

MR. SPEAKER:

Your Committee on Ways and Means, to whom was referred house file No. 431, a bill for an act to repeal section 1485, of the Code of 1873, and enact a substitute in lieu thereof—an act providing for the taxation of dogs and protecting domestic animals—beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the house with the recommendation that it do pass.

J. G. NEWBOLD, *Chairman.*

Ordered passed on file.

HOUSE FILE NO. 431.]

[BY TOOL.

A BILL

FOR AN ACT TO REPEAL SECTION 1485 OF THE CODE OF 1873, AND SUBSTITUTE IN LIEU THEREOF AN ACT PROVIDING FOR THE TAXATION OF DOGS AND THE PROTECTION OF DOMESTIC ANIMALS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 1485, of the Code of 1873, be, and the same is hereby repealed, and the following enacted in lieu thereof:

SEC. 2. It shall be the duty of every assessor in this state, at the time of listing the property of his district, to list each and every dog over three months of age in the name of the owner, without affixing any value thereto, but the owner may, if he so desire, affix any value thereto he wishes without swearing to valuation. Every person keeping or harboring a dog shall be deemed the owner thereof.

SEC. 3. The board of supervisors of each county of the state, at their annual session in September of each year, when levying other taxes, shall, in addition to the proper tax on any valuation that may be fixed upon dogs by the owner, which shall be included with the personal property valuation and taxed therewith, levy a tax of fifty cents per capita on each and every dog listed by the assessor, which per capita tax shall constitute a special fund, to be disposed of as provided for by this act.

SEC. 4. It shall be the duty of the board of supervisors to authorize the county auditor to

2 provide suitable columns, properly headed, in the assessor's book, to carry out the provisions
3 of this act.

SEC. 5. The treasurer of the county, on receiving the tax-books, shall proceed, as he
2 collects the other taxes, to collect the per capita tax levied on dogs, and keep the same a
3 separate fund, to be known as the "domestic animal fund."

SEC. 6. Any person damaged by the killing or injuring of sheep or any other domestic
2 animal by dog or dogs, may present a detailed account of the injury done, with the damages
3 claimed therefor, verified by affidavit, to the board of supervisors of the county wherein such
4 domestic animals were killed or injured, at some regular session within one year after such
5 animals have been killed or injured, and shall make it appear to the satisfaction of the board
6 of supervisors, upon the sworn testimony of at least two other witnesses, who may be exam-
7 ined orally or otherwise, that the damages claimed are just and reasonable, and also make it
8 appear that such injury was not caused in whole or in part by a dog or dogs owned by him,
9 and that he does not know whose dog committed such injury, or if known and such account
10 prosecuted to judgment could not be collected on execution, the board of supervisors shall
11 hear such accounts in the order of filing and may allow the same, or such part thereof as they
12 may deem just, and shall order the treasurer to pay the same out of the "domestic animal
13 fund."

SEC. 7. The treasurer shall, between the first and fifth days of January and the first and
2 fifth days of July of each year, pay such claims as allowed by the board of supervisors and
3 ordered by them to be paid out of the "domestic animal fund." If such fund is insufficient
4 to pay all such claims ordered paid in full, he shall pay on each pro rata; and if, after paying
5 all such claims at either period above named in any year, there should remain more than five
6 hundred dollars of such fund, the excess shall be transferred to the school fund, for the benefit
7 of common schools of the county.

SEC. 8. It shall be lawful for any person to kill any dog caught in the act of worrying,
2 injuring or killing any sheep or lambs, or any other domestic animal, or any dog attacking
3 or attempting to bite any person, and the owner of the dog shall be liable to the party in-
4 jured for all damages done by his dog, except when the party is doing an unlawful act.

SEC. 9. When any dog on which the tax has been paid is killed or maliciously injured,
2 contrary to law, or carried or enticed away, the owner of such dog shall be entitled to re-
3 cover from the person found guilty of such killing or carrying or enticing away said dog ex-
4 emplary damages in any sum not exceeding the amount of valuation as returned by the
5 assessor.

SEC. 10. If the owner of a dog shall fail to pay the per capita tax levied upon his dog on
2 or before the first day of July succeeding the year in which said tax was levied he shall have
3 no protection for such dog under any law of the state; and it shall be lawful for any person
4 to kill such dog when away from his owner's premises without any person accompanying
5 him. Also, it shall be lawful for any person to kill any dog which habitually runs at large,
6 away from the premises of his owner, unaccompanied by any person.