

## CHAPTER 338.

AN ACT to provide for levying a tax upon the owners of Dogs in Calvert County, and to appropriate a portion thereof, as a compensation to any person who may kill or destroy Foxes in said County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the County Commissioners for Calvert county, be and they are hereby authorized and directed to levy a tax of fifty cents upon the owner of each and every dog in said county, except dogs three months old and under, and to appropriate a certain portion of said tax as a compensation to any person who may in any manner kill or destroy any fox or foxes in the county aforesaid. Tax on dogs.

Sec. 2. *And be it enacted*, That the County Commissioners of said county shall require an accurate return to be made annually in the months of July and August, by the collectors of taxes of the several election districts in said county of all dogs owned or kept by any person within their respective districts, particularly noting the number owned, or kept by each person, and the names of each owner or keeper thereof. Annual returns.

Sec. 3. *And be it enacted*, That the said Collectors, in their respective districts of the county aforesaid, shall proceed to collect the sum so levied and apportioned by the said County Commissioners, as soon as the levy list is placed in their hands, in the same manner as is now provided by law, for the collection of State and county taxes in said county, and shall keep and return an accurate account under oath of the money arising therefrom, together with the money collected by them, and shall be entitled to receive out of the fund provided by this Act, ten per centum, on the amount collected by them respectively. Collector to collect. Compensation

Sec. 4. *And be it enacted*, That if any person shall refuse, or neglect to pay the tax levied as aforesaid, the Collectors of said tax, shall kill any dog or dogs of such delinquent person, except dogs three months old and under. Kill dogs if not paid.