

Book Reviews

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Repository Citation

Marquette University, *Book Reviews*, 11 Marq. L. Rev. 63 (1926).

Available at: <http://scholarship.law.marquette.edu/mulr/vol11/iss1/12>

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Preparation and Construction of Wills. By Clarence M. Lewis, of the New York Bar. Matthew Bender & Co., Albany, New York. 1926. 1115 pages.

To review this latest book of Mr. Lewis on the preparation and construction of wills is to praise it. The law student or practitioner who scans a copy of the book must, of necessity, come to the conclusion that he is examining a law book by a man who is not only thoroughly acquainted with the needs of the probate lawyer but who understands, as well, the desires of the ordinary practicing attorney to whom a probate case is just one of a multitude or scarcity of other cases of a different nature which come into his office.

The first striking feature of this book is its arrangement. One is in doubt just what to label the work. It is not a text-book on the law of wills; neither is it a case book like those in use in the better law schools of to-day; nor yet is it a form book, even of the modern annotated kind. It is really a happy combination of these three. In his preface the author states that the book is intended as a guide to the preparation and construction of wills. Lawyers and trust officers are to be the chief beneficiaries of the value of it. To further this intention the book is divided, not according to the usual divisions of the law of wills, but according to the usual provisions which are contained in a will. These clauses are arranged in the usual order in which they go into the will. Several approved forms of each are given, the intention being to cover several possible situations which the lawyer may have to meet. Thus there are forms for the preliminary statement, for the clause of revocation, provision against contest, appointment of executors, annuities, devise of real estate, provision for the upkeep of burial plots, and for all the clauses which ordinarily are contained in a well-made will.

Following each set of forms there is a series of briefed cases construing them and embracing the holdings of the English, Federal and State courts. The cases are abstracted in such a way as to give a good idea of the law regarding the clause in question. It is, perhaps, regrettable that the author has not seen fit to include more bare citations from the various jurisdictions. As it is, however, a good idea of the law is obtained. This understanding is aided greatly by the liberal use which has been made of articles from the leading legal periodicals. These articles are reprinted in full and furnish a fine text of many points.

Other features of the book are a schedule of information for the preparation of a will, a record and check sheet for the probate proceedings, several short forms for wills and the successfully probated wills of prominent men.

On the whole the book is a very practical and useful one. It contains both forms and substantive law and is not merely a compilation of forms collected without plan and supported by an overload of meaningless citations. It lacks the defects of those works which are exclusively formal or altogether substantive. In addition it has many virtues which are peculiarly its own, and it should prove to be a very valuable office manual.

THOMAS ANDREW BYRNE

The United States Board of Tax Appeals—Practice and Evidence. By Charles D. Hamel. Prentice-Hall, Inc., New York. 1926—pp. 255, indices pp. 222.

The United States Board of Tax Appeals is an innovation in federal tax practice and has created new procedure and problems in federal tax practice

with resultant specialization therein. It has caused a demand for information as to procedure before the Board and has resulted in numerous books outlining the procedure and practice before the Board.

"The United States Board of Tax Appeals—Practice and Evidence" is the latest of such books and the first to include all changes effected by the Revenue Act of 1926. Its author was the first Chairman of the Board of Tax Appeals. The book is thorough and comprehensive and outlines all phases of procedure before the Board as well as prior to appeal to the Board and after its decision. Particular attention is given to questions of evidence and the effect of the new provision that the rules of evidence applicable in Court of Equity of the District of Columbia shall be controlling. A thorough discussion of those rules with copious citations is contained in the chapters on Evidence, which are unusually complete.

The appendices include Chapter 25 of the District of Columbia Code (1924) relating to Evidence and also the more important forms needed in practice before the Board.

The Chapter on Procedure Leading to Appeal gives a complete outline of the procedure in the Income Tax Unit prior to appeal to the Board and points out the differences in procedure there and before the Board. The procedure before the Board is entirely different and has caused great difficulty to practitioners accustomed only to the procedure in the Income Tax Unit. Mr. Hamel also has shown clearly the various steps in procedure before the Board and the importance of each.

The author's purpose as stated in the preface is to make the book of value to those having only an occasional case before the Board as well as for the practitioners who handle frequent cases in this field. The comprehensive treatment of the subject together with the many citations will make the book of value to all interested in the practice before the Board.

Constitutional Law. By Charles W. Gerstenberg. Prentice-Hall, Inc., New York. pp. xv., 562.

The reviewer in common with many other students and practicing attorneys, shares the conviction that neither the case nor text method of instruction, alone, is an adequate or satisfactory means of preparing for law practice. Each system, good as it may be, has certain shortcomings and weaknesses which render the exclusive use of either inadvisable. To do so is to fail in the appreciation of what a combination of the two methods will avail.

It is along this line of combination that the above new book proceeds, and, except for a general criticism which the author recognises in his preface, the work is an admirable one. The volume is composed of about one hundred and thirty pages of text, which is followed by a large group of cases and the index. The cases and text are arranged in the same sequence, allowing the reader to follow his text study with discussion in the cases in point, and there appears in addition to the opinions reported, a great wealth of annotations, which undoubtedly carry out the scope of the work as far into any particular subject as could be desired.

The text is brief and general, too general it would seem, to be of much value to any other than a professor or a graduate reviewing for a state bar examination. It is certainly not a work from which the reader can "learn" constitutional law, but rather, as the author suggests, a synopsis or general summary of the

salient points in the field. It should be valuable in the latter function, and should recall and emphasize in the reader's memory the highlights in a field which he must, at some previous time, have thoroughly studied.

Cases on Constitutional Law, with supplement. By James Parker Hall. American Casebook Series; West Publishing Company, St. Paul, 1926. pp. xlv. 1867.

Unfortunately, among that imaginary class of persons which we are pleased to call book reviewers, there is a strong tendency to give the most time and space to the least worthy books and to allow the criticism of the better ones to slip by with a few brief remarks of commendation.

This practice allows a more lengthy and versatile attack upon the numerous worthless books foisted upon the public, but does not generally cause to be directed the number and kind of commendatory remarks which the authors and publishers of the better ones deserve. To merely say that Hall's Constitutional Law with the new 1926 supplement is a *good* book, is to deprive the producers of the work of all the praise which a detailed criticism of it would provoke. The book covers a large and most difficult field of the law, and quite remarkably combines all that in one, not unwieldy, volume. The chapters are short, allowing of whatever arrangement may suit the fancy of the individual instructor, and the tables and indices are of sufficient thoroughness to make all the material readily accessible.

Hall's Cases on Constitutional Law, a standard in many schools since its introduction in 1913, is now with the new 1926 supplement, a thorough and complete treatment of the field by the case method; and with the extensive treatment of the newly developed scope of police powers, taxation, and national prohibition, it is modern and sufficient.

