THE SENTINEL.

Dog Taxation.

The subject of dogtaxation is one which ought to adapt itself to the capacities of the present Legislature. The body ought to have no hesitation whatever about taxing dogs. It is estimated that there are more than one hundred thousand dogs in Virginia, exclusive of carpet-baggers and repudiators. Each one of those dogs would despise himself if he could not destroy his own weight in sheep whenever he met it. There are good qualities about dogs, and so there may be, for aught we know to contrary, about flies and bugs, but when they become too numerous and destructive we do not hesitate to kill them. The conduct of a dog, moreover, depends a good deal upon his master. If his master is a gentleman, and has the training of his dog, he is likely to be a gentleman also. The Ettrick Shepherd is reported by Christopher North as saying that dogs in time come to look like their masters, and that sometimes when he could not go to church he sent his dog Hector, and that the minister could not tell the difference. Once, he said, the day after he had sent his fourfooted substitute to church, the minister commenced the sermon by calling the attention he had paid at the service the day before. "Hector and I," said the shepherd, "were both like to split, and the dog, to hide his amusement, jumped over the fence, and pretended to be hunting partridges." The principal owners of dogs in this State, however, are not like the Ettrick shepherd. Almost every negro in the country must have a dog, who gets to be very much like his master in more ways than one. He considers that squirrels had got to fear him if he doesn't get it from his owner—which in many cases he does not—he will forage upon the public. After awhile the dogs will want to vote, and to have a civil rights bill. We don't know that any more harm could come from voting to this wish, or that it would be much more preposterous than universal suffrage. Very likely there are some dogs as capable of self government as some men. We have never seen a dog yet whom we would trade for Old Ben Butler. The honesty of the dog in his attachment to his master, and in defence of his property is unbearable. Any person who should repudiate any dog