

each male dog and two dollars for each female dog, except keepers of kennels, who shall pay a kennel license of ten dollars per annum for less than 25 dogs; between twenty-five and fifty dogs, twenty-five dollars. The dog tax collector shall issue a kennel license, which shall specify the name of the owner, name of kennel and keeper of same, and any dog kept or straying about the premises of any person, with his knowledge, whether such person be the owner or only the occupant of said premises, shall be deemed for the purpose of this section the property of said person, and the tax imposed by this section shall be due and payable on the first day of January of each year, and shall be payable within the first thirty days of each year.

1912, ch. 210, sec. 2.

107. It shall be the duty of the County Commissioners to provide the constables of the county in their respective districts, with suitable metal tags, having stamped on one side the number thereof, and on the other side the year for which they are to be used, to be worn on the neck of the dogs whose owners shall pay to the constables the said tax, and County Commissioners shall provide the constables with blank receipts, in printed form, which, when filled up, shall contain the name of the owner of the dog, his postoffice address, as well as the name of the dog, its sex, breed and color, with the number and date of its tag, and the amount of tax collected, and County Commissioners shall also provide them with blank reports, in printed form, to be made by the constables to the County Commissioners, containing the facts required above to be given in the receipts from the constables to the owner upon the payment of the annual tax aforesaid; the treasurer shall keep safely the reports from the constables and enter the facts required above regularly in a book to be kept for that purpose in the office and under the supervision of the County Commissioners of Howard County, and the said county treasurer shall receive and keep an accurate account of all the tax funds paid to him by the constables as required by this act.

1912, ch. 210, sec. 3.

108. The constables shall be responsible for each and every tag taken from the County Commissioners' office, and shall account for the same four times a year to the County Commissioners for each license tag taken from the County Commissioners' Office, to wit: On or before the first day of January, April, July and October, in each and every year, and shall either pay for the same in cash or return the unused ones, and shall be subject to a fine of not less than fifty dollars for their failure to make such account within thirty days of the time prescribed by law.

1912, ch. 210, sec. 4.

109. It shall be the duty of the County Commissioners to designate a constable in each election district of Howard county whose duty it shall be in said district as soon as possible after the first day of January in