

**Tax.**

or possessed by each person or persons, and kept about the same house; and when the said commissioners shall have ascertained the number of dogs, after allowing each family one dog free of tax, they shall levy and cause to be collected the sum of one dollar for every additional dog kept by him or her, to be collected by the collectors of the several districts at the same time and in the same manner as county and State taxes are now collected, for which the said collectors shall be allowed the sum of six per centum upon the amount so collected; and it shall be the duty of the county commissioners to keep a separate account of the money arising from the tax on dogs, and the said money shall be and hereby is appropriated as a fund for remunerating the inhabitants of said county for any loss they shall sustain after the passage of this act, by sheep being destroyed by any dog or dogs.

**Damages.**

**SEC. 2.** *And be it enacted,* That when any inhabitant of the county aforesaid shall have any sheep destroyed as aforesaid, he or she may apply to the nearest justice of the peace who shall and is hereby empowered to appoint three disinterested persons who are hereby authorized and required to view and ascertain the damages sustained by the owner or owners of such sheep destroyed as aforesaid, and they or any two of them shall certify the same under their hands and seals to the commissioners of said county, and said commissioners shall draw their warrant upon the treasurer of the county for the amount so certified, to be paid out of the fund arising from the tax on dogs; but if there shall not be sufficient money in the treasury belonging to the said fund, then the said warrant shall be kept by the person in whose favor it shall have been drawn, and be paid out of the first money that shall come into the treasury belonging to said fund.

**Evidence of ownership.**

**SEC. 3.** *And be it enacted,* That every dog kept or staying about any house shall be deemed sufficient evidence of ownership to authorize the collector to return the person inhabiting such house as the owner or possessor of such dog or dogs; and any person sending his or her dog from house to house, or from place to place, in order to evade the said tax, shall be liable to pay double tax therefor, and every dog not returned shall be deemed to have no owner, and may be lawfully killed by any person who may see such dog running at large.

**Lawful to kill dog.**

**SEC. 4.** *And be it enacted,* That if any dog shall be seen worrying sheep, it shall be lawful for any per-