

**12.** 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.

1874, c 506, s 1.  
County commissioners to provide for annual taxation of dogs  
Rates of tax

**13.** 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 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.

Id s 2  
Counties to be divided into constabulary districts  
Constables to enumerate, assess, and collect tax

Amounts collected to be paid into county treasury

On failure to return, bond liable

Commission allowed

Surplus to credit of school fund

Householder entitled to keep one male dog free of taxation

**14.** The board of county commissioners of each county in this State shall furnish the constables of their respective counties 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 for each dog, so killed, 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 may demand of the killing of said dog, by said constable, fifty cents for every dog so killed, being found going at large without wearing the aforesaid tag; and any person may kill any dog, whether taxed or exempted, which may be caught destroying or worrying sheep, either on his own premises or those of another, for which killing, the owner of said dog, so killed, shall be debarred from receiving any sum, in any court, as damages for such killing.

Id s 3  
Commissioners to furnish metal tags

Dogs at large, without tag, to be killed.

Constable's fee for killing same.

Dog destroying sheep to be killed

Owner not to recover damages

**15.** Any person who shall maliciously remove from any dog wear-

Id s 4  
Fine for malici-