

**Chapter 36.49 RCW
DOG LICENSE TAX**

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Indemnity for dogs doing damage, etc.: RCW 16.08.010 and 16.08.020.

Taxes for city and town purposes: State Constitution Art. 11 § 12.

RCW 36.49.020 Treasurer to collect—Tags. The county assessor shall turn over the list of dog owners to the county treasurer for collection of the taxes. Upon the payment of the license tax upon any dog or kennel the county treasurer shall deliver to the owner or keeper of such dog or kennel a license, and a metallic tag for each dog taxed and licensed or kept in such kennel. The license shall be dated and numbered and shall bear the name of the county issuing it, the name and address of the owner of the dog or kennel licensed; and if a dog license, a description of the dog including its breed, age, color, and markings; and if a kennel license, a description of the breed, number, and ages of the dogs kept in such kennel. The metallic tag shall bear the name of the county issuing it, a serial number corresponding with the number on the license, and the calendar year in which it is issued. Every owner or keeper of a dog shall keep a substantial collar on the dog and attached firmly thereto the license tag for the current year. [1963 c 4 § 36.49.020. Prior: 1929 c 198 § 2; RRS § 8304-2; prior: 1919 c 6 § 2, part.]

RCW 36.49.030 Application for license after assessor's list returned. Any person becoming the owner of a dog or kennel after the assessment has been returned by the assessor and any owner of a dog or kennel which for any reason the assessor has failed to assess, may at any time apply to the county treasurer, and upon the payment of the required fee procure a license and a metallic tag or tags. [1963 c 4 § 36.49.030. Prior: 1929 c 198 § 3, part; RRS § 8304-3, part.]

RCW 36.49.040 Delinquent tax, how collected. If any person whose name appears upon the list prepared by the county assessor fails to pay the license tax to the county treasurer on or before the first day of August of the year in which the list is made, the county treasurer shall proceed to collect the delinquent license taxes in the manner provided by law for collection of delinquent personal property taxes. [1963 c 4 § 36.49.040. Prior: 1929 c 198 § 3, part; RRS § 8304-3, part.]

RCW 36.49.050 "County dog license tax fund"—Created. All license taxes collected in accordance with the provisions of this chapter shall be placed in a separate fund in the office of the county treasurer to be known as the "county dog license tax fund." [1963 c 4 § 36.49.050. Prior: 1929 c 198 § 4; RRS § 8304-4; prior: 1919 c 6 § 2, part.]

RCW 36.49.060 "County dog license tax fund"—Transfer of excess funds in. On the first day of March of each year all moneys in the county dog license tax fund in excess of five hundred dollars shall be transferred and credited by the county treasurer to the current expense fund of the county. [1963 c 4 § 36.49.060. Prior: 1929 c 198 § 8; RRS § 8304-5.]

RCW 36.49.070 Penalty. Any person or officer who refuses to comply with or enforce any of the provisions of this chapter shall be guilty of a misdemeanor. [1963 c 4 § 36.49.070. Prior: 1929 c 198 § 9; RRS § 8304-6.]