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## Books Received

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## BOOKS RECEIVED

**Taxing California Property.** 2nd ed. by Kenneth A. Ehrman and Sean Flavin. Palo Alto, CA: Bull Publishing Co. 1979. Pp. vi + 834. Hardbound. \$49.95.

This completely revised version of the first edition is a result of Propositions 13 and 8, the recent state initiatives that reformed California's property tax system. *Taxing California Property* includes sections on the development of the property tax and the effect of Proposition 13, descriptions of all types of taxable and non-taxable property, valuation methods that may be used for each type of property, assessment procedures, audits, and appeals. The authors also discuss procedures that are used in hearings for levy and collection of the property tax and judicial remedies, including reviews of assessment and collection proceedings. The book's utility is enhanced by checklists that refer to essential details of tax procedures involving California property, a tax calendar with deadlines to meet throughout the year, and an annually supplemented appendix containing tables of statutes, cases, and State Board of Equalization rulings.

**Unmarried Couples and the Law.** By Graham Douthwaite, with a chapter on Marital Status and Taxes by Mary Moers Wenig. Indianapolis, IN: The Allen Smith Co. 1979. Pp. ix + 696. Hardbound. \$25.00.

*Unmarried Couples and the Law* offers the first comprehensive treatment of the legal problems that can accompany cohabitation outside marriage. Coverage of the individual legal consequences that flow from marital versus non-marital status includes the areas of federal and state welfare, immigration and naturalization, tort and criminal laws, right to privacy issues (*i.e.*, abortion, contraception, and adoption) and miscellaneous problems relating to insurance and legal name changes. The discussion of the status of children of the relationship includes sections on inheritance, intestacy, illegitimacy, paternity, and custody. The author also deals in depth

with rights to accumulated property and the value of services rendered during cohabitation. This chapter includes sections on resulting and constructive trusts, equitable liens, and implied-in-fact, quasi-, and express contracts.

The contributing author's section on taxes points out the substantial effect marital status can have on the taxpayer's income tax rate and available exemptions, credits, and deductions. It is supplemented with a state-by-state statutory and case analysis detailing precisely where state law comports with or differs from the discussions in other chapters. An appendix contains the complete text of the original complaint as well as the trial court and California Supreme Court opinions in the *Marvin* case.

**California Mechanics' Lien Law Handbook.** 3rd ed. by Matthew Marsh. Los Angeles, CA: Parker & Son Publications, Inc. 1979. Pp. vii + 673. Hardbound. \$46.00.

Attorneys who represent claimants, owners, lenders, contractors, and title insurers in connection with liens against a structure for labor performed or materials furnished will find this substantive and procedural guide valuable. A key point of the work is an index system that immediately directs the reader to appropriate statutes, forms, and cases, and the time limitations applying to each relevant notice requirement and procedure. In addition, the editor gives full coverage to stop notices, payment bonds, and preliminary notices. Finally, there is a treatment of mechanics' liens as they pertain to state and federal public works projects.

**How to Write Plain English: A Book for Lawyers and Consumers.** By Rudolf Flesch. New York, NY: Harper & Row Publishers. 1979. Pp. xii + 126. Hardbound. \$8.95.

"Hereinbelow." "With respect thereto." These are examples of the "legalese" Flesch strikes out against. The author, nationally known for writing the first federal regulations in *plain English*, has designed his how-to book to guide the national plain English movement. This movement calls for laws and legal documents to be written clearly and non-technically. The author begins by determining a writer's "readability score" using average words per sentence and syllables per word to arrive at a number between zero (difficult) and 100

(very easy). For example, comic strips received a score of ninety-two, and the Internal Revenue Code a minus six. The author then discusses major problems with legal writing style. The culprits include the double negative, excessive cross-referencing, and shredded English resulting from the overuse of sections and subsections. Flesch's solutions stress clarity and are accompanied with factual examples. Straightforward answers to simple questions replace the usual complex legal verbiage.

*Additional Books Received*

**Federal Consumer Protection: Laws, Rules and Regulations.** Compiled and edited by Bernard D. Reams, Jr. and J. Ray Ferguson. Dobbs Ferry, NY: Oceana Publications, Inc. 1979. Looseleaf service; projected at 4 binders nos.—1 and 2 available. \$75 per binder.

**Employer's Complete Guide To Unemployment Compensation.** By Matthew E. Madden. Warrenburg, MO: Central Commercial Publishing Corp. of America. 1979. Pp. 238. Looseleaf binder. \$13.95.

**Fathers, Husbands and Lovers: Legal Rights and Responsibilities.** Ed. by Sanford N. Katz and Monroe L. Inker. Chicago, IL: American Bar Association—The Section of Family Law. 1979. Pp. v + 318. Paperback. \$15.

**Government Contracts In A Nutshell.** By W. Noel Keyes. St. Paul, MN: West Publishing Co. 1979. Pp. xlv + 423. Paperback. \$6.95.

