

for each bitch, and fifty cents for each additional dog or bitch, owned or possessed by each person named in such return as the owner thereof.

SEC. 3. *And be it enacted,* That the treasurer shall appoint for each election district a deputy, who shall be known as the collector of the dog tax.

Appoint a deputy.

SEC. 4. *And be it enacted,* That the collectors of the several districts shall collect the sums so levied, at the same time and in the same manner as county and state taxes are collected, and shall pay over the same to treasurer, who shall keep a separate account of the money arising therefrom, after deducting ten per centum on the amount collected by them, respectively, and six cents a head for each dog or bitch returned in the aforesaid return to the county commissioners.

When collectable.

SEC. 5. *And be it enacted,* That the money arising from the said levy shall be held by the treasurer of the county, and shall constitute a fund for remunerating the inhabitants of the county for losses sustained by sheep destroyed or injured by dogs.

Money—how to be used.

SEC. 6. *And be it enacted,* When any inhabitant of the county shall have any sheep destroyed or injured by dogs, he may apply to the nearest justice of the peace, who shall appoint three disinterested persons to view and ascertain the damages by him sustained; and they, or a majority of them, shall certify the same under their hands and seals to the county commissioners, and the county commissioners shall draw their warrant on the treasurer of the county for the amount so certified to be paid out of the fund arising from the tax on dogs.

Ascertain damages, etc.

SEC. 7. *And be it enacted,* If there shall not be sufficient money in the treasury belonging to said fund, the warrant shall be kept by the person in whose favor it is drawn and be paid out of the first money that shall come into the treasury belonging thereunto.

Warrant shall be kept.

SEC. 8. *And be it enacted,* That any money that may be in the treasury at the expiration of any year from the levy thereof, over and above paying the damages sustained by the inhabitants of the county in the loss or injury of sheep by dogs, shall be by the treasurer, on the warrant of the

Surplus to whom paid.