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BOOK REVIEWS

PUBLIC ACCOUNTABILITY OF FOUNDATIONS AND CHARITABLE TRUSTS.

Miss Eleanor K. Taylor’s book on *Public Accountability of Foundations and Charitable Trusts*, published in 1953 under the auspices of the Russell Sage Foundation, is an interesting and valuable contribution to the literature with relation to the enforcement of charitable gifts. Miss Taylor’s main interest has been in social work, but she has been assisted in the preparation of the legal materials by Mr. Ray Garrett who is a member of the bar.

The principal part of the work consists of a discussion of the history of efforts in England, Canada and the United States on the part of governmental agencies to procure the application of gifts for charitable purposes to the objects expressed by the donors, whether the property was committed to a foundation or other corporation or to trustees. The author shows how legislatures and governmental officials have been struggling ever since the Statute of Elizabeth in 1601 to secure information as to the existence of charitable gifts and to make sure that they are not abused or allowed to lie idle.

The English statutes of the nineteenth century, the work of the Charity Commissioners, and the very recent report of the Nathan Committee in 1952 are briefly outlined. Illustrative material as to Canadian provincial practice is found in the Ontario laws. The work of the legislatures in the United States with respect to the problems at hand is set forth by a discussion of the statutes of twelve typical states, namely, California, Illinois, Massachusetts, Michigan, New Hampshire, New York, Ohio, Pennsylvania, Rhode Island, South Carolina, Texas and Wisconsin. In addition recent federal developments with regard to the tax status of the charitable foundation are presented.

An especially useful section of the book is devoted to a questionnaire prepared by Miss Taylor and distributed to the state attorneys general through the Council of State Governments, in which the author seeks to learn what the practice is as to securing information about existing charities, ascertaining their status, and taking steps to correct evils which may come to light. The answers to these questions show that in nearly all the states no register or list of charities is kept by the attorney general, no periodical or systematic inspection of charities is attempted, nor is there any system for informing this officer of obstacles to the execution of the trusts or breaches thereof, and in only three states is there an active movement for consideration of the need for better enforcement machinery. At that time New Hampshire and Rhode Island² had modern provisions for better ad-

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¹ Associate Professor, State University of Iowa.
² In 1953 a similar statute was adopted in Ohio.
administration of the law, and Florida, Indiana and Vermont were discussing the enactment of new laws.  

Attention is called to the practice of some charitable foundations in giving publicity to their work by the publication of reports which are available to the public.  

Miss Taylor recommends that state laws should require a registry of charitable trusts and foundations in the office of the attorneys general and the making of annual reports to the same official. Failure to file and report for a two-year period should be treated as a breach of trust or of the duties of the corporation.  

An appendix provides a copy of a Model Non-Profit Corporation Act, prepared by the American Bar Association, the text of relevant statutes from the twelve states selected for study, and the forms used in New Hampshire and Rhode Island for registration and accounts of charities.  

The work is to be commended for its orderly and readable collection of much of the materials needed to study the subject. It combines a discussion of the books and articles in the field of philanthropy and social work with the technical legal materials and the problems of government as to social welfare and taxation. Miss Taylor is to be congratulated on her careful and painstaking assembling of the background data and on the clear and concise presentation of her discussions. The Russell Sage Foundation has performed a public service in making possible the publication of this book.  

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Four tasks are undertaken by the Earl Jowitt in The Strange Case of Alger Hiss. The book presents a review of the evidence, and hence a basis for an evaluation of the decision rendered. It offers a comparison of British and American trial procedures in certain relevant aspects. It is also, inevitably, a survey of the personal drama involved in an episode which, after all, had its legal beginnings in a libel suit.  

A decision as to guilt or innocence is a hypothesis advanced to cohere a set of data. Since the data of the Hiss case are so complex, it is fortunate, from the point of view of clarity in following the salient argument of the book, that Jowitt believes the vast mass of evidence, significantly excepting the typewritten documents produced by Chambers, is inconclusive. Of these data he writes, "They amount to this, and nothing more than this:  

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3 There have likewise been movements for the enactment of such legislation in California, Massachusetts and Texas, and there would seem to be a strong possibility of success in those states.  

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1 Former Lord Chancellor and Attorney-General of Great Britain.