they to enquire into the matter and view the sheep? Is the clause intended to compel justices to travel from one place to another for the good of individuals and without renumeration, and if not who is to determine the place for an *enquiry* and a view?

3. Can justices compel the attendance of witnesses in such a case? And if they can by what "form" are witnesses summoned to attend? (Form A 1 will not answer.)

The 8th section also requires such justices to give a certificate as to the facts of the killing by a dog, and in that certificate they shall state the amount of damages together with the value of the sheep.

4. Is the value of the sheep that which would be paid by the butcher for slaughter meat, or may an additional sum be added to the value, on account of a superior breed; or the intention which the owner had of keeping the lambs or sheep to breed from?

5. May the loss of time sustained by the owner in prosecuting the case, and also the anticipated damages which he sustains by the loss of a lamb which he intended for a breeder, be taken into consideration in estimating the damages?

For instance a man has four lambs killed by a dog, one of the lambs being a full blood Southdown from which he intended to breed in future. A butcher who is called as a witness values the lambs at \$2 50 each, the owner however thinks that something extra should be allowed to him in the shape of damages, say \$2 for loss of time and \$5 for the loss of the breed for one year. Would the justices be justified in taking those \$7 into consideration

The 9th section authorises the owner of the sheep killed, to see the owner of the dog that killed the sheep, but before judgment can be obtained, it must be proved that due notice was given to the owner of the dog of the intended application to the justices of the peace.

6. Does it not follow as a matter of course that if the owner of the dog is not notified before application to the justices, that no damages or value of the sheep can be recovered of him by any process of law?

The 10th and 11th sections point out the mode by which the owner of the sheep killed may obtain from that municipality payment for his damages and value of the sheep; this amount however, is to be paid by the treasurer from and out of the fund obtained from the dog tax and from no other whatsoever.

7. As there will be no dog tax fund within the meaning of the Act, in any municipality before the general taxes are collected, which will be towards the end of the year; is the Municipal Council before the existence of that fund required to comply with the provision of section 11? Or in other words can any action be taken under sections 10 and 11 before the dog tax fund is a matter of fact?

The 12th section requires the owner of the killed sheep to refund the money which he may thus have received from the Municipal Council, if he afterwards recovers the damages and value, from the owner of the dog.

<sup>18</sup>. Does not this clause lead to infer that the Legislature intended to give the owner of the sheep killed the power to sue the owner of the dog even after the Municipal Council has paid the damages and value of the sheep? Does not the word "*recover*" as applied in that clause mean recover by suit or by process of law?

9. If the supposition made in the 8th question is correct; *i.e.*, that an action will lie against the owner of the dog that killed the sheep even after the Municipality has paid damages and value of sheep, and that the same may be recovered from such owner of the dog; may it not also be inferred that by section 12 the Legislature intended to give power to the owner of the sheep killed to recover said damages and costs from such person who though at first was unknown, but who afterwards, *i.e.* after application to the justices was ascertained as being the owner of the dog that killed the sheep? (Of course this would render the latter part of section 9 nugatory.)

The 6th section says that the residue of the fund if any, shall form part of the assets of the municipality for the general purposes thereof.

10. At what time of the year is the balance to be struck?

The tax is payable in December, but payment is often extended till February or March. Municipal accounts are balanced immediately after the first session of the council in January. Damages to sheep and lambs by dogs are most frequent in Spring, hardly ever between the collecting time and the auditing of accounts. If the dog tax fund be balanced in January and the surplus added to the general fund there will be no dog tax fund till