

**BUDGET ORDINANCE  
TOWN OF SPRING LAKE, NORTH CAROLINA  
2014-2015**

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF SPRING LAKE, NORTH CAROLINA,** that the following ordinance establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2014, through June 30, 2015.

Section 1. The following General Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 2, herein.

Category	Amount
Taxes – Ad Valorem	
Property Taxes – Real	2,930,901
Property Taxes – Penalties and interest	15,000
Property Taxes – Vehicles	261,750
Property Taxes – Rental vehicles	20,000
Other Taxes and Licenses	
Motor vehicle tax	41,800
Local option sales tax	1,914,054
Privilege licenses	30,800
Intergovernmental Revenues – Federal	
Mid Carolina COG	12,000
Intergovernmental Revenues – Non-Federal	
Powell Bill	282,415
Beer and wine tax	50,000
Telecommunications sales tax	95,733
Electricity sales tax	261,443
Cable and satellite sales tax	104,038
Interlocal agreement revenue	329,214
Manchester fire tax	90,500
County recreation tax	40,250
Service Charges	
Police Department fees	7,364
Fire Department fees	56,300
Inspection Department fees	37,562
Street Department fees	7,500
Transportation Department fees	13,000

Category	Amount
Planning Department fees	1,050
Recreation Department fees	37,413
Miscellaneous Revenue	
Investment earnings	2,004
Miscellaneous revenue	19,083
Installment Purchase Proceeds	273,892
Non-Revenue Receipts	
Interfund transfers	538,600
Employee cost sharing	25,000
Fund balance appropriated	76,073
Total General Fund Revenue	7,574,739

Section 2. The following General Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 1, herein.

Department	Amount
Non-Departmental	395,721
Governing Body	143,935
Administration	234,946
Finance	143,257
Tax Collections	49,042
Legal	52,000
Human Resources	100,708
Communications/Information Technology	138,609
Public Works	167,768
Public Buildings	159,837
Police	2,083,914
Fire	1,277,171
Inspections	232,410
Street	439,055
Public Transportation	110,305
Planning	66,495
Recreation / Senior Enrichment	735,389
Capital Outlay	282,392
Debt Service	534,262
Interfund Transfers	53,027
Budgetary Accounting	174,496

Total General Fund Expenses	7,574,739
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Section 3. The following Spring Fling Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 4, herein.

Category	Amount
Vendor fees	200
Contribution Proceeds	13,935
<b>Total Spring Fling Fund Revenues</b>	<b>14,135</b>

Section 4. The following Spring Fling Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 3, herein.

Department	Amount
Spring Fling	14,135

Section 5. The following Water and Sewer Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 6, herein.

Category	Amount
Investment Earnings	
Interest income	500
Basic Service Charges	
Revenue – water	1,725,437
Revenue – sewer	1,610,205
Special Charges	
Septic hauler fees	35,000
New account / transfer fee	27,000
Interest / Penalties	
Returned check fee	2,400
Late fees	113,005
Miscellaneous Income	
Rent income – water tank	18,600
Installment Purchase Proceeds	898,000

Retained Earnings Appropriated	38,725
Total Water and Sewer Fund Revenue	4,468,872

Section 6. The following Water and Sewer Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 5, herein.

Department	Amount
Non-Departmental	800,243
Revenue Collection	189,446
Revenue Billing	371,220
Water and Sewer Operations	1,145,796
Waste Water Treatment Plant	1,076,658
Debt Service	418,295
Interfund Transfers	440,914
Budgetary Accounting	26,300
Total Water and Sewer Fund Expenses	4,468,872

Section 7. The following Stormwater Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 8, herein.

Category	Amount
Investment Earnings	
Interest income	147
Basic Service Charges	
Stormwater fee	274,061
Interest / Penalties	
Stormwater fee – interest	320
Non-Revenue Receipts	
Interfund transfers	24,376
Total Stormwater Revenues	298,904

Section 8. The following Stormwater Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 7, herein.

Department	Amount
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Non-Departmental	6,955
Administration	218,955
Interfund Transfers	67,958
Budgetary Accounting	5,036
 Total Stormwater Fund Expenses	 298,904

Section 9. The following Sanitation Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 10, herein.

Category	Amount
Investment Earnings	
Interest income	106
Basic Service Charges	
Refuse collection fees	667,008
Intergovernmental Revenues	
Solid Waste Disposal Tax	7,934
Interest / Penalties	
Refuse collection fees – interest	1,202
Installment Purchase Proceeds	300,000
 Total Sanitation Fund Revenues	 976,250

Section 10. The following Sanitation Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 9, herein.

Department	Amount
Non-Departmental	394,889
Sanitation	480,045
Interfund Transfers	65,876
Budgetary Accounting	35,440
 Total Sanitation Fund Expenses	 976,250

Section 11. The following Other Post Employment Benefits Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 12, herein.

Category	Amount
Non-Revenue Receipts Interfund transfers	64,799
Total OPEB Fund Revenue	64,799

Section 12. The following Other Post Employment Benefits Fund expenses are hereby appropriated for fiscal year 2014-2015 and are to be funded by the revenues made available through Section 11, herein.

Department	Amount
LEO Separation Allowance Post Retirement Insurance	37,118 27,681
Total OPEB Fund Expenses	64,799

Section 13. The following Fleet Maintenance Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 12, herein.

Category	Amount
Basic Service Charges Charges to departments	253,611
Total Fleet Maintenance Fund Revenue	253,611

Section 14. The following Fleet Maintenance Fund expenses are hereby appropriated for fiscal year 2013-2014 and are to be funded by the revenues made available through Section 11, herein.

Department	Amount
Non-Departmental	2,000
Fleet Maintenance	251,611
Total Fleet Maintenance Expenses	253,611

Section 15. The Town Manager, as Budget Officer, under the N. C. Budget and Fiscal Control Act, is authorized to transfer up to 10% of any department's appropriation to any other department within the same fund as needed and as necessary. The Town Manager shall report all such transfers at the next regular meeting of the Board of Aldermen. The Town Manager is not authorized to make interfund transfers except upon authorization by the Board of Aldermen.

Section 16. The Position Classification Plan and the Authorized Employee list, as amended, are presented and included for reference. (See Appendix A and B)

Section 17. Funding is not included in the previously listed sections for a Cost of Living Adjustment to the Position Classification Plan nor is the continuation of the Employee Performance Pay System.

Section 18. Funding is included in the previously listed sections for the continuation of a 2% 401K contribution for all general employees (non-law enforcement).

Section 19. The previously adopted Christmas Bonus as described in the Town of Spring Lake Personnel Policy Article XIV Appendix D is funded for Fiscal Year 2014-2015 and is intended to include elected officials.

Section 20. The current employee and pre-65 retiree medical insurance contribution is hereby continued as set out in the Town of Spring Lake Rate and Fee Schedule. (See Appendix C)

Section 21. The ad valorem tax rate for the Town of Spring Lake is hereby set at \$0.70 per \$100 valuation and is effective July 1, 2014. (See Appendix C)

Section 22. The Stormwater rate for the Town of Spring Lake is hereby retained and set at the amounts listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2014. (See Appendix C)

Section 23. The Residential Solid Waste Availability and Commercial Solid Waste Collection fee for the Town of Spring Lake is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2014. (See Appendix C)

Section 24. The Water and Sewer rates for the Town of Spring Lake are hereby retained and set at the amounts listed in the Town of Spring Lake Rate and Fee Schedule and are effective July 1, 2014. (See Appendix C)

Section 25. The Motor Vehicle Tax, as prescribed in G.S. 20-97 (b), is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2014. (See Appendix C)

Section 26. The Motor Vehicle Tax for Transportation, as prescribed in G.S. 20-97 (c), is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2014. (See Appendix C)

Section 27. The Town of Spring Lake Rate and Fee Schedule is hereby adopted by the Board and becomes effective July 1, 2014 until rescinded or modified. (See Appendix C)

Section 28. While not specifically incorporated herein, the Town of Spring Lake Capital Project Plan is provided for reference purposes.

Adopted by the Spring Lake Board of Aldermen this 23<sup>rd</sup> day of June 2014, by the following vote:

YEAS

NOES

ATTEST:

\_\_\_\_\_  
Chris V. Rey, Mayor

\_\_\_\_\_  
Rhonda Webb, Town Clerk

**APPENDIX A**

**TOWN OF SPRING LAKE  
POSITION CLASSIFICATION PLAN  
July 2014 - 2015**

<u>Grade</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Class Title</u>
4	\$20,549	\$30,824	Custodian Parks and Recreation Maintenance Assistant
6	\$22,655	\$33,983	Administrative Assistant I Community Center Assistant Parks & Recreation Maintenance Technician Office Assistant I Water & Sewer Maintenance Technician I
7	\$23,788	\$35,682	Debris Collector Fleet Service Technician / Sweeper Operator Meter Reader Street Maintenance Worker Water & Sewer Maintenance Technician II
8	\$24,977	\$37,466	Maintenance Technician Revenue Customer Service Representative
9	\$26,226	\$39,339	Administrative Aide - Police Office Assistant II / Inspections Technician Office Assistant II / Public Works Safety Administrator Water & Sewer Maintenance Technician III Wastewater Treatment Plant Operator I
10	\$27,537	\$41,306	Accounting Technician Debris Collection Supervisor Revenue Collections Specialist Water & Sewer Maintenance Crew Leader
11	\$28,914	\$43,371	Firefighter I Wastewater Treatment Plant Operator II
12	\$30,360	\$45,540	Building & Grounds Maintenance Supervisor Parks & Recreation Program Coordinator Stormwater Administrator

<u>Grade</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Class Title</u>
13	\$31,878	\$47,817	Master Fire Fighter Senior Fleet Maintenance Mechanic Street Maintenance Supervisor Water and Sewer Operations Supervisor Wastewater Treatment Plant Supervisor
14	\$33,472	\$50,208	Code Enforcement Officer/Animal Control Police Officer Revenue Supervisor Senior Center Supervisor
15	\$35,146	\$52,719	Building Codes/Minimum Housing Inspector Fire Lieutenant
16	\$36,903	\$55,355	Assistant Parks & Recreation Director/Athletics Director Master Police Officer Police Detective
17	\$38,748	\$58,122	Accounting Supervisor Fire Captain Inspections Supervisor
18	\$40,685	\$61,028	Director of Human Resources Police Sergeant Town Clerk Water Resources Manager
19	\$42,719	\$64,079	Assistant Fire Chief/Assistant Fire Marshal
20	\$44,855	\$67,283	Assistant Director of Public Works Director of Planning & Economic Development Police Lieutenant
22	\$49,453	\$74,180	Director of Parks and Recreation Fire Chief Police Captain
24	\$54,522	\$81,783	Director of Finance Police Chief Director of Public Works

**APPENDIX B**

**TOWN OF SPRING LAKE  
AUTHORIZED EMPLOYEE POSITIONS  
July 2014 - 2015**

***Administration***

Town Manager	NG
Town Clerk	18
Office Assistant – part time ( <i>various</i> )	

***Finance***

Director of Finance (Unfunded)	24
Assistant Director of Finance	17
Accounting Technician (2)	10

***Human Resources***

Director of Human Resources	18
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***Public Works***

Director of Public Works	24
Assistant Director of Public Works	20
Office Assistant I	6

***Fleet Maintenance***

Senior Fleet Maintenance Mechanic	13
Fleet Service Technician / Sweeper Operator	7

***Public Buildings***

Maintenance Technician	8
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***Police***

Police Chief	24
Police Captain	22
Police Lieutenant (3)	20
Police Sergeant (6)	18
Police Detective (3)	16
Police Officer (13) Midyear	14

Administrative Aide	9
Office Assistant I (2)	6
Code Enforcement / Animal Control Officer	14

***Fire***

Fire Chief	22
Assistant Chief/Assistant Fire Marshal	
Fire Battalion Chief Training (Midyear)	19
Captain (3)	17
Firefighter I (9)	11
Fire Fighter I – part time ( <i>various</i> )	
Office Assistant I – part time ( <i>various</i> )	

***Inspection***

Inspections Supervisor	17
Office Assistant II / Inspection Technician	9
Building Code / Minimum Housing Inspector	15

***Street***

Street Maintenance Supervisor	13
Street Maintenance Worker (3)	7
Maintenance Worker - part-time ( <i>various</i> )	

***Recreation/Senior Enrichment***

Director of Parks and Recreation	22
Assistant Director of Parks and Recreation / Athletics	16
Senior Center Supervisor	14
Buildings and Grounds Maintenance Supervisor	12
Parks and Recreation Program Coordinator	12
Community Center Assistant	6
Office Assistant I	6
Parks and Recreation Maintenance	6
Custodian	4
Center Assistant/Maintenance – part time ( <i>various</i> )	

***Revenue Division***

Revenue Supervisor	13
Revenue Collection Specialist	10
Revenue Customer Service Representative	8
Part-time Revenue Customer Service Representative ( <i>various</i> )	
Meter Reader (3)	7

***Water Operations***

Water Operations Supervisor	13
W & S Maintenance Technician I (4)	6
<i>*Amended September 24, 2012</i>	

***Waste Water Treatment Plant***

Waste Water Treatment Plant Supervisor	13
Wastewater Treatment Mechanic (Midyear)	11
Waste Water Treatment Plant Operator (3)	9
Part-time Waste Water Treatment Plant Operator (various)	

***Stormwater Administration***

Water Resources Manager	18
Stormwater Administration	12

***Sanitation***

Debris Collection Supervisor	10
Debris Collector (2)	7

APPENDIX C

# **TOWN OF SPRING LAKE**

## **FISCAL YEAR 2014 - 2015 RATE AND FEE SCHEDULE**

*This Schedule may not be all inclusive. Other rates and fees may be found in local ordinances.*

Effective  
July 1, 2014

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## Building Inspections Schedule of Fees

### RENOVATION FEES

\$ 500 – 1,000	\$ 30.00
1,001 – 5,000	\$ 40.00
5,001 - 10,000	\$ 50.00
10,001 - 20,000	\$ 75.00
20,001 - 50,000	\$150.00
50,001 – 100,000	\$275.00
100,001 - 200,000	\$550.00
200,001 – 350,000	\$850.00
350,001 - 500,000	\$1,250.00
500,001 – 750,000	\$1,750.00
750,001 – 1,000,000	\$2,500.00
Above \$1,000,000	\$ 3.00* per \$ 1,000
Extra Inspections	\$ 30.00
Homeowners Recovery Fee (Single Family Units)	\$ 10.00

### NEW CONSTRUCTION FEES

New Construction	\$ 3.00* per \$ 1,000
Extra Inspections	\$ 30.00
Homeowners Recovery Fee (Single Family Units)	\$ 10.00

### OTHER FEES

Swimming Pools (private)	\$ 50.00
Swimming Pools (public)	\$ 75.00
Demolition of Buildings	\$ 50.00
Tent	\$ 35.00
Construction Trailer	\$ 50.00
Travel Trailer	\$ 50.00
Mobile Home Setup	\$100.00

1. Generally. Building inspection fees for construction, alteration, or repair of buildings or structures shall be based upon the total cost of the proposed work, including any subcontractors. In no case shall the total cost be less than the market value of similar completed work in the town as determined by the appropriate inspector. Inspection fees shall be calculated on such basis of cost in accordance with the above fee schedule. Permit fees are based on the cost of construction using a multiplier between \$1 and \$5 per (\$1,000) one thousand dollars of construction.
  - a. Basis For Determining The Cost Per Square Foot. The Southern Building Code Congress (BCC) International Building Valuation Data, International Building Code, published biannually, shall serve as the basis for determining the cost per square foot for such work. The averages are adjusted periodically by the BC C to reflect national trends.
  - b. \*Multiplier. The Town of Spring Lake uses a multiplier per \$1,000 of the most current Building Safety Journal (BSJ) published square footage construction cost.

**SAMPLE CALCULATION:** Using the Building Valuation Data and a standard multiplier of \$3.00 per thousand dollars of calculated cost and an 11,080 sq ft structure with 3 floors, type VA construction, Group R-2 the formula is as follows:

11,080 sq ft x 3 floors = 33,240 sq ft @ \$91.19 per = \$3,031,155.6/\$1,000 = \$3,031.15 x 3 = \$9,093.46 BUILDING PERMIT COST

2. Homeowners Recovery Fund. Whenever a permit is issued for the construction of any single-family residential dwelling unit (house, condominiums, townhouses) or for the alteration of an existing single-family residential unit, a fee in the amount of \$10 shall be collected from the applicant. The town shall forward \$9 of each fee collected to the North Carolina Licensing Board for General Contractors. The town shall retain \$1 of each fee collected.
3. Moving Buildings. The permit fee for moving buildings shall be \$50.00
4. Time Limitation on Validity of Permits. All permits issued under this section shall expire by limitation six months after the date of issuance if the work authorized by the permit has not been commenced. If, after commencement, the work is discontinued for a period of 12 months, the permit shall immediately expire. No work authorized by any permit which has expired, shall be performed until a new permit has been secured.
5. Changes in Work After Issuance of Permit. After a permit has been issued, changes or deviations from the terms of the application and permit, or changes or deviations from the plans or specifications involving any work under the jurisdiction of this section or of any regulatory code, shall not be made until specific written approval of such changes or deviations had been obtained from the appropriate inspector.
6. Construction Starting Prior to Issuance of a Permit. If any construction is started prior to the issuance of a permit, then the permit fee shall be double the regular permit fee.
7. **Minimum Fee.** The minimum fee for any building permit is \$30.00.

INSULATION PERMIT FEES

**In Terms of Total Cost:**

\$ 0 - 1,000	\$ 30.00
1,001 - 2,500	\$ 35.00
2,501 - 5,000	\$ 40.00
5,001 - 8,000	\$ 45.00
8,001 - 10,000	\$ 50.00
10,001 - 15,000	\$ 75.00
15,001 - 20,000	\$100.00
20,001 - 30,000	\$125.00
30,001 - 50,000	\$150.00
50,001 - 75,000	\$175.00
Extra Inspections	\$ 30.00

Note: The fee entitles the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific locations of work to be inspected or failure to install work according to code regulations are hereby designated as extra inspections.

1. Insulation. The fee shall be based on the total cost of the insulation job. Including new and existing structures, according to the above fee schedule.
2. Minimum Fee. The minimum fee for any insulation permit is \$30.00.

PLUMBING PERMIT FEES

Fixtures – Each Trapped Fixture and Water Heater	\$ 4.00
Sewer Connections – Each Building, House Sewer or Sewer Tap (Public or Private)	\$10.00
Temporary Water	\$30.00

Water Piping – Each Water Service Pipe or	\$10.00
Water Tap (Public or Private)	
Lift Stations	\$10.00
Sprinkler System – Base Fee	\$20.00
Sprinklers – Per Head	\$ 2.00
Sprinkler Riser	\$ 5.00
Standpipe Riser	\$ 5.00
Alteration to Sprinkler Heads – 20 or less	\$10.00
Backflow Devices	\$ 4.00
Interceptors/Separators	\$10.00
Ant Siphon Device	\$ 4.00
Water Hammer Arrestor	\$ 1.00
Extra Inspections	\$30.00

Note: The above fees entitle the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific location of work to be inspected or failure to install work according to code regulations are hereby designated as extra plumbing inspections.

1. Minimum Fee. The minimum fee for any plumbing permit is \$30.00.

#### MECHANICAL PERMIT FEES

In Terms of BTU's:

Up to 250,000	\$ 30.00
250,001 – 1,000,000	\$ 35.00
1,000,001 – 2,500,000	\$ 45.00
2,500,001 – 4,000,000	\$ 50.00
4,000,001 – 5,000,000	\$ 70.00
5,000,001 – and over	\$ 80.00
Extra Inspections	\$ 30.00

Note: One kilowatt equals 3,410 BTU's.

1. Heating Systems. Heating system permit fees shall be in accordance with the following fee schedule for the installation or replacement of the following types of heating equipment, based on BTU input of each unit: Oil, gas, and electrical furnaces; boilers; conversion burners; heat exchanger; and hot water systems.

In Terms of HP or Tons:

Up to and including 5	\$ 30.00
Over 5 through 7 ½	\$ 35.00
Over 7 ½ through 10	\$ 40.00
Over 10 through 15	\$ 45.00
Over 15 through 20	\$ 50.00
Over 20	\$ 55.00
Extra Inspections	\$ 30.00

Note: One ton equals one horsepower; One ton equals 12,000 BTU's.

2. Central Air Conditioning Systems and Refrigeration. Permits shall be in accordance with the above fee schedule for the installation or replacement of air conditioning systems based on the horsepower rating or tons of each unit.
3. Heat Pumps. Permit fees for installation or replacement of this type of unit shall be in accordance with subsection (2), provided that the heating and cooling equipment is in the same enclosure (factory assembled and approved). However, if the system is split (contained in separate enclosures), permit fees shall be in accordance with subsection (1) for heating and subsection (2) for cooling.
4. Heat Producing Equipment. Permit fees for the installation or replacement of heat producing equipment, including but not limited to floor furnaces, space units, or wall heaters, prefabricated fireplaces, fireplace inserts, decoration gas appliances, and wood stoves shall be \$30.00 each.

Fire Damper/Fire Curtain	\$2.00
Exhaust Fans	\$ 5.00
Ventilation Fans	\$ 5.00
Water Heater	\$ 5.00
Duct Addition – Per Run	\$ 4.00
Hoods and Canopies	\$30.00
Refrigeration Piping	\$25.00
Extra Inspections	\$30.00

## AS PIPING PERMIT FEES

Gas Piping	\$30.00
Each Appliance or Fixture	\$ 7.00
Extra Inspections	\$30.00

5. Minimum Fee. The minimum fee for any mechanical permit is \$30.00.

Note: The above fees entitle the contractor or applicant to the necessary rough-in inspections and one final inspection. Inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific location of work to be inspected or failure to install work according to code regulations are hereby designated as extra mechanical inspections.

## ELECTRICAL PERMIT FEES SERVICE (OVERHEAD OR UNDERGROUND)

Commercial – Thru 400 Amperes	\$50.00
Commercial – Over 400 Amperes	\$75.00
Residential – 1 and 2 Family	\$30.00
Temporary and all Others	\$30.00
Furnaces - Electric, Oil or Gas – Each	\$ 5.00
Smoke Detector or Alarms	\$ 1.00
Exhaust Fans - Bathroom	\$ 5.00
Grease Hood – Kitchen	\$30.00
Ventilation Fans	\$ 5.00
Lift Station	\$ 5.00
Sign	\$ 5.00
Branch Circuit	\$ 5.00
Meter Base Replacement	\$ 5.00
Sub Panel Replacement	\$ 5.00
Feeder Replacement	\$ 5.00
Service Entrance Replacement	\$ 5.00
Office Trailer Services	\$35.00
Extra Inspections	\$30.00

## CENTRAL AIR CONDITIONING AND/OR HEAT PUMP

In Terms of Tons or Hp:

Up To and Including 5	\$ 5.00
Over 5 Through 10	\$10.00
Over 10 Through 20	\$15.00
Over 20 Through 50	\$20.00
Over 50	\$25.00
Extra Inspections	\$30.00

Electric Baseboard Heat and Ceiling Heat.....\$5.00

**MOTORS**

Up To and Including 1HP	\$ 5.00
Over 1HP Through 10HP	\$10.00
Over 10HP Through 20HP	\$15.00
Over 20HP Through 50HP	\$20.00
Over 50HP	\$25.00
Extra Inspections	\$30.00

1. Electrical Systems. Electrical permit fees shall be in accordance with the above fee schedules.
2. Appliances and Equipment. For ranges, counter-top units, wall-mounted ovens, hot water heaters, boosters, dishwasher, disposals, dryers, window air conditioners, grills, deep fat fryers, warmers, steam tables, ice makers, x-ray machines, electric welders, or any other appliance not listed above which is on an individual circuit shall be \$5.00 each.
3. Mobile Home Service. Mobile Home Service or feeder shall be \$30.00.
4. Minimum Fee. The minimum fee for any electrical permit is \$30.00.

**UNDER GROUND STORAGE TANKS**

Installations – Per Tank	\$100.00
Removal	\$100.00
Extra Inspections	\$ 30.00

**ABOVE GROUND STORAGE TANKS**

Installations – Per Tank	\$100.00
Removal	\$100.00
Extra Inspections	\$ 30.00

**MISCELLANEOUS INSPECTION FEES**

Replacement Permit Cards	\$5.00
Replacement Certificate of Occupancy	\$5.00
Plan Review Resubmittal Fee – Per Trade	\$50.00

**BUILDING PLAN REVIEW**

Plan Review including the Re-review Fee is \$100.00 and is non-refundable for construction up to \$20,000 (Including Residential and Commercial).

Plan Review including the Re-review is \$150.00 and is non-refundable for construction over \$20,000 (Including Residential and Commercial).

Additions to existing structures and new accessory structures with a total cost of construction less than \$20,000 are exempt from Plan Review Fees.

**TECHNOLOGY FEE**

Each building permit will be assessed a \$5.00 technology fee which is non-refundable.

**REFUND POLICY**

When requested, a refund will be issued (less a \$30.00 processing fee) for any permit which has not expired and the construction has not been started.

Permit fees entitle the contractor to the initial and one follow-up inspection.

All Inspections beyond the second inspection are subject to a \$30.00 Re-Inspection Fee and will double for all inspections beyond the third inspection. (Example. 3<sup>rd</sup> inspection = \$30.00, 4<sup>th</sup> inspection = \$60.00, 5<sup>th</sup> inspection = \$120.00, etc.) The doubling of the fee will apply only for previously identified conditions.

## Fire Department Schedule of Fees

### **HAZARDOUS MATERIAL EMERGENCY AND SPECIAL RESPONSE EVENTS.**

#### Equipment:

Brush Unit Response	\$ 75.00 per hour
Command Unit	\$ 75.00 per hour
Engine Company Response	\$175.00 per hour
Hazardous Materials Unit	\$175.00 per hour
Pumper/Tanker Response	\$175.00 per hour
Rescue/Service Response	\$125.00 per hour
Support Vehicle Response	\$ 75.00 per hour
Truck Company Response	\$175.00 per hour
Decontamination Unit	\$355.00 per hour
Materials, Equipment and Long Distance Recall Personnel	Replacement Cost Time and Half of the hourly salary of recalled personnel

#### Personnel:

Chief of Department	\$ 25.00 per hour
Deputy Chief of Department	\$ 22.50 per hour
Assistant Chief	\$ 20.50 per hour
Division Fire Chief	\$ 18.50 per hour
Fire Captain	\$ 16.50 per hour
Fire Lieutenant	\$ 15.50 per hour
Master Firefighter	\$ 12.50 per hour
Firefighter II	\$ 11.50 per hour
Firefighter I	\$ 10.50 per hour
Firefighter (General)	\$ 10.50 per hour
Fire Investigator/Inspector	\$ 15.50 per hour

### **FIRE INSPECTIONS.**

#### Annual Inspections

Up to 2,500 sq. ft.	\$ 75.00
2,501 - 10,000 sq. ft.	\$ 100.00
10,001 - 50,000 sq. ft.	\$ 150.00
50,001 - 100,000 sq. ft.	\$ 200.00
100,001 - 150,000 sq. ft.	\$ 250.00
150,001 - 200,000 sq. ft.	\$ 300.00
Over 200,000 sq. ft.	\$ 350.00

**Additional Inspections Fees**

Re-inspection fee	\$ 100.00 per visit*
Amusement Buildings	\$ 75.00 per visit
Carnival and fair	\$ 75.00 per visit
Circus tent	\$ 250.00
Covered mall bldg. Displays	\$ 75.00 per visit
Day Care	\$ 75.00 per visit
Exhibits/trade show	\$ 75.00 per visit
Final Inspection	\$ 50.00
Foster Home	\$ 75.00 per visit
Group Home	\$ 75.00 per visit
LP or gas equip. in assemble	\$ 75.00 per visit

\*If violations are found on inspections, the first re-inspection is provided at no charge. Each subsequent re-inspection is subject to the re-inspection fee.

**FIRE DEPARTMENT SERVICES.**

Burn Fee	\$ 1,655.00
False Alarm	
1 <sup>st</sup> thru 3 <sup>rd</sup> Calls	\$ 0.00
4 <sup>th</sup> Call	\$ 500.00
Each Subsequent Call	\$ 1,000.00

(False Alarm fees are based on the number of calls that occur in a calendar year).

**EXIT VIOLATIONS.**

1<sup>st</sup> Offense      \$ 500.00 per door

2<sup>nd</sup> Offense      \$1,000.00 per door

(For each subsequent offense in the period of a year of last offense)

**OPERATIONAL PERMITS.**

A Fire Permit allows the applicant to conduct an operation of a business for which a permit is

required by the NC Fire Prevention Code. The prescribed duration of the operational permit is the same as the frequency of the state mandated fire inspection schedule for the given type of occupancy.

Description	Permit
Aerosol Products	\$40.00
Amusement Buildings	\$40.00
Aviation Facilities	\$40.00
Carnivals and Fairs	\$40.00
Cellulose Nitrate Film	\$40.00
Combustible Dust Producing Operations	\$40.00
Combustible Fibers	\$40.00
Compressed Gases	\$40.00
Covered Mall Buildings	\$40.00
Cryogenic Fluids	\$40.00
Cutting and Welding	\$40.00
Dry Cleaning Plants	\$40.00
Exhibits or Trade Shows	\$40.00
Explosives	\$40.00
Fire Hydrants and Valves	\$40.00
Flammable Combustible Liquids	\$40.00
Floor Finishing	\$40.00
Fruit and Crop Ripening	\$40.00
Fumigation/Thermal Insecticide Fogging	\$40.00

Hazardous Materials	\$40.00
HPM Facilities	\$40.00
High Piled Combustibles	\$40.00
Hot Work Operations	\$40.00
Industrial Ovens	\$40.00
Lumber Yard and Woodworking Plants	\$40.00
Fueled Auto or Equipment Assembly Buildings	\$40.00
LP Gas	\$40.00
Magnesium	\$40.00
Miscellaneous Combustible Storage	\$40.00
Open Burning	\$40.00
Open Flames or Torches	\$40.00
Open Flames or Candles	\$40.00
Organic Coatings	\$40.00
Places of Assembly	\$40.00
Private Fire Hydrants	\$40.00
Pyrotechnic Special Effects Materials	\$40.00
Pyroxylin Plastics	\$40.00
Refrigeration Equipment	\$40.00
Repair Garages and Service Stations	\$40.00

Rooftop Heliports	\$40.00
Spraying or Dipping	\$40.00
Storage of Scrap Tires and Tire Byproducts	\$40.00
Temporary Membrane Structures, Tents/Canopies	\$40.00
Tire-Rebuilding Plants	\$40.00
Waste Handling	\$40.00
Wood Products	\$40.00

### CONSTRUCTION PERMITS.

Description	Permit	Re-Inspection
Automatic Fire/Extinguish System	\$100.00	\$100.00
Battery Systems	\$100.00	\$100.00
Compress Gases	\$100.00	\$100.00
Cryogenic Fluids	\$100.00	\$100.00
Fire Alarm & Detection System & Related Equipment	\$100.00	\$100.00
Fire Pump & Related Equipment	\$100.00	\$100.00
Fireworks Discharge/Explosives	\$100.00	\$100.00
Flammable & Combustibles	\$100.00	\$100.00
Hazardous Materials	\$100.00	\$100.00
Industrial Ovens	\$100.00	\$100.00
L.P. Gas	\$100.00	\$100.00
Private Fire Hydrants	\$100.00	\$100.00
Spraying & Dipping	\$100.00	\$100.00
Stand Pipe Systems	\$100.00	\$100.00
Tank Install/Removal/Piping	\$100.00	\$100.00
Temporary Membrane Structures, Tents & Canopies	\$100.00	\$100.00

### Plan Review Fees:

Plans up to 5,000 square feet	\$ 50.00
Plans 5,001 to 10,000 square feet	\$100.00
Plans 10,001 to 25,000 square feet	\$150.00
Plans 25,001 and over	\$200.00
Site Plan Review	\$ 50.00

### VIOLATIONS.

**Category I Violation.** A Category I violation is any violation of the Fire Prevention Ordinance which causes a fire resulting in damage to property or personal injury; which is a contributing factor to a fire resulting in damage to property or personal injury; or which aggravates the damage

to property or personal injury caused by the fire; provided that the kindling of a bonfire or outdoor rubbish fire in violation of Section 5 of Volume V of the Fire Code Prevention Code is not a Category I violation if the fire does not spread or cause personal injury or damage to property other than the bonfire material or outdoor rubbish being burned. The civil penalty for a Category I violation .....\$1000.00

**Category II Violation.** A Category II violation are Life Safety violations of North Carolina Fire Prevention Code and Section 18-2 of the Town of Spring Lake Code of Ordinance. The civil penalty for a Category II Violation is .....\$500.00

**Category III Violation.** A Category III violation is a failure to obtain required construction permits under the North Carolina Fire Prevention Code and section 18-28 of the Town of Spring Lake Code of Ordinances. The civil penalty for a Category III violation is.....\$250.00

**Category IV Violation.** A Category IV violation is the failure to obtain a valid operational permit under the North Carolina Fire Prevention Code and section 18-28 of the Town of Spring Lake Code of Ordinances. The civil penalty for a Category IV violation is .....\$150.00

**Category V Violation.** A Category V violation is open burning of materials without a valid permit required by the North Carolina Fire Prevention code and section 18-25 of the Town of Spring Lake Code of Ordinances and materials not authorized under the valid permit. This civil penalty for a Category V violation is .....\$125.00

**Category VI Violation** A Category VI violation is any violation of the Fire Prevention Ordinance which is not coincidentally a Category I, II, III, IV, or V violation. The civil penalty for a Category VI violation .....\$100.00

## Miscellaneous Schedule of Fees

Animal Tags:	
Spayed or Neutered	\$ 5.00
Otherwise	\$ 25.00
Spring Lake Transit Fare	\$ 1.00
Administrative fee	\$ 25.00
Copies of Non Public Records	\$ 0.25 per page
Copies of Public Records	
Black and White	
8.5 x 11	\$ 0.03
8.5 x 14	\$ 0.03
11 x 17	\$ 0.05
Color	
8.5 x 11	\$ 0.16
8.5 x 14	\$ 0.16
11 x 17	\$ 0.18
Employee/Retiree Medical Insurance Contribution	\$ 25.00 per month
Employee Mileage Reimbursement	Current IRS Mileage Reimbursement Rate
<p>Employee Subsistence – Employees are encouraged to utilize purchase cards for the <u>employee's</u> cost of subsistence while traveling. For those employees eligible for a full day's subsistence allowance, the subsistence expense shall not exceed \$40.00 per day. The following maximums are set for each type of meal should an employee's travel schedule cause them to be eligible for certain subsistence allowances. If exceeded, the employee shall reimburse the Town for the difference.</p>	
Breakfast	\$ 8.00
Lunch	\$ 12.00
Dinner	\$ 20.00
Employee Vehicle Use Contribution	\$ 25.00 per month
Motor Vehicle Tax-NCGS §20-97(b)	\$ 5.00
Motor Vehicle Transportation Tax-NCGS §20-97(c)	\$ 5.00
Returned Check Fee	\$ 25.00
Tax Rate	\$ 0.70 per \$100 of valuation

## Planning Department Schedule of Fees

Face Change	\$ 10.00
Map Fees:	
Blue Line Print – up to 24x36	\$ 5.00
Bond Plotter Print – 42 x 36	\$ 8.00
Vellum Plotter Print – 42 x 36	\$ 10.00
Mylar or Photo Plotter Print – 42 x 36	\$ 20.00
Sign Permit:	\$ 30.00
Site Inspection Fee	\$ 25.00
Site Reinspection Fee	\$ 25.00
Site Plan Review – New Residential. One and two family dwellings; all group developments; all commercial developments.	\$ 300.00
Yard Sale Permit	\$ 6.00
Zoning Permit	\$ 30.00

(Commercial Zoning Permits are issued per tenant and Residential Zoning Permits are issued per building.)

## Police Department Schedule of Fees

### CITATIONS.

- Parking Cars on Street – For Sale.** Having parked said vehicle on the street for the principal purpose of displaying same for sale.....\$25.00
- Parking Cars on Street – Repairing/Washing.** Having parked said vehicle on the street for the principal purpose of repairing same. ....\$25.00
- Parking Cars on Street – Advertising.** Having parked said vehicle on the street for the principal purpose of advertising.....\$25.00
- Parking in Alleys.** Having parked said vehicle within an alley in such a manner that the operator failed to leave at least ten (10) feet of width of the roadway for free movement of vehicular traffic ..  
.....\$25.00
- Parking on Sidewalk.** Having parked said vehicle on a sidewalk at a given location.....\$25.00
- Parking Near a Fire Hydrant.** Having parked said vehicle within fifteen (15) feet of a fire hydrant. ....\$25.00
- Parking on Crosswalk.** Having parked said vehicle on a crosswalk. ....\$25.00
- Parking Near Entrance to Fire Station.** Having parked within twenty (20) feet of the driveway entrance to the Town of Spring Lake Fire Department or having parked within seventy-five (75) feet on the opposite side of the street of the entrance to the Fire Department.....\$25.00
- Double Parking.** Having parked or stopped said vehicle upon the street along side of another vehicle that was parked or stopped at the edge or curb of the street. ....\$25.00
- Parking Against Signs.** Having parked said vehicle where official signs prohibit parking. \$25.00
- Parking in Fire Lane.** Having parked and left unattended by a licensed driver a vehicle within a fire lane. ....\$25.00
- Parking of Trailers Prohibited.** Having parked said vehicle on the street for the principal purpose of storage of the trailer or transferring merchandise from the trailer to a building or vehicle. . \$25.00
- Turning Against Signs – U/Right/Left Turns.** Having disobeyed the directions of the traffic sign when the authorized makers, buttons, or other were dually erected. ....\$25.00
- Clinging to Vehicle Prohibited.** Having attached himself/herself to the said vehicle when the vehicle was still in motion. ....\$25.00

<b>Boarding or Alighting from Moving Vehicle.</b> Having boarded or alighted from the said vehicle while the vehicle was in motion.....	\$25.00
<b>Passengers to Remain Inside Vehicle.</b> Having allowed a part of the body to protrude beyond the limits of the vehicle.....	\$25.00
<b>Riding Bicycle on Sidewalk.</b> Having operated a bicycle upon a sidewalk within the business district. ....	\$25.00
<b>Riding Bicycle on Sidewalk (15 or older).</b> Having operated a bicycle on a sidewalk.....	\$25.00
<b>Lamps on Bicycle.</b> Having operated a bicycle at nighttime without having a lamp on the front and a red reflector on the rear. ....	\$25.00
<b>Bicycles Passengers – More Than Designed For.</b> Having operated a bicycle carrying more persons at one time than the number for which it was designed and equipped for. ....	\$25.00
<b>Following Fire Apparatus.</b> Having followed a fire apparatus closer than one block when the apparatus was responding to a fire alarm.....	\$25.00
<b>Blocking Firefighting Apparatus.</b> Having blocked a firefighting apparatus or other similar equipment from its source of supply.....	\$25.00
<b>Spitting of Sidewalk.</b> Having spit on a sidewalk or other public building. ....	\$25.00
<b>Urinating in Public.</b> Having urinated on a street, lot, or premises of a public place. ....	\$25.00
<b>Littering.</b> Having thrown or deposited upon a location an article of waste.....	\$50.00
<b>Littering from a Vehicle.</b> Having thrown or deposited litter upon a location while in a vehicle.....	\$50.00
<b>Loud Noises by Animals.</b> Having harbored or kept an animal which was disturbing the peace by making loud noises. ....	\$50.00
<b>Loud Music.</b> Having intentionally caused a public disturbance at a location by making a disturbance intended and plainly causing a breach of the peace. ....	\$50.00
<b>Loud Music at Stores.</b> Having intentionally caused a public disturbance at a location by making a disturbance for the purpose of attracting attention to a performance, show, sale, or display of merchandise. ....	\$50.00
<b>Being in Parks After the Hours of Darkness.</b> Having appeared in a park after the hours of darkness.....	\$25.00
<b>Playing Ball on the Street.</b> Having played ball, bat, or catch on a public street. ....	\$25.00

- No Privilege License.** Having engaged in a business within the Town limits without obtaining a privilege license from the Tax Collector. ....\$25.00
  
- Parking in Reserved Parking Spaces.** Having parked a vehicle in a space designated reserved parking between a certain period of time in the Town of Spring Lake Governmental Complex.....\$25.00
  
- Begging.** Having engaged in the act of begging in a public place or street. ....\$25.00
  
- Taxicab – Owner.** Having operated a taxicab within the Town limits without a certificate of public convenience from the Town.....\$25.00
  
- Taxicab – Operator.** Having operated a taxicab within the Town without obtaining a taxicab driver’s permit from the Town.....\$25.00
  
- Taxicab Transporting Alcoholic Beverages or Drugs.** Having operated a taxi which was transporting spirituous liquor, vinous, or malt liquor or any narcotics drugs.....\$50.00
  
- Taxi Cruising Firelanes Prohibited.** Having operated a taxi in the fire limits in search of passengers while the taxi was unoccupied.....\$50.00
  
- Number of Passengers in Taxi.** Having operated a taxi with an unlawful number of passengers .....\$50.00
  
- Use of Profanity.** Having used profane language in a loud and boisterous manner at a public place or road within the hearing of two or more person. ....\$25.00
  
- Yard Sale Permit.** Having conducted a yard sale at a location within the Town limits without obtaining a permit from the Town of Spring Lake Inspection Department.....\$25.00
- Curfew Violation.** Having allowed, permitted, encouraged, or abetted, a minor to remain at a public place between 11:00 p.m. and 5:00 a.m. on Sunday through Friday or 12:00 a.m. and 5:00 a.m. Saturday through Sunday. ....\$50.00
  
- Assembly on Sidewalk or Street.** Having assembled so as to obstruct the sidewalk or street at a location and the having failed to disperse when commanded to do so by an officer. ....\$50.00
  
- Moving Buildings or Trailers.** Having failed to obtain a permit from the Town of Spring Lake Building Inspector to move a building or trailer.....\$50.00
  
- Panhandling.** Having, repeatedly and in a threatening fashion, beckoned to stop or attempted to stop passers by to demonstrate a specific intent to induce, solicit, or procure from another goods or money without first obtaining a permit from the Town.....\$50.00
  
- Leash Law.** Having allowed an animal to leave the premise of the person maintaining the animal

to run at large within the Town limits without having the animal under physical or verbal restraint ..  
.....\$25.00

**Loud/Barking Animals.** Having an animal that continuously or frequently howls, barks, meows, squawks, or makes other noises which creates excessive and unnecessary noise across property lines. ....\$50.00

**Registration of Animal.** Having failed to register an animal over the age of six (6) months with the Town of Spring Lake Tax Collector. ....\$25.00

**Cruelty of Animals.** Having been cruel to an animal by such means as overload, wound, injure, torture, torment, deprive of necessary sustenance, cruelly beat, needlessly mutilate, or kill. ...\$25.00

**Abandonment of Animals.** Having ownership of any animal and willfully and without justification abandoned the animal. ....\$25.00

**Allowing Livestock to Run at Large.** Having allowed livestock to run at large. ....\$25.00

**Rabies Vaccination.** Having failed to have a dog or cat which is four (4) months of age to be vaccinated against rabies.....\$25.00

**Rabies Tag.** Having failed to have a dog or cat wear the required rabies tag at all times. ....\$25.00

**Discharging of Weapon in Town Limits.** Having discharged a weapon within the Town limits  
.....\$50.00

**TAXICAB CERTIFICATES.**

The owner or operator of each taxicab shall obtain a certificate to operate a vehicle within the Town limits. Per vehicle, per year .....\$17.50

The operator or driver of each taxicab shall obtain a permit from the Police Department to operate a vehicle within the corporate limits of the Town. Per vehicle, Per year .....\$10.00

**WRECKER FEES.**

The owner of wrecker service shall be charged for each vehicle that they are called to pick up during their rotation for the Town. Per vehicle.....\$5.00

**FALSE ALARM VIOLATIONS**

The resident of a home shall be charged for each occasion that a member of the Town’s police department responds to a false alarm.....\$50.00

## Privilege License Tax Schedule

### ADVERTISING.

- Advertising Not Specifically Taxed** .....\$25.00
- Distributing Handbills** .....\$50.00
- Distributing Samples or Novelties** .....\$25.00
- Outdoor Advertising.** Every person engaged in the business of outdoor advertising by placing, erecting, or maintaining sign boards billboards or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings.....\$35.00  
*G.S. 160A-211*
- Placing Placards in Business** .....\$10.00

### AGENTS AND AGENCIES.

- Agencies Not Specifically Taxed** .....\$50.00
- Collection Agencies.** Every person or business operating for profit, a collection agency for the purpose of collecting accounts, notes, or other indebtedness from one person in favor of another .....\$50.00  
*G.S. 160A-211*
- Emigrant Agents.** Every person or business engaging in the business of procuring laborers for employment outside the United States for a fee or commission.....\$100.00  
*G.S. 160A-211*
- Employment Agents.** Every person or business operating a business of securing employment for another person for a fee or commission.....\$100.00  
*G.S. 160A-211*
- Gasoline Engine Agent.** Every person or business engaged in the business of being an agent for the manufacturer of gasoline engines ..... \$50.00
- Loan Agency.** Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignment of salaries or wages, or any part thereof, or other security or evidence of debt for repayment of such loans in installment

payments or otherwise..... \$100.00  
*G.S. 105-88*

This tax not applicable to banks, industrial banks, the negotiation of loans on real estate, credit unions, trust companies, and savings and loan associations per G.S. 105.41

**Lumber Broker or Agent**..... \$25.00

### AMUSEMENT AND ENTERTAINMENT.

- Adult Business.** Every person who shall operate a sexually oriented business. ....\$500.00
- Amusements.** Giving, offering, or managing any form of entertainment or amusement for which an admission is charged and not otherwise taxed..... \$25.00  
*G.S. 105-37.1*

**Bagatelle Table, Merry-Go-Round, or Other Riding Devices.** Operating a bagatelle table, merry-go-round, or other riding devices; hobbyhorse, switchback railway, shooting gallery, swimming pool, skating rink, or other amusements of a like kind; or a place for other games or play with or without name at a permanent location..... \$25.00  
*G.S. 160A-211*

**Balloons, Novelties, Souvenirs, Curios, and Flags**.....\$20.00

**Bowling Alley.** Every person or business engaged in operating a bowling alley. Per alley .....\$10.00  
*G.S. 160A-211*

**Cabarets, Dance Hall, Clubs, or Other Forms of Live Entertainment.** Every person engaged in the business of operating an establishment where food or drinks are dispensed and exhibitions, performances, or other forms of entertainment are provided. Where dancing is permitted .....\$500.00  
Where music, live or other, may be provided, but dancing is not permitted by either patrons or employees.....\$250.00

**Campground and RV Park.** Operating for profit a campground and/or tent camping areas or similar..... **\$12.50**

*G.S. 160A-211*

**Carriages, Buggies, and Wagons**..... **\$25.00**

**Circus and Animal Shows.** Performances, exhibitions, or any performance not taxed in other sections of Schedule B. Including a facility where live animals are kept in an enclosure or where wild animals are on display (menageries). Per day ..... **\$25.00**

*G.S. 105-37.1*

**Dances.** Giving or managing any dance or athletic contest of any kind that charges an admission fee in excess of fifty cents ..... **\$25.00**

*G.S. 105-37.1*

**Electronic Gaming Operations.** Any business whether as a principal or an accessory use, where persons utilize electronic machines, including, but not limited to computers and gaming terminals, to conduct games of chance, including sweepstakes, and where cash, merchandise, or other items of value are redeemed or otherwise distributed, whether or not the value of such distribution is determined by electronic games played or by predetermined odds. The term includes, but is not limited to internet sweepstakes, internet sweepstakes café, video sweepstakes, or cybercafés, who have a finite pool of winners. This tax shall not include any lottery endorsed by the State of North Carolina. Annual License ..... **\$500.00**

Per terminal..... **\$500.00**

**Electronic Video Games.** Owning or operating machines that play electronic video games when a coin or other thing of value is deposited in the machine. Per machine ..... **\$5.00**

*G.S. 160A-211*

**Exhibitions Not Otherwise Taxed**..... **\$25.00**

**Magazines or Periodicals.** Engaging in the publication of magazines or periodicals.

Published quarterly ..... **\$20.00**

Published monthly ..... **\$30.00**

Published bi-monthly..... **\$40.00**

Published weekly..... **\$50.00**

This tax shall not be applicable to publications by schools or nonprofit literary organizations.

**Movie Theatre.** Every person engaged in the business of operating a movie theater or place where movies are shown for compensation. Per viewing room ..... **\$200.00**

For movie theatres that operate three days or less each week ..... **\$100.00**

*G.S. 160A-211*

**Music Machines.** Every person or business engaged in the business of operating, maintaining, or placing on location any machine or machines that play records or produce music. Per machine..... **\$5.00**

*G.S. 160A-211*

**Outdoor Theatre.** Every person or business operating an outdoor or drive-in movie theatre for compensation ..... **\$100.00**

*G.S. 160A-211*

**Penny Arcade.** Every person engaged in the business of operating or maintaining coin-operated entertainment devices. .... **\$37.50**

**Pinball Machines.** Every person or business engaged in the business of operating, maintaining, or placing on location any pinball machine. Per location..... **\$25.00**

*G.S. 160A-211*

**Pool Tables.** Every person or business who shall rent, maintain, or own a building wherein there is a table at which billiards or pool is played, whether operated by slot or not. Per location..... **\$25.00**

*G.S. 160A-211*

**Theatrical Show.** Performing any form of entertainment that would pertain to a theatre or dramatic presentation. .... **\$25.00**

**Vaudeville Show.** Engaging in the business of providing entertainment that usually consist of a number of individual performances or acts by comedians, singers, dancers, acrobats, magicians, or similar entertainers. .... **\$50.00**

**Video Rental or Sales.** Selling, leasing, furnishing, and/or distrusting movies, including video movies for use in places where no admission fee is charged or in schools or other institutions of learning.. **\$25.00**  
*G.S. 160A-211*

**Wrestling or Boxing Promoter** ..... **\$25.00**

**AUTOMOTIVE OR MOTORCYCLE SALES AND SERVICE.**

**Automotive or Related Business Not Otherwise Taxed**.....**\$25.00**

**Car Rental.** Engaged in the business of renting motor vehicles for a fee.

1 to 10 vehicles ..... **\$25.00**

11 to 25 vehicles ..... **\$50.00**

26 to 50 vehicles ..... **\$100.00**

51 to 100 vehicles ..... **\$150.00**

101 or more vehicles ..... **\$200.00**

**Equipment and Supply Dealers at Wholesale.** Every person engaged in the business of buying, selling, or distributing automotive accessories, including auto radios, batteries, parts, tires and other automotive supplies at wholesale..... **\$37.50**  
*G.S. 160A-211*

**Gas – Bottled or Bulk**.....**\$25.00**

**Gasoline, Benzene, Lubricating Oil and Greases.** Every person selling illuminating oil, lubricating oil, greases, benzene, naphtha, gasoline, or similar products .... **\$50.00**

**Motorcycle Dealer.** Engaging in the business of buying, selling, distributing, or exchanging motorcycles, motorcycle supplies, or any such commodities.....**\$12.50**  
*G.S. 160A-211*

**Motor Vehicle Dealer.** Engaged in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, automotive equipment, radios designed for exclusive use in automobiles, and other automotive accessories or supplies ..... **\$25.00**  
*G.S. 160A-211*

**Retail Service Stations, Garage, Welding, or Painting.** Every person engaged in the business of dismantling, servicing, storing, painting, repairing, welding, or upholstering motor vehicles, trailers, semi-trailers, or in the business of retail selling or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios, or supplies, motor fuels or lubricants, or other such commodities ..... **\$12.50**  
*G.S. 160A-211*

**BARBER AND BEAUTY SHOPS.**

**Barber Shop.** Engaged in the business of operating a barbershop or any other shop of a like kind. Per operator.....**\$2.50**  
*G.S. 160A-211(b)*

**Beauty Shop.** Engaged in the business of operating a beauty shop or any other shop of like kind, including a beautician, manicurist, cosmetologist, or other operator employed in the shop or parlor. Per operator .....**\$2.50**  
*G.S. 160A-211(b)*

**Beauty Supplies – Retail** .....**\$25.00**

**Beauty Supplies – Wholesale.** Engaged in the business of selling beauty supplies at wholesale. The business is not required to have an established business within the town, but can merely provide merchandise within the town limits.....**\$100.00**

**Cosmetology School.** Engaged in the business of instructing students for cosmetology or any related field .....**\$50.00**

**Tanning Salon.** Engaged in the business of offering the use of tanning beds or air brush tanning. Per bed or booth.....**\$5.00**

**BUILDING MATERIALS, SUPPLY COMPANIES, AND CONTRACTORS.**

**Building Material Dealer.** Engaged in the business of selling any building materials or building related products .....**\$50.00**

**Cabinet and Carpenter Shop**.....**\$25.00**

**Contractor and Construction Company.**

Offering or bidding for a fixed price, commission, fee, or wage to construct any building, highway, street, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading, landscaping or any other improvement or structure. General Contractor with State License..... **\$10.00**

*G.S. 160A-211*

**Contractors Not Otherwise Taxed ..... \$25.00**

**Electrical Supply Company ..... \$50.00**

**Electrical Contractor.** Engaging in the business of installing electrical equipment or offering to perform electrical services .... **\$50.00**

*G.S. 160A-211*

**Elevator Sales or Installation.** Any person engaged in the of selling or installing elevators. A town may not levy a tax on a person engaged in this business that does not maintain an established (principal or branch office) place of business in the town..... **\$100.00**

*G.S. 160A-211*

**Floor Finisher ..... \$25.00**

**Heating or Air Conditioning Contractor.** Engaging in the business installing hot-air heating systems or offering to perform related services..... **\$50.00**

*G.S. 160A-211*

**Insulation Companies and Contractors.** Any person engaged in the business of selling, installing, or replacing insulation in any structure..... **\$25.00**

**Painting and Wallpaper Service ..... \$25.00**

**Plumbing Contractor.** Engaging in the business of a plumber, installing plumbing fixtures, piping or equipment, or offering to perform related services ..... **\$50.00**

*G.S. 160A-211*

**Roof Patcher and Repairer ..... \$25.00**

**Sprinkler System Sales or Installation.** Engaging in the business of selling or installing automatic sprinkler systems. A town may not levy a tax on a person

engaged in this business that does not maintain an established (principal or branch office) place of business in the town. ....**\$100.00**

*G.S. 160A-211*

**Welder .....\$25.00**

**DAYCARE CENTERS.**

Every person engaged in the business of caring for children that are not related by blood or marriage to the operator or are not the legal wards or foster children of the operator. This refers to operating a nursery, day care center, day school, kindergarten, or other related child care facility. All state and local certifications must be provided to the Tax Collector.

Under 25 Children .....**\$25.00**

25 to 49 Children .....**\$75.00**

50 to 99 Children .....**\$125.00**

100 to 149 Children .....**\$225.00**

150 to 200 Children .....**\$325.00**

More than 200 Children.....**\$425.00**

**DEALERS AND PEDDLERS**

**Ammunition Dealer.** Every person engaged in the business of selling or offering for sale blank cartridges or other ammunition for weapons .....**\$50.00**

Pistol-Metallic Cart .....**\$5.00**

**Antique Furniture Dealer.** Every person dealing in antique furniture ..... **\$25.00**

**Bankrupt or Fire Sales.**

Initial Fee ..... **\$450.00**

First Week..... **\$100.00**

Each Succeeding Week ..... **\$50.00**

**Bicycle Dealer.** Selling bicycles, bicycle supplies, or bicycle accessories .....**\$25.00**

*G.S. 160A-211*

**Concrete Dealer .....\$25.00**

**Dealers Not Otherwise Taxed ..... \$25.00**

**Fertilizer Dealer..... \$25.00**

**Firearms/Pistol Dealer.** Engaging in the business of selling or offering for sale firearms

.....\$50.00  
*G.S. 160A-211*

**Ice Dealer**.....\$25.00

**Seasonal Merchant.** Engaging in the business of seasonal merchant as defined as a “merchant, other than a merchant with an established retail store in the town who transports an inventory of goods to a building, vacant lot, or other location in the town and who, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail”. Any merchant who sells goods, other than farm products, in the town for less than six consecutive months is considered a seasonal merchant unless he stopped selling goods because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe. Prior approval by the Police Department must be obtained .....\$100.00  
*G.S. 160A-211*

**Junk Dealer.** Any person engaged in the business of purchasing or selling old iron, metal, copper, glass, paper, vehicles, or any other similar items.....\$500.00

**Machinery Dealer.** Every person engaged in the business of dealing in machinery other than farm equipment ..... \$50.00

**Music Instrument, Piano, Organ, Radio Accessories, Television Accessories.** Selling, offering, or ordering for sale, repairing or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape payers, television sets, television accessories and repair parts, radios (including radios designed for exclusive use in motor vehicles), and radio accessories. If a business is taxed under this section for the sale of radios and radio accessories, they may not be taxed under the automotive sales section.....\$5.00  
*G.S. 160A-211*

**News Dealer.** Engaging in the business of offering for sell advertising for magazines or newspapers .....\$25.00

**Peddler of Farm Products.** Engaging in the

business of a peddler of farm products as defined as a person who travels from place to place with an inventory of farm products, who sells the products at retail or offers the products for sale at retail. Sellers of farm or nursery products that they produce are exempt from this tax. Prior approval by the Police Department must be obtained..... \$25.00  
*G.S. 160A-211*

**Peddler on Foot.** Engaging in the business of a peddler on foot as defined as a person who travels from place to place on foot with an inventory of goods, who sells the goods at retail or offers the goods for sales at retail, and who delivers the identical goods he carries with him. Prior approval by the Police Department must be obtained..... \$10.00  
*G.S. 160A-211*

**Peddler on Vehicle.** Engaging in the business of a peddler on vehicle as defined as a person who travels from place to place by means of a vehicle with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him. Prior approval by the Police Department must be obtained..... \$25.00  
*G.S. 160A-211*

**Precious Metals.** Any person engaging in the business of buying scrap gold, silver, or other precious metals..... \$100.00

**Specialty Market Operator.** Any person engaging in the business of operating a specialty market as defined as “a person who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail” ..... \$200.00  
*G.S. 160A-211*

**Seafood Market**..... \$25.00

**Thrift Shop or Consignment Shop.** Every business or person engaged in the business of selling previously owned or used items including, but not limited to, articles of clothing, household items, electronics, books, and furniture. This refers to all businesses that may be defined as “secondhand dealers.”. \$25.00

**Undertaker and Dealer in Coffins.** Every person engaged in the business of burying the dead or in the retail sale of coffins.... **\$50.00**  
*G.S. 160A-211*

**Weapons Dealer(Other Than Firearms).** Engaging in the business of selling or offering for sale bowie knives , dirks, daggers, leaded canes, iron or metallic knuckles, or similar weapons..... **\$200.00**  
*G.S.160A-211*

**FARM RELATED ACTIVITIES.**

**Abattoir (Slaughter House)**..... **\$50.00**  
**Creamery or Dairy**..... **\$50.00**  
**Farm Machinery** ..... **\$100.00**  
**Farm Related Activities Not Otherwise Taxed**..... **\$50.00**  
**Flour or Grist Mill** ..... **\$50.00**  
**Hatchery.** Engaging in the business of hatching eggs in an artificial environment for distribution ..... **\$50.00**  
**Packing House.** Engaging in the business of processing food to offer for sale ..... **\$100.00**  
**Poultry Raising and Dressing** ..... **\$50.00**  
**Tobacco Warehouse.** Engaging in the business of operating a warehouse for the sale of leaf tobacco on commission ..... **\$50.00**  
*G.S. 160A-211*

**HOTEL, MOTEL, AND BED AND BREAKFASTS.**

**Boarding House.** Per room ..... **\$25.00**  
**Conference Hall.** Conference halls rented to public for compensation. The conference hall need not be located inside a hotel to be subject to this tax. .... **\$50.00**  
**Hotel, Motel, Bed and Breakfast.** Every person engaged in the business of operating any hotel, motel, tourist court, tourist home, or similar place advertising in any manner for transient patronage, or soliciting such business.  
 For each room ..... **\$1.00**  
 Minimum tax..... **\$25.00**

*G.S. 160A-211*  
 The lobby, clubroom, office, dining room, kitchen, and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal use, shall not be counted in determining the number of rooms for the basis of the tax.

The tax provided for in this section shall apply whether the rental charges are made to patrons on a daily, weekly, bi-weekly or monthly basis. It is immaterial as to any particular room, whether a “permanent” guest is occupying such room or not.

The sale of food by a hotel or motel is separate from and in addition to this tax.

**INDUSTRIAL/MANUFACTURING.**

**Assembly or Finishing Plant.** Every person or business engaged in the business of assembling automobiles or truck parts into automobiles or trucks and finishing same ready for market .....**\$975.00**  
**Awning or Tent Manufacturer**.....**\$50.00**  
**Barrel, Crate, Basket Manufacturer** ...**\$50.00**  
**Blacksmith Shop**.....**\$25.00**  
**Book Binder** .....**\$50.00**  
**Brick Manufacturer or Dealer** .....**\$50.00**  
**Cold Storage Plant.** Operating a cold storage plant wherein anything is stored for compensation.....**\$50.00**  
**Fertilizer Manufacturer**.....**\$150.00**  
**Ice Manufacturer**.....**\$50.00**  
**Knitting Mill.** Engaged in business of manufacturing fabric .....**\$50.00**  
**Machine Shop**.....**\$50.00**  
**Manufacturer of Ice Cream.** Engaged in the business of manufacturing or distributing ice cream at wholesale. Ice cream includes frozen custards, sherbets, water ices, and similar frozen products.....**\$12.50**

*G.S. 160A-211*  
**Manufacturers Not Otherwise Taxed**..**\$50.00**  
**Mattress Manufacturer**.....**\$50.00**  
**Medicine Manufacturer or Distributor.** Engaging in the business of producing,

selling, or distributing pharmaceutical products..... **\$100.00**  
**Sign Manufacturer or Repair** ..... **\$25.00**

**RESTAURANTS OR CAFETERIAS.**

Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drugstore or lunch stand, or other place where prepared food is sold. *G.S. 160A-211*  
 Establishments seating fewer than five (5) people..... **\$25.00**  
 Establishments seating more than five (5) people..... **\$42.50**

**SERVICES.**

**Ambulance.** Every person engaged in the business of operating an ambulance. Per vehicle..... **\$25.00**  
**Apartment Rentals.** Every person or business engaged in the business of offering apartments for rent. Per apartment..... **\$4.00**  
**Body Piercing** ..... **\$100.00**  
**Carpet, Rug, or Upholstery Cleaner** ... **\$25.00**  
**Carwash.** Every person engaged in the business using a mechanical car wash or cleaning and/or detailing vehicles..... **\$50.00**  
**Catering Service.** Engaged in the business of selling tobacco, soft drinks, wrapped sandwiches and prepared food.  
 Event Catering ..... **\$50.00**  
 From a truck – per truck..... **\$50.00**  
**Check Cashing Service.** Engaging in the business of check cashing, as regulated in Article 22 Chapter 53 of the North Carolina General Statutes. This is the service of cashing checks, drafts, money orders, or other related items for a fee ..... **\$100.00**  
*G.S. 105-88*  
**Dance Studio.** Every person engaged in the business of dance instruction ..... **\$50.00**  
**Decorating Service** ..... **\$25.00**  
**Delivery of Packages or Parcels.** Engaged in the business of delivering packages or

parcels to individuals or business. The business is not required to have an established business within the town, but can merely operate vehicles within the town for the purpose of delivering packages or parcels..... **\$100.00**  
**Directories.** Every person compiling and selling directories. The business is not required to have an established business within the town, but can merely operate within the town ..... **\$100.00**  
**Dry Cleaners.** Every person operating a dry cleaning plant, pressing club, or hat blocking establishment.  
 Per location for those establishments who solicit within the town ..... **\$50.00**  
 Per location for those establishment who solicit out of town..... **\$100.00**  
*G.S. 160A-211*  
**Engraver or Lithographer** ..... **\$25.00**  
**Film Processing.** Every person operating a business in film processing..... **\$50.00**  
**Florist**..... **\$25.00**  
**Fortune Teller, Mind Reader, Palmist and Other Crafts and Similar Occupations.** Every person engaging in the business of telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of similar kind. .... **\$500.00**  
*Former Schedule B - G.S. 105-58 (no limit)*  
**Golf.** Every person engaged in the operation of driving ranges, golf courses, and miniature golf. Per course. .... **\$25.00**  
**Health Club.** Every person or business engaged in the operation of exercise, health club or spa..... **\$100.00**  
**House Moving or Wrecking Service.** Every person engaged in the business of house moving and/or wrecking ..... **\$50.00**  
**Hypnotists.** Any person engaged in the act of hypnotizing or instructing in the method of hypnosis.  
 Instructor – per year..... **\$500.00**  
 Each Exhibition ..... **\$350.00**  
**Janitorial Service** ..... **\$15.00**

**Karate Studio** ..... \$25.00  
**Landscaping Design or Service**..... \$50.00  
**Laundries.** Engaging in the business of operating a laundry, including wet – or damp – wash laundries and businesses known as laundrettes, launderalls, and similar types of businesses. Or engaging in the business of supplying or renting clean linen or towels or wearing apparel.  
Per location for those establishments who solicit within the town..... \$50.00  
Per location for those establishment who solicit out of town ..... \$100.00  
*G.S. 160A-211*  
**Locksmith or Gunsmith** ..... \$25.00  
**Masseurs, Massage Parlors, and Day Spas.** Engaging in the business of operating a professional massage parlor or day spa. For each employee, state license may be required when applicable ..... \$500.00  
**Mobile Home Parks.** Per space ..... \$4.00  
**Moving or Transfer Companies.** Every person or business engaged in the business of moving or transferring business or household goods..... \$25.00  
**Parking Lot.** Every person engaged in storing and/or parking motor vehicles for a fee ..... \$25.00  
**Printing Company.** Any person or business who offers printing services within the town limits. The business is not required to have an established business within the town, but can merely offer or deliver products within the town’s limits..... \$25.00  
**Service Not Otherwise Taxed**..... \$25.00  
**Storage Warehouse.** Every person engaged in the business of operating a warehouse, except tobacco, storage, or transfer warehouse wherein anything not belonging to the owner or operator of the same is stored for compensation..... \$50.00  
**Tailor and Seamstress**..... \$15.00  
**Tattoo and/or Dermographic Artist:**  
Every person engaged in the business of tattooing and/or demographic art ..... \$100.00

**Taxicabs.** Every business engaged in the operation of taxicabs within the town .....\$25.00  
**Upholstery Shop** ..... \$25.00  
**Waste Collection.** Persons engaged in the business of collecting waste .....\$25.00

**SUNDRIES.**

The sale of sandwiches in drugstores or other stands or places not licensed and taxed as a restaurant (Does not include crackers or cookies in combination with any food filling). Operating, maintaining, or placing on location fewer than five of the following types of dispensers or machines: dispensers of cigarettes or other tobacco products, dispensers of soft drinks, dispensers of food or other merchandise, or weighing machines. Retailing soft drinks or retailing or jobbing cigarettes or other tobacco products. Per location .....\$4.00  
*G.S. 160A-211*

**WHOLESALE AND RETAIL STORES OR SHOPS.**

**Bakery Products – Retail**..... \$25.00  
**Bakery Products – Wholesale.** Engaging in the business of distributing or offering bakery goods at wholesale. The business is not required to have an established business within the town, but can merely offer products within the town ..... \$50.00  
**Book Store** ..... \$25.00  
**Branch or Chain Store.** Every person engaged in the business of operating or maintaining two or more stores or mercantile establishments under the same general management, supervision, or ownership where merchandise is sold or offered for sale, or from which such merchandise is sold or distributed at wholesale or retail; or, controlling by lease, either as lessor or lessee or by contract, the manner in which any such store or stores are operated, or the varieties, character, or brands of merchandise which are sold

therein. The term "chain store" as used in this section shall include stores operated under separate charters of incorporation. If there is a common ownership of a majority of stock in such separately incorporated companies, and/or if there is similarity of name or such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise, or of common management and in like manner, the term "chain store" shall apply to any group of stores where a majority interest is owned by an individual or partnership. .... **\$50.00**

*G.S. 160A-211*

**Clothing Store** ..... **\$25.00**

**Computer Repairs and Sales.** Engaging in the business of offering for sale computers or repairing computers for a fee ..... **\$50.00**

**Department Store.** Engaging in the business of offering for sale in one central location products that would include clothing, jewelry, lingerie, household items, shoes, and sporting goods..... **\$100.00**

**Drug Store or Pharmacy** ..... **\$25.00**

**Fabric Shop** ..... **\$100.00**

**Fruit, Confectionery, or Vegetable Stand.** Every person engaged in the business of operating a confectionery, fruit or vegetable stand ..... **\$25.00**

Per vehicle..... **\$100.00**

**Furniture Store**..... **\$100.00**

**Grocery Store.** Engaged in the business of offering for sale food products at retail... **\$25.00**

**Hardware Store** ..... **\$25.00**

**Ice Cream Sales.** Engaging in the business of selling at retail ice cream purchased from a manufacturer or manufacturing ice cream using a counter freezer and selling at retail only ..... **\$2.50**

*G.S. 160A-211*

**Jewelry Store.** Engaged in the business of offering for sale jewelry or repairing jewelry for a fee ..... **\$25.00**

**Meats – Retail** ..... **\$25.00**

**Meats – Wholesale.** Every person engaged in the business of selling fresh meats at wholesale. The business is not required to have an established business within the town limits, but can merely offer products within the town ..... **\$50.00**

**Novelty Gift Shop** ..... **\$25.00**

**Nursery (Plants)**..... **\$25.00**

**Office Supply Store or Distributor.** Engaging in the business of offering for retail sale office supply products. The business is not required to have an established business within the town, but can merely offer products in the town ..... **\$25.00**

**Pawnbroker.** Every person engaged in the business of lending or advancing money or other things of value for profit and taking as a pledge for such loan specific articles of personal property to be forfeited, if payment is not made within a definite time. .... **\$275.00**

*G.S. 105-88*

**Retail Business or Merchant Not Otherwise Taxed**..... **\$25.00**

**Shoe Store.** Engaged in the business of offering for sale shoes or other related accessories or repairing shoes for a fee ... **\$25.00**

**Snack Food Distributor.** Every person engaged in the business of distributing snack food..... **\$25.00**

**Sporting Goods Store.** Engaged in the business of offering for sale sporting goods merchandise or repairing sporting goods merchandise for a fee..... **\$25.00**

**Wholesale Distributor Not Otherwise Taxed** ..... **\$50.00**

**Wigs – Retail** ..... **\$25.00**

**WINE AND BEER.**

**Wine and Beer.** Every person engaged in the business of buying, selling, distributing, delivering or storing beer and wine in the following amounts:

**Beer at retail:**  
"Off premises" ..... **\$5.00**

"On premises" .....	<b>\$15.00</b>
Beer "on and off premises" .....	<b>\$20.00</b>
<b>Wine at retail:</b>	
"Off premises" .....	<b>\$10.00</b>
"On premises" .....	<b>\$15.00</b>
Wine "on and off premises" .....	<b>\$25.00</b>

**Beer and Wine:**

Beer and Wine "off premises" .....	<b>\$15.00</b>
Beer and Wine "on premises" .....	<b>\$30.00</b>
Beer/Wine "on and off premises" .....	<b>\$45.00</b>

**Wholesale Dealers:**

Beer only .....	<b>\$37.50</b>
Wine only .....	<b>\$37.50</b>

Both wine & beer by same license .....**\$62.50**

The wholesaler tax may not be charged if the business is located outside of the town limits.

*G.S. 105-113.79, G.S. 105-113.77*

**MISCELLANEOUS**

**Copy Fees – Per Copy .....\$0.25**

**Duplicate License – Per Reprint .....\$5.00**

**Penalty for Violation of the Privilege**

**License Ordinance..... \$50.00**

*\*All Privilege License Tax set forth in the Privilege License Tax Schedule of the Town of Spring Lake Fiscal Year 2014 – 2015 Rate and Fee Schedule shall be assessed in accordance with North Carolina H.B. 1050 "Omnibus Tax Law Changes."*

## Recreation Department Schedule of Fees

### Community Center Memberships:

Resident	\$ 30.00	annually
Adult – Non Resident	\$ 60.00	annually
Household – Resident	\$ 50.00	annually
Household – Non Resident	\$ 100.00	annually
Gymnasium Only – Resident	\$ 10.00	annually
Gymnasium & Fitness Room (17 and under, 65+ , Resident)	No Charge	
Membership Card Replacement	\$ 10.00	each occurrence
Gymnasium Guest Fee	\$ 3.00	per person

### Community Center Rentals:

Gymnasium – Members	\$ 300.00	deposit/\$80.00 per hour
Gymnasium – Non Members	\$ 600.00	deposit/\$160.00 per hour
Multipurpose Rooms – Members	\$ 200.00	deposit/\$40.00 per hour
Multipurpose Rooms – Non Members	\$ 400.00	deposit/\$100.00 per hour

### Day Camp:

Members	\$ 40.00	per participant
Non Members	\$ 60.00	per participant

### Park Rentals:

Picnic Shelter	\$ 50.00	up to 4 hours
Ball Field – without lights	\$ 100.00	per day
Ball Field – with lights	\$ 100.00	per day + \$25.00 per hour

### Youth Athletic Registration:

Resident	\$ 15.00	per activity
	\$ 20.00	(Baseball, Football)
Non Resident	\$ 30.00	(Basketball, Cheerleader, Soccer, Volleyball)
	\$ 40.00	(Baseball)
	\$ 40.00	(Football)

### Youth Classes:

Class prices vary based on the cost of the instructor.

Hotel Daily Fitness Pass	\$ 5.00	per day
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for the additional charges. Charges will not be prorated. If a job takes more than two hours but less than a half day, the half day charge will apply. Conversely, if a job takes more than a half day, the full day charge will apply. No collections will be scheduled until the minimum fee is paid. The Town will utilize any and all collection methods available to them to collect any debt owed from this service, to include the NC Debt Set-Off Program.

## Storm Water Schedule of Fees

### STORM WATER FEES.

Storm water fees are based on the square footage of impervious surface in a structure and are calculated according to the equivalent residential unit (ERU) of the structure.

Residential Units	\$ 2.75 per ERU
Commercial Unit	\$ 3.75 per ERU

### STORM WATER PERMIT FEES AND INSPECTION FEES.

Effective June 11, 2007, Storm water permits and annual inspections are required for all new development. Storm water permit fees include the submission of the Storm water permit and the plan review for each new development. Property owners or other responsible parties will ensure that an annual inspection is performed. If a property owner fails to obtain an annual inspection, the Town will inspect the property and the property owner will be responsible for the inspection fee.

Type of Development/Activity	Ultimate Disturbance	Standard Fee
Residential/Non-Residential	Less than one (1) acre	Exempt – No Fee
Residential/Non-Residential	Over one (1) acre and less than 24% built upon area	Exempt – No Fee
Residential (multi or single family) and Non-Residential	Over one (1) acre and over 24% built upon area	\$250 Permit Fee
Annual Inspection of Structural Best Management Practice (BMP)	Each	\$500
Re-inspection of Structural Best Management Practice (BMP)	Each	\$500

### REFUNDS.

Property owners or any other responsible party may request a refund for any Storm water permit fees that have been submitted on their behalf within thirty (30) days of the submission of the permit and remittance of the fee.

## Water and Sewer Schedule of Fees

### **ADJUSTMENT POLICY.**

When requested, leak and break adjustments may be granted. Customers are allowed one (1) adjustment in any one calendar year. You must provide the Town with a statement of repair from a plumber. In the event that the resident or landlord repairs the leak, a receipt showing the purchase of plumbing supplies and a statement from the individual who actually made the repair must be provided to the Town.

### **DELINQUENT ACCOUNT POLICY.**

Meters are read and bills are calculated on a monthly basis. Billings are mailed by the third day of each month. Account balances are due and payable on the tenth (10<sup>th</sup>) day of the month. If account balances are not paid by the close of business on the eighteenth (18<sup>th</sup>) day of the month, a \$25.00 late penalty may be assessed to each account. If the eighteenth (18<sup>th</sup>) falls on a Saturday, Sunday or a holiday, the late penalty will be added at the close of business of the first working day thereafter. Second notices will be mailed to customers who are assessed a late penalty on the same date the penalty is applied. If the account balance remains unpaid following the close of business on the twenty-fifth (25<sup>th</sup>) day of the month, utility service is subject to disconnection. Accounts with a balance of thirty dollars (\$30) or less will not be subject to disconnection.

Customers whose service has been disconnected for nonpayment of bill for the second time will be required to pay their current balance due; and after a review of their payment history with the Town, may be required to increase the amount of their deposit on file to the next tier of deposit amount not to exceed the current maximum required.

### **RETURNED CHECK POLICY.**

In the event that the Town receives a return check on an account, the return check fee of \$25.00 will be added to the account. Should the account remain unpaid on the eighteenth (18<sup>th</sup>) day of the month or the account fall in delinquent status due to the return check, the account will be assessed a late fee and be subject to disconnection. Upon receipt of a returned check, the Town shall mail notification to the customer of the return, note the date that the customer must bring their account current, and the balance due on the account. If an account incurs three return checks, the account shall be placed on a "cash only" status.

### **UTILITY DEPOSITS.**

All customers shall submit an application for new utility service. Individual customers should present a valid identification and social security card. Individual deposits are refundable and will transfer from a location within the Town's jurisdiction to another location within the Town's jurisdiction.

Once individual water service is terminated, the deposit will be applied to the individual customers account balance and any credit balance in excess of \$3.00 will be refunded to the individual customer. Any final bill with a balance due to the Town less than \$3.00 will not be billed to the individual customer.

The following tiers of deposits shall apply to residential utility accounts:

Tier 1	\$ 50.00	Minimum deposit for homeowner with good credit
Tier 2	\$ 100.00	Minimum deposit for renter with good credit
Tier 3	\$ 150.00	Minimum deposit for all with bad credit

Managers of multiple residential units may request the establishment of corporate accounts. These accounts would be covered under a master deposit established by the management and will be based on the number of units under their direct control.

Deposit Type	Amount
Individual – Commercial	\$ 75.00
Corporate – 0 – 50 units	\$ 1,500.00
Corporate – 51 – 100 units	\$ 2,000.00
Corporate – 101 – 200 units	\$ 2,500.00
Corporate – 201 – 300 units	\$ 3,000.00
Corporate – 301 – 400 units	\$ 3,500.00
Corporate – 401 – 500 units	\$ 4,000.00

**RATES.**

Water is assessed a flat rate and is metered at the first gallon of usage. Sewer is assessed a flat rate and is metered at the first gallon of usage. Pursuant to the Water Sewer Ordinance the sewer flat rate is charged to those accounts that sewer is available. Rates for customers who reside outside the corporate limits of the Town of Spring Lake will be double.

	Flat	Tier 1	Tier 2	Tier 3	Tier 4
Water	3.25	6.00	6.75	7.50	8.25
Sewer	9.25	5.65	6.40	7.15	7.90

- Tier 1 = 0 to 3,000 gallons
- Tier 2 = 3,001 to 6,000 gallons
- Tier 3 = 6,001 to 9,000 gallons
- Tier 4 = 9,001 and up

**Service Fees** – Service fees are not refundable.

Cut On or Transfer Fee	\$ 20.00
Emergency Service/After Hours Fee	\$ 50.00
Illegal Cut On Fee (Tampering Fee)	\$ 100.00 plus the cost of any repair materials
Inspection Fee	Cost + 15%
Irrigation Meter Seasonal Cut Off	\$ 15.00
Late Penalty	\$ 25.00
Meter Test Fee	\$ 25.00
Reconnect Fee	\$ 20.00
Septic Hauler Fee	\$ 0.033 per gallon
Temporary Service Fee ( <i>Maximum 10 days</i> )	\$ 25.00
Water Sample Test Fee	\$ 25.00

**UTILITY CONNECTION FEES.**

The fee structure for connecting onto the Town of Spring Lake utility system may include any of the following charges:

**Tap Fees**

Tap Fees allow the customer the opportunity to connect to the town’s water / sewer system. These fees cover the costs associates with installing a tap onto the town’s utility lines.

<b>Residential Water Tap</b>		<b>Residential – Irrigation</b>		<b>Residential Sewer Tap</b>	
<b>Size</b>	<b>Tap Fee</b>	<b>Size</b>	<b>Tap Fee</b>	<b>Size</b>	<b>Tap Fee</b>
¾”	\$900.00	¾”	\$450.00	4”	\$1,050.00
1”	\$950.00	1”	\$500.00	6”	\$1,750.00

When front footage of a lot is covered to install a water tap, a fee of \$8.00 per foot will be added. When front footage of a lot is covered to install a sewer tap, a fee of \$12.00 per foot will be added.

Combined Water and Sewer Taps are available for residential structures only. The tap includes a ¾” water tap and a 4” sewer tap at a cost of \$435.00.

Commercial developers/owners may contract with a licensed utility contractor to install water and sewer taps according to the Town of Spring Lake standards and specifications. The developer/owner shall pay an inspection fee of \$50.00 for each tap and coordinate all activities

with the Inspection Department.

Commercial sewer taps and any water tap that is greater than 1” will be billed in to the following schedule:

Type of Fee	Hourly Rate
Supervisor	\$24.25
Regular Employee	\$16.75
Equipment	See Current Federal Emergency Management Agency Schedule

### Impact Fees

Residential (to include Mobile Homes):

1 Bedroom	\$ 350.00
2 Bedroom	\$ 500.00
3 Bedroom	\$ 625.00
Additional Bedrooms Add	\$ 200.00 each

Commercial:

Multiplex / Apartment / Condominium / Townhouse / Hotel – Motel / Bed & Breakfast (and like buildings)

2 to 50 Bedrooms	\$ 200.00 per bedroom
51 to 100 Bedrooms	\$ 175.00 per bedroom
101 to 200 Bedrooms	\$ 150.00 per bedroom
201 + Bedrooms	\$ 125.00 per bedroom

Restaurants\* (as defined by primary occupancy)

0 to 20 Seats	\$ 1,000.00
21 to 50 Seats	\$ 1,500.00
50 + Seats	\$ 2,000.00

\*All other types (curb service / vending / etc) will be assessed by amount requested on Fast Track Flow Allocation request at the rate of \$2.50 per 120 gallons (covers both water and sewer).

Multi Use (retail outlets)

< 5000 square feet	\$ 100.00 / 1000 or any portion thereof
> 5000 but < 25000 square feet	\$ 90.00 / 1000 or any portion thereof
> 25000 square feet	\$ 75.00 / 1000 or any portion thereof

Factories

Based on projected full employment	\$ 75.00 per employee
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Laundries	\$ 50.00 per machine
Bars (as defined by primary occupancy)	
Based on maximum allowable occupancy	\$ 50.00 per patron
Camps (based on maximum occupancy)	
With Central Bathhouse	\$ 25.00 each person
RV park	\$ 50.00 per space
Office space	
Based on projected full employment	\$ 60.00 per employee
Nursing Homes	\$ 200.00 per bedroom
Service Stations / Repair shops	\$ 250.00 per bay
Car Washes	
With water re-use technology	\$ 100.00 per bay
Without water re-use technology	\$ 250.00 per bay
Swimming Pools / Aquatic Parks	
Single Family (Water only fees – no sewer assessment)	
Under 10,000 gallons	\$ 25.00
10,001 to 20,000 gallons	\$ 50.00
Over 20,000 gallons	\$ 75.00
Multi family / public (covers both water and sewer)	
Under 20,000 gallons	\$ 50.00
20,001 to 30,000 gallons	\$ 100.00
Over 30,000 gallons	\$ 150.00
Private Schools / Training Facilities / Daycare	
Based on maximum allowable occupancy	\$ 25.00 per student

At the discretion of the Town of Spring Lake additional supporting documentation (such as actual flow / flow restriction devices / engineering reports) may be submitted to mitigate fees. Based on the information submitted to the Board, further determination may be considered as to a specific project or development.

If you are required to get a water and/or sewer extension permit from NC DENR the Town will require that you extend the service(s) to the boundaries of the property. If you choose to have the Town do this work it will be billed at current prices (quote upon request).

Tap fees are applied if the Town has (or will) install(ed) the service(s) to the property. If you connect to the existing service line at your own expense, no tap fee is assessed.

All Impact Fees are split equally between water and sewer unless otherwise noted.