

DOG LICENSES



\$3.00 – County

\$6.00 – Municipalities

(Town of Paw Paw & Town of Bath)

All dogs in the county must be licensed once they are six months old. Dog license are good for one year, from **July 1, 2019** until **June 30, 2020**.

(\$.25 FOR REPLACEMENT TAG)

§19-20-2. Collection of head tax on dogs; duties of assessor and sheriff; registration of dogs; disposition of head tax; taxes on dogs not collected by assessor.

In parts saysIt shall be the duty of the county assessor and his or her deputies of each county within this state, at the time they are making assessment of the personal property within such county, to assess and collect a head tax of three dollars on each dog, male or female; and in addition to the above, the assessor and

his or her deputies shall have the further duty of collecting any such head tax on dogs as may be levied by the ordinances of each and every municipality within the county.

At the same time as the head tax is assessed, the assessor and his or her deputies shall, on the forms prescribed under section four of this article, take down the age, sex, color, character of hair (long or short) and breed (if known) and the name and address of the owner, keeper or harborer thereof.

In addition to the assessment and registration above provided for, whenever a dog either is acquired or becomes six months of age after the assessment of the personal property of the owner, keeper or harborer thereof, the said owner, keeper or harborer of said dog shall, within ten days after the acquisition or maturation, register the said dog with the assessor, and pay the head tax thereon unless the prior owner, keeper or harborer paid the head tax.

SERVICE DOG REGISTRATION



\$00.00

State Tax Code §19-20-2.

In part says ...no head tax may be levied against any guide or support dog especially trained for the purpose of serving as a guide, leader, listener or support for a blind person, deaf person or a person who is physically or mentally disabled because of any neurological, muscular, skeletal or psychological disorder that causes weakness or inability to perform any function. Guide or support dogs must be registered as provided by this section.

VICIOUS DOG TAG



\$13.00 – (\$16.00 if within municipality)
State Tax Code §19-20-21. License fee for keeping vicious or dangerous dog.

Any person who keeps a dog which is generally considered to be vicious, for the purpose of protection, shall acquire a special license therefor from the county assessor. The assessor shall charge ten dollars for such license. Such license shall be required in addition to the license required under section two of this article. The keeper or owner shall properly secure such dog in such a manner so as to prevent injury to a person who lawfully passes through or enters upon the property of the keeper or owner. Nothing contained in this section shall constitute a defense to any action for personal injury, wrongful death or damage to property.

KENNEL CERTIFICATES



\$10.00 includes 5 tags
\$3 for each additional tag over 5
(\$6 for each additional tag over 5 if within municipality)

State Tax Code §19-20-3. Registration of dog kennels; application; fee; expiration of certificate of registration.

Every owner or operator of a kennel, wherein dogs are bred, kept, boarded or sold as a commercial venture for profit shall annually, between the first day of July and the thirtieth day of September of each year, file with the assessor of the county in which such kennel is located, kept or maintained, an application for the registration of such kennel for the fiscal year. Such application shall state the location of the kennel, the name and address of the person actually in charge of and supervising it, and the name and address of the owner of the kennel. Upon the filing of such application, together

with the payment to the assessor of a fee of ten dollars the assessor shall issue a certificate of registration for such kennel. The registration of a kennel, as herein provided, shall entitle the registrant to register and receive certificates and tags for not more than five dogs without the payment of a separate head tax on such dogs. The head tax provided for in section two of this article shall, on such five or less dogs, be included in and charged against the kennel registration fee herein provided.

Every person upon becoming the owner or operator of a kennel of dogs as herein described after the thirtieth day of September of any year shall, within three days after becoming such owner or operator, register such kennel for the remainder of the current fiscal year in the manner, and upon the payment of the registration fee, herein provided.

All certificates of registration issued pursuant to the provisions of this section shall be issued for the fiscal year, and shall be valid from the date on which issued until the thirtieth day of June of that fiscal year.