Forty-Fourth year of the Sovereignty and Independence of the United States of America.

C. M. BABB,
Mayor.

Attest:
STANLEY W. CREWS,
City Clerk.