

THE TAXING OF DOGS.

82. For every male dog and for every female dog which may be kept or harbored within the corporate limits of Cambridge a yearly tax shall be paid; for every male dog a yearly tax of one dollar, and for every female dog a yearly tax of two dollars shall be imposed. On and after the first day of July, A. D. 1900, no dog, male or female, shall be kept or harbored within said town unless a permit or license shall be applied for and obtained authorizing the keeping or harboring thereof. The year for which such permits or licenses are to be issued shall be reckoned from the first day of July, inclusive, in one year, to the first day of July, exclusive, in the next year. The owner of a dog kept and harbored in said town, and when a different person, the tenant or controlling occupant of the premises where the dog is kept or harbored, shall be alike and equally bound to take out such permit or license; and where a married woman is the tenant or controlling occupant of said premises, and her husband resides therein with her, the husband and wife shall both be bound. No permits or license shall in any case be issued unless the tax is duly paid on the issuing of the same. All permits or licenses shall be authenticated by the signature of the Town Clerk and the corporate seal. They shall be delivered to the Town Collector, who shall give a receipt for the same and account therefor. He shall collect the tax and issue the licenses or permits, and make monthly settlements with the Town Clerk therefor.

If any dog, whether male or female, shall be kept or harbored in said town for ten days in any year, as the year is herein defined, without a license or permit being taken out therefor, the owner of such dog, and the tenant or controlling occupant of the premises where the same is kept or harbored shall be guilty of a misdemeanor, and on conviction thereof before a justice of the peace or in the Circuit Court for said county, such parties shall be fined three dollars for every offense, and shall be adjudged to pay the costs and to stand committed till the fine and costs are paid. If at the trial of any such case the evidence shows that the dog has been kept and harbored in the town for two days, the burden shall be on the defendant of showing that it has not been so kept or harbored for ten days. The owner of the dog and the tenant or controlling occupant of the premises where the same is kept may be prosecuted in one case, or in separate cases. But if they are prosecuted in one case, a single fine of three dollars

The taxing of dogs.

Penalty for keeping dogs without a license, etc.