

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

**WHEREAS** it is expedient to amend and consolidate the Act chapter thirty-nine of the 29th Victoria, intituled, "An Act to impose a tax on dogs and to provide for the better protection of sheep in Upper Canada;" Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:

- 5 **1.** The Act passed in the twenty-ninth year of Her Majesty's reign, Repeal. and chaptered thirty-nine, intituled, "An Act to impose a tax on dogs, and to provide for the better protection of sheep in Upper Canada," is hereby repealed.
- 10 **2.** There shall be levied annually in every Municipality in Upper Tax on dogs. Canada, upon the owner of each dog therein, an annual tax of one dollar for each animal.
- 15 **3.** The assessor or assessors of every Municipality at the time of making their annual assessment, shall enter on his roll opposite the name of every person assessed, and also shall enter the name of every resident inhabitant not otherwise assessed, being the owner of any dog or dogs, and the number by him or her owned or harboured, in a column prepared for the purpose.
- 20 **4.** The owner or harbourer of any dog, shall when required by the assessor, deliver to him in writing the number of dogs owned or harboured by him or her, whether one or more, and for every neglect or refusal to do so, and for every false statement made by the owner or harbourer of any dog, shall incur a penalty of five dollars to be recovered before any Justice of the Peace for the Municipality, together with costs.
- 30 **5.** The assessors of every Municipality 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 annex thereto a direction to the collector of the Municipality to levy, raise and collect the several sums in such lists specified, of the persons respectively opposite to whose names the said sum shall be set, according to law, and pay over the same to the Clerk or Treasurer, as may be directed by the Municipality: and such lists shall be signed by the assessors, and shall be by them immediately delivered to the collector.
- 40 **6.** The collector's roll shall contain the name of every person entered on the assessment roll as the owner or harbourer of any dog or rate: