1932

Book Reviews

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Recommended Citation

Available at: https://uknowledge.uky.edu/klj/vol21/iss1/14

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Book Reviews

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W. Lewis Roberts, Frank H. Randal, James W. Martin, Alvin E. Evans, Amry Vandenbosch, and Roy Mitchell Moreland
BOOK REVIEWS


The new edition of Professor Aigler's casebook on Titles appears in a very attractive green fabrikoid binding and has better paper and print than the first edition. Only one change has been made in the general plan or outline of the book. The subject of accretions, which made up chapter three of the first edition, part one; has been transferred to part two and treated under the main heading of "The Subject Matter" of deeds and correlated with "Boundaries" and "Exceptions and Reservations".

About thirty-five cases have been omitted and three or four more than that number added. For the most part the cases added have been in substitution for those dropped. As there has been an increase of seventy-eight pages in the new edition and only five or six additional cases used, the average length of the new cases is greater than that of those omitted. In the new edition two-fifths of the cases in the book are five or more pages in length. One of the criticisms brought against the first edition was that there were too many long cases included. The revision has not improved the casebook in this respect. A second objection made to the first edition that too many cases are simply accumulative, that is, add no new principle or principles to cases that have preceded, does not seem to have been met in the revision. This was the criticism most often raised by teachers using the first edition.

Three or four very well-known cases will be missed from the new set of cases: First Universalist Society v. Boland, Thomas v. Cook, Pinnington v. Galland, and Coppy v. I de B. The new cases added are excellent ones and should be of great help in class work. There will be found more statutory matter, which emphasizes recent changes in the law of property, especially in the matter of estates. The notes follow the present day trend in calling the student's attention to articles in law reviews.

The new edition should meet with as great popularity as the old one justly earned. W Lewis Roberts.

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The first edition of Hinton's Cases on Evidence appearing in 1919 has served its purpose well, but a new edition was needed to conform
to late developments and this careful revision in the shape of a second edition is welcomed as a more suitable book for class use.

The present text follows in the main the classification of the first edition. There are about fifty cases less than the number in the first edition. Approximately, one-third of the total consists of English cases. Of the total number of 546 cases, 141 did not appear in the first edition. New material has been added on the effect of illegal search and seizure.

Those who have used the first edition know that it is not merely a scholarly work—it is eminently suitable for class work. No collection of cases of reasonable compass can cover the whole of the subject of evidence. This collection however, like the first edition, does portray the main and fundamental propositions.

The chief virtue of the book is that the arrangement and selection are such that the students, with the aid of a reasonably competent instructor, are compelled to think for themselves. Those instructors who have had experience in practice will discern that the author has had the benefit of such experience, which indeed has helped his perspective immensely.

Those who liked the first edition will like this edition the more.

The rules of evidence cannot be poured into the student so that their application in the strenuous work of the trial will be made easy. No matter how well grounded, the young practitioner will have much to learn in practice. But even a brief course under a competent instructor and with a good casebook will give him a start of inestimable value. His acquisition and understanding will be much more rapid. A proper study of Hinton's Cases will give our students a good foundation upon which he may raise a sound superstructure.

FRANK H. RANDAL.

TAXATION IN VIRGINIA. By William H. Stauffer. (New York City: The Century Company, pp. 362. $4.00.)

Essentially the volume is a series of studies of particular tax problems of the Old Dominion. They are, however, given cohesiveness by such devices as an introductory analysis and a certain amount of cross-referencing. The attack is primarily that of the economist in that fiscal and theoretical aspects are given considerable prominence, but attention to historical, legal and administrative considerations is not lacking.

The work is characterized throughout by a maturity of vision too often lacking in reports on state taxation. Moreover, the author has spared no effort to dig out significant detail, even though the work involved in many cases must have been tremendous. The general excellence of the analysis makes it all the more regrettable that the book should be marred by three kinds of substantial defects. The first of these is in the nature of slips and misprints. For example, in the preface (p. viii) "not more than" is used where the obvious meaning is "more than"; again (p. 82) "equality" is used for "inequality"; "effect" and "affect" are occasionally interchanged (e. g.,
p. 132), "properly" is written for "probably" (p. 159), and a table of contents of some twenty pages is inserted at page 106. In the second place, there is an irritating lack of documentation. For instance, so important a matter as a state-by-state estimate of wealth in 1928 is used without any acknowledgment of the source! though the author (p. 32) appears to disclaim responsibility for the figures. Finally, the author appears to be badly informed about numerous matters outside Virginia. Only a few illustrations can be given: The number of states having state income taxes is understated (p. 103; cf. 17 Bulletin of the National Tax Association 145), though Massachusetts has taxed earned income for many years, the author says that the individual income tax law is applicable only to income from intangibles (p. 103), and the author makes the assertion that, "among all successful income tax states the rate on corporations is either 4 or $4/2$ per cent" (p. 151), though only five out of the twenty states (Illinois is not counted) having corporation income taxes impose either of the rates named.

JAMES W MARTIN.

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Of all the interesting twenty-three chapters in this volume this reviewer has found Chapter VII on Equitable Relief and Attachment, Chapter VIII on Suits by Creditors' Representatives, Chapter X on Property Available Under the Statutes, and Chapter XXIII on Corporate Assets, of especial interest.

In dealing with equitable remedies there is no other equally clear and succinct statement, covering the whole field including statutory supplementary proceedings, garnishment, and attachment. Perhaps in Chapter VIII the author might have pointed out more fully the need of uniformity and the convenience in permitting the personal representatives to sue as a trustee for all interested.

Chapter X is the best general discussion this reviewer has seen of a debtor's interests that are not subject to the payment of his debts. In the last chapter he points out what ought to be evident, that the issuance of 'no par value stock" must necessarily eliminate as a practical matter the problem of "watered stock"

ALVIN E. EVANS.


The problem discussed in this book is of first rate importance. There is no longer the general certainty there once was with respect to the advantages of the federal system in the solution of domestic problems, and whatever these advantages may be, the question has arisen whether these advantages are not off-set by its limitations in the conduct of international relations. With the growing importance
of foreign relations this question becomes steadily more important. An analysis of this problem is therefore very timely.

With Mr. Stoke's outline of the subject no criticism can be found. Indeed, it is excellent. But to cover satisfactorily the ten topics into which he has divided his subject, for nine federal governments, is an impossibility in 232 pages. And since the United States constitutional system is given the largest amount of space, the discussion of the problem with respect to the eight other governments is very inadequate. In the treatment of the United States government the writer has leaned heavily on Wright's *Control of American Foreign Relations* and other treatises, with the result that little new light is thrown on the problem. This is no criticism of Mr. Stoke; it may simply mean that the problem as far as the United States is concerned has already been rather fully treated.

The Migratory Bird Treaty is dismissed with a page. The significance of *Missouri v. Holland* for a study of this kind would seem to be greater than this allotment of treatment indicates. Moreover, nothing is said about the limitation which the two-thirds Senate vote requirement places on the United States in its conduct of international relations. The central organ of the American federal system is after all the Senate and the requirement of the two-thirds vote of the Senate for consent to ratification of treaties flows in large part from this central position. Yet this important problem is not touched upon. Probably the author excluded it on the ground that this question is political rather than legal.

We are indebted to Mr. Stoke for this introduction to a highly important subject. The treatment of this problem for the federal states other than the United States is no easy task, and yet one which was greatly needed.

AMRY VANDENBOSCH.


This new Hornbook on Sales offers several departures from the usual texts on sales. The emphasis is placed upon present-day cases and materials rather than upon the situations at common law. Some prefer to teach the subject of Sales by starting with the historic cases and the common law as a basis followed by a consideration of the sections of the Sales Act in point, noting whether the Act has changed the prevailing common law rule. Others prefer to start with the sections of the Sales Act and the present-day cases interpreting it, followed by a consideration of as many of the cases decided before the Act as are deemed necessary. The Sales Act is largely a codification of the common law. For that reason the reviewer has always preferred to consider the various situations at common law before studying the sections of the Sales Act in point. But it seems that such procedure should be reversed in an elementary text. One turns to such a work for a short accurate statement of the present rule and recent cases supporting it.
The author deals at some length with conditional sales on the installment plan. This rather difficult and thoroughly practical problem deserves especial attention. Exhaustive citations are impossible in an elementary work but those given are sufficient and additional discussion and authorities are provided by references to law reviews. The book meets the commendable standard of the Hornbook Series.

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