ORDINANCE NO. 144

An ordinance for the taxing of dogs.

Be it ordained by the town council of the incorporated town of Atkins, Arkansas:

Section 1. That any person who shall keep within the limits of the incorporated town of Atkins any dog or bitch shall pay to the town for general purposes a tax of one dollar per capita for every dog and two dollars for every bitch for each year or portion of a year. Said tax to be due and paid on the first Monday in September of each year beginning at that time and ending on the day preceeding the next suceeding first Monday in September.

Section 2. Should any dog or bitch be brought into or kept within the limits of this town at any other time than the first Monday in September, the person so keeping the same shall pay the Marshal the sum of one dollar per capita for every such dog and two dollars for every such bitch so kept by him within three days after the same shall have been brought within the town, which shall be in full for such tax until the suceeding first Monday in September.

Sec. 2

Section 3. Should any dog or bitch be brought into or kept within the limits of this town at any time other than the first Monday in September, the person so keeping the same shall pay the Marshal the sum of one dollar per capita for every such dog and two dollars for every such bitch so kept by him within three days after the same shall have been brought within the town, which shall be infull for such tax until the suceeding first Monday in September.

Section 3. The Recorder of the town shall procure at the expense of the town a sufficient number of leather collars, and each collar to have the year, also a number cut or stamped on the same (numbers to begin with number one at the beginning of each tax year, and go to upwards until the end of the year) and shall deliver as many of the said collars to the Marshal as shall be necessary, charging him at the same time with the number of collars so delivered and he shall report the number so delivered to the regular meetings of the town council in October, January, April and July of each year.

Section 4. The marshal shall give to each person upon his paying the tax required in sections one and two, one of said collars for each dog or bitch so paid on by him, and make and keep a record of the same, and it shall be the duty of such person to keep one collar on each dog or bitch so paid on.

Section 5. The marshal shall pay to the Treasurer all moneys collected by him as such tax and shall report all sums so paid to the council at its quarterly meeting mentioned in section three.