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2. notices of violation may be delivered by the most expedient means, as determined by the issuing official;
 3. the first violation issued to any property shall carry a civil penalty of two hundred fifty dollars (\$250.00);
 4. the second and all subsequent violations issued to any property shall carry a civil penalty of five hundred dollars (\$500.00);
 5. each day any single violation continues shall be a separate violation;
 6. a violation may be disputed by contacting the town within one day of the violation's issue, all violations shall be adjudicated by the town administrator, and if the town administrator vacates the violation the civil penalty shall also be vacated; and
 7. if a violation continues beyond a single day the town reserves authority to abate the violation and – in addition to all penalties – the town shall charge the property owner for all reasonable costs associated with the abatement.

PRIVIES-SEPTIC TANKS

- 6.301 Privies Regulated.** No privy of any kind shall be permitted in the Town of Youngsville where a town sewer is reasonably accessible. When privies are permitted they shall be constructed in accordance with the regulations of the North Carolina State Board of Health. Privies altered or reconstructed shall also conform to these regulations. See attached amendment.
- 6.302 Septic Tanks Regulated.** Septic tanks may be installed where sewer is not reasonably accessible, provided, such tank is constructed in accordance with the specifications of the North Carolina State Board of Health, and a permit therefore is issued by the Town Clerk.

CHAPTER 7 – BUSINESS AND TRADES

MAIN STREET SOCIAL DISTRICT

7.001 Social District. Pursuant to NCGS § 8B-904.1; 160A-205.4, the following areas of Downtown Youngsville shall be designated as a Social District. College Street, North from the intersection of Oak Street to Main Street, thence west along the southern side of Main Street to Northwest Railroad street. From Northwest Railroad and Main Street, both the north and south sides of the blocks of Main Street to Cross Street.

7.002 Hours of Operation. The Social District shall be in effect from 4:00 PM to 9:00 PM on Thursday and Friday, as well as from noon to 9:00 PM on Saturday. A Social District will

also be open during the duration of any Town Sponsored Event which operates in the are identified in section 5.525a.

7.003 Requirements for Possession and Consumption of Alcoholic Beverages. - The possession and consumption of an alcoholic beverage in a social district is subject to all of the following requirements:

- (1) Only alcoholic beverages purchased from a permittee located in or contiguous to the social district may be possessed and consumed.
- (2) Alcoholic beverages shall only be in containers meeting the requirements set forth in subsection (d) of this section.
- (3) Alcoholic beverages shall only be possessed and consumed during the days and hours set by the city or county in accordance with subsection (b) of this section.
- (4) Nothing in this subdivision shall be construed as authorizing the sale and delivery of alcoholic beverage drinks in excess of the limitation set forth in G.S. 18B-1010.
- (5) A person shall dispose of any alcoholic beverage in the person's possession prior to exiting the social district unless the person is reentering the licensed premises where the alcoholic beverage was purchased.

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7.004 Requirements for Sale of Alcoholic Beverages -A permittee located in or contiguous to a social district may sell alcoholic beverages for consumption within the social district it is located in or contiguous to in accordance with the following requirements:

- (1) The permittee shall only sell and serve alcoholic beverages on its licensed premises.
- (2) The permittee shall only sell alcoholic beverages for consumption in the social district in a container that meets all of the following requirements:
 - a. The container clearly identifies the permittee from which the alcoholic beverage was purchased.
 - b. The container clearly displays a logo or some other mark that is unique to the social district in which it will be consumed.
 - c. The container is not comprised of glass.
 - d. The container displays, in no less than 12-point font, the statement, "Drink Responsibly - Be 21."
 - e. The container shall not hold more than 16 fluid ounces.
- (3) The permittee shall not allow a person to enter or reenter its licensed premises with an alcoholic beverage not sold by the permittee.

PRIVILEGE LICENSES

7.101 Definitions. Wherever in this Chapter the words hereinafter defined or construed in this are used, they shall, unless the context requires otherwise, be deemed to have the following meaning:

- (a) Agent. The persons having the agency for the manufacturer, producer, or distributor.
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(b) Business. Any business, trade, occupation, profession, avocation or calling of any kind, subject, by the provision of this Ordinance, to a license tax.

(c) Engaged in the Business. Engaged in the business as owner or operator.

(d) Fiscal Year. The period beginning with the 1st day of July and ending with the 30th day of June next following.

(e) Person. Any person, firm, partnership, company or corporation.

(f) Quarter. Any three consecutive months.

7.102 License Tax Upon Certain Trades and Business Operations. In addition to the tax on property and polls, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina, there shall be levied and collected annually or oftener, where provided for, a privilege license tax on trades, professions, business operations, exhibitions, circuses, and all subjects authorized to be licensed, as set out in the following s and schedule. All licenses shall be a personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Board of Commissioners from imposing from time to time as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances for those hereinafter enacted.

7.103 Unlawful to Conduct Business Without a License. It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the Town of Youngsville for which there is required a license, without first having paid the license tax and obtained the license. For the purpose of this the opening of a place of business or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person, firm or corporation shall engage in or carry on such business as aforesaid, shall be construed to be separate offense.

7.104 License Taxes Shall be for Twelve Months. All taxes provided for and fixed in the following s and schedule shall be for twelve months, unless otherwise specified, and shall so remain for twelve months beginning July 1st, and ending June 30th; provided, that where the license is issued after January 1st, then the licensee shall be required to pay one half the tax prescribed, except where otherwise specifically provided for.

7.105 License Required for Every Separate Business. The payment of any particular tax imposed by this Article shall not relieve the person paying the same from the payment of any other tax imposed by this Article for any other business he may carry on, unless so provided by the imposing such tax; it being the intent of this Ordinance that license taxes prescribed

by various s or sub-s of this Article applicable to any business shall be cumulative except where otherwise specifically provided.

7.106 License Required for Every Place Of Business. A license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensed named therein. Every person doing business in more than one factory, mill, warehouse or store, stall or stand, or other place of business, shall secure a separate license for each such place of business, unless such places of business are contiguous to each other, communicate directly with an opening into each other and are operated as a unit. If the business is moved or if the license sells to another, then a new license is necessary, unless a special permit to continue business under the original license is obtained from the Board of Commissioners.

7.107 License Must be Displayed at the Place of Business Licensed. Every license must be kept prominently displayed at the place of business of the licensee named in the license, or, if the licensee has not fixed place of business, such licensee must keep the same wherever such business is being operated and where it can be inspected at any time by the proper municipal official.

7.108 No Abatement of License Tax. No license tax shall be abated nor shall any refund of any part thereof be made, in any case where the licensee discontinues his business before the end of the period for which such license was issued.

7.109 Schedule of Annual Privilege Licenses. (See current Schedule on file in the office of the Town Clerk.)

TAXICABS

7.201 Definitions.

- (a) Persons. When used in this Article shall mean and include both singular and plural, and shall also mean and include persons, individuals, firms, corporations, partnerships and associations.
- (b) Taxicab. When used in this Article shall be defined as any motor vehicle seating nine or fewer passengers, operated upon any street or highway on call or on demand, accepting or soliciting passengers indiscriminately for hire between such points along streets or highways as may be directed by the passenger or passengers are being transported, and shall not include motor vehicles or motor vehicle carriers as defined in Sub- (k) of 62-103 of the General Statutes of North Carolina.

7.202 Unlawful to Operate Without Certificate. It shall be unlawful for any person to operate a taxicab upon and over the streets of the Town of Youngsville without first having applied for and secured from the Board of Commissioners a Certificate of Convenience and Necessity as hereinafter set forth.

7.203 Application Required. Every person desiring to operate a taxi-cab upon and over the streets of Youngsville shall file on forms supplied by the Town Clerk an application for Certificate of Convenience and Necessity.

7.204 Board Issues Certificates. The Town Board shall have power and it will be its duty to order certain certificates issued or refuse to issue certain certificates or to issue certificates for partial exercise of the rights granted only such certificate such terms and conditions as in its judgement the public convenience and necessity may require.

7.205 Duration of Certificate. A certificate shall constitute a franchise from the Town of Youngsville for the operation of taxicabs within the Town of Youngsville subject to the provisions of this Ordinance for one year, unless a shorter period of time is specified in the certificate. Applications for renewal shall be filed annually and hearing conducted as herein provided.

7.206 Determination of Convenience and Necessity. In determining whether the public convenience and necessity require the franchising of such taxicab or taxicabs, the Town Board shall, among other things, take into consideration the following factors:

- (a) Whether or not the public convenience and necessity require such proposed or additional taxicab service within the Town of Youngsville.
 - (b) The financial responsibility of the applicant and the likelihood of the proposed service being permanent, responsible and satisfactory.
 - (c) The number and condition of equipment.
 - (d) The schedule of proposed rates, if required by said Town Board, to be charged.
 - (e) The number of taxicabs now operated and the demand for increased service, if any, and whether or not the safe use of the streets by the public, both vehicular and pedestrian, will be preserved, and whether or not adequate provisions has been made for off street parking of said taxicabs.
 - (f) The experience of applicant in the taxicab business.
 - (g) Such other relative facts as may be deemed necessary and advisable. Before making any decision with respect to the issuance of a Certificate of Convenience and Necessity, the Town Board, or a committee thereof, shall make a full and complete investigation of all facts, if it so desires, subpoena witnesses and utilize the services of the Chief of Police or any other officer or employee of the Town.
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7.207 Hearing, Notices. Each application for Certificate of Convenience and Necessity shall be scheduled for a hearing not later than thirty days after the same is filed, and the applicant shall be notified by the Town Clerk by mail to the business address set forth in the application of the date and time of such hearing, such notification to be sent at least ten days before the date set for the hearing. The Town Clerk shall also, within the same time, notify all persons who at the time hold Certificates of Convenience and Necessity for the operation of taxicabs within the municipality, of the date and time of such hearing and the name of the applicant. In addition, the Town Board shall have the power to have published at least once in a newspaper of general circulation at least ten days before the hearing, a notice setting forth the name of the applicant and the date and time of hearing. The cost of such publication to be paid by the applicant.

7.208 Burden of Proof. The burden of proof shall be upon the applicant to establish the existence of public convenience and necessity for the operation of the taxicab or taxicabs specified in his application, and all other facts required for the granting of a certificate.

7.209 Failure to Begin Operations. If a Certificate is granted to an applicant, and said applicant shall fail, in accordance with the provisions of the Certificate, to begin operations within sixty days after the date of said Certificate, then said Certificate shall become null and void, and no refund of any amount paid by the applicant will be made by said Town of Youngsville.

7.210 Transfer. A Certificate is not transferable without the consent and approval of the Town Board. Applications for a permit to transfer shall be filed in the same manner as an application for a Certificate of Convenience and Necessity. The proceedings upon such application for a transfer shall be the same as those prescribed for the issuance of a Certificate, except that the question of public convenience and necessity need not be proved. No Certificate will be issued to any applicant unless such applicant be the holder in due course and for value of the title to such taxicab, and the holder of such certificate only shall be permitted to operate such taxicab, and such applicant shall not be allowed to engage the services of any persons to operate his taxicab for him or in his stead at any time.

7.211 Revocation of Certificate. The Town Board may at any time after a public hearing revoke any Certificate issued by authority of this Ordinance for any one, or more, of the following causes:

- (a) Failure to operate the taxicab specified in the Certificate in such manner as to serve the public adequately and efficiently.
 - (b) Failure to maintain motor equipment in good repair.
 - (c) Failure to carry liability insurance or bond as required by law.
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(d) Failure to pay to the Town taxes or license fees of \$15.00 imposed upon such taxicabs.

- (e) Repeated and persistent violation by the taxicab drivers of traffic and safety ordinances, or state laws relating to alcoholic beverages or prostitution.
- (f) Failure to report accidents.
- (g) Willful failure to comply with any provision of this Ordinance or other ordinances or state laws relating to the operation of taxicabs, whether such ordinances and laws be now in force or hereafter enacted into ordinances and into laws.

No certificate shall be revoked until the owner has had at least five days notice by personal service or registered mail of the charges against him, and of the time and place of the hearing. If, after the hearing, it is found that the owner is guilty of one or more of the offenses listed herein, the Board shall have the power to revoke the Certificate, or to condition a revocation upon compliance of its order within any time fixed by it.

7.212 Substitution of Vehicles. The person to whom a Certificate has been issued may, by proper endorsement thereon by the Town Clerk, substitute another vehicle, or other vehicles, for the vehicle or vehicles for which Certificate was granted. In such instance, the liability insurance or bonds shall also be transferred to such substitute vehicle or vehicles.

7.213 No Person To Hold More Than One Certificate. The Town Board reserves the right to issue only one such Certificate to any one person, and the person holding such Certificate shall be required to operate his taxicab himself and shall have no power or authority by virtue of his Certificate to delegate the operation of such taxicab to any person.

CERTAIN BUSINESS AND TRADES REGULATED

7.301 Pool Rooms. No keeper or owner of any pool room, billiard room, or bowling alley, shall allow any minor under the age of eighteen (18) years to enter such place after the parent or guardian of such minor has requested in writing that such minor not be allowed to enter such place. No minor shall enter or remain in any such place after being forbidden to do so by the owner or keeper thereof.

BUSINESS LICENSE SCHEDULE

7.401 Business License Schedule.

Regular Business license.....	\$5.00
Beauty Shops.....	\$2.50 each chair
Barber Shops.....	same as regular license \$5.00
Beer and Wine license, as amended May 7, 1973	
Privilege license to sell beer off premises, maximum	\$ 5.00

Privilege license to sell beer on premises	\$15.00
Privilege license to sell wine off premises, Maximum	\$10.00
Privilege license to sell wine one premises	\$15.00
For beer and wine off premises, total	\$15.00
For beer and wine on premises, total	\$30.00

AMENDMENT TO ARTICLE 10 (PRIVILEGE TAXES)

7.501 Peddlers Defined. Any person, firm, or corporation who or which shall carry from place to place any goods, wares, or merchandise, and offer to sell or barter the same, or actually sells or barter the same, shall be deemed peddlers, except which person, firm, or corporation who or which is a wholesale dealer, with an established warehouse in this State and selling only to merchants for resale.

7.502 Peddlers License.

Such peddlers, as aforementioned who shall bring any goods, wares, or merchandise, and offer to sell or barter same or actually sell or barter same in the Town of Youngsville from any cart, vehicle propelled by motor, or other mechanical power shall pay to the Tax Collector of the Town of Youngsville privilege tax of \$5.00 for each vehicle so employed.

That this ordinance shall be in full force and effect from and after the date of the passage thereof.

Members Present: W.S. Pearce, W.T. Moss, J.T. Allen & W.P. Pearce.

Members voting "Aye": W.S. Pearce, W.T. Moss, J.T. Allen & W.P. Pearce.

Members Voting "No": none

Passed by the Commissioners of the Town of Youngsville by a two-thirds majority of those present at its meeting held on the 4th day of September, 1950.

(A.E. Hall)
Mayor

(SEAL)

Attest:
(W. Rudy Evans)
Town Clerk

PRIVILEGE LICENSE ORDINANCE (NULLIFIED BY NCSL 2014-3)

7.601 General.

7.601.1 Definitions. When used in this ordinance (unless the context requires a different meaning):

- (a) "Person" includes any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm or other legal entity.
- (b) "Business" includes each trade, occupation, profession, business, and franchise taxed under this ordinance.
- (c) A business is "seasonal" in nature when it is conducted for profit six months out of the year or less.

7.601.2 Construction of This Ordinance. This ordinance is enacted for revenue purposes only. Therefore, it should be construed to require payment of the maximum tax permitted under this terms. In addition issuance of a license in accordance with this ordinance does not excuse a licensee from compliance with any other applicable ordinance or statute. This ordinance does not prevent the town from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax, or from regulating any business taxed.

LEVY

7.601.3 Levy of Tax. An annual privilege license tax is hereby levied on each business conducted within this town listed in s 34 through 35 of this ordinance in the amounts set forth in those s.

7.601.4 Who Must Pay Tax. Each person who conducts a business within this town is subject to this ordinance. A person "conducts business" when he engages in one act of business taxed under this ordinance. He conducts the business "within the town" if he maintains a business location within the town; or if, either personally or through agents, he (1) solicits business within the town limits or (2) picks up or delivers goods or services within the town limits.

7.601.5 Period of License, Due Date.

- (a) Annual licenses. Unless the of this ordinance levying the privilege license tax applicable to a particular business provides otherwise, a license issued in accordance with this ordinance is good for the twelve-month period beginning July 1 and ending June 30. The tax is due on July 1 of each year. However, if a person begins a business after July 1 of a year, the tax for that year is due before the business is begun.
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7.601.6 Proration of Tax. If a business is begun after January 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts, the amount of tax due is half the amount otherwise due.

7.601.7 Refunds. If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

7.601.8 Separate Businesses. A separate license is required and a separate privilege license tax must be paid for each place of business unless two or more places of business under common ownership are contiguous to each other, communicate directly with and open into each other and are operated as a unit. In addition a separate privilege license tax must be paid for each business taxable under this ordinance conducted by the taxpayer at any one location; however, the tax collector may issue a single license for all taxable business conducted at one location by a single taxpayer.

7.601.9 Computation of Tax Based on Gross Receipts. No privilege license taxes are computed on the gross receipts basis in the Town of Youngsville.

7.601.10 Exemptions.

(a) Generally. Except as otherwise provided in this ordinance or by state law, no person is exempt from the payment of a privilege license tax levied by this ordinance.

(b) Charitable organizations. A person who operates a business for a religious, education, civic, patriotic, charitable, or fraternal purpose, when the entire gross income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this ordinance.

(c) Blind persons and members of the armed forces and merchant marine. Blind persons and persons who serve in the United States armed forces or the merchant marine are exempt from paying any privilege license tax levied by this ordinance to the extent provided by G.S. 105-249 and G.S. 105-249.1.

LICENSES

7.601.11 Application. A person shall apply to the tax collector for each license required by this ordinance no less than thirty days before the date the tax is due. The application, which shall be submitted on forms provided by the tax collector, shall contain:

(a) The name of the applicant and whether the applicant is an individual, a partnership, a corporation, or some other entity.

(b) The nature of the business.

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- (c) Where the business is conducted.
 - (d) An address where notices and statements may be mailed to as required by this ordinance.
 - (e) Whether the business is regulated by a state occupational licensing board subject to G.S. Chapter 93B, and if so, the serial number of the state license the applicant currently holds.
 - (f) Any other information the tax collector determines to be necessary to compute the amount of tax due.

7.601.12 Reasons for Refusal or Revocation of a License. The tax collector shall refuse to issue a license or shall revoke a license for any of the following reasons:

- (a) The applicant misrepresents a fact relevant to the amount of tax due or his or her qualifications for a license.
- (b) The applicant refused to provide information necessary to compute the amount of tax due.
- (c) The location of the intended business is in violation of the current zoning classification of the Town of Youngsville.

7.601.13 Unqualified Applicants; Right to a Conference. After receipt of the completed application, if the tax collector believes that a reason exists for refusing a license under 12 of this ordinance, the tax collector shall refuse to accept payment of the tax and shall not issue the license. At the applicant's request, the tax collector shall, in accordance with 22 of this ordinance, give the applicant a written statement of the reason for refusing the license. The applicant may, within ten days after the day the statement is received, request a conference to discuss the refusal. In the request the application shall specify why the application for a license should not be refused. The tax collector shall arrange the conference within a reasonable time.

If the collector refuses to issue a license, the applicant may reapply for a license at any time thereafter. If the reason for which the application was refused no longer exists, and if no other reasons exists for refusing to issue a license, the tax collector shall issue the license in compliance with 14 of this ordinance.

7.601.14 Tax Collector to Issue License, Payment of Tax a Prerequisite. After receipt of the completed application, if the tax collector believes that no reason exists for refusal of a license under 12 of this ordinance, the tax collector shall determine the amount of tax due and notify the applicant of that amount. The tax collector shall not issue a license until the tax is paid.

7.601.15 Amount of Tax Disputed. If disputes arise over the amount the tax collector determines to be due, the applicant may either refuse to pay and request a conference with the tax collector discuss the determination or pay the amount and request a conference to discuss the right to a refund. If a conference is requested, the tax collector shall arrange it within a reasonable time.

7.601.16 Revocation. The tax collector shall revoke a license if a reason exists to revoke it as set forth in Section 12 of this ordinance. Before revoking a license, the tax collector shall give the licensee written notice of the grounds for revocation, in accordance with Section 22 of this ordinance. The licensee may within ten days after the day on which notice is served request a conference with the tax collector in writing. The request shall specify the reasons why the license should not be revoked. The tax collector shall arrange the conference within a reasonable time.

If the licensee fails to request a conference within ten days after the day on which notice is served, the tax collector shall revoke the license. If the licensee requests a conference, the tax collector may not revoke the license until after the conference.

If the tax collector revokes a license, the former licensee may apply for a new license at any time thereafter. If the reason for which the license was revoked no longer exists and if no other reason exists for refusing to issue a license, the tax collector shall issue the license in accordance with Section 14 of this ordinance.

7.601.17 Assignments. A license may be assigned if (1) a business licensed under this ordinance and carried on at a fixed place is sold as a unit to any person, and (2) the purchaser is to carry on the same business at the same place. Such a change shall be reported to the tax collector in accordance with Section 19 of this ordinance. Otherwise, each license issued under this ordinance is a personal privilege and is not assignable.

7.601.18 Changes in the Business Conducted by Licensee During the Tax Year. A licensee or an assignee shall report a change in the information contained in the license application to the tax collector within ten days after the change occurs. If information shown on the license itself is affected, the licensee or assignee shall surrender the license to the tax collector when reporting the change.

- (a) Changes affecting the amount of tax due. If there are no reasons for revoking the license under Section 12 of this ordinance and the change results in the imposition of a separate or additional tax, the tax collector shall reissue a license reflecting the change upon payment of the separate or additional tax.
 - (b) Changes not affecting the amount of tax due. If there are no reasons for revoking the license under Section 12 of this ordinance and the change does not result in an imposition of a
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separate or additional tax, the tax collector shall reissue a license reflecting the change upon a payment of a fee of \$5.00.

- (c) Change requiring refusal of a license. If there is a reason for revoking the license under Section 12 of this ordinance, the tax collector shall refuse to reissue a license and shall instead begin proceedings to revoke the license in accordance with Section 16 of this ordinance.

7.601.19 Tax Collector to Furnish Duplicates. Upon satisfactory proof that a license has been lost or destroyed, the tax collector shall furnish a duplicate for a fee of \$5.00.

7.601.20 Record of Conferences. The tax collector shall maintain for three years a record of each conference held in accordance with this article. The records shall contain the applicant's or licensee's name, the date of the conference, and a brief statement of the issues discussed and the result reached. After three years, the tax collector shall dispose of the records in accordance with G.S. 121-5.

7.601.21 Providing Notice to an Applicant or Licensee. Whenever this ordinance requires the tax collector to give a written statement or notice to an applicant or a licensee, the tax collector may do so in one of three ways:

- (a) By personally delivering the statement or notice to the applicant or licensee;
- (b) By mailing the statement or notice by registered or certified mail and returning the receipt requested to the address specified for that purpose in the license application; or
- (c) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service of process under Rule 4, North Carolina Rules of Civil Procedure.

ENFORCEMENT AND COLLECTIONS

7.601.22 Duty to Determine Whether Tax Due. Each person has the duty to determine whether the business he or she conducts is taxed under this ordinance and if so, whether that tax has been paid for the current tax year.

7.601.23 Tax Collector to Investigate. If the tax collector has reason to believe that a person is conducting a business in the city in violation of this ordinance, the tax collector shall conduct an investigation to determine the person's tax liability.

7.601.24 Duty to Keep Books. Each person who conducts a business taxed under this ordinance shall keep all records and books necessary to compute the tax liability. If a person fails to keep books and records as required, the tax collector shall make a determination of that persons' tax liability from the information available.

7.601.25 Duty to Permit Inspection. Each person who conducts a business in the town shall permit the tax collector to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.

7.601.26 Duty to Post License. A licensee shall post the license or licenses conspicuously in the place of business licensed. If the licensee has no regular place of business, the license must be kept where it may be inspected at all times by the proper town officials.

7.601.27 Notice of Deficiency. If the tax collector determines that a person has not paid the full amount of tax due under this ordinance, either for the current license year or for a prior license year, the tax collector shall give the person written notice of the deficiency, in accordance with Section 22 of this ordinance. The notice of deficiency shall specify the total amount of tax due; the section of this ordinance upon which the tax is based; the amount of tax paid; any interest due; the balance owed; the notice of the deficiency; and the consequences of failing to respond as specified.

7.601.28 Request for a Conference. The person may, within ten days after the day on which the notice is served, request a conference in writing. The request shall specify the person's objections to the notice of deficiency. By way of illustration but not limitation, a person who receives notice of deficiency may object on the following grounds:

- (a) That the tax due has already been paid;
- (b) That the tax collector miscalculated the amount of tax due;
- (c) That the tax collector based on his calculation on incorrect or insufficient information concerning either the nature of the amount of business conducted; or
- (d) That the tax collector based the determination on an erroneous interpretation of a section of this ordinance that established a category of business subject to a particular tax.

7.601.29 Deficiency to Become Final. If the taxpayer fails to request a conference under Section 29 of this ordinance, the deficiency becomes final and the tax collector shall proceed to collect the deficiency.

7.601.30 Conference Held. If the taxpayer requests a conference, the tax collector shall not proceed to collect the deficiency until hearing the taxpayer's objections and determining that the deficiency should become final. The tax collector shall maintain a record of each conference held for three years in accordance with Section 29 of this ordinance. The record shall contain the name of the taxpayer, the date of the conference, a brief statement of the issues discussed, and the results of the discussion. After three years, the tax collector shall dispose of the record in compliance with G.S. 121-5.

7.601.31 Collection of Deficiency.

- (a) The tax collector may use any of the following methods to collect a deficiency:
- (1) Criminal prosecution in accordance with Section 32 (a) of this ordinance;
 - (2) Equitable relief in accordance with Section 32(b) of this ordinance;
 - (3) The remedies of levy, sale, attachment and garnishment in accordance with G.S. 160A-207; or
 - (4) The remedies of levy and sale of real and personal property of the taxpayer within the city in accordance with the provisions of G.S. 105-109.

7.601.32 Enforcement of Ordinance.

- (a) Criminal Remedies. Conducting business within this town without having paid the privilege license tax imposed by this ordinance or without a valid license issued in accordance with this ordinance, or without posting a license in compliance with Section 27 of this ordinance is a misdemeanor, punishable as provided in G.S. 105-109. Each day that a person conducts business in violation of this ordinance is a separate offense. Payment of a fine imposed in criminal proceedings in accordance with this section does not relieve a person of the liability for taxes imposed under this ordinance.
- (b) Equitable Remedies. In addition to the criminal remedies set forth in subsection (a) of this section and in compliance with G.S. 160A-175(d), the town may seek an injunction against any person who conducts a business in violation of this ordinance.

Adopted this the _____ day of _____, 1992.

Lynwood D. Buffaloe, Mayor

ATTEST:

Deborah G. Pearce, CMC, Town Clerk

CHAPTER 8 – DISORDERLY CONDUCT AND PUBLIC NUISANCES

DISORDERLY CONDUCT

8.101 General. No occupant of any house whether residence or business shall permit same
