

Title: AN ORDINANCE ESTABLISHING AND PROVIDING FOR THE
ADMINISTRATION OF AN ANNUAL LICENSE TAX ON THE PRIVILEGE OF
KEEPING DOGS WITHIN WARREN COUNTY.

Comment: G.S. 153A-153 does not limit the County's authority to merely imposing a license tax on dogs, but also enables the county to levy the same type tax on the privilege of keeping "other pets within the county." Thus cats, for example, could be taxed. The use of the word "pet" would apparently prohibit application of the tax to farm animals and animals held primarily for the production of income. This ordinance is designed to apply only to dogs.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF WARREN COUNTY.

1. DEFINITIONS. As used in this ordinance the following terms mean:

(a) Owner: Any person, group of persons, or corporation owning, keeping or harboring a dog (or dogs).

(b) Unspayed female: Any bitch or female dog which has not been operated upon to prevent conception.

(c) Dog: Any female or male dog

2. IMPOSITION OF TAX AND LICENSING.

(a) Any dog owner shall pay annually a license tax on the privilege of keeping such dog within the county.

(b) The yearly license tax shall be \$2.00 for each unspayed female & \$1.00 for each male & spayed female dog.

(c) Dogs are to be listed by the owner for the license tax at the same time that property is listed for ad valorem taxes. In addition, the list takers are under the duty to inquire, at the time of property listing, of the sex and number of dogs owned by each tax payer.

If a person purchases or acquires a dog after the listing period, it is his responsibility to ascertain whether the dog was listed for license tax and, if not, to list the animal and to pay the license fee when due.

CONTINUATION

The license tax is due and payable from September 1 thru December 31 of each year. Receipt of payment would serve as a license.

(d) Penalties will be 10% for late listing and 9% each year for late paying.

(e) Any owner owning ten or more dogs which are kept confined during the non-hunting season, may pay a kennel license tax of \$10.00 in lieu of \$1.00 for males and spayed females and \$2.00 for unspayed females. Upon payment the receipt of payment would serve as a license.

3. EXEMPTIONS. The license requirements of this ordinance shall not apply:

(a) to dogs brought into the county for the purposes of participating in any dog show;

(b) to dogs whose owners are non-residents temporarily within the county.