

said county, who as to his powers, rights, duties and liabilities, civil and criminal, and those of his bond or bondsmen, shall be in all respects on a footing with the State and county collectors, except as herein provided; and that all acts or parts of acts inconsistent herewith, be and the same are hereby repealed.

1929, ch. 72.

103. There is hereby created in the office of the Treasurer of Howard County the position of Clerk to the Treasurer of said County, to be appointed by the Treasurer at a salary of Twelve Hundred Dollars (\$1,200) per annum, payable monthly, which salary shall be annually levied for by the County Commissioners of Howard County. The Clerk so appointed shall hold his position at the pleasure of the Treasurer and shall perform such duties as shall be assigned to him from time to time by the Treasurer.

1918, ch. 218.

104. The Treasurer of Howard County is hereby empowered, and it is hereby constituted his duty, to report to the Circuit Court for Howard County, in the same manner as such sales are now reported by the incumbent of said office of Treasurer, any and all sales of real estate for the non-payment of taxes which have heretofore been made, or which may hereafter be made, but not reported by his deceased predecessor or predecessors in said office of Treasurer; and upon the ratification by the said Court of such sale or sales, and upon the receipt of said Treasurer of the full amount of the purchase money therefor, the said Treasurer shall, by a good and sufficient deed, convey such real estate to the purchaser or purchasers thereof, in the same manner and to the same legal effect and operation as the same could have been reported and conveyed by such predecessor or predecessors in said office of Treasurer of Howard County in his or their lifetime.

CRUELTY TO ANIMALS.

P. L. L., 1888, Art. 14, sec. 46. 1880, ch. 129.

105. The provisions of sections 241 to 245, of Article 4, of the public local laws, title "City of Baltimore," relating to "Cruelty to Animals," shall apply to Howard county as fully as if repeated in this article.

Secs. 241-245 of Art. 4 were repealed by ch. 496, 1902. Ch. 198, 1890, superseded said secs. 241-245. See Annotated Code, Art. 27, secs. 69-70, and *State v. Falkenham*, 73 Md. 465.

DOGS.*

1912, ch. 210, sec. 1.

106. All owners of dogs born before the first of January in each year in Howard county shall pay to the county an annual tax of one dollar for

*See 1929 Supplement to Annotated Code, Art. 56, secs. 267-273, for general law which repealed all laws inconsistent therewith.