

[Statute/Constitution Search](#)

[Analytical Index](#)

[Alphabetical Index](#)

[Constitution Index](#)

Search

(Press Tab to search)

Revisor's Note: [In accordance with Section 3.090, the language of statutory sections enacted during the 2016 legislative session are available through a link to the relevant 2016 enacted bill, which will appear in the Chapter Table of Contents of the online Revised Statutes \(designated in red\) on the effective date of such enacted statutory section.](#)
[The language contained in a 2016 enacted bill may differ from the final language of any codified statutory section based on other enactments in 2016.](#)
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[Top](#)

Missouri Revised Statutes

Chapter [273](#)
Dogs--Cats

[←273.150](#)

Section [273.160.1](#)

[273.170→](#)

August 28, 2016

Assessor to list all dogs--notify owner of tax.

[273.160](#). The assessor for taxation purposes in each county and city of this state, annually at the time of assessing property as required by law, shall make diligent inquiry as to the number of dogs owned, harbored, or kept by any person so assessed. The assessor, on or before the thirty-first day of December of each year, shall make a complete report, on a blank form furnished by the county clerk or license collector, setting forth the name of every owner of any dog or dogs, how many of each sex are by him owned, or harbored, and if a kennel is maintained by any person such fact shall also be stated. The assessor, at the time of making the assessment, shall notify the owner of such dog that he must obtain a license for such dog as herein provided; but the neglect or failure so to notify such owner shall not relieve the owner from his duty to obtain such license.

(RSMo 1939 § 14558, A. 1949 S.B. 1097)

Prior revision: 1929 § 12881

[Top](#)



Missouri General Assembly

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