

the owner, possessor or keeper of any dog with the tax herein imposed, in a separate column; and the collector shall proceed to collect the same, and at the same time and with the like authority, and make returns to the treasurer of the municipality, in the same manner, and subject to the same liabilities in all respects for paying over the same to the treasurer, as in the case of other taxes levied in the municipality. R. S. O. 1887, c. 214, s. 5; 53 Vic. c. 62, s. 4.

Tax entered  
on Collector's  
Roll

6. In cases where parties have been assessed for dogs, and the collector has failed to collect the taxes authorized by this Act, he shall report the same under oath to any Justice of the Peace, and such Justice shall, by an order under his hand and seal, to be served by any duly qualified constable, require such dogs to be destroyed by the owners, possessors or harbourers thereof; and in case any collector neglects to make the aforesaid report within the time required for paying over the taxes levied in the municipality, he shall be liable to a penalty of \$10 and costs, to be recovered in the same manner as provided in section 15 of this Act. (c) R. S. O. 1887, c. 214, s. 6; 53 Vic., c. 62, s. 5.

Proceedings  
where Collector  
has failed to  
collect taxes  
from parties  
assessed.

Penalty.

(o) Section 15 above referred to provides for summary proceedings before a justice of the peace on information and complaint before such justice, in the manner provided for summary convictions before justices of the peace and appeals to general sessions.