Review of “Law for the Home Owner,” By John B. Green

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Innumerable examples could be given of cases where rulings or decisions under one law have been exactly applicable and binding under another law, and, on the other hand, of cases where a ruling under one law has been without effect under another law because of change in the corresponding section. This is very important and disregard of the changes has in practice caused faulty advice to be given.

For example, under the Revenue Act of 1924 where a taxpayer paid the tax, he debarred himself from appealing to the Board of Tax Appeals on any question concerning the tax so paid, whereas under the Revenue Act of 1926 different wording is found in the law and the construction is that the taxpayer may pay the tax and appeal to the Board of Tax Appeals and, if successful, obtain a refund of the tax.

Again, there are certain circumstances where the income and expenses of two or more corporations are consolidated for the purpose of arriving at the net income of the group. Under some of the revenue acts this was mandatory and under others of the revenue acts this was optional with the corporation. Furthermore, the requirements which must be met for corporations to be deemed affiliated, have varied considerably. The result is that rulings under one law and with respect to one year are not necessarily binding under another law or with respect to another year, and it is necessary in the case of each ruling to determine the exact wording under which it was given. The book of Barton and Browning furnishes an easy method of making this comparison.

The revenue acts prior to 1916, including also the Civil War revenue acts, are given in the book, but are not shown in parallel columns. It would hardly be practical to do this because the early laws were so brief and there would be so few corresponding sections compared with the later laws.

It will be apparent from the foregoing that the book is designed for experts, rather than for the casual taxpayer. In its narrow, specialized field, it will prove quite valuable.

Ralph R. Neuhoff


Mr. Green in preparing this valuable work is confronted with the difficult problem of presenting in an elementary way, for the use of the layman, the combination of legal situations and problems that enter into the building of a home. The various steps of home building from the legal aspect are carefully treated. He deals with the acquisition of the site, title and contract being treated; the building, mechanic's liens, mortgages and kindred subjects; rights of property owners, easements and nuisances; taxes and assessments as well as insurance and the duties of municipal corporations. Each phase of the various subjects being given a concise treatment.

How well the book fits into its place as a guide to the average home builder could be best determined by the layman reader. To the professional reader the task appears to have been admirably done, but it may be that the average home builder would find parts of the book too technical for beneficial comprehension. Such chapters as those dealing with, "Easements and Licenses," "Mortgages," "Passing of Title," and "Deeds and Covenants," might come under this category.

Aside from the layman reader the professional man will find it well worth his time to give it a careful reading. Points which appeal to him may be examined further through the many cases which are found cited on almost every page. If the average home builder finds parts of the book difficult it will never-the-less have value in that it will serve to put him on his guard and lead him to seek professional advice and prevent legal mishaps in home building.

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