

BOOK REVIEWS.

GREAT JURISTS OF THE WORLD FROM GAIUS TO VON IHERING BY VARIOUS AUTHORS. Edited by Sir John Macdonell. Little, Brown & Company, Boston, 1914.

The second volume of the Continental Legal History Series published under the auspices of the Association of American Law Schools presents a group of biographies of jurists ranging over a period of two thousand years and including the leading representatives of the old Roman law, such as Papinian and Ulpian; of the Mediaeval law and of the Renaissance, such as Bartolus and Cujas; and of the later period of the supremacy of natural law and the law of nations, Hobbes and Grotius, concluding with those representative writers of the nineteenth century, Savigny and Ihering. There are twenty-six lives in all by distinguished scholars with portraits of many of the illustrious men whose careers are described and whose contributions to the science of jurisprudence are summarized. The work is a new and welcome addition to legal biography; much of it will open to the student of Anglo-American law new fields of thought, for although we may be familiar, in a general way, with the doctrines that a particular jurist represents, we lose much when we do not understand the influences that moulded his career and the historical setting of his life. Many important jurists are omitted and it is to be hoped that these omissions may in time be supplied in another volume. The selection, it is stated, has been made with particular reference to international reputation and, therefore, there is a predominance of institutional writers of the continental type, particularly writers on international law. On any theory of selection it is difficult to account for the omission of Sir Henry Maine. As the volume includes many men of different ages and different points of view, so also the biographies are of varying degrees of merit, perhaps the poorest is that of Bentham, but taken as a whole they do show true scholarship, each writer dealing with his subject in his own way often with great originality, and while there is naturally a lack of unity in treatment and a sense of compression, the work does afford something like an outline of the history of doctrinal jurisprudence.

W. L. H.

THE INCOME TAX LAW OF 1913 EXPLAINED. George F. Tucker. Little, Brown & Company, Boston, 1913.

It is perhaps unfortunate that this publication was presented to the public before the Commissioner of Internal Revenue had promulgated the many official regulations and interpretations of the law, and at such an early date after the act became operative. No disparagement is, however, intended to be cast upon the treatment presented for it is a concise and valuable presentation of the cases, regulations and decisions relating to the prior acts, the Income Tax Law of 1894 and the Corporation Tax Law of 1909. Such use of a treatise as was possible during the turmoil of the application of the law was of considerable assistance, even though it appeared that precedent was not a certain answer. The difference between the several acts and the principles and tenets of the legislative and administrative forces creating and applying each make a difference in the application and results inevitable. Yet it behooves the lawyer for the purpose of giving advice and the public official for the purpose of a correct application of the law, to be familiar with the laws, cases, decisions and precedents heretofore established, even though there be error or a difference in principle. Such knowledge this treatise affords.

The value of the notation of cases, decisions and opinions as presented cannot be predicated because of the relevancy of the particular facts which may be the subject of consideration in the given case. The digest of the cases and decisions is a concise and sufficient statement of the facts. The acquirements and enunciation of principles are entirely omitted. The whole treatment is conservative and free from the criticisms and pronounced opinions so prevalent in certain other treatises on the subject. To the lawyer who seeks the facts and cases necessary for the formation of his own opinion, this study is of great assistance; to the lawyer who follows only the cases, this treatise is of equal value.

Because of the magnitude of the subject, the extent of its application and the necessity for some exhaustive and studious presentation of the facts, cases, decisions and opinions it is to be hoped that the author will present a second edition equally free from bias and personal opinion, with the aid of which one may be enabled to eliminate many of the uncertainties and confusions now prevalent. Since the principles of the act may be considered as permanently adapted, the endeavor of all concerned should be to aid and assist in its proper application and the elimination of the erroneous doctrines which may have been permitted to appear as correlative. A careful study of the subject must convince one that the mode of praise justly due to those who formed and administered the act has been submerged by the violent condemnation and criticism usual to the new endeavor.

J. B. L.

UNPOPULAR GOVERNMENT IN THE UNITED STATES. Albert M. Kales, Professor of Law in Northwestern University. The University of Chicago Press, Chicago, Ill., 1914.

Professor Kales in his essay endeavors to open the eyes of the voting public to the vital problem with which they are face to face, *i. e.*, the necessity of some sort of reform in the methods of putting into office those who are to carry on the government. He shows how the government which was aimed to be "of the people, by the people, and for the people," has become in reality a government of the few, by the few, and for the few, at the expense and against the wish of the many; such a result having been brought about by the decentralization of government power and the increased application of the elective principle which has necessarily cast upon the electorate an enormous burden. The voters being unable to perform their duty properly, readily accept the advice and direction of a few, called politocrats. In this way an extra legal unpopular government has sprung up, in whose hands practically rests the power of government.

To remedy this evil, many plans have been formulated from time to time, but, as the writer shows, they all fall short of the purpose sought to be accomplished. The platform of the Progressive Party, he says, is not encouraging. He comments favorably upon a commission form of government, and suggests methods of selecting and retiring judges, in order to promote efficiency and to lessen the influence of the politocrats. In conclusion he predicts that the adoption of the Short Ballot and sound practice under it will sweep extra-legal government from the field.

In this well-timed and interesting essay, the writer has made an impressive plea for a much needed reform, and though many may not agree with his conclusions, they will agree that he has clearly and forcibly set forth the difficulties of the situation.

S. L. M.