
SURVEY OF PERIODICALS

IS THE HOMESTEAD TRANSFER SUBJECT TO INHERITANCE TAX?
Nathaniel Seefurth. XXVI Columbia Law Review 293. (March,
1926.)

The author, a member of the Illinois Bar, undertakes to show that no inheritance tax can be collected by the State on a transfer of the homestead to the widow or children. He points out that an inheritance tax is a tax on the right of the deceased to transfer his property rather than on the property itself. Therefore, unless the transfer has been made through the instrumentality of the deceased the tax will not apply. Through a study of the leading cases (California and Minnesota) on the subject he shows that the homestead so far from being passed by the inheritance laws is given in opposition to them. It is set aside by the law for the widow or children in contravention to the rights of the heirs and therefore does not pass as an inheritance. It is thus exempt from the operation of the tax. This is the majority rule and is followed by the Federal courts.

CONSIDERATION AND THE LAW OF TRUSTS. Robert L. McWilliams.
XIV California Law Review (March, 1926).

In this article, Mr. McWilliams of the Hastings College of Law discusses the California statute in regard to consideration in trusts as to its relationship with the general law on the subject. So far as the trustor is concerned, as in the general law, no consideration is required. When it comes to the trustee, however, the statute seems to contravene the general law. He distinguishes an acceptance of the trust by some positive action by the trustee, where no consideration is required, and a mere acknowledgment of the receipt by the trustee of funds from the settlor. To create a trust here some consideration is necessary. The author shows that although this position is based on misleading dicta it is reconcilable with the general law.

THE TECHNIQUE OF JUDICIAL APPOINTMENT. Harold W. Laski.
Michigan Law Review, Vol. XXIV, No. 6.

Mr. Laski begins by stating that the rôle played by the judiciary

in a modern state is becoming increasingly important and that its influence is now greater than ever before. For these reasons the question of method of appointment is vital. Three methods have been used in the past: first, the hereditary, which is archaic in Western countries; second, the elective, and third, the appointive. Mr. Laski shows the faults of both of the latter systems and suggests as a new, remedial method the appointment by the chief executive from a group of men suggested and recommended by a committee of the judicial body on the bench at the time.

THE UNIFORMITY OF THE MARITIME LAW. By George L. Canfield. Michigan Law Review. Vol. XXIV, No. 6.

In this article Mr. Canfield discusses the administration of what is termed the "Maritime Law" in the United States. The maritime law cannot be considered a system entirely separate from the common law; on the contrary, the two are closely interwoven and the courts of common law exercise jurisdiction over what are seemingly maritime cases more frequently than do the Admiralty courts themselves. The purpose of the Constitutional provision, according to Mr. Canfield, was not to cause an imposition of a new code but merely to provide a common and uniform scale, in regard to maritime questions, for all the courts.

THE RIGHT OF PROPERTY IN INTERNATIONAL LAW. By E. A. Harriman. Boston University Law Review, Volume VI, No. 2, April, 1926, page 103.

The reception into the family of civilized nations, by most of the powers except the United States, of Russia, in whose political economy the denial of the right of private property is fundamental, raises a nice question of international law, the significance of which is augmented by the fact that now for the first time we have, in the World Court, a tribunal to interpret international law, and, in the League of Nations, an agency, however feeble, to administer it. There is, according to the author of this interesting article, no absolute right of private property, but only such right as is given by the law of the land. Yet some jurists insist on the right of aliens to hold property in a country with which their own is at war free from the possibility of confiscation, and their right to demand a protection of their property which may be greater than that accorded the citizens of the country where the property is sit-

uated. The author denies these rights on principle, but admits that important considerations of policy might induce the World Court to uphold such rights if the question is ever submitted to it for decision.

F. W. F., '27.

PROOF OF DOMICILE. By J. H. Beale of the Harvard Law School. *University of Pennsylvania Law Review*, Vol. LXXIV, No. 6.

The renowned professor and author of numerous books and articles reviews the various ways of proving domicile. He tells what kinds of evidence is admissible, and what is not admissible, for this purpose. In the article, which is unusually well supported by citations, he mentions every conceivable form of evidence which has ever been offered as bearing on this matter.

DUE PROCESS TESTS OF STATE TAXATION, 1922-1925 (II). By Thomas Reed Powell of the Harvard Law School. *University of Pennsylvania Law Review*, Vol. LXXIV, No. 6.

This is the second part of the article, the first having appeared in 74 U. Pa. L. Rev. 423. Professor Powell reviews the cases in which state taxes were questioned under the Fourteenth Amendment. After reviewing the various grounds which, it is contended, bring the cases reviewed within the amendment, Mr. Powell concludes that it is foolish for taxpayers to carry picayune appeals to the Supreme Court of the United States. Of the fifty-one cases taken to the Supreme Court during the past three terms of court only eight were decided in favor of the taxpayer, and of these eight, four of the successful contests deal only with discrimination peculiar to the particular complainant. Supreme Court decisions on the equal-protection tests of state taxation from 1922 to 1925 are to be reviewed in the *Virginia Law Review* for April and May, 1926.

