

they are hereby repealed and re-enacted, with amendments, to read as follows:

282. All owners of dogs born before the first of January in each year, in Montgomery County, shall pay to the county an annual tax of one dollar for each male dog and two dollars for each female dog, except keepers of kennels, who shall pay a kennel license of ten dollars per annum for less than twenty-five dogs; between twenty-five and fifty dogs, twenty-five dollars. The County Commissioners shall from time to time designate a suitable person or persons then in the employ of the county who shall issue kennel licenses, which shall specify the name of the owner, name of kennel and keeper of same. Any dog kept or straying 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 purpose of this section the property of said person. The tax imposed by this section shall be due and payable on the first day of January of each year, and shall be payable within the first thirty days of each year.

283. It shall be the duty of the County Commissioners to provide the person or persons who are from time to time designated to issue kennel licenses and collect dog taxes in Montgomery County 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 neck of the dogs whose owners shall pay to the person or persons designated to collect dog taxes, the said tax, and the County Commissioners shall provide the said collectors with blank receipts in printed form, which, when filled up, shall contain the name of the owner of the dog, his postoffice address, as well as the name of the dog, its sex, breed and color, with the number and date of its tag, and the amount of tax collected, and the County Commissioners shall also provide said collectors blank reports, in printed form, to be made by the said collectors to the County Commissioners, containing the facts required above to be given in the receipt from the collectors to the owner upon the payment of the annual tax aforesaid; the collectors shall keep safely the reports and enter the facts required above regularly in a book to be kept for that purpose in the office and under the supervision of the County Commissioners of Montgomery County, and the collectors shall receive and keep an accurate account of all the tax funds paid to them as required by this sub-title. Each person so designated by the County Commissioners to collect dog taxes shall, before entering upon his duties, execute a bond to the County Commissioners in a penalty or amount to be fixed by said County Commissioners, and conditioned for the faithful performance