

is not paid before the first day of April in each year, and whose owner has no property from the sale of which the tax and costs of sale can be realized; and for such service the commissioners may allow such compensation as they may deem adequate, provided it be paid from the tax collected on dogs and sluts; and any person opposing or in any way hindering said treasurer or any one appointed by him to kill any dog or slut, in the performance of his duty, shall be fined not more than one hundred dollars and costs, nor less than ten dollars and costs, upon conviction before any justice of the peace in and for Cecil county, and shall stand committed to the county jail until the fine and costs are paid.

1882, ch. 301

**329.** The treasurer shall canvass thoroughly the county in order to ascertain the owners of dogs and sluts therein, and when a person shall have paid to him the tax on a dog or slut, he shall register the full name of such person, the sex of the animal, and the amount of tax paid, in a book to be provided for such purpose by the county commissioners, and shall also give to each person so registered a certificate of registration.

Ibid.

**330.** On or before the first day of each month he shall pay to the clerk of the county commissioners the amount of the tax on dogs and sluts collected by him and remaining in his hands, less ten per centum of said amount; and the clerk shall place the amount thus received to the credit of the sheep fund of the county; the treasurer shall, on or before the first day of April of each year, file in the office of the county commissioners the books used by him in registering the names of persons from whom he received said tax on dogs and sluts, and at the same time shall also file a list of the owners of dogs and sluts who have not paid the tax due from them, attaching thereto a statement showing the number of dogs and sluts for which no owners could be found.

Ibid

**331.** The tax collected from the owners of dogs or sluts shall be devoted first to the remuneration of inhabitants of the county