

CAPL VII.

An ACT to lay a TAX on DOGS.

Preamble.

WHEREAS the support of the poor is the positive duty of all civilized societies, and ought to be provided for in a manner as little burthenfome as possible, and as the number of dogs in the city of Saint John as well as in some other parts of this province have become a public grievance.

Persons keeping more than one dog to pay for each dog 5s.

II. *Be it enacted by the Governor, Council and Assembly, That* it shall and may be lawful for the collectors appointed to collect the poor tax in the city of Saint John, and in each county or parish in this province once in every year after the first day of May next, during the continuance of this act (and not oftener) to demand and receive of and from all persons within their limits having the property in, or keeping any dogs of what kind or size soever of six months old and upwards, the sum of five shillings for each dog more than one, kept by him, her or them, or in their families, to be paid to the overseers of the poor for the support of their poor respectively.

2s6 to be paid for each dog in the city of Saint John, over and above 5s. for a second dog, &c.

III. *And be it enacted, That* such collector appointed for the city of Saint John, shall demand, collect and receive, of and from each and every person and persons resident in said city keeping one dog of the age aforesaid, the sum of two shillings and six-pence, over and above said sum of five shillings for such second dog or any above that number, to be collected and applied in manner aforesaid.

On refusal to pay, the collector to levy by distress.

IV. *And be it further enacted, That* if any person or persons having property in, or keeping any dogs, of what size or kind soever as aforesaid, shall neglect or refuse to pay unto the collector or collectors of their several and respective districts, the sum or sums as above fixed when thereunto required, it shall and may be lawful for the collectors of the respective districts, within the several counties in this province, to levy the same by distress and sale of the offender's goods, returning the overplus if any be, and for want thereof to commence and prosecute his or their action or actions against any delinquent or delinquents within their respective districts, for the recovery of the same, with cost of suit before any one justice of the peace for the city or counties aforesaid, and if any person or persons shall deny that he, she or they, have property in, or keep any dogs, yet upon proof that such person or persons are in possession of, or suffer the same to remain in or about his, or her house, ten days before the demand made by the collector, he, she or they, shall be deemed to be the owner or owners of such dogs, and liable to the payment of the aforesaid tax, to be recovered as above; and if any dog shall keep about any person's house ten days, and no person appearing in that time

For want of goods may commence suits,