county of all dogs upwards of two months old, owned or possessed by any person within their respective districts, particularly noting the number owned or possessed by each person, and kept about the same house, which return shall be made under the oath or affirmation of the collector, that he has made diligent search for, and believes his return to be a full and accurate one of all dogs within his district.

How damages for killing sheep appraised and by whom.

184. Any inhabitant of the county whose sheep may be killed or injured by a dog or dogs, may have the damages sustained by him, appraised by two disinterested and intelligent men, tax payers of the county, who shall return their appraisement of said damages to the county commissioners, with their affidavit thereto annexed, that they believe said sheep were killed by a dog or dogs, that their appraisement of damages is fair and reasonable, and that they have no interest therein, and said appraisers shall each be allowed the sum of fifty cents for their services, which sum together with the legal fee of the justice of the peace for the affidavits provided for in this and the following sections, shall be paid by the owner of the sheep, and may be returned with the appraisement as costs.

Pay of apprai-

In what order damages paid.

Oath of sheep owner.

185. All appraisements for damages to sheep, shall be filed in the office of the county commissioners, and shall be paid according to priority of date; prowhen appraise-vided, that no appraisement shall be paid, unless filed ments to be within three months of the date when the sheep were killed or injured, nor unless the owner of said sheep, shall make affidavit, to be filed with the appraisement, that said sheep were killed or injured by a dog or dogs not owned or harbored by him, and that he has no means of recovering the value thereof from the owner or owners of the dog or dogs that killed or injured them.

Collectors may kill dogs and when, and pay for same.

188. If any owner or keeper of an assessed dog shall be unable or unwilling to pay the tax thereon, and the collector can find no property out of which to make the tax, the collector shall forthwith proceed