

PRIVATE LAWS

OF THE

State of North Carolina

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1899,

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

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**Fee of constable** ble shall be allowed one dollar (\$1), to be paid by the purchaser. The deed from the constable to the purchaser shall be registered in the register's office of Moore county within six (6) months from the time of its execution and delivery, and when so registered shall convey to the grantees 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.

**Real estate bid in by mayor.** Sec. 43. All real estate bid in by the mayor of said town for the use of said 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 twenty-five (25) per centum additional to the town clerk and treasurer within twelve (12) months.

**Annual levy of 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 profession, callings, trades, occupations and all other business carried on in said town; that is to say, on every merchant, lawyer, physician, dentist, druggist, artisan, mechanic, daguerrean artist or other pictures; on all officers or agents of incorporated companies; on 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 whom he is acting or doing business; on all editors, printers, butchers, tanners, carpenters, shoemakers, wheelwrights, carriage, buggy or wagon makers, jewelers, liquor dealers, confection grocers, bartenders, harness makers, saddlers, blacksmiths; on billiard or bagatelle

**Privilege taxes.** able, public or private boarding, nine or ten-pin alley; on all lectures for reward; on all riding or pleasure vehicles; on all gold, silver or metal watches; on all pianos and organs; 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 saloon; 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, jackass kept or exhibited in said town; on all itinerant trades, peddlers or bankers; on all and every person, company or companies who may exhibit, sing, play, act or perform on anything for which they charge or receive any gratuity, fee or reward or award 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 special taxation.**

**Sale of spirituous liquors.** Sec. 45. The board of commissioners of said town shall have full and complete control of the sale or vending of spirituous or