

TOWN OF LONG VIEW
Partial Listing of Privilege License From
July 1, 2009 to June 30, 2010



I. **Date Due and Penalty.** Licenses are due July 1st and the penalty shall begin on September 2nd at a rate of five percent (5%) per month of the total license due. In no case shall the penalty be less than \$5.00.

II. **Proration license.** Where the person, firm, or corporation begins a business or exercises a Privilege on which a license is imposed after the expiration of seven (7) months of the current license year, then only one half (1/2) of the tax required shall be paid except those licenses or permits which are issued on an annual basis only.

III. **An annual Privilege License** is levied on each Business, Trade, Occupation, and Franchise based on G.S. 105.33 forward, schedule "B" license taxes, and authority of G.S. 160A-211. The listing given is a partial listing of Privilege License due.

IV. **If the type of business** in which you are engaged is not shown, or there are questions concerning your business, call the Town of Long View at 828-322-3921.

ARTICLE V. LICENSE SCHEDULE

MERCHANT RETAIL	20.00
MERCHANT WHOLESALE/MANUFACTURER	50.00
ADVERTISING/OUTDOOR (signs, billboards) G.S. 105-86.....	35.00
AMUSEMENTS G.S. 105-102.5 (b)(8)	
Swimming pools, skating rink, beach bingo, penny arcade,	
Riding devices (permanent location)	
Merry go Rounds, Astro games, Shooting gallery, etc per location.....	25.00
AMUSEMENTS-GENERAL G.S. 105-37.1 - Giving, offering or	
managing any form of entertainment or amusement for	
which admission is charged.....	25.00
AMUSEMENTS CIRCUSES/ANIMAL SHOWS (exhibiting performances)	
G.S. 105-37.1..per day(\$500 CASHIERS BOND MAY	
BE APPLICABLE)*	25.00
ATHLETIC CONTEST G.S. 105-37.1	
Exempt only when managed & conducted by school, civic or fraternal	
organization.....	10.00
AUTO OR TRUCK RENTAL OR LEASE	20.00
AUTOMOBILE DEALERS G.S. 105-89 New or Used.....	25.00
AUTOMOBILE: SERVICE STATION G.S.105-89 (a)	
Automobile upholsterer, body shop, repair garages, includes retail	
selling or delivery of accessories/commodities	12.50
AUTOMOBILE: WHOLESALE SUPPLY DEALERS G.S. 105-89 (b)	
buying, selling, distributing, exchanging, or delivering automotive	
accessories.....	37.50
AUTOMATIC MACHINES/SERVICE & REPAIR G.S.	
105-102.5 (b) (3).....	25.00
BAKERY PRODUCTS Cakes, pies, crackers, & table delicacies.....	20.00
BAR, TAP ROOM, LOUNGE in addition to alcoholic beverage	
license as required.....	150.00
BARBER beautician, cosmetologist, manicurist..G.S. 105-75.1 per	
operator.....	2.50
BEAUTY COLLEGE Or other like training, providing instructors are	
Licensed @ \$2.50 each in addition thereto.....	20.00
BICYCLES Dealer, renting or repairing G.S. 105-102.5 (b) (2).....	25.00
BILLIARD & POOL TABLES G.S. 105-102.5 (b) (2) Renting,	
maintaining, or owning a building wherein there is a table or	
tables at which billiards or pooled is played, whether operated	
by slot or otherwise.....	25.00
BOTTLED GAS DISTRIBUTORS	20.00
CABARETS and/or NIGHT CLUBS no dancing or floor shows.....	150.00
With dancing.....	300.00
CABINETS AND CARPENTER SHOP	20.00
CAMPGROUNDS, TRAILER PARKS, OR TENT CAMPING G.S.	
105-102.5 (b) (4).....	12.50
CAR WASH	20.00
CARPET CLEANERS	20.00
CATERING SERVICE in addition to restaurant license.....	20.00
CHAIN STORES G.S. 105-98.....	50.00
CHRISTMAS TREES ...Dealer in trees/perishable decorations not	
grown by seller (PER LOCATION).....	20.00
COAL DEALER, TRUCKER	20.00

COIN OPERATED DRY CLEAN MACHINE ..(laundromat)	
G.S. 105-85.....	50.00
COLLECTING AGENCY G.S. 105-45.....	50.00
CONCRETE PLANT & DISTRIBUTING	20.00
CONTRACTORS , construction, grading or building G.S. 105-54.....	10.00
CONTRACTORS -Electrical, plumbing, heating, & air conditioning	
G.S. 105-91.....	50.00
DANCES G.S. 105-37.1 giving or managing any dance or athletic	
contest of any kind that charges an admission fee in excess	
of .50 per location.....	25.00
DAY CARE CENTERS G.S. 105-60 - FEWER THAN 50.....	50.00
50-99.....	100.00
100-149.....	200.00
150-199.....	300.00
MORE THAN 200.....	400.00
DELIVERY TRUCK (Courier, Catering, Manufacturing).....	20.00
DRY CLEANERS G.S. 105-74 (a).....	50.00
ELECTRONIC VIDEO GAMES G.S. 105-66.1 per machine.....	5.00
ELEVATORS & AUTOMATIC SPRINKLER SYSTEMS G.S. 105-55	
SELLING OR INSTALLING.....	100.00
EMPLOYMENT AGENCY G.S. 105-90.....	100.00
EXPRESS COMPANIES G.S. 105-118.....	20.00
FEED and/or FLOUR MILL	20.00
FIREARM/dealers G.S.105-80.....	50.00
FLEA MARKET G.S.105-53.....	200.00
FLORIST/live plant sales - On all items except live flower sales use	
Merchant retail.....	20.00
FORTUNE TELLERS, PALMISTS G.S. 105-58.....	200.00
GASOLINE & OIL DISTRIBUTOR G.S. 105-72 every person, firm, or	
corporation.....	25.00
GOLF mini or driving range.....	20.00
GROCCERS	20.00
GUNSMITH, LOCKSMITH, KEY MAKER	20.00
HANDBILLS , Advertising.....	20.00
HEALTH CLUB , massage parlor, tanning salon.....	20.00
HOTELS, MOTELS G.S. 105-61.....\$25.00 MINIMUM.....	1.00/room
ICE DEALER/MANUFACTURER	20.00
ICE CREAM - Retailer/Counter Freezer G.S. 105-102.5(b).....	2.50
INTERIOR DECORATING	20.00
ITINERANT MERCHANT G.S. 105-53 (b).....	100.00
JANITORIAL SERVICE	20.00
JEWELRY REPAIR	20.00
LANDSCAPE CONTRACTOR	12.50
LAUNDRY, LINEN, UNIFORM RENTAL G.S. 105-85 (a).....	50.00
LEASING EQUIPMENT	20.00
LOAN AGENCIES G.S. 105-88.....	100.00
LUMBER BROKER/AGENT	20.00
MACHINE SHOP	20.00
MAGAZINES sales.....	20.00
MANICURISTS G.S. 105-75.1.....each operator.....	2.50
MANUFACTURERS/MAINTAINING AGENTS or offices in the	
City or making retail deliveries in the City.....	20.00
MARBLE YARDS/MONUMENTS	20.00
MASSAGIST / MASSEUSE Approval required by Council	
G.S. 105-41.....	0.00
MERCHANTISING MACHINES and weighing G.S. 105-65.1	
Distributors or operators of FIVE or more are EXEMPT -	

less than 5 machines - SEE SUNDRIES (Food items) G.S. 105-102.5.....	
MISCELLANEOUS , not otherwise taxed.....	20.00
MOTOR VEHICLE FOR HIRE/TAXICABper vehicle.....	15.00
MOTOR CYCLE DEALERS G.S. 105-89.1 accessories beyond motorcycle parts/Merchant Retail applies.....	12.50
MUSIC MACHINES/JUKE BOX G.S. 105-65 operating, maintaining or placing on location any machine(s) that produces music Each machine.....	5.00
NEWS DEALER, or STAND	20.00
NEWSPAPER daily editions/sales.....	20.00
PACKING HOUSES/ MEAT (state fee G.S. 105-70).....	20.00
PAINTING	20.00
PAWNBROKERS G.S. 105-50.....	275.00
PEANUT & POPCORN ROASTERS & STANDS	20.00
PEDDLERS , G.S. 105-53, On foot	10.00
With cart/vehicle	25.00
Of fruits & vegetables , exempt if grown or made by peddler.....	25.50
PIANOS, ORGANS, TUNERS, SALES, & REPAIRS, RADIO, STEREO, RECORDS, TV, & RECORDER REPAIRS ..G.S. 105-102.5 (b) (9).....	5.00
PINBALL MACHINES and/or other amusement games & devices Each location G.S. 105-102.5 (b) (8).....	25.00
PISTOL DEALER G.S. 105-80.....	50.00
PRINTING ESTABLISHMENTS	20.00
RADIO REPAIR/SALES G.S. 105-102.5 (b) (9).....	5.00
REPAIR SHOPS , electrical/general.....	20.00
RESTAURANTS/CAFETERIAS G.S. 105-62Seating for less than 4.....	25.00
.....Seating for more than 4.....	42.50
SCRAP PROCESSOR	20.00
SEAFOOD DEALER see Merchant Retail/Wholesale.....	
SEAMSTRESS	20.00
SECOND HAND DEALERS	20.00
SECURITY DEALERS buying, selling or brokering stocks or bonds for a commission; maintaining a stock or bond house.....	20.00
SECURITY GUARD, PATROL	20.00
SERVICE COMPANY / CONSULTANT	20.00
SEXUALLY ORIENTED BUSINESS - Approval Required by Town Administrator.....	1,300.00
SHEET METAL / ROOFING	20.00
SIGN HANGER OR ERECTOR G.S. 105-86.....	35.00
SKATING RINKS , swimming pools or other recreational activity G.S. 105-102.5 (b) (9) Tax supported exempt.....	25.00
SPECIALTY MARKET OPERATOR G.S. 105-53..... Trade shows, rental - Itinerant Merchant.....	200.00
SUNDRIES G.S. 105-102.85 For sale of sandwich, soft drinks, tobacco, owned dispensers, retail or placing fewer than 5 dispensers or machines (tobacco, soft drinks, food, merchandise, weighing machines).....	4.00
TAILOR SHOP	20.00
TANNING SALON	20.00
TELEGRAPH COMPANIES G.S. 105-119.....	10.00
TELEVISION REPAIR & SALES ...105-102.5-(b) (9).....	5.00
TOWELS, LINENS (inside city limits) G.S. 105-85.....	50.00
TRANSFER FEE	5.00
TRAVEL AGENT or Agency.....	20.00
UNDERTAKER/RETAIL SALE OF COFFINS G.S. 105-46.....	50.00
UPHOLSTERING	20.00
VIDEO GAMES G.S. 105-66.1 Coin or token operated/per machine.....	5.00
VIDEOS/MOVIES selling, leasing, furnishing, and/or distribution movies, including video movies for use in places where no admission fee is charged (USE Merchant Retail for sale).....	20.00
WAREHOUSES	20.00
WEAPONS, OTHER G.S. 105-80 Bowie knives, Dirk, Daggers, Ledged canes, Iron or metallic knuckles, etc.....	200.00
WELDER SHOP	20.00

WOOD DEALERS , provided wood cut from own land - exempt.....	20.00
WRECKER SERVICE	20.00

*plus additional levy if applicable