

Chas. R. Bishop

LAWS

OF HIS MAJESTY

KAMEHAMEHA V.,

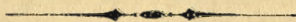
KING OF THE HAWAIIAN ISLANDS,

PASSED BY THE

LEGISLATIVE ASSEMBLY,

AT ITS SESSION,

1870.



HONOLULU:
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1870.

An Act To Amend the Law relating to the Tax on Animals, 1870.
DU 627.3 H38 1860-1870.

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CHAPTER XXXIX.

AN ACT

TO AMEND THE LAW IN RELATION TO THE TAX ON ANIMALS, AND
TO REPEAL SECTIONS 481 AND 497 OF THE CIVIL CODE.

*Be it Enacted by the King and the Legislative Assembly of the
Hawaiian Islands, in the Legislature of the Kingdom assembled:*

SECTION 1. All horses, mares and colts shall pay a yearly tax of seventy-five cents each; provided however that this shall not be construed to conflict with the law in relation to stallions.

SECTION 2. All horses which may be put up at auction by the Pound Master, under the existing law, and which do not realize a sufficient sum of money to pay the pound fees and other expenses, shall be destroyed by the Pound Master, after consultation with the tax Assessor and Collector.

SECTION 3. Every person having the custody or possession of a horse or other animal subject to taxation, shall be deemed the owner thereof, for all purposes of taxation, and shall be taxed for the same; provided that this shall not be construed to conflict with Section 492 of the Civil Code passed in 1864.

SECTION 4. All mules and asses shall be yearly taxed, fifty cents each.

SECTION 5. All dogs shall be yearly taxed, One Dollar each; provided however that the Tax Collector shall, upon the receipt of the amount of the tax, from the owner of any dog, deliver to the said owner, a metallic tag for each and every dog so paid for; which tag shall be stamped with the number of the year for which the tax shall have been paid; and stamped also with a number; which number shall be registered opposite the owner's name in the Tax Collector's book, from one upward, for each taxation district; and the Tax Collector shall also collect from the said owner, the further sum of ten cents, for each and every tag given him as above; all of which sums

the Tax Collector shall render a distinct account for, and pay over to the public treasury.

SECTION 6. Every owner of a dog shall append, or cause to be appended in a conspicuous manner, to the neck of each and every dog owned by him, a tag received from the Tax Collector, as provided for in Section 5 of this Act; or a tag stamped by the Government, like that furnished to him by the Tax Collector; and every dog found without a tag so appended, shall be destroyed by the police or constabulary force of the district.

SECTION 7. Any person who shall use a tag not furnished in accordance with the provisions of this Act, or who shall use the same tag during two successive years, or who shall counterfeit the tag delivered by the Tax Collector, or who shall fraudulently remove or cause to be removed, a tag from the neck of any dog, shall, upon conviction of the same, before any Police or District Justice, be fined not more than Ten Dollars, or be imprisoned at hard labor, not more than thirty days, in the discretion of the Court.

SECTION 8. The Minister of Finance is hereby authorized to cause to be prepared, a sufficient number of tags, as provided for in Sections 5 and 6 of this Act. He shall cause to be charged to the Tax Collectors, the number of tags issued to them respectively, and for which they shall be held responsible in the returns they may make under the provisions of this Act.

SECTION 9. Sections 481 and 497 of the Civil Code are hereby repealed, and all other laws and parts of laws in conflict with this Act, are hereby also repealed.

SECTION 10. This Act shall take effect and become a law, from and after the date of its passage; provided that Section 6 shall not take effect until the First day of December in the year One Thousand Eight Hundred and Seventy.

Approved this 21st day of July, A. D. 1870.

KAMEHAMEHA R.