

NOTICE DOG LICENSE TAX

174.05(1) REQUIREMENT. Except as provided in Section 174.054, the owner of a dog more than 5 months of age on January 1st of any year, or 5 months of age within the license year, shall annually, or on or before the date the dog becomes 5 months of age, pay the dog license tax and obtain a license from their **local municipal Treasurer**.

174.05(2) TAX. The minimum dog license tax is \$3.00 for a neutered male dog or spayed female dog. Upon presentation of evidence that the dog is neutered or spayed and \$8.00 for an unneutered male dog or unspayed female dog, or one-half of these amounts if the dog became 5 months of age after July 1st of the license year.

174.05(4) LICENSE YEAR. The license year commences on January 1st and ends on the following December 31st.

174.05(5) LATE FEES. The collecting official shall assess and collect a late fee of \$5.00 from every owner of a dog 5 months of age or over, if the owner failed to obtain a license prior to April 1st of each year, or within 30 days of acquiring ownership of a licensable dog or if the owner failed to obtain a license on or before the dog reached licensable age.

174.07(1)(b) LICENSES. Upon payment of the required dog license tax and upon presentation of evidence that the dog is currently immunized against rabies, the collecting official shall complete and issue to the owner a license for the dog bearing a serial number and in the form prescribed by the department stating the date of its expiration, the owner's name and address, and the name, sex, spayed or unspayed, neutered or unneutered, breed and color of the dog.

Carla M. Jacobson
Lafayette County Clerk