

*Laws of His Majesty's Province of Upper Canada*, passed in the year 1826. York: Robert Stanton, 1826.

7 George IV – Chapter 10

**An Act to Impose a Tax upon Dogs in certain Towns in this Province. (Passed 30th January, 1826.)**

Whereas it is expedient to Impose a Tax upon Dogs in certain Towns in this province: Be it therefore enacted, by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, Constituted and Assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, intituled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, intituled, 'An Act for making more effectual provision for the Government of the Province of Quebec in North America, and to make further provision for the Government of the said Province;'" and by the authority of the some, That from and after the first day of April next, every person residing within the limits of any Town in this Province, which now is or hereafter may be subject by Law, to Police Regulations, or within one mile thereof, shall pay or cause to be paid, for each and every Dog of the age of six months and upwards, which shall be kept by any such person, the sum of five shillings annually.

II. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the Justices of the Peace residing within the limits of any such Town at a Special Session to be by them held for that purpose, to appoint a person to Assess, Levy and Collect the said Taxes; and that the Collector so appointed may deduct at the rate of six Pounds for every hundred Pounds, and no more, as a full compensation for his services in Collecting, and that the Treasurer shall give a receipt for all the money paid to him by the said Collector, which receipt shall be to such Collector a sufficient acquittance.

III. And be it further enacted by the authority aforesaid, That such Collector shall, before entering upon his Office with two Sureties to be approved of by such Justices, enter into a Bond to His Majesty, His Heirs and Successors, in such a sum as to the Justices may seem meet, to faithfully execute the duties thereof, and to account well and truly for all monies that may come into his bands by virtue of his said office.

IV. And be it further enacted by the authority aforesaid, That if any person shall refuse to pay the sum or rate imposed by this Act for each and every Dog, which he or she may own, within fourteen days after demand duly made of the same by the said Collector, the said Collector shall and is hereby required to levy the same by Distress and Sale of the Goods and Chattles of the person so neglecting or refusing to pay, after having obtained a warrant for that purpose from some one of His Majesty's Justices of the Peace, and to render the overplus, if any there shall be, over and above the said rate, to the owner thereof, after deducting the legal charges of the Distress and Sale.

V. And be it further enacted by the authority aforesaid, That all sums of money accruing under the provisions of this Act, shall be applied under the direction of the Magistrates to the improvement of the Streets of the several Towns in which they shall be raised and to no other purpose.

VI. And be it further enacted by the authority aforesaid, That if any person or persons shall, when duly called upon, neglect or refuse to give a correct list of the Dog or Dogs, which he or she may usually keep, every such person or persons shall upon being thereof convicted before two or more of His Majesty's Justices of the Peace, pay a sum not exceeding Twenty Shillings Currency which fine shall be disposed of in the same manner as the Taxes accruing, under the provisions of this Act.

VII. And be it further enacted by the authority aforesaid, That the Collector appointed under this Act, shall head the list, which he is required to make for the purpose of this Act with a certificate in these words, that is to say:—

We do hereby severally certify, that we have since the \_\_\_\_\_ day of \_\_\_\_\_ in the last year, been in the possession of the number of Dogs set opposite to our respective names and no more.

And that if it shall be proved upon complaint, on oath before any two Justices of the Peace in and for any District of this Province respectively, that any person has certified falsely with respect to the number of Dogs in his or her possession, such person shall forfeit a sum not exceeding three Pounds upon conviction before such Justices, which shall be levied by Warrant of Distress under the Hand and Seal of such Justices, and in default of such Distress the Offender may be committed to Gaol for any time not exceeding one month.

VIII. And be it further enacted by the authority aforesaid, That this Act shall be and remain in force for the space of four years, and from thence to the end of the then next ensuing Session of Parliament.