

DOGS.

1910, ch. 717, sec. 1. 1912, ch. 790, sec. 189. 1916, ch. 198, sec. 1.
1922, ch. 264, sec. 189.

279. All owners of dogs born before the first of January in each year, in Montgomery County, shall pay to the county an annual tax of one dollar for 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 twenty-five dogs; between twenty-five and fifty dogs, twenty-five dollars. The Clerk of the Police Court 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.

1910, ch. 717, sec. 2. 1912, ch. 790, sec. 190. 1916, ch. 198, sec. 2.
1922, ch. 264, sec. 190.

280. It shall be the duty of the County Commissioners to provide the Clerk of the Police Court of the county 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 Clerk of the Police Court the said tax, and County Commissioners shall provide the Clerk of the Police Court 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 said clerk blank reports in printed form, to be made by the said clerk to the County Commissioners, containing the facts required above to be given in the receipt from the clerk to the owner upon the payment of the annual tax aforesaid; the clerk shall keep safely the reports 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 Montgomery County, and the clerk shall receive and keep an accurate account of all the tax funds paid to him as required by this Act.

1910, ch. 717, sec. 3. 1912, ch. 790, sec. 191. 1916, ch. 198, sec. 3.
1922, ch. 264, sec. 191.

281. It shall be the duty of the Clerk of the Police Court upon the payment of the tax by the owner of a dog the clerk shall give to him a receipt in the form in this Act prescribed, and also a tag to be worn by the dog, and the clerk shall report to the County Commissioners on or before the first day of every month in the same manner and form aforesaid, and shall at the same time pay to the county treasurer all the tax funds he has collected.