

**Opinion No. [29-27]**

July 31, 1929

**BY:** M. A. OTERO, JR., Attorney General

**TO:** Mr. Sydney H. Coleman, President, The American Humane Association, 80 Howard Street, Albany, New York.

DOGS -- As property taxed by municipalities.

**OPINION**

I have your favor of the 23rd inst. in which you ask me whether or not this State takes the attitude that there is no property right in an unlicensed dog, and in which you set forth a hypothetical case of a man picking up somebody else's dog and selling it, escaping punishment therefor on the grounds that the said dog was not licensed. You ask whether or not such a proposition would hold good in my State.

In reply thereto will state that as a lover of dogs I am glad to be able to answer both of these questions in the negative. We have a statute, section 26, Code of 1915, which reads as follows:

"That dogs, cats and domesticated fowls and birds shall be deemed and considered as personal property, and all remedies given for the recovery of personal property and of damages for injuries thereto are hereby extended to them."

The foregoing section speaks for itself, on the other hand with regard to a dog license, section 218 of the Code of 1915 provides that every incorporated city, town or village shall collect a tax of \$ 1.00 per animal upon each male dog, and \$ 2.00 per animal upon each female dog for municipal purposes, and that anyone who shall keep a dog without paying such license shall be guilty of a misdemeanor.

Trusting that the foregoing gives you the information you desire, I am