

of the duties of his office and the payment over of any and all money coming into his hands as such collector.

284. It shall be the duty of the said dog tax collectors upon the payment of the tax by the owner of a dog to give to such owner a receipt in the form in this sub-title prescribed, and also a tag to be worn by the dog, and the said collectors 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.

289. In case of the loss of the tag issued by the dog tax collectors upon application to them by the owner of the dog, a duplicate may be furnished on the payment of twenty-five cents and satisfactory evidence being furnished that the tax of one dollar for a male dog and two dollars for a female dog, as the case may be, has been paid for the current year for the use of the dog.

292. The dog tax collectors shall on the first day of every month, render to the chief of the Montgomery County Police, a report in writing, setting forth by election Districts the names of all persons who have paid taxes on dogs for the current year, said report shall show the names and addresses of each owner, the number of the tag or tags issued to him and the date of payment. It shall be the duty of the Chief of Police to enforce the provisions of this sub-title by requiring his officer to make monthly canvasses of the dogs in the county, to kill all unlicensed dogs and to arrest and prosecute any person or persons violating any provision of this sub-title; and provided further that if any dog, killed by any member of the Montgomery County Police, shall not at the time he is so killed, be wearing the tag provided in this sub-title, unless said dog is owned and cared for by a person having a kennel license, the officer shall not be liable to the owner in damages or otherwise for the destruction of said dog; but that for enforcing the provisions of this sub-title no officer or other person, shall be allowed any informer's fee or any other compensation whatsoever.

The provisions of this sub-title shall not apply to any incorporated town or city in Montgomery County which has existing laws or ordinances for licensing of dogs in such town or city.

Sec. 2. *And be it further enacted,* That this Act shall take effect June 1, 1941.

Approved May 26, 1941.