

shall receive competent testimony to the effect that the award is in excess of a fair commercial valuation of the sheep, poultry or livestock injured or destroyed by dogs. And if the owner of the dog or dogs doing the damage be known, it shall be the duty of the county commissioners to notify such owner or owners to kill said dog or dogs immediately. If such dog or dogs be killed by the owner, after notice as aforesaid, he shall be exempt from all further liability, but in case the said owner or owners shall refuse to neglect to kill said dog or dogs upon notice as aforesaid, the said owner or owners shall be liable to the county commissioners for said damages to the same extent as he would be liable in case of negligence or malicious destruction of property, and the said county commissioners may in their discretion have the special officers or constables to kill said dog or dogs. In Montgomery County, however, *the county manager shall perform all powers, duties and responsibilities placed within the jurisdiction and control of the county council by this section; and the county [council] manager* in lieu of notifying the owner or owners to kill such dog or dogs may require such owner or owners to execute and file with the [clerk of the] county [council] manager a bond in such amount and upon such terms as ~~it~~ HE shall determine to indemnify the county council for any such damage as said dog or dogs shall have done, but in case the said owner or owners should refuse or neglect to execute and post such bond the said county [council] manager may, in [its] *his* discretion, provide for the humane destruction of said dog or dogs. In Washington County no payments shall be made under this section unless the occurrence is reported to the justice of the peace, in order to have appraisers appointed, within 48 hours of the damage complained of, and unless such appraisers file their report with the County Commissioners of Washington County within 15 days after their appointment. In Frederick County, the appraisers to be appointed as provided by this section may also be appointed by the Sheriff, or any deputy sheriff, of said county.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967.

Approved March 24, 1967.

CHAPTER 100
(House Bill 289)

AN ACT to repeal and re-enact, with amendments, Section 67 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Collectors and Collections," to allow the County Manager in Montgomery County as to local taxes, to make allowances as herein provided: AND TO CERTIFY ALLOWANCES TO THE COMPTROLLER AS TO STATE TAXES.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 67 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle