

any person, with his knowledge, whether such person be the owner or only the occupant of said premises, shall be deemed for the purpose of this section the property of said person; and the tax imposed by this section shall be due and payable on the first day of June in each year, and shall be payable within the month of June in each year.

SEC. 205. It shall be the duty of the County Commissioners of Anne Arundel County to provide the constables of the county in their respective districts with suitable metal tags having stamped on one side the number thereof, and on the other side the year for which they are to be used, to be worn on the necks of the dogs whose owners shall pay to the constables the said tax, and the said County Commissioners shall provide the constables with blank receipts, in printed form, which, when filled up, shall contain the name of the owner of the dog, its sex, breed and color, with the number and date of its tag, and the amount of tax collected, and the said County Commissioners shall also provide said constables with blank reports in printed form, to be made by the constables to the County Commissioners, containing the facts required above, to be given in the receipt from the constable to the owner upon payment of the annual tax aforesaid; the cost of the metal tags, blank receipts and blank reports shall be paid first out of the fund arising from said tax. The County Commissioners shall keep safely the reports from the constables, and the County Treasurer shall receive and keep an accurate account of all the tax funds paid to him by the constables as required by this Act.

SEC. 206. It shall be the duty of the County Commissioners to designate a constable in each election district of Anne Arundel County, whose duty it shall be in said district as soon as possible after the first day of June in each year, to canvass thoroughly the district in order to ascertain the number of dogs, the owners of same, and also the other facts required of the constables in the reports referred to in the preceding section to the County Commissioners. Upon the payment of the tax by the owner of a dog the constable shall give him a receipt in the form in this Act prescribed, and also a tag to be worn by the dog; and the constable shall report to the County Commissioners on or before the first day of every month in the same manner and form aforesaid, and shall at the same time pay to the County Treasurer all the tax funds they have collected, less twenty-five per centum of said amount for their services; they shall also state in their monthly reports those who have failed to pay the tax on their dogs as required by this Act, and the number of dogs in their respective districts that have come to their notice, without owners.