

tions by the said treasurer; and the investment so made shall be passed to the credit of the sinking fund.

Taxation of Dogs.

1904, art. 81, sec. 191. 1888, art. 81, sec. 157. 1874, ch. 506, sec. 1.

195. The boards of county commissioners in the several counties of this State are empowered and directed to provide for the annual taxation of all dogs and bitches 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.

See sec. 201.

Ibid. sec. 192. 1888, art. 81, sec. 158. 1874, ch. 506, sec. 2.

196. The county commissioners of the respective counties of this State shall 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 all dogs and bitches 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 in the county treasury at such times as may be fixed by the said boards of county commissioners; and the official bond of any of said constables failing to account and make return 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 householder, 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.

Ibid. sec. 193. 1888, art. 81, sec. 159. 1874, ch. 506, sec. 3.

197. The board of county commissioners of each county in this State shall furnish the constables of their respective counties with metal tags, bearing on their face the year for which the tax is paid, and the sex of said dog, and as far as possible the tags for each year shall have some characteristic shape or color, and shall be worn by all dogs that are either taxed or exempted; and if any dog shall be found going at large off the premises of the owner of said dog without wearing such tag, it shall be the duty of the constables to kill said dog, and the constable killing the same shall be allowed by the county commissioners of the respective counties of this State, upon their being satisfied by such proof as they demand, of the killing of said dog by said constable, fifty cents for every dog so killed, being found going at large without wear-