

**Chapter 301.**

AN ACT to repeal sections one hundred and eighty, one hundred and eighty-four, one hundred and eighty-five and one hundred and eighty-eight of article eight of the Code of Public Local Laws, title "Cecil County," sub-title "Sheep," as the same were repealed and re-enacted by chapter one hundred and sixty-five of the acts of eighteen hundred and sixty-two; and also sections one hundred and eighty-one, one hundred and eighty-two, one hundred and eighty-three, one hundred and eighty-six and one hundred and eighty-seven of said article, and enact the following in lieu thereof:

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sections one hundred and eighty, one hundred and eighty-four, one hundred and eighty-five and one hundred and eighty-eight of article eight of the Code of Public Local Laws, title "Cecil County," sub-title "Sheep," as the same were repealed and re-enacted by the acts of eighteen hundred and sixty-two, chapter one hundred and sixty-five; and also sections one hundred and eighty-one, one hundred and eighty-two, one hundred and eighty-three, one hundred and eighty-six and one hundred and eighty-seven of the same article, be and the same are hereby repealed and re-enacted so as to read as follows:

Repealed and re-enacted.

180. That all owners of dogs and sluts, upwards of two months old, in Cecil county, shall pay to the county an annual tax of one dollar for each dog and two dollars for each slut; and any dog or slut kept or staying 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 purposes of this act, the property of said person; and the tax imposed by this section shall be due and payable on the first day of September of each year.

Dog tax.

181 That it shall be the duty of the collectors of State and county taxes in Cecil county to collect and pay into the county treasury the tax due from

Who to collect