

Penalty for refusal

mencing on the first day of June, eighteen hundred and seventy-four; and that any and every owner of such animal or animals who shall fail or refuse to pay the aforesaid tax, shall be liable to presentment and indictment by the Grand Jury of said county, as for misdemeanors, and shall be fined not less than five dollars, or be imprisoned in the county jail not less than five or more than ten days, in the discretion of the court trying the case, one-half of the said fine to go to the County Commissioners aforesaid, for the purposes hereinafter specified, and the other half to the informer or informers; provided, however, that any owner who shall kill any dog rather than pay such tax, shall not be liable for such tax or fine; the finding of any dog or dogs about the premises of any person, shall be *prima facie* evidence of the ownership thereof.

Proviso.

Issue license.

SEC. 2. *And be it enacted*, That the County Commissioners of said county, shall issue licenses with blanks for the name of the owner, date of delivery, and description of dog, in the name of the County Commissioners, signed by the President of the said Board of County Commissioners, or a majority of said County Commissioners, and attested by the clerk thereof, for any such dog or dogs, male or female, and cause a sufficient number of the same to be delivered to the several collectors in said county, whose duty it shall be to deliver to the owner or owners of dogs called upon for said tax, or applying to said officers for such license, upon the payment of the tax hereinbefore prescribed; and at the time of such delivery, to fill up the blanks in said license or licenses, to be left for that purpose, with the color and name of the owner, the date of such delivery, and with such an accurate description of such dog as may be practicable.

Description.

Keep account.

SEC. 3. *And be it enacted*, That the County Commissioners shall keep an accurate account of every license signed and issued under the provisions of the preceding section; shall charge the exact number delivered to every such collector, and take his receipt for the same; and require every such officer to make to them, once in every three months, a return of his proceedings, under this act upon oath, exhibiting an exact statement of the amount of money received