

LAWS AND RESOLUTIONS  
OF THE  
STATE OF NORTH CAROLINA,  
PASSED BY THE  
GENERAL ASSEMBLY  
AT ITS  
SESSION OF 1883,  
BEGUN AND HELD IN THE CITY OF RALEIGH  
ON WEDNESDAY, THE THIRD DAY OF JANUARY, A. D. 1883,

TO WHICH ARE PREFIXED

A REGISTER OF STATE OFFICERS, MEMBERS OF THE GENERAL  
ASSEMBLY, JUDICIARY, A LIST OF COMMISSIONERS OF  
AFFIDAVITS, AND STATE CONSTITUTION.

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PUBLISHED BY AUTHORITY.

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RALEIGH:  
ASHE & GATLING, STATE PRINTERS AND BINDERS,  
1883.

## CHAPTER 111.

An act to amend the charter of the town of Asheville.

*The General Assembly of North Carolina do enact :*

SECTION 1. That the inhabitants of the town of Asheville shall be and continue as heretofore they have been, a body politic and corporate, and henceforth the corporation shall bear the name and style of "The City of Asheville," and under such name and style is hereby invested with all the property and rights of property which now belong to the present corporation of "The Town of Asheville," or any other corporate name or names heretofore used ; and by the corporate name of "The City of Asheville" may purchase and hold for purposes of its government, welfare and improvement, all such estate, real and personal, as may be deemed necessary therefor, or as may be conveyed, devised or bequeathed to it, and the same may from time to time sell, dispose of and re-invest as shall be deemed advisable by the proper authorities of the corporation.

Body politic.

Name.

Corporate powers.

SEC. 2. That the corporation line of "The City of Asheville" shall hereafter be defined and located as follows: Beginning in a crevice of a large rock marked with the letters "A. C. L.," on the top of the mountain ridge north-east of the court house, and south of the highest top of said mountain, and known as "Smith's view," and running thence a straight line south seventy-four degrees west to the east bank of the French Broad river, thence up the bank of said river, passing the iron bridge and the mouth of Town branch to two large sycamore trees on the east bank of said river and marked with the letters "A. C. L.," thence a straight line north seventy-four degrees east to a stake one hundred feet east of the crest of the mountain ridge, next west of Ross's creek, thence parallel with the top of said mountain ridge, passing

Corporate limits.

one hundred feet east of Beau Mont to a stake one hundred feet east of the beginning, and thence to the beginning.

Election of  
mayor and alder-  
men.

SEC. 3. There shall, on the first Monday in May in each and every year, be elected by the qualified voters of the city of Asheville, a mayor and five aldermen who shall be residents within the corporate limits of said city of Asheville.

Election, how  
held.

SEC. 4. That the election provided for in the foregoing section shall be held under the same rules and regulations as elections are now held for members of the general assembly, and every citizen residing within the corporate limits of the city of Asheville who is qualified to vote for members of the general assembly, shall be entitled to vote for one mayor and for five aldermen; each elector shall vote one ballot on which shall be placed the names of the persons voted for, either written or printed; and of the persons voted for as mayor, who shall receive the greatest number of votes cast at said election shall be declared elected mayor of the city of Asheville, and of the persons voted for as aldermen, the five who receive the greatest number of votes cast at said election shall be declared elected aldermen of the city of Asheville.

Ballots,

Mayor.

Aldermen.

Result of election.

Immediately upon the result of said election being declared by the judges, it shall be the duty of the sheriff to make proclamation at the court house door in said city and then and there declaim the result of the same. It shall be the duty of the judges, within the next twenty-four hours thereafter, to certify under their hands and seals to the mayor of the city of Asheville, the result of said election, which certificate together with the scrawl and ballots shall be filed in the mayor's office. Upon the receipt of said certificate, the mayor shall immediately notify the persons of their election requesting them to immediately appear before him to be qualified and enter upon the duties of their respective offices. If among the persons voted for there shall be any two or more who

Officers to qual-  
ify.

shall receive an equal number of votes for the same office and either of them would be elected but for the equal vote, the question as to which of such parties is elected shall be decided by the judges of election, and in case they divide, the registrar shall decide between the persons for whom the judges vote.

SEC. 5. That the mayor immediately after his election, Oath of mayor. and before entering on the duties of his office, shall take and subscribe before his predecessor in office, or other person authorized and empowered by law to administer oaths, the following oath: "I, A. B., do solemnly swear that I will diligently endeavor to perform faithfully and truly, according to my best skill, judgment and ability, all the duties of the office of mayor of the city of Asheville while I continue therein, and will cause to be executed as far as in my power lies all laws, ordinances and regulations made for the government of the city, and in the discharge of my duties I will do equal justice in all cases whatsoever, so help me God." The oath shall be filed in the office of the mayor and record thereof made by his predecessor in the records of the mayor's office.

SEC. 6. That each alderman, before entering upon the Oath of aldermen. duties of his office, shall take before the mayor, or some other person authorized to administer oaths, an oath that he will truly and impartially perform the duties of alderman for the city of Asheville according to the best of his ability and judgment.

SEC. 7. That the mayor and aldermen shall hold their Term of office. offices respectively until the succeeding election and until their successors are qualified.

SEC. 8. That if the person elected mayor of the city of Vacancies. Asheville shall refuse to qualify, or if after qualifying, there is any vacancy in the office of mayor of the city by reason of death, resignation or disability to discharge the duties of the office, or if the mayor during his term of office shall become a non-resident of the city, the aldermen after due notice shall choose by ballot, in a full

meeting of the aldermen, some discreet and well qualified person to serve as mayor for the term, or for the unexpired portion of the term, as the case may be; and in like manner and, if for like causes, vacancies should occur in the board of aldermen, shall the remaining aldermen elect suitable persons to fill said vacancies.

Penalty for refusal to qualify.

SEC. 9. That any person elected mayor or alderman, who shall refuse to qualify and act as such, shall forfeit and pay for the use of the city twenty-five dollars, and it is hereby made the duty of the mayor to enforce this section.

Jurisdiction of mayor.

SEC. 10. That the mayor of said city of Asheville, while acting as such, is hereby constituted an official court with all the jurisdiction and powers in criminal offences occurring within the limits of the city of Asheville, which are now or may hereafter be given to justices of the peace, and shall also have jurisdiction to hear and determine all misdemeanors, consisting of a violation of the ordinances or by-laws of said city. The proceedings of said court shall be the same as are now or may hereafter be prescribed for courts of justices of the peace, and in all cases there shall be a right of appeal to the next inferior or superior court of Buncombe county having jurisdiction of the case. In all cases of appeal from the mayor's judgment, the mayor shall require bond with surety which in his judgment is sufficient to insure the defendant's appearance at the next succeeding term of the appellate court, and on failure to furnish said bond, the mayor shall commit the defendant to the common jail of Buncombe county.

Appeal.

Persons falling to pay fines, etc., liable to work on streets.

SEC. 11. That in all cases where judgment may be entered up against any person or persons for fines or penalties according to the laws and ordinances of the city of Asheville, and the person or persons against whom the same is so adjudged refuses or is unable to pay such judgment, it may and shall be lawful for the mayor of said city to order and require such person or persons so cou-

victed to work on the streets or other public works of said city under the supervision of the marshal or street overseer until, at a fair rate of wages, such person or persons shall have worked out the full amount of the judgment and costs of the prosecution.

SEC. 12. That the mayor of the city of Asheville may issue his precepts to any constable, marshal, or to such other officers to whom a justice of the peace may direct his precept.

Precepts.

SEC. 13. That the mayor shall keep a faithful minute of the precepts issued by him and all of his judicial proceedings. The precepts issued by him shall have all the force, virtue and validity of precepts issued by a single justice of the peace, and may be executed and enforced against parties in the county of Buncombe for violation of any of the ordinances or by-laws in the said city of Asheville and elsewhere, in same manner and by the same means as if the same had been issued by a justice of the peace for the county of Buncombe.

Mayor to keep record, etc.

Precepts.

SEC. 14. That the mayor shall keep his office in some convenient part of the city designated by the aldermen. He shall keep the seal of the corporation, and perform such duties as shall from time to time be prescribed, and he shall receive such compensation and fees as may be allowed by this act and by the ordinances of the corporation.

Mayor's office, etc.

Compensation.

SEC. 15. That the mayor, when present, shall preside at all meetings of the board of aldermen, and when there is an equal division upon any question, or in the election of officers by the board, he shall determine the matter by his vote. He shall vote in no other cases, and if he shall be absent, the board may appoint one of their number *pro tempore* to exercise his duties at the board, and in the event of his extended absence or sickness, the board of aldermen may appoint one of their own number *pro tempore* to exercise his duties.

Mayor to preside over board of aldermen, etc.

Mayor pro tem.

SEC. 16. That the aldermen shall form one board, and a majority of them shall be competent to perform all the

Board of aldermen.

duties prescribed for the aldermen, unless otherwise provided. Within five days after their election, they shall convene at the mayor's office for the transaction of business, and shall then fix stated days of meeting for the year, which shall be as often, at least, as once in each and every calendar month. Special meetings of the aldermen may also be held on the call of the mayor, or of a majority of the aldermen, and of every such meeting when called by the mayor, all the aldermen, and when called by a majority of the aldermen, such as shall not join in the call shall be notified in writing.

Penalty for failure to attend meeting.

SEC. 17. That if any alderman shall fail to attend a regular meeting of the board of aldermen, or any special meeting, of which he shall have notice as prescribed in this charter, unless prevented by such cause as shall be satisfactory to the board, he shall forfeit and pay for the use of the city the sum of four dollars, and it shall be the duty of the mayor to enforce such forfeitures.

Ordinances, etc.

SEC. 18. That the aldermen, when convened, shall have power to make and provide for the execution thereof, such ordinances, by-laws, rules and regulations for the better government of the city as they may deem necessary.

Powers of board of aldermen.

SEC. 19. That among the powers hereby conferred on the board of aldermen, they may borrow money only by the consent of a majority of the qualified and registered voters of the city, which consent shall be obtained by a vote of the citizens of the corporation, after thirty days' public notice, at which time those who consent shall vote "Approved," and those who do not consent shall vote "Not approved." The aldermen shall also provide a supply of pure water; provide for repairing and cleansing the streets and sidewalks; establish and regulate a market and erect or lease a suitable market house; take all proper and effectual means to prevent and extinguish fires; make regulations to cause the due observance of Sunday; appoint and regulate city watchers; suppress and remove nuisances; take all necessary measures to preserve the

city from contagious or infectious diseases; appoint marshals or other officers to execute such precepts as the mayor may lawfully issue to them; take measures to preserve the peace and order of the city, and to execute all the laws and ordinances thereof; establish one or more public cemeteries, either within or without the corporate limits, of such dimensions as they may deem necessary, and provide for the care and maintenance of the same; to enact and pass such laws and ordinances as they deem necessary to preserve the health of the town; to determine, when necessary, the boundaries of streets, lots and alleys, and to establish new streets, lanes or alleys; to provide for licensing and regulating auctions; to restrain and prohibit gambling, and provide for licensing, regulating or restraining theatrical or other public amusements within the city; to establish necessary inspections within the city; to impose and appropriate fines, penalties or forfeitures for the breach of its by-laws and ordinances; to lay and collect taxes for carrying all necessary measures into operation for the benefit of the city; to regulate and restrain tippling houses, and pass all laws and ordinances necessary to carry the intent and meaning of this act into effect, provided they are not incompatible with the constitution and laws of this state, and if in the opinion of said aldermen, any one or more of these objects can be better accomplished by combining with private individuals, they shall have power to subscribe in the name of the city of Asheville to the capital stock of any company which may be organized for the accomplishment or furtherance of such object or objects, and join with other stockholders in making any and all rules and regulations which may be considered best for such company. They shall also appoint and provide for the pay and prescribe the duties of all such other officers as may be deemed necessary. They shall have the right to regulate the charges for the carriage of persons, baggage and freight by omnibus or other vehicles, and to

issue license for omnibuses, hacks drays or other vehicles used for the transportation of persons or things for hire.

Clerk and treasurer.

Tax collector.

Marshals.

SEC. 20. That the aldermen at the first meeting after their election shall appoint a clerk and treasurer, who may be one of their own number, also a collector of taxes, who may be one of the marshals provided for, and shall appoint one or more marshals, all of which officers shall respectively hold their offices during the official term of the aldermen, subject however to be removed at any time for misbehavior or neglect of duties, and others appointed in their stead by the aldermen, who alone shall be the judges of such misconduct or neglect of duties. Before entering upon the duties of their office, each of said officers shall be sworn by the mayor, or other person competent to administer oaths, to the faithful discharge of their duties, and execute a bond payable to the city of Asheville in such sum as the aldermen shall determine with security approved by aldermen, which bond shall be duly probated and recorded in the office of register of deeds of the county of Buncombe, in the book prepared for the official bond of the officers of said county. The original bonds shall be deposited with the mayor, and a copy of the same, duly certified by the register of deeds, shall at all times be received as evidence in any court of law for the enforcement of penalty or for any other purpose. The office of clerk and treasurer may be united in one and the same person, or otherwise, as to the board of aldermen may seem best.

Oath.

Bond.

Salaries, etc.

Duty of clerk.

SEC. 21. That the officers provided for in the foregoing section shall have a reasonable salary or compensation, to be determined by the board of aldermen, and it shall be the duty of the clerk to keep regular and fair minutes of the proceedings of the board, and to preserve all books, papers and articles committed to his care during his continuance in office, and to deliver the same to his successor, and regularly to perform such other duties as may be prescribed by the aldermen.

SEC. 22. That it shall be the duty of the treasurer to call on all persons who may have in their hands any moneys or securities belonging to the city, which ought to be paid or delivered into the treasury, and to safely keep the same for the use of the city, to disburse the funds according to such orders as may be drawn on him in the manner hereinafter specified. He shall keep in a book provided for that purpose a fair and correct account of all moneys received and disbursed by him, and shall submit said account to the mayor or aldermen whenever required to do so; on the expiration of his term of office, he shall deliver to his successor all the moneys, securities and other property entrusted to him for safe keeping or otherwise, and during his continuance in said office he shall faithfully perform all duties imposed upon him as city treasurer.

Duty of treasurer.

SEC. 23. That all orders drawn on the treasurer shall be signed by the mayor, and shall state the purpose for which the money is applied, and the treasurer shall specify said purpose in his accounts, and also the sources whence are derived the moneys received by him.

Orders on treasurer.

SEC. 24. That the aldermen shall cause to be made out annually a fair transcript of their receipts and disbursements on account of the city, for the general inspection of the citizens, and cause the same to be posted at the court house door in the city of Asheville, at least ten days before the annual election of mayor and aldermen, and the aldermen failing to comply with the duties prescribed in this section shall forfeit and pay for the use of the city one hundred dollars. It shall be the duty of the mayor to enforce the provisions of this ordinance.

Aldermen to post annual statement of receipts and disbursements.

SEC. 25. That it shall be the duty of the constable or marshal to see that the laws, ordinances and orders of the aldermen are enforced, and to report all breaches thereof to the mayor; to preserve the peace of the city by suppressing disturbances and apprehending offenders, and for that purpose he shall have all the powers and

Penalty for failure.

Duty of constable and marshal.

authorities vested in sheriffs or county constables. He shall execute all precepts lawfully directed to him by the mayor or others, and in execution thereof shall have the same power anywhere in the county of Buncombe as the sheriff or constables of the county have; and he shall have the same fees on all process and precepts executed and returned by him which may be allowed to the constable of the county on like precepts, and also such other compensation as the aldermen may allow.

Fees.

City officials prohibited from speculating in claims against the city or county.

SEC. 26. That any and all officers or employees of the city of Asheville are prohibited from speculating in, or purchasing at a discount, any claim, paper or evidence of indebtedness, whether allowed or not allowed, of the city of Asheville or of the county of Buncombe. The provisions of this section shall apply to any person employed in any capacity by the city and shall hold good for the term of the aldermen during whose term such person may be employed, and any violation of this section shall cause the forfeiture and non-payment by the city of Asheville, or by the county of Buncombe, of any evidence of indebtedness which may have been so speculated in or purchased at a discount.

Penalty.

Powers of marshal

SEC. 27. That the marshal have the same power and be bound by the same rules, in this respect, as constables of the county of Buncombe, to apprehend all offenders against the state, in the limits of the city or of the county of Buncombe, and to carry them before the mayor or some justice of the peace, and for such duty he shall have the same fees as constables of the county, to be paid by the party offending, if found guilty.

Fees.

City patrol.

SEC. 28. That the aldermen may provide a patrol or watch for the city and prescribe the duties and powers of the several officers, members and classes thereof, and shall pay such patrol or watch, or may class the inhabitants into such patrol or watch.

Duty of citizens.

SEC. 29. That the inhabitants when classed into such watch (each one, either by person or by substitute accepta-

ble to the mayor) [shall] serve in turn when ordered out by the mayor or other person appointed by the aldermen as director of the watch.

SEC. 30. That any person being of the watch or patrol and failing to serve and faithfully to discharge his duties, for each default, if an officer of the watch, shall forfeit and pay four dollars, and if not an officer, two dollars.

Penalty for failure to serve in patrol.

SEC. 31. That the sheriff or jailer of Buncombe county is hereby required without *millimus* to receive into the jail of said county as his prisoner any person taken up in the night by the watch, marshal or police of the city of Asheville, and to keep such person safely until the following morning, when the offender shall be brought before the mayor, or some magistrate resident in the city, and be lawfully dealt with, and for such service the sheriff or jailer shall be entitled to such fees as he is in other like cases. If the offender is charged with violation of a law of the state, the fees shall be paid by him, if guilty, and if not, by the county of Buncombe. If the offender is charged with violation of an ordinance of the city, the fees shall be paid by him, if guilty, and if not, by the city.

Duty of sheriff to receive prisoners, etc.

Fees.

SEC. 32. That for any breach of his official bond of any officer of the city, who may be required to give an official bond, such officer shall be liable to an action on the same in the name of the city, at the suit of the city, or of any person aggrieved by such breach, and the same may be put in suit without assignment from time to time until the whole penalty be recovered.

Liability for breach of official bonds.

SEC. 33. That the aldermen shall have power to appoint one or more auctioneers in and for the city, and prescribe his duties and fix his compensation, and if any person shall act as auctioneer within the city without being duly authorized or appointed by the aldermen, he shall be deemed guilty of a misdemeanor.

Auctioneers.

SEC. 34. That the aldermen may elect one of their own number, or any other citizen of the city whom they shall

Public inspector.

Duties.

deem capable, to fill the office of public inspector, and it shall be the duty of this officer to carefully inspect and examine all articles of food offered for sale within the city limits, and should he find any such article of food, either vegetable or animal, to be uncleanly, impure, tainted or otherwise unfit for human food, he shall at once notify the person offering it for sale to cease such offering or selling, and to remove such articles without the city limits, and in case he is not immediately obeyed, it shall be his duty to seize all such articles and cause them to be immediately destroyed. It shall be the duty of any marshal or policeman, when called on by the public inspector, to assist him in effecting such seizure and destruction, and to arrest any person who shall resist his authority, and the person so arrested shall be taken before the mayor to be dealt with as other offenders. It shall also be the duty of the public inspector to inspect and examine any cistern, well, spring or other water supply, which he shall have reason to believe is impure and unfit for human use, and if, after making such inspection or examination, he shall not be fully satisfied, that such water is thoroughly pure and wholesome, he shall notify the owner thereof to stop the use thereof by himself or by any other person until a thorough analysis thereof can be made, and he shall at once cause an analysis of the suspected water to be made, either by the state chemist or other competent person, and if the report of said analysis does not remove all doubt from his mind in regard to the purity of said water, he shall cause the place from which the same was procured, if a cistern, to be thoroughly emptied and cleansed, and if a well or spring, to be filled up, or by some other means rendered forever incapable of being used. All expenses incurred in making such inspection and analysis, except his own fees or salary, he shall report to the mayor of the city, and the amount shall be by him charged to owner of such water supply, and be collected in same way as taxes are col-

Duty of marshal  
or policemen.Duty of public  
inspector.

lected. The salary of this officer shall be fixed by the aldermen.

SEC. 35. That in order to raise a fund for the expenses Taxation. incident to the proper government of the city, or for the improvement thereof, and to provide for the payment of the interest on the bonded debt of the city, and to provide for a sinking fund to meet the principal of said debt when it shall become due, the aldermen may, at their regular meeting in June of each year, levy and collect the following taxes, to-wit:

1st. On all real and personal property within the corporate limits of the city of Asheville, including money on hand and all other subjects taxable by the general assembly of North Carolina as specified, set forth and valued on the tax list of Buncombe county, a tax *ad valorem* not exceeding one dollar on every one hundred dollars in valuation. Ad valorem tax.

2nd. On all taxable polls residing within the corporate limits of the city of Asheville on the first day of June of each year, a tax not exceeding three dollars. Poll tax.

3rd. On every hundred dollars of value of goods, wares and merchandise purchased for re-sale or manufacture by any merchant or manufacturer trading or manufacturing within the city, for the whole or any portion of the year next preceding the first day of June of each year, a tax not exceeding twenty cents. Purchase tax.

4th. Upon every omnibus used for the carriage of persons for hire, a license tax not exceeding twenty dollars per annum, and upon every hack, carriage or other vehicle, including express wagons used for the carriage of persons or baggage for hire, and for every dray, wagon or other vehicle used for transportation of persons, freight or other articles for hire, a license tax not exceeding ten dollars per annum: *Provided*, that in fixing Omnibuses, etc. the license tax on the above enumerated vehicles, the aldermen shall discriminate between one, two or four-horse vehicles, and also between the various kinds of Proviso.

vehicles as to them may seem just. For the enforcement of this section, the aldermen may give notice by ordinance at their meeting in June of each year of the amount of license tax fixed on vehicles of each kind, and every person intending to use such vehicle in the city shall report the same to the clerk on or before a day to be fixed in said ordinance, and on payment to the clerk of the amount of license tax fixed on his vehicle or vehicles shall obtain from him a certificate stating the kind and the number of each kind of vehicle he shall be entitled to use: *Provided*, that any person may take a license *pro rata* for any portion of a year not less than three months on such terms as may be fixed by the aldermen. And any person who shall use any such vehicle after the day appointed by the aldermen for procuring the license thereof without having such license, shall be deemed guilty of a misdemeanor, and on conviction before the mayor shall be fined double the amount of his license tax and the costs of action.

Proviso.

Misdemeanor.

Saddle horses kept for hire.

5th. Upon every saddle horse kept for hire, a license tax not exceeding five dollars per annum. The license on saddle horses shall be obtained in same manner as is prescribed for vehicles and under the same penalties.

Express companies, etc.

6th. Upon every express company, telegraph company or railroad company doing business in the city or having an office therein, a tax not exceeding one per cent. of its gross receipts at that office, and the manager or agent of such company at that office shall, on the first day of June, of each year, or by such other day as the aldermen may appoint, make to the city clerk under oath a return of the amount of the gross receipts at his office for the year ending on the thirty-first day of May preceding: *Provided*, that for the year one thousand eight hundred and eighty-three such return shall only show the amount of gross receipts at such office between the date of the ratification of this act and the thirty-first day of May, one thousand eight hundred and eighty-three. For neglect or refusal of

Proviso.

any agent of such company to make such return or to pay the tax fixed thereon by the aldermen, both the agent so offending and the company he represents shall be liable to the same penalties as are fixed in this charter for neglect to return or to pay other taxes, and also to such other fine or penalties as the board of aldermen may decide, and the offending agent shall be deemed guilty of a misdemeanor and be liable to arrest and conviction before the mayor of the city.

7th. That the citizens of Asheville and others liable to Tax lists.

taxes under this charter, shall, on the day prescribed for listing state and county taxes, render on oath to the clerk of the city, who is hereby constituted a commissioner of affidavits for that purpose, a list of such property taxable under this charter and which is not liable to state and county tax, under all rules and penalties prescribed for listing state and county taxes; and if any person shall Penalty for failure to list.

fail to render such list within the time prescribed for state and county taxes, he shall pay double the tax assessed on any article for which he is liable to be taxed Duty of clerk.

under this charter. The clerk shall procure from the register of deeds of Buncombe county a duly certified list of the assessments of the value of property, real and personal, which have been returned to him for taxation, situate within the corporate limits of the city of Asheville, and such other records pertaining to matters taxable by the city as may be kept in his office. The board of aldermen shall have all the powers given to the authorities of Buncombe county pertaining to revision of the tax list, except the power to alter valuation of real estate. Revision of tax list.

8th. That as soon as the tax list can be completed, and Aldermen to levy tax.

not later than the regular meeting of the aldermen in September, they shall proceed to levy the tax upon such subjects of taxation as they shall determine, and shall place the tax list in the hands of the tax collector for Collection.

collection, who shall proceed forthwith with the collection, and shall complete the same by the first day of December

- following: *Provided*, that the aldermen may extend the time for completion of such collection as they may think best, but not later than first March ensuing, and the tax collector shall pay over all moneys as collected, at least as often as once a week, to the treasurer and take his receipt therefor; and the tax collector shall receive as his fees for collection of taxes, not more than five per cent. on the amount collected, at the discretion of the aldermen. On the first of December (or at the time fixed by the aldermen, not later than first March,) there shall be one per cent. added to all taxes due, and on the first of each month thereafter, one per cent. additional until the taxes are paid.
- 9th. That all persons who are liable for a poll tax to said city, and shall wilfully fail to make return thereof, and all persons owning property and who wilfully fail to list the same as hereinbefore provided, shall be deemed guilty of a misdemeanor to the same extent as for a failure to list state and county taxes, and on conviction therefor before the mayor of the city shall be fined not more than twenty-five dollars, or imprisoned not more than ten days; and it shall be the duty of the tax collector to prosecute offenders against this section: *Provided*, that any person prosecuted under this section may be discharged by the mayor upon the payment of double the amount of tax found to be due by him to the city, together with the costs of the prosecution.
- 10th. That if any person liable to payment of any tax shall fail to pay the same within the time prescribed for collection, the collector shall proceed to collect the same forthwith by distress and sale, after public advertisement for a space of ten days at the court house door in said city, if the property to be sold be personal.
- 11th. That when the tax due on any lot or other real estate, which is hereby declared to be a lien on the same, shall remain unpaid at the time prescribed by the aldermen for completing collection of taxes, the tax collector
- Proviso.
- Fees of collector.
- Unpaid taxes.
- Misdemeanor to fail to list poll or property.
- Proviso.
- Collection by distress.
- Collection by sale of personal property.

shall either proceed to collect the same by distress and sale of personal property belonging to owner of such lot, if enough of such personal property can be found ; or if enough of such personal property cannot be found, the tax collector shall report the fact to the aldermen, together with a particular description of the real estate, and thereupon they shall direct the same to be sold at the court house door in the city of Asheville by the collector. The collector shall before selling the same make a full advertisement of said real estate at the court house door and at three or more public places in the city for twenty days, and shall also serve upon the owners thereof a written or printed notice of the taxes due and of the day of sale. Whenever the owners are not in the city, or for any cause cannot be served with notice, then the advertisement for sale of real estate belonging to such owner shall be made for one week (during the twenty days above specified) in a newspaper published in the city of Asheville, and the collector shall divide said real estate into as many parts as may be convenient (for which purpose he is authorized to employ a surveyor) and shall sell as much of said real estate as may be required to pay said taxes and all penalties and expenses attendant thereon. If the same cannot be conveniently divided, the collector shall sell the whole. The sale in either case to be made at public auction to the highest bidder for cash, and if no person will bid enough to pay taxes, penalties and expenses for the whole of said property offered, the collector shall bid on behalf of the city the amount of said taxes, penalties and expenses, and no other or higher bid being offered, the same shall be struck off to the city ; and if not redeemed as hereinafter provided, shall belong to the city in fee. The collector shall return to the aldermen a statement of his proceedings specifying the portions into which real estate was divided and the purchaser or purchasers thereof, and the price of each, which shall be entered on the book of proceedings of the aldermen, and if

By sale of real estate.

there shall be a surplus after paying said taxes, penalties and expenses, the same shall be paid into the city treasury subject to demand of the owner.

Redemption of  
real estate.

12th. That the owner of any land sold under the provisions of this charter, his heirs, executors and administrators, or any person acting for them, may redeem the same within one year after the sale by paying to the purchaser the sum by him paid and twenty-five per cent. in addition thereto.

Conveyance to  
purchaser.

13th. That if the real estate sold as aforesaid shall not be redeemed within the time specified, the collector or his successor, under the direction of the mayor of the city, shall convey the same in fee to the purchaser or his assigns. In the event that the city is the purchaser, the collector or his successor shall convey to the corporation of the city of Asheville, and the recital in such conveyance, or in any other conveyance of real estate due the city, if the taxes were due and unpaid at date of sale, shall be *prima facie* evidence that the same was true.

License taxes.

SEC. 36. In addition to the subjects listed for taxation, the aldermen may levy and collect a tax on the following subjects, the amount of which tax, when paid, shall be collected by the city tax collector instantly; and if the same be not paid on demand, the same may be recovered by suit or by distress and sale of the articles on which tax is imposed, or of any other property of the owner which may be forthwith distrained and sold to satisfy said taxes:

Pedlars, etc.

1st. Upon all itinerant merchants or pedlars offering to vend in the city, a license tax not exceeding fifty dollars per year, in addition to a tax not exceeding one per cent. on his purchases. This clause is intended to include all itinerant vendors of patent medicines.

Shooting galleries,  
etc.

2nd. Upon every shooting gallery, billiard table, bowling alley or alley of like kind, bowling saloon, bagatelle table, pool table or place of any other game or play, with or without a name, kept for hire, or kept in a house where

liquor is sold, or a house used or connected with such a house, or used or connected with a hotel or restaurant, a license tax not exceeding fifty dollars.

3d. Upon every hotel, restaurant or eating house, a license tax not exceeding twenty-five dollars. Hotels, etc.

4th. Upon every license to retail spirituous or malt liquors, a tax not exceeding five hundred dollars. Retail liquor licenses.

5th. Upon every company of circus riders or performers, by whatever name called, who shall exhibit within the city or within one mile outside of the corporate limits thereof, a license tax not exceeding one hundred dollars for each performance or separate exhibition; and upon every side show connected therewith, a license tax not exceeding twenty dollars for each performance. The tax herein specified to be paid before exhibition, or otherwise to be doubled. Circuses, etc.

6th. Upon every person or company exhibiting within the city or within one mile outside of the corporate limits thereof any stage or theatrical plays, sleight of hand performance, rope dancing, tumbling, wire dancing or menageries, a tax not exceeding twenty-five dollars for every twelve hours allowed for exhibition. The tax to be paid before exhibiting, or otherwise to be double. Theatrical companies, etc.

7th. Upon every exhibition for reward of artificial curiosities, models of useful inventions excepted, within the city or within one mile of the corporate limits thereof, a tax not exceeding twenty-five dollars, to be paid before exhibition, or the same to be doubled. Artificial curiosities, etc.

8th. Upon each show or exhibition of any other kind, and on each concert for reward, upon every strolling musician, a tax not exceeding ten dollars, to be paid before exhibition, or the same to be doubled. Concerts, etc.

9th. Upon each and every of the following objects and occupations the aldermen, may at discretion impose the following taxes, to wit: on auctioneers, not exceeding fifty dollars; on jewelers or silversmith itinerants offering for sale, not exceeding fifty dollars; on dentists, local or Auctioneers, etc.