

CHAP. 213. the districts assigned to them by the county commissioners, together with the name of the owner of each dog or bitch.

Districts.

SEC. 3. The county commissioners of said county, before the first day of April next, shall divide each election district into as many sub-divisions as there are constables in such district, and they shall define each sub-division by the public roads or water courses, and shall assign a constable to each sub-division, and shall notify such constable that he is so assigned and inform him of the bounds of his sub-division.

Sub-divisions to be entered in a book.

SEC. 4. The county commissioners shall enter in a book to be by them kept for that purpose, the sub-divisions into which they shall sub-divide each election district.

Tax—how collected.

SEC. 5. The county commissioners shall between the first of July and the first of September in each year, deliver to each constable a list of the owners or keepers of dogs, and the amount of tax which each owner or keeper has to pay, and the constable shall forthwith collect said tax, and if any person shall not pay said tax within thirty days after the same is demanded, the constable shall proceed to collect the same by execution, in the same manner as he collects small debts on judgment.

Dogs to be killed when owners are unable to pay tax.

SEC. 6. If any owner or keeper of a dog shall be unable to pay the tax thereon, and the constable shall be unable to find any property to execute for the same, the constable shall forthwith proceed to kill his or her dog or dogs.

Penalty for resistance.

SEC. 7. If any person shall resist a constable or shall endeavor to prevent his killing any dog liable to be killed under the preceding sections, such person shall be deemed guilty of a misdemeanor, and on conviction, shall be fined or imprisoned, or both, at the discretion of the court.

Returns.

SEC. 8. It shall be the duty of each constable every year during the month of April, to return to the county commissioners a list under oath of all the dogs with the name of the owner or keepers of the same, within his sub-division, which have not been before returned to the said commissioners.

Persons released from paying tax.

SEC. 9. Any person may be released from paying the tax herein imposed by satisfying the county