

BOOK REVIEW

Texas Property Taxes. By Jay D. Howell, Jr. West Publishing Co., 1975. Pp. xix, 841.

Texas Property Taxes by Jay D. Howell, Jr. is now Volume 21 of the Texas Practice series published by West Publishing Company. It is a welcome addition and should be lauded, if for no other reason, because it is a maiden effort at a comprehensive treatise discussion of property taxes in Texas. The volume has a number of strengths. It refers to virtually all the important areas of functional activity in property tax administration. Its twenty-five chapters are divided into the four areas of taxable property, assessment activities, collection activities, and taxpayer litigation. The table of contents is exceptionally complete and detailed. It allows the reader to pinpoint his entry into the book at a particular section with an awareness of the context of the chapter's discussion. The book's index is fair, but it seems more adequate by reason of the excellent table of contents. Constant reference is made throughout the book to the Texas Constitution and Texas statutes. There is often no attempt to state or paraphrase the Constitutional provision within the textual discussion, nor need there be inasmuch as a thirty-six page appendix contains all the pertinent provisions. Although the volume contains no statutory appendix, its table of Constitutional provisions and statutes affords a reader concerned with a specific provision easy reference to the text. A limited number of forms are included as examples of helpful and presumably effective office procedures. The author's orientation is toward the administration of a revenue raising office, and the text is developed around the functional activities of tax administrators. His experience in the field of property tax administration is clearly evident, particularly in the chapters on collection activities and taxpayer litigation.

Notwithstanding these helpful features, a number of weak points diminish the book's utility. The source material cited in both text and footnotes is almost totally limited to the Texas Constitution, Texas statutes, and Texas judicial opinions. Lacking are legislative and executive department studies as well as those by quasi-public and private institutions. Also absent are any out-of-state sources that are explanatory of the Texas property tax system. Too often the book's description of a judicial opinion's facts and holding is not followed by any statement or indication of the case's signifi-

cance. Additionally, quotations from cases, by themselves unilluminating, are not analyzed or woven into any theme of the textual discussion. The method of pithy discussion of a series of cases offers little more than a digest of source materials. An attempt is made to assist the reader in setting out the chronology of legislative enactments, amendments, repeals, etc. Little effort is made, however, to identify and analyze any statutory pattern or to point out the lack of a pattern. Some matters of substantial current interest and debate are not given adequate attention; *e.g.*, only one-third page is assigned to assessment ratios.

Occasionally statements are made that are contestable. For example, Texas has no classified tax structure whereby different businesses could be treated differently. The reason given for this situation is that "there is no general provision in the Constitution of Texas that grants such power to the Texas legislature." (P. 210). The legislature's inability to treat different businesses differently (*i.e.*, to classify them as is done in Arizona and some other states), however, is not because the Constitution is silent, and thus fails to grant the power, but rather because the Constitution contains the affirmative requirement of "equal and uniform" taxation. The only Constitutional exception to the general Constitutional standard of "uniform and equal" taxation is Section 1-d of Article VIII. That exception was necessary and adopted as an amendment when the legislature wished to classify certain lands used for agricultural purposes as distinctive in terms of valuation.

On occasion the book contains statements, presumably accurate as to functional office activities, that nevertheless fail to speak to the legal problems inherent in the topic. As an example, the short discussion that "fully" describes one of three approaches to market value is:

The income approach involves the study of the income of the subject property and the income of comparable properties. Such income is then capitalized by the use of a mathematical table employing an interest rate chosen by the appraiser. (P. 202-03).

From passages like this, one has the distinct impression that the author is telling us a good deal less than he knows. Perhaps this publication will be an example of a first edition having value be-

cause it was done while the second edition will have value because of what it contains.

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