

robes, besides a large number of citizens generally. The funeral was a very large one, and would have been much larger but for the inclemency of the weather, and from the fact that a number of the profession were out of town on circuit, and many from the country were for the same reason prevented from attending.

The funeral cortege proceeded to the Necropolis, where, amidst the sorrow of all who knew him, were deposited the mortal remains of the Honorable Archibald McLean, the brave soldier, the upright judge, and the Christian gentleman.

#### OLIPHANT v. LESLIE.

This case, decided some short time since, is interesting as affecting questions of interpleader in Division Courts. The facts were these:

In an action of trespass against a Division Court bailiff and one B., for entering plaintiff's close and taking goods, defendants pleaded that one H. having recovered a judgment in a Division Court against O., the plaintiff's mother, and the goods in question having been seized under an execution issued thereon, the plaintiff claimed them; whereupon the bailiff obtained an interpleader summons; on which the judge, after hearing the parties, adjudged that the goods were the property of the said execution creditor, and liable to said execution. The interpleader summons was produced, with a minute endorsed by the judge adjudging that the goods were "the property of the execution creditor," and ordering the costs to be paid by the claimant in fifteen days. The plaintiff called witnesses, who swore that the judge did not decide the matter, but put off the hearing on payment of costs by the plaintiff within fifteen days.

The Court of Queen's Bench held, that the minute of adjudication and order were conclusive to show that the summons was not enlarged, and that the jury should have been so directed; and further, that although the minute was informal, in adjudging that the goods were the property of the execution creditor, instead of saying that they were the claimant's, or not the execution debtor's, yet it was in substance a dismissal of the plaintiff's claim, and a protection to the bailiff.

#### ACTS OF LAST SESSION.

As there is a reasonable probability that the publication and distribution of the Acts of last Session will be delayed by the removal of the Government offices to Ottawa, we publish hereunder the Act for the better protection of sheep, which will doubtless be found interesting to many of our readers, and particularly to municipal officers and magistrates.

#### AN ACT TO IMPOSE A TAX ON DOGS, AND TO PROVIDE FOR THE BETTER PROTECTION OF SHEEP IN UPPER CANADA.

Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

1.—There shall be levied annually in every Municipality in Upper Canada, upon the owner of each dog therein, an annual tax of one dollar, for such animal.

2.—The assessors of every Municipality, at the time of making their annual assessments, shall ascertain the number of dogs liable to be taxed, and shall enter in lists to be made by them the name of every person in their respective Municipalities then owning or keeping any dog subject to the above tax, the number of dogs kept by such person, and the whole amount of tax to be paid by him.

3.—The owner or possessor of every dog liable to such tax, shall, when required by the assessor, deliver him a description in writing of every such dog owned or possessed by him, and for every neglect or refusal to do so, and for every false statement made in any description so furnished, such owner or possessor shall incur penalty of five dollars, to be recovered by the clerk of the Municipality before any Court of competent jurisdiction.

4.—The assessors of every Municipality shall, within the time required by law for the completion of their assessment rolls of real and personal property, make out a duplicate of the lists so by them made, containing the names of the owners and possessors of dogs liable to taxation under this Act, with the amount payable by each person, and shall annex thereto a direction to the collector of the Municipality to levy, raise and collect the several sums in such lists specified of the persons respectively opposite to whose names the said sums shall be set, according to law, and pay over the same to the clerk or treasurer as may be directed by the Municipality; and such lists shall be signed by the assessors and shall be by them immediately delivered to the collector.

5.—The collector to whom any such lists shall be delivered shall proceed to the collection of the sums of money therein specified in the same manner and with the like authority, in all respects, as in the collection of other taxes imposed in the Municipality, and shall