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BOOK REVIEWS

HANDBOOK FOR JUDGES, American Judicature Society, 1961, 191 pages. Price: \$3.50.

No one can be deemed prepared to assume a judicial post until he has read this book. It is an anthology of many of the finest writings on the subject of judicial qualifications, attitudes and responsibilities. The value of the book, however, is not restricted to judges, many selections contained therein being of equal interest to those who practice the law. The lives of some of the early English writers quoted indicate that they, as the rest of us, sometimes found difficulty in living up to their own ideals. This does not detract, however, from the value of their writings, but indicates merely that even judges and legal writers are mortal. The writers on judicial qualifications, like experts on children, are safer in their assertions if one can look only at what they say and not what they do.

For those who have shouldered the burdens of the bench, the articles of Judge Medina on the Spiritual Quality of Justice have a special attraction. These particular items convey a meaningful message for those engaged in the study of law as well.

The book portrays the awesome responsibilities that rest upon judges at all levels. Readers of the book will be more conscious of those responsibilities, and, if that consciousness is reflected in the concern of judges for the results of their decisions upon the litigants and the body of the law rather than the effect of the decisions upon the judges themselves, the book will have served its purpose well.

This is not a book to be devoured at a single sitting, but one that must be digested in small particles. So much is contained and so much is covered that a review can but mention a few of its many fine points. The editors are to be commended for the excellent selection of the material. The publication of this book is one of the finest contributions of the American Judicature Society to the elevation of the Bench and Bar.

A Bar Association or a friend could present to a judge no token of esteem or appreciation more appropriate than a copy of the *Handbook for Judges*.

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MANAGEMENT'S STAKE IN TAX ADMINISTRATION, Tax Institute; Princeton, 1961, x + 260 pages. Price: \$6.00.

In this reviewer's experience it has usually been true that the printed reports of conferences make deadly reading. Occasionally they show happy signs of a great deal of reworking and polishing between oral delivery and publication, but far too frequently such collections of papers suffer from the inherent differences between the spoken and the written. The flavor is lost. What might have sounded fine reads dull. This volume in the Tax Institute's series on *The Impact of Taxation on Management Responsibility*, while largely unpolished, does not suffer the usual consequence. It makes strangely fascinating reading.

To anyone with even a passing familiarity with the broad aspects of federal, state and local taxation today, there is one basic *desideratum* of tax policy which is pervasively lacking at every level to a greater or lesser degree. And that is uniformity: the objectives that every taxpayer similarly situated should be similarly treated, that the burden of taxation should be fairly distributed, that the burden of compliance should be only as heavy as absolutely necessary. What makes this book worthwhile reading is the presence of this theme through almost every paper. There is largely missing from the collection the too frequently heard chant, "Taxes are evil, taxes should be less." Instead what the various participants seem to be saying, whether the topic be withholding, sales and use, assessments, or what have you, is neatly summarized in one paper (dealing with the property taxes of public utilities) in this fashion: "[A]ny attempt to remove large inequities must be planned so that agencies of local government can adjust their appetites to their metabolism."

Broadening the statement to an apt generalization of the overall theme, substantially every participant wants to be understood as saying that what management wants and needs in tax administration is administrative uniformity so that the end result of tax policy is adequate financing of government with maximum fairness to taxpayers. And this is not an objective limited to business. *Northwestern States Portland Cement* and *Stockham Valves*, for instance, have put to rest the question of whether interstate commerce must contribute to local government. The questions now are how much, to what extent and in what way. These are the thorny issues that have to be dealt with. Whether property taxes will remain a mainstay, even if not as big an element relatively, in local government is not worthy of much discussion. What is seriously to be considered is improvement in administration. Or at the federal level, we can reasonably be certain that "pay as you go," after 18 years, is a permanent fixture. Whether it is to

be extended beyond earned income is important. Underlying each of these is the broad objective of uniformity.

Nineteen papers are published here under five heads: Income Tax Administration; Sales and Excise Tax Administration; Standards of Property Assessment; Management's Interest in Uniformity in State and Local Taxes; Some Basic Considerations in Administration. This sounds like a huge area to cover in so narrow a limitation of time and space, and it is. No one should approach the book with much hope for utter completeness. The conference could in fact have suffered the common fate of producing nothing new or worthwhile. But by some miracle it escaped that and instead produced an illuminating view of the relative priority of uniformity and the lack thereof. With the exception of an almost completely irrelevant comment which was supposed to be on "Benefits from Greater Uniformity" by Boston lawyer John Dane, Jr., every article is worth reading. Particularly interesting to the reviewer were pieces on ADP (automatic data processing), the property tax problems of the long suffering railroads and, finally, Stanley J. Bowers' view of the next 10 years. He concludes, to no one's surprise, that the future will not cost less. The big question is left open: will it be fairer.

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