

CHAPTER 506.

AN ACT for the taxation of dogs in the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the boards of county commissioners in the several counties of this State, are hereby empowered and directed to provide for the annual taxation of all dogs therein, at a rate of not less than one dollar for each dog and two dollars for each bitch; provided, that the tax in Talbot county and Harford county shall be one dollar on either dogs or bitches.

Taxation of all dogs.

SEC. 2. *And be it enacted,* That the county commissioners of the respective counties of this State, shall and they are hereby directed to divide their counties into constabulary districts, in accordance with the number of constables in each of said counties, and shall make it the duty of said constables in each of said districts, to annually enumerate and assess at a rate prescribed by said boards of county commissioners, of not less than one dollar for each dog and two dollars for each bitch in said districts, and collect the tax levied upon the same, and pay the amount received by said collection into the county Treasury, at such times as may be fixed upon by the said boards of county commissioners; and the official bond of any of said constables failing to account and make returns as aforesaid, shall be held liable for such default; and all constables who shall faithfully account as herein required, may retain a commission of twenty-five per cent. on the amount actually collected and paid into the county treasury; and the net amount of such taxes, after payment of all charges, shall be applied to the credit of the school fund of the respective counties of the State; provided, however, that every house-holder, either owner or renter, shall be entitled to keep one male dog free of taxation; but only one dog however shall be thus kept free of taxation in or about any house irrespective of the number of families occupying the same.

Divide into districts.

May retain a commission.

SEC. 3. *And be it enacted,* That the board of county commissioners of each county in this State shall furnish the constables of their respective counties metal

Shall furnish with tags.