

125*. It shall be the duty of each constable every year, during the month of April, to return to the county commissioners a list under oath of all the dogs, with the names of the owners or keepers of the same, within his subdivision, which have not been before returned to the said commissioners.

126*. Any person may be released from paying the tax herein imposed by satisfying the county commissioners, by his or her oath, or the oath of some other person, that he or she is not the owner of any dog or bitch, or is not the owner of so many dogs or bitches as he or she is charged with; but the constable shall kill any dog or bitch found in the possession of any person so released, unless the tax on such dog is paid.

127*. Any person occupying a house at or about which a dog or dogs are kept, shall be deemed the owner or keeper of such dog or dogs.

128*. Every constable shall be allowed ten cents for each dog or bitch which he shall return to the county commissioners; but a constable shall be paid but once for returning any one dog.

129*. Every constable shall be allowed ten per cent. for all the taxes hereby imposed upon dogs, which he shall collect, and he shall pay over monthly to the county commissioners, or to the county treasurer, all such sums as he shall collect; and when compelled to execute for the same, he shall be entitled to the same fees as on execution from a justice of the peace, to be paid by the parties executed.

130*. Every constable's bond shall be liable for his faithful collection and paying over all the taxes herein imposed on dogs.

131*. Any person whose sheep may be killed or injured by dogs, may apply to a justice of the peace, who shall appoint two disinterested and intelligent men to value such sheep, and such persons shall return a valuation of the same to the county commissioners, with their affidavit thereto annexed, that they believe the said sheep were killed or injured by dogs, and that their valuation of them is fair and reasonable.

132*. The county commissioners, on the receipt of such valuation, shall pay to the owner of such sheep the sum mentioned in such valuation: *Provided*, that the commissioners shall not pay