

No. 121, A.]

[Published June 28, 1961.

**CHAPTER 165**

AN ACT to amend 174.05 of the statutes, relating to increasing the cost of delinquent dog licenses to cover the cost of collection.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

174.05 of the statutes is amended to read:

174.05 Every owner of a dog more than 6 months of age on January 1 of any year (the word "owner" when used in ch. 174 in relation to property in, or possession of, dogs includes every person who owns, harbors

or keeps a dog) shall annually, at the time and in the manner provided by law for the payment of personal property taxes, pay his dog license tax and obtain a license therefor. Such dog license tax shall not be less than \$1 for each male dog, and spayed female dog, and \$2 for each female dog \* \* \*. The governing body of any county may by a majority vote of the members present at any regular meeting raise any or all such minimum dog license taxes and that the governing body of any town, village or city may by resolution increase the amount of such license tax on dogs within its jurisdiction. Such additional tax shall not exceed the total cost of all dog licensing, regulating and impounding activities for the previous year, less any refunds which may be received pursuant to s. 174.09 (2), and shall be levied and collected in the same manner as other dog license taxes. The license year shall commence on January 1 and end on the following December 31. *The governing body of any county, town, village or city may, when setting the amount of the tax, provide that all persons purchasing dog licenses after April 1 shall pay an increased fee sufficient to cover the cost of collecting such delinquent taxes, but such increase shall not exceed \$2 per dog license.*

Approved June 22, 1961.

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