

Municipalities and the Law in Action

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BOOK REVIEWS

Municipalities and the Law in Action. 1944 Edition. Charles S. Rhyne, Editor. Published by the National Institute of Municipal Law Offices, Washington, D. C. Price \$10.00.

This is the 7th Annual Volume of the National Institute of Municipal Law Officers, the attorneys and solicitors for many American cities, who are the editors. It is a valuable treatise on the legal problems arising during 1943, the second war year, and in part also on Canadian city experiences during Canada's fifth war year.

The book is neither a law text nor a law digest, but a compilation of reports and opinions useful not only to city legal staffs but to city officials, the public, and lawyers in private practice. The papers emphasize the transition from city problems of civilian defense in aid of the 1942 war effort to post-war planning as related to accumulating vast construction reserve funds, the removal of blighted areas, low cost housing, compulsory relocation of railroad facilities and the always present problem of the non-taxability of federally-owned property used as army camps, naval stations, war production plants.

From a legal standpoint the discussions on the Philadelphia income and wage taxes are especially interesting and instructive. The articles include copies of the ordinances imposing the tax, the regulations issued by the Receiver of Taxes and citations of the cases in the State and Federal Courts consistently upholding the legality of the tax. Philadelphia imposed the tax under its inherent municipal legislative powers and without any express statutory authority from the Pennsylvania legislature. The Courts held, among other things, that the tax could be imposed on federal employes (150,000 of them), state employes, interstate commerce railroad employes and residents of other municipalities while employed in Philadelphia.

Emphasis is also placed on federal-state relations, federal-city relations and upon inter-municipal agreements, authorized by statutes, particularly in California, to establish and operate jointly water works, fire department, sewage and other public health and welfare facilities for the benefit of two or more local municipalities.

Other special articles are those on absentee voting by members of the armed forces, martial law in Hawaii, municipal taxation of federally-owned property and the Government's efforts to tax income on municipal bonds.

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