

Zoning (Book Note)

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BOOK NOTES

CASES AND MATERIALS ON THE LAW OF CREDIT TRANSACTIONS. Second edition.
By Wesley A. Sturges. St. Paul: West Publishing Co., 1936, pp. xiii, 1082.

In 1925 Yale Law School gave up teaching separate courses in Bankruptcy, Mortgages and Suretyship and in place thereof has since given a course on Credit Transactions covering three hours per week throughout the year. Professor Sturges' book is intended for use in that course. It is the second edition, the first edition having made its appearance in 1930.

Over 1082 pages in length (including 200 pages of appendix in which is printed the Negotiable Instruments Law, The National Bankruptcy Act, The Uniform Real Estate Mortgage Act, The Uniform Chattel Mortgage Act, and the Uniform Conditional Sales Act) the book contains upwards of 250 cases printed in the text, interspersed with more than 65 notes and comments from sixteen leading law school law reviews likewise printed in the text. The text-cases are taken from over forty different jurisdictions and most of them were decided not more than twenty years ago. Following most of the text-cases are questions so framed as to arouse the student's further investigation and research. Moreover, the text contains numerous forms of instruments and documents in accepted usage in borrowing and lending, and purchase and sale on credit. Some of the forms used reveal the modernity of the books, as for example, the forms used by the Farm Credit Administration, the Home Owners Loan Corporation (HOLC), the Resettlement Administration and the National Housing Act. The book contains groups of cases on Accommodation Contracts, Suretyship and Guaranty, Mortgages of both Real and Personal Property, Pledges, Conditional Sales, Letters of Credit and Trust Receipts.

The general arrangement of the second edition remains unchanged, although the volume has been reduced in size. However, many substitutions of text materials have been made and new materials have been added.

F. A. W.

ZONING. By Edward M. Bassett. New York: Russell Sage Foundation, 1936, pp. 275.

When it is realized that zoning in this country was in its infancy in 1913, one cannot but appreciate the magnitude of the accomplishments of its sponsors since that time. Like many of our social experiments, zoning faced possible demolition in the courts because of its possible invasion of the historical and established rights of property. Progress was relatively slow and necessarily cautious until the full import of the social and intrinsically moral values of zoning was fully accepted by the courts.

Wherefore, it is not surprising that this volume, which recounts the birth as well as the progress of zoning in the United States and particularly in New

York, is of special importance. There is probably no one more competent or better equipped to unfold the history and legal phases of zoning than is the author who, as counsel to the "Zoning Committee of New York" since its foundation and "a member of the Advisory Committee of Zoning appointed by Herbert Hoover, Secretary of Commerce", has had the advantages of unusual experience both in national and local problems in this field.

This book reflects the full consciousness of the author to the social, moral, and legal aspects of zoning, as well as his complete mastery of the history of the subject. The following items are especially deserving of mention: (1) the adequate, if not exhaustive, treatment of the constitutional aspect of zoning; (2) the treatment of the technique for the adoption and amendment of zoning ordinances; (3) the full analysis of the basis of differentiation in zoning districts; (4) and the instructive information on the procedure which is followed in matters before the zoning boards. The book also contains an excellent bibliography of books and articles on zoning in the United States (1903-1936).

Mr. Bassett's compact work is highly recommended not only to the practicing lawyer but also to students in government and law in our universities. The instances are rare wherein a law book can be recommended to so many distinct if not entirely different groups.

E. J. O.

NATIONAL TAXATION OF STATE INSTRUMENTALITIES. By Alden L. Powell.
Urbana: University of Illinois Press, 1936, pp. i, 166.

In the general tax agitation now prevalent, the elimination of intergovernmental exemptions based on federal and state sovereignty is receiving renewed attention from all sides. G. Aaron Youngquest, former Assistant Attorney General of the United States, issued a statement on September 28, 1937¹ as to two Joint Senate Resolutions, Numbers 5 and 154, proposing amendments to the Constitution enabling the Federal and State Governments to tax such income. This statement appears in *The Tax Magazine*.² In the American Bar Association Journal³ there recently appeared an article by Mr. Joseph L. Lewinson advocating the taxation of such income. Nicholas Murray Butler in a public statement reported in the New York World-Telegram on September 25 assails the idea of adopting a new amendment to permit the taxation of such income. He believes that the Sixteenth Amendment already covers the ground and he predicts that the Supreme Court can and will end the exemption from income tax of State and Federal Instrumentalities. Finally, mention should be made of the address of Roswell Magill, Under Secretary of the Treasury, before the Thirtieth Annual Conference on Taxation⁴ on October 28, 1937. His subject was, "The Problem of Intergovernmental Tax Exemptions."

¹ Before the Tax Clinic of the American Bar Association at Kansas City.

² November 1937 issue, p. 649.

³ September 1937 issue, p. 685.

⁴ Held under the auspices of the National Tax Association at Baltimore, Md.