

BOOKS AND PERIODICALS

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THE BURDEN OF CITIZENSHIP.

Mr. Manning's book¹ is a contribution to the portion of the lawyer's library that is of daily use. It has to do with the means that the legislatures have provided for obtaining revenue for carrying on the business of local government. It is an exposition of the law of Municipal Taxation in the common law provinces of Canada. We do not hesitate to say of it that it is as good and as useful as books of the kind ought to be. We admit the force of what the author says in the opening sentence of his preface. We quote: "The law relating to assessment and rating is primarily statute law, and unfortunately it is scattered throughout a number of statutes arranged with too little regard for logic to be accessible to the ordinary layman or readily grasped by the professional lawyer." And so we have presented to us a work which aims at clarifying the doubts which surround so much of tax legislation by a discussion and an analysis of the cases embodying judicial construction of its provisions.

In one of the appendices to the work there is a comparative table of the taxing Acts in force in the common law provinces by which correspondences between them are demonstrated and discussed. The opening chapter contains an illuminating survey of the history of tax legislation in the provinces mentioned. The next chapter is devoted to a consideration of the rules observed in the interpretation of taxing statutes. The text is well fortified by case-law, and while the author does not hesitate to criticise where he thinks criticism is called for he does it with becoming modesty, e.g. (p. 31): "It has been asserted that statutes conferring benefits on the Crown in respect of priorities for taxes should receive a beneficial construction, though this dictum is thought not to be in harmony with the authorities as to strict construction."

¹ *Assessment and Rating*. By H. E. Manning. Toronto: Canada Law Book Co. Ltd. 1928.

Chapter III deals with Provincial Jurisdiction in Respect of Taxation—a provocative subject—and in our opinion is exceptionally well done. That the author is sensible of the danger of confusion, both for himself and those who resort to his book, arising from the elaborate discussion of matters in a general work that are better left for treatment in a specific work, is apparent from the following observation on p. 40 of this chapter:

“It is not proposed here to discuss the constitutional aspects of succession duty taxation. That is a complicated and special problem . . . The present object is rather to focus attention on those aspects of provincial jurisdiction which are immediately and primarily of interest in the municipal field without overlooking the significance of decisions which affect taxation for provincial purposes in the ordinarily accepted sense of the words.”

To the layman who is perplexed by the intricacies of the rules of assessment as applied to him by the taxing authorities, and would have enlightenment thereon, we commend a study of the fourth and fifth chapters which deal with problems of which one or more of them may be peculiarly his.

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NEW BOOK ON MUNICIPAL LAW.¹

So practical a work as a commentary upon the Ontario Municipal Act (R.S.O. c. 233 as amended by 18 Geo. V., c. 37) commends itself as a necessary addition to the lawyer's library no matter how sparing he may be in the purchase of books in these expensive days. As the usefulness of the work is expanded by a comparative review of analogous enactments in the other Canadian provinces its value is increased in a very large measure indeed. In this way the author is justified in entitling the work as he has. It is of service elsewhere than in Ontario. Mr. Pike in the preparation of his book has been permitted to use so much of the annotations in Meredith and Wilkinson's *Municipal Manual* as he deemed useful, and while doing so has amended and corrected them in accordance with changes both in the statutes and in case-law since the earlier work was published. Reference has also been freely made to the familiar “Harrison” and “Biggar” in order that the evolution of municipal legislation may be traced and the older

¹ *Canadian Municipal Law*. By John Milton Pike, K.C. Toronto: Canada Law Book Co. Ltd., 1929. Price \$12.00.

authorities made easily accessible to the reader. Mr. Pike has been well advised to arrange his annotations so that they follow as closely as possible the order in which the various sections and divisions, or "parts," appear in the statute. That is an excellent method not always pursued in compiling a work of this kind—*transeat in exemplum!*

The Ontario Municipal Act as found in the last revision of the statutes, together with the amending Act of 1928, will be found printed in full after the annotations. There is a satisfactory index to the volume. We could wish that the cost of printing would have permitted reference to the reports where the cases are to be found in the Table of Cases Cited instead of mere reference to the page of the work itself where they are cited. It was an excellent pre-war device which saved the practitioner much weary turning over of pages. Both as printed and bound the work is as creditable to the publisher as the treatment of its subject-matter undoubtedly is to the author.

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THE CHANCELLOR'S FOOT.¹

On receiving for review the new edition of 'White & Tudor' we were reminded of law school days and the law school ways of many years ago as related to the teaching of that amorphous thing called 'Equity' as administered by the English courts. We recall much argument "about it and about" in class-room and corridor. It was pardonable, perhaps, for callow youth to seek to elicit from his professor some definition of Equity which did not square with one of the many to be found in the books, and if he obtained it to chortle over the disconformity. Then we were wont to hear echoes of Selden's classic allusion to the 'Chancellor's foot' as a quantitative test of the Equity inhering in a case, and repercussions of Lord Campbell's flier at "*unconscientious* Chancellors, talking perpetually of their conscience" as the source and supply of that which mitigates the rigour of the law. But when seriousness and the need for guidance wrung the brow of the quondam student it was to 'White & Tudor' that he inevitably repaired. There he learned that the 'Chancellor's foot' could be neither longer nor shorter in any particular case than the measure of Equity to be

¹ *White & Tudor's Leading Cases in Equity*. Ninth edition by E. P. Hewitt and J. B. Richardson. 2 Vols. London: Sweet & Maxwell Limited. Toronto: The Carswell Company. 1928. Price \$27.

found in some pertinent modern rule of that branch of jurisprudence. In short, 'White & Tudor' has been going strong with the profession ever since its first appearance in 1849, and in view of its long-established fame the publisher's jacket of the present edition may not overstate the value of the work by the claim that it is "the fountain of Equity from which all authors draw and drink."

It is interesting to be informed that such hoar and hardy precedents as *Elibank v. Montolieu* and *Glenorchy v. Bosville* are now passing into "the mist of things that were" before the march of legislation. We remember that the latter case gave us a truly Rabelaisian *mauvais quart d'heure* in a certain academic examination—but reflection of this sort is far too beguiling for a reviewer.

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FACTS FOR THE CRIMINOLOGIST.

This is a book¹ which it behooves all to read who desire to see prison life steadily and see it whole. It embodies the expert opinion concerning the punishment of criminals of one who has first-hand knowledge of the subject by virtue of his office in one of the greatest prisons of the world. Mr. Lawes has had twenty-five years of practical prison experience, beginning as a guard and rising to the Wardenship of Sing Sing. The latter position he has filled since 1920. His period of service has been a spiritual pilgrimage for him; when he entered upon it he imagined that his duty lay in becoming efficient as a gaoler of human beings who had forfeited their social rights, to-day his efficiency lies in his ability to demonstrate how society may practically discharge its inescapable duty to the criminal. "To me," he says, "and the other officers of Sing Sing, the prisoners are in the aggregate just so many units or so much raw product to be put through the mill. We are, first of all, business men engaged in the business of running a prison in a business-like manner—not, to be sure, to make dollars out of sin or to capitalise weakness, but to make, if possible (and it is possible) law-abiding men out of men who have been law-breakers."

To read Warden Lawes' book is to gain a very deep insight into the problem of modern prison reform.

CHARLES MORSE.

Ottawa.

¹ *Life and Death in Sing Sing*. By Lewis E. Lawes. With a foreword by Adolph Lewisohn. New York: Doubleday, Doran and Company, Inc. 1928. Price \$3.50.