

An Act to impose a tax on Dogs, and to provide for the better protection of Sheep in Upper Canada.

HER Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows : Preamble.

1. In all the Townships in Upper Canada, there shall be annually levied and collected the following tax upon dogs : Upon every bitch of three months old or upwards, kept by any one person or family, *two dollars* ; upon every additional bitch kept by the same person or family, *five dollars* ; upon one or two dogs of six months old and upwards, other than bitches, kept by one person or family, *one dollar* ; upon every such dog more than two kept by the same person or family, *three dollars*. Taxes imposed on dogs in U. C.

10 **NOTE.**—*This clause is intended to originate in Committee of the Whole—and is printed here for the information of Members.*

2. The assessors of every Township, at the time of making their Annual Assessments, shall ascertain the number of dogs liable to be taxed, and shall enter in lists to be made by them the name of every person in their respective Townships then owning or keeping any dog subject to the above tax, the number of dogs kept by such person, and the whole amount of tax to be paid by him. Assessors to ascertain owners of dogs and amount of taxes.

3. The owner or possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver him a description in writing of every such dog owned or possessed by him, and for every neglect or refusal to do so, and for every false statement made in any description so furnished, such owner or possessor shall incur a penalty of *five dollars*, to be recovered by the Clerk of the Municipality before any Court of competent jurisdiction. Owners to give the required information Penalty for default.

25 4. The assessors of every Township shall within the time required by law for the completion of their assessment rolls of real and personal property, make out a duplicate of the lists so by them made, containing the names of the owners and possessors of dogs liable to taxation under this Act, with the amount payable by each person, and shall 30 annex thereto a direction to the collector of the Township to levy, raise and collect the several sums in such lists specified of the persons respectively opposite to whose names the said sums shall be set, according to law, and pay over the same to the Township Clerk or Treasurer as may be directed by the Municipality ; and such lists shall be signed 35 by the assessors and shall be by them immediately delivered to the collector. Assessors to give lists to the Collectors who are to collect the tax.

5. The collector to whom any such list shall be delivered shall proceed to the collection of the sums of money therein specified in the same Power of collector, the