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## Hogg's Treatise and Forms

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## BOOK REVIEWS

HOGG'S TREATISE AND FORMS.—Second Edition, Revised and Enlarged. By Charles E. Hogg, late Dean of West Virginia University, College of Law. Cincinnati: The W. H. Anderson Company. 1920. pp. xi, 1151.

This edition, although truly described as a revision and enlargement of the old edition, is more essentially an enlargement. Since a justice's jurisdiction in West Virginia is statutory, as might be expected, the expansion observed in the revision, resulting in nearly three hundred additional pages, is concerned largely with statutes enacted since the publication of the first edition. In this respect, a comparison of the corresponding chapters in the two editions on the jurisdiction of justices is interesting as indicating the remarkable expansion in recent statutory enactments of a jurisdiction which can not boast of any great measure of eulogy, whether coming from the profession or from the laity. The chapter on procedure in lunacy commitments, involving recently enacted general statutes, is a fair illustration of the necessity and the extent of revision relating to specific subjects. Chapter I, "The Office of Justice of the Peace," dealing with the election and qualifications of the justice and his tenure of office, is an entirely new chapter. Many new sections have been added promiscuously, the majority of these, perhaps, introducing additional forms. The author undoubtedly recognizes the fact that forms are the aids most sought after in a book of this nature. The trend of recent decisions forms the basis of no little elaboration in the text and has been fully exemplified by way of quotation and explanation in the foot-notes. It is unfortunate, however, that the table of cases is omitted from the second edition. Furthermore, it is believed that, since the subject is peculiarly statutory, a table of statutes would have been a valuable aid to the index.

The justice's court, while it may be termed the kindergarten of the young lawyer in the smaller centers of population, is by no means an easy court in which to practice. The Legislature, seeking after simplicity in procedure, has shut the door to formality in pleading and procedure in general before a justice, but at the same time has cut loose from the guidance of formal precedents

clinging to the common law. Furthermore, since the great majority of matters of petty litigation involved in trials before justices, however extravagant the errors committed, either from necessity or from choice, do not reach the courts of last resort, there is a discouraging lack of decisions to mark the way for one who would act as a guide for his fellow practitioners. Hence the writing of a treatise dealing with practice before justices is peculiarly a task for a man who, like the author, is able to bridge the gaps by having resort, not only to his scholarly attainments, but also to a long and rich experience in practice. The need for such a book explains the popularity of the first edition, and those who found the first edition useful can not afford to dispense with the advantages offered by the second edition.

—L. C.

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FEDERAL INCOME TAX—War-Profits and Excess Profits Taxes, including Stamp Taxes, Capital Stock Tax, Tax on Employment of Child Labor. By George E. Holmes of the New York Bar. Indianapolis: The Bobbs-Merrill Company. 1920. pp. xv, 1151.

This is a revised and much enlarged edition of the author's work on the same subject which first appeared at the close of 1917 and to which a supplement was added in 1918. The former editions were found to be useful and dependable books. This new edition is even more serviceable and reliable. New regulations, rulings and decisions which have appeared since the last supplement are noted and commented upon. Old rulings and practice under the former statutes have been retained and are stated in foot-notes or in separate paragraphs, thus making the book useful in answering questions arising on examination of old returns as well as in preparing new ones. In fact the work has been thoroughly revised and presents a reliable and thorough treatment of the subject considering the complexities of the present system and the comparatively short time in which these federal taxes have been in existence. It clearly points out what one should expect from the Treasury Department.

The Appendix contains the Revenue Act of 1918 and a very useful collection of forms to be used under the Act. Use made of the index indicates that it is complete and accurate.

In the light of the loss of revenue resulting from the recent Stock Dividend Case, it is of interest to note Mr. Holmes' sug-