

14-54-1103. Taxation.

The city council of any municipal corporation shall have the power whenever, in their opinion, the interest of the corporation requires it, to levy and collect a tax on dogs and other domestic animals not included in the list of taxable property, for state and county purposes.

History. Acts 1875, No. 1, § 69, p. 1; C. & M. Dig., § 7581; Pope's Dig., § 9660; A.S.A. 1947, § 19-2501.