

Book Reviews

By HOWARD S. ROSS.

THE CHIVALRY OF KEITH LEICESTER—A Romance of British Columbia, by Robert Allison Hood is published by McClelland, Goodchild and Stewart, of Toronto, and George H. Doran Company, publishers of New York. The price is \$1.50 net.

This is the old, old story of a maid and a man. The woman comes from England and travels from Montreal via the C. P. R. There are many well described and striking incidents. The author has an easy, unaffected style, and is evidently familiar with country life in British Columbia.

A discriminating literary taste is also shown by the selection of verses which precede each of the forty-three chapters.

MUNICIPAL GOVERNMENT IN IRELAND, MEDIAEVAL & MODERN, by John J. Webb, M.A., LL.B., Barrister-at-Law, Lecturer in Municipal History, University College, Dublin, is published by T. Fisher Unwin, Ltd., Adelphi Terrace, London.

As the author points out: "The importance of the town in the system of government established in Ireland by the Anglo-Normans is a matter which has received scant attention from historians of Irish affairs. The greatest empire builders of history, the Romans, used the municipality as an instrument for extending their sway and maintaining their power throughout the lands surrounding the Mediterranean. This was so much the case that at the time of its greatest power the Roman Empire may be regarded as consisting of a network of municipalities. In Ireland a similar policy was pursued by the Anglo-Norman government. The chief Irish towns in existence at the period of the invasion of Ireland in the reign of Henry II., towns situated generally on the sea coast or in communication with the sea, fell into the hands of the Anglo-Norman invaders. The government of these towns was remodelled, the chartered borough of England serving as an exemplar. New towns were established throughout the tribal lands which were conquered, they in turn receiving a similar form of government. Settlers were induced to come across from England by the grant of various privileges to those who should take up their abode in Ireland. In this way many towns sprang up around the castles of Norman nobles throughout the land.

The chief privilege conferred upon the inhabitants of Irish towns, old and new, was that of self-government. They were empowered to elect their own officers and councils, establish their own courts, and appoint their own magistrates. They were given the complete control of industry within their towns, while without they enjoyed important commercial privileges. Thus there was established in Ireland a system of municipal government similar to that obtaining in the western part of the continent of Europe."

There are interesting chapters on The Hundred Court; Civic Revenue and Expenditure; Control of Trade and Industry; Relations with the Central Government; Increase of the Royal Power in Ireland; The Era of Municipal Misgovernment; The Reform of Irish Municipal Corporations; The Towns' Improvement (Ireland) Act, 1854; The Public Health Act, 1874; Conflict of Jurisdiction in Irish Towns and The Local Government Act, 1893. The combined result of the legislation of the nineteenth century, referred to in these chapters, and of other Acts conferring powers upon local bodies in Ireland, is to restore to the general body of citizens and burgesses in the older cities and towns of Ireland, that complete control of their civic destinies, which was originally theirs, and of which they were divested as the result of the penal legislation of the Stuart period. In the towns of more recent date, and notably those which were incorporated by King James I. and his immediate successors, the principle of self-government which was originally denied them has at length been put into practice. In all Irish cities and towns wherein any form of municipal organization exists important powers of local government are vested in the general body of inhabitants. Whether those powers are to be used for the weal or woe of the people, the people themselves have to decide. And why not? Is even good government a proper substitute for self-government?

BUSINESS LAW, by Thomas. Conyngton, of the New York Bar, author of "Corporation Organization and Management," and "The Modern Corporation," with the valuable collaboration of Elizabeth A. Smart, of the New York Bar.

This manual, although based on the laws of the United States, will be found useful to Canadians, particularly now, when so much business is done by Canadians with the U. S. A.

The author is an ideal text-book writer. He writes briefly and to the point. The information is presented in the form of an interesting, concise reading course, and gives definite answers to the problems concerning insurance, inheritances, real estate rights, employing help, sales and agency, partnership, corporations, leases, notes, and many other subjects. The book is well printed, and is made up of over 500 pages. The price is \$4.00. The publishers are The Ronald Press Company of New York City.

The following from the admirable preface, sounds a new and much needed note:

"Yet from this unwieldy mass of law may be elicited certain guiding principles that everyone should know—general rules of conduct that will carry us safely past most of the difficult places. Knowing these, it is possible for a business man to go through life and so to shape his business course and his relations with his fellows as to have comparatively little to do with courts and lawyers. Courts and lawyers are necessary institutions — so are doctors and hospitals—but all of us prefer to avoid them as far as possible, and as long as possible.

The theory of the law is admirable. The object of the law is to secure right and justice to all men. The practice and the application of the law through the courts, however, comes sadly short of attaining these ends. It is the purpose of this book to explain the condition and to point out as nearly as may be, how the individual may shape his conduct and manage his affairs so as to avoid the more serious legal difficulties.

Law, in its modern manifestations, cannot be studied without some reference to economics and sociology. The law awards compensation to injured workmen; it compels persons who erect buildings to make them sanitary and to provide modern conveniences; it compels the factory owner to provide appliances for the safety of his workmen; it prohibits combinations in restraint of trade. Much of the legislation of the present day consists in the application of these modern principles to the social and industrial life of the country."

THE STATE TAX COMMISSION.—A Study of the Development and Results of State Control Over the Assessment of Property For Taxation. By Harley Leist Lutz, Ph.D., Professor of Economics, Oberlin College, is published by Harvard University Press, Cambridge, Mass. London: Humphrey Milford, Oxford University Press. The price is \$2.75 net.

This study was awarded the David A. Wells prize for the year 1915-16 and published from the income of the David A. Wells fund.

Beginning (in the U.S.A.) with state equalization of the local assessment, the expansion of state control has brought within its scope central assessment of the property of certain classes of corporations and the exercise of a varying degree of supervisory authority over the original assessment of property remaining in the jurisdiction of the local assessor.

The first chapter outlines the administrative evolution which produced, in turn, the state equalization, the state assessment of corporations, and the state supervision of local assessment. Both the state board of equalization and the state board of corporate assessment of the older type failed; however, because the nature of the administrative problem was so generally misunderstood.

The situation in a few states under the older state boards of equalization and assessment is described in the second and third chapters. Under the state tax commission there has been, (as is so clearly shown by the author) the beginning of effective co-ordination of all parts of the administrative organization, and the beginning, of a solution of the problem of equitable distribution of the tax burden. The discussion of the achievements of the state tax commissions, and of the limitations under

which these bodies have done their work, occupies the remainder of the book.

This study was begun several years ago, while the writer was a graduate student at Harvard University. It was submitted as a doctoral dissertation at Harvard in 1914, and has since been thoroughly revised. The author visited during the gathering of material all the important tax commissions then in existence.

The general tendency toward judicial review of the work of administrative bodies "has manifested itself in a peculiarly unfortunate way in the assessment of corporations. It is highly illogical for the findings of fact of an expert administrative body to be subject to review by a court, whose capacity for thorough review of such findings is often inadequate.

The interests of corporate and other taxpayers should be properly safeguarded by providing a review before the assessing board itself, with the right to protect every legal interest by an appeal to the courts. But the review of questions of fact by the courts is anomalous, and very largely destroys the object of the board's existence for purposes of corporate assessment."

This book of 673 pages is a valuable contribution to the subject, and should be found in all our public libraries, and on the shelves of our town, city and county officials.

CONTEMPORARY THEORIES OF UNEMPLOYMENT AND OF UNEMPLOYMENT RELIEF, by Frederick C. Mills, Ph.D., is one of the Studies in History, Economics and Public Law, edited by the Faculty of Political Science of Columbia University, and is published by Longmans, Green and Co., Agents of Columbia University, New York City. The price (paper), is \$1.50.

The author deals principally with present-day theories, but includes a brief statement of the views of some well-known economists, and, on the side of practical relief gives a summary of the treatment of the able-bodied poor under the English Poor Law. A brief description of the course of tramp and vagrancy legislation in the various states of the United States is given.

The author says in his preface: "With the exception of some early study by Henry C. Carey, Francis A. Walker, Henry George and a few relief administrators, the subject of unemployment is one that has only recently attracted attention in the United States. The course of recent opinion in this country on this subject, has been largely influenced by continental and especially by English thought. It is in the latter country that scientific method has been most effectively applied to the study of the problem. This exposition begins, accordingly, with a treatment of the development of English practice and of present English theories on the subject. The term "Unemployment" is used in a broad sense. The author considers "the vagrant" and other types of "unemployables" are legitimate elements of the problem of unemployment even though the social or industrial cause be one step further removed than in the case of the temporarily unemployed wage earner."

In an interesting note under the chapter headed Conclusion, the writer says: "Space and time limitations have made it necessary to merely mention certain of the less orthodox and less widely accepted theories of unemployment. From the contention of the extreme individualist that it is the imperfect development of competition, broadly conceived, in relation to the intricate economic circumstances with which it has to cope, that accounts for proficient people being without occupation." (S. J. Chapman, in Broasey-Chapman, Work and Wages, Vol. II, "Wages and employment" p.p. 349-350) to the attitude of the socialist who looks upon unemployment as "Co-extensive with the capitalist system" (John Spargo, "Socialism as a cure for unemployment") in Annals of the American Academy of Political and Social Science, May 15th, 1915, Vol. 59, pp. 157-64) diverse theories run a wide course. The forty-year-old theory of Henry George and the more recent one of the Federal Industrial Relations Commission agree in placing land monopolization as a source. The unjust distribution of income has been put forward as a basic reason. Politics, the sweating system, the prevailing wage system, sun spots, the tariff—convict labor, the minimum wage, child labor, the entrance of women into industry, "big business"—all have been pilloried as responsible for unemployment. Possibly all have a connection, more or less remote, with the problem being considered, but the inclusion of a discussion of them in the present paper has been impossible."