who shall fail or refuse to pay the aforesaid tax, shall be liable to a fine of five dollars and costs, to be recovered in the name of the county commissioners, as small debts are now recoverable before any justice of the peace of said county, one-half of the said fine to go to the county commissioners for the purposes hereinafter specified, and the other half to the informer; provided, however, that any owner who shall kill any dog rather than pay such tax, shall not be liable for such tax.

1872, ch. 154.

122. It shall be the duty of the several constables in the county to kill each and every dog in his election district for which no owner can be found, or upon which dog the owner shall fail or refuse to pay the aforesaid tax, or to kill such dog within one month after the said tax shall have been demanded; and it shall be lawful for any person other than the said constables, to kill any such dog for which no owner can be found, or for which the owner shall have refused or failed for one month after the aforesaid tax shall have been demanded, to pay the same.

Ibid.

123. The county commissioners shall issue licenses with blanks for the name of the owner, date of delivery, and description of dog, in the name of the county commissioners, signed by the president of the said board of county commissioners, or a majority of said commissioners, and attested by the clerk thereof, for any such dog, and cause a sufficient number of the same to be delivered to the several constables in said county, whose duty it shall be to deliver the same to the owner called upon for said tax, or applying to said officers for such license, upon the payment of the tax hereinbefore prescribed; and at the time of such delivery, to fill up the blanks in said licenses, to be left for that purpose, with the color and name of the owner, the date of such delivery, and with such an accurate description of the dog as may be practicable.

Ibid.

124. They shall keep an accurate account of every license signed and issued under the provisions of the preceding section; shall charge the exact number delivered to every such constable,