

PRIVATE LAWS
OF THE
STATE OF NORTH CAROLINA

PASSED BY THE
GENERAL ASSEMBLY

AT ITS
SESSION OF 1897,
BEGUN AND HELD IN THE CITY OF RALEIGH
ON
WEDNESDAY, THE SIXTH DAY OF JANUARY, A. D. 1897.

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the use of the town, in case no one will offer to pay the taxes and cost for a less quantity.

Delinquent to retain possession of property. Right of redemption.

Receipt to be given to delinquent.

SEC. 40. The delinquent may retain possession of the property for twelve months after the sale, and within that time may redeem it by paying the purchaser the amount paid by him and twenty-five per centum in addition thereto. At the time of said payment to the purchaser, he shall give to the delinquent a receipt therefor. If he shall refuse, or cannot be found in said town, the delinquent may pay the same to the town clerk and treasurer, and he shall give him a receipt therefor, and such payment shall be equivalent to payment to the purchaser. After such payment to the purchaser or town clerk, all rights under the purchase shall cease.

Receipt to be given to purchaser.

SEC. 41. At the time of such purchase of real estate for taxes, the town constable, on the receipt of the amount bid for such real estate shall give the purchaser a receipt, stating the amount bid, by whom, and for what purpose, and describing the land sold, stating further the owner of said land and the amount of taxes due.

Deed to be given purchaser if delinquent fails to redeem.

SEC. 42. If the delinquent, his agent or attorney, shall fail to redeem, as provided in section forty hereof, for twelve months, at the expiration of that time the purchaser may present his receipt, referred to in section forty one hereof, and the town constable of said town shall execute a deed in fee to the purchaser, and if the purchaser is dead, to his heirs at law or assigns, for the land for which said purchaser agreed to pay the amount called for in the receipt, and for said service said constable shall be allowed one dollar, to be paid by the purchaser. The deed from the constable to the purchaser shall be registered in the register's office in Anson county within six months from the time of the execution and delivery thereof, and when so registered shall convey to the grantee all the estate in the land for which the said purchaser bid, which the delinquent, his agent or attorney, had at the time of sale for taxes.

Fee of constable.

When deed to be registered.

Title to land from registration of deed.

Redemption of land purchased by town.

SEC. 43. All real estate bid in by the mayor of said town for the use of the town, at sales made by the constable for taxes, may be redeemed, as hereinbefore provided, by the payment on the part of the delinquent, his agent, or attorney, of the amount bid and all cost, with twenty-five per centum additional to the town clerk and treasurer within twelve months.

Privilege taxes.

SEC. 44. The commissioners of said town shall have power to annually levy and cause to be collected, for the necessary expenses of said town, such privilege taxes as shall seem to them fair and equitable on the professions, callings, trades, occupations and all other business carried on in said town, that

is to levy on every merchant, lawyer, physician, dentist, druggist, artisan, mechanic, daguerrean artist, or other pictures, on all officers or agents of incorporated companies, all clerks or employees of other persons or corporations, on every drummer, unless the state license under which he acts shall have been issued to such drummer by the treasurer of the state in the name of such drummer and not in the name of the person, firm or corporation for which he is acting or doing business, on all editors, printers, painters, butchers, tanners, carpenters, shoemakers, wheel-wrights, carriage, buggy or wagon makers, jewelers, liquor dealers, confectioners, grocers, bartenders, harness makers, saddlers, blacksmiths, on billiard or bagatelle tables, public or private boarding, nine or ten pin alley, on all lecturers for reward, on all riding on pleasure vehicles, on all gold, silver or metal watches, on all pianos, on all pistols, dirks, bowie-knives or sword canes, on every livery stable, cotton gin, or turpentine or other distillery, on every hotel or boarding house, restaurant, or eating house, on all drays, carts, wagons, carriages, buggies, on all horses, cattle, sheep, hogs, goats or dogs, owned or kept, in said town, on every stallion [or] jack-ass kept or exhibited in said town, on all itinerant traders, peddlers or bankers, on all and every person or persons, company or companies who may exhibit, sing or play, act or perform, or do any thing for which they charge or receive any gratuity, fee or pay, or reward whatsoever, within the limits of said town, and the commissioners of said town shall prescribe when the license tax herein provided for shall be due and payable.

Subjects of privilege tax.

Commissioners to prescribe when license tax payable.

SEC. 45. That it shall be the duty of town clerk and treasurer to post all ordinances adopted by the board of commissioners of said town at the postoffice and four other public places in said town for five days and all ordinances shall go into effect from and after the expiration of five days from the time they shall have been posted.

Town ordinances to be posted.

When ordinances to take effect.

SEC. 46. That all laws heretofore passed for the better government and regulation of the town of Lilesville be and the same are hereby repealed.

Former laws in relation to town repealed.

SEC. 47. This act shall be in force from and after its ratification.

Ratified the 9th day of March, A. D. 1897.