



1974

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RECENT PUBLICATIONS

THE INCOME TAXATION OF MINING OPERATIONS. By Peter C. Maxfield. Boulder: Rocky Mountain Mineral Law Foundation, 1973. Pp. 339. \$27.50.

The volume covers the operational gamut of mining and the tax consequences involved including: The Depletion Deduction; Separating the Mineral Interest from the Land Itself; Sales and Leases of Mineral Properties; Exploration and Development Expenses; Deductions for Losses, Worthlessness, and Depreciation; Non-taxable Exchanges and Sharing Arrangements; Forms of Business Organizations; and a useful Forms section detailing the records and forms required for the taxpayer. The book is replete with examples to clarify often complex points. The treatise is also well footnoted to statutory, case and administrative authority.

Although the treatise contains no index per se the rather complete table of contents makes the book a potentially valuable reference tool for those persons involved in the income taxation of mining operations.

ENVIRONMENTAL ANALYSIS—A GUIDE TO FEDERAL ENVIRONMENTAL CONCERNS. By W. F. Meek Boulder: Rocky Mountain Mineral Law Foundation, 1974. Pp. 107. \$10.00 paper.

This book was produced for persons concerned with the development of natural resources on public lands. It analyzes the requirements of the National Environmental Policy Act of 1969 as implemented through the regulations of the Bureau of Land Management, Environmental Protection Agency and Forest Service. The book also draws heavily on BLM manuals, which are issued to employees to assist them in making land management decisions. The last half of the book is devoted to statements and suggestions categorized by subject matter which are designed to aid the preparation of environmental analysis. If used as a check list it should measurably improve the quality of such analyses and thus reduce the danger of subsequent delay due to environmental litigation. In addition to serving the practical needs of developers, the book provides insight into an infrequently studied aspect of NEPA—the implementation of federal environmental concerns by agency regulation.

FEDERAL MINERAL LEASING MANUAL (NON-OIL AND GAS). Boulder: Rocky Mountain Mineral Law Foundation, 1971. Pp. 255. \$10.00.

This volume is a collection of papers from a one day institute sponsored by the Foundation in 1971. The seven papers present a logical sequence. The first paper deals with the mineral substances available for extraction under a lease agreement. The second paper considers the various leasing systems available including competitive leasing, preferential right leasing and special procedures used in limited areas or on certain minerals. The fourth paper sets out the terms and conditions of federal mining leases. The fifth paper discusses federal agency procedure with respect to the non-petroleum minerals. The major agencies discussed are the Bureau of Land Management, the Geological Survey, and the Forest Service. The sixth paper deals with third party interests. These interests, "carved out" of the greater interest of a leasee, are usually created to raise capital for exploration or development. Finally, the last paper considers environmental considerations. While the lack of an index and no more the superficial cohesion limit the value of this volume as a reference work, it is useful as an introduction and refresher on the general area.

WESTERN COAL DEVELOPMENT INSTITUTE MANUAL. Boulder: Rocky Mountain Mineral Law Foundation, 1973. Pp. 193. \$20.00.

This book is a compilation of articles presented to an institute on Western coal development in March of 1973. Of the twelve articles contained therein, eight amounted, in effect, to Chamber of Commerce after dinner speeches plugging the coal industry. The areas covered ranged from prospecting permits, preference right leases, severance problems of ownership, surface v. mineral interests, miner's access to the mining area, a coal companies view of recent surface mining legislation to coal development on an Indian reservation. However, the publication, with few exceptions, being in desperate need of documentation, would not be of significant benefit to the attorney's library.

NEPA IN THE COURTS. By Frederick R. Anderson. Baltimore: John Hopkins Press, 1973. Pp. 324. \$15.00 cloth, \$6.95 paper.

The National Environmental Policy Act of 1969 sets forth an outline of the federal government's environmental commitments. In

three years the federal courts have filled in considerable detail and this volume traces the development of the Act from Congressional committee to federal courtroom. The volume's primary focus is the procedural portion of the Act, which requires the filing of an environmental impact statement; but this is to be expected in that the bulk of the litigation has been thus directed. The book is an excellent primer on the present development of NEPA and could prove useful in interpreting state laws patterned after NEPA.

A HANDBOOK FOR CONTROLLING LOCAL GROWTH. By Mary Cranston, Bryant Garth, Robert Plattner, and Jay Varon. Stanford: Stanford Environmental Law Society 1973. Pp. 118. \$2.75 paper.

The handbook was produced for citizens in municipalities facing the prospect of rapid increase in population and desiring to minimize the unhappy consequences such as high cost of service extension, overcrowding in public facilities such as schools, and monotonous or unpleasant living conditions with resultant loss of community identity. The solution presented is controlled growth through use of municipal and citizen powers. The handbook presents a discussion of the units of local government which have growth controlling powers and an enumeration of the legal limits of their powers including a good review of modern zoning techniques. It concludes with a presentation of citizen tactics for forcing the development of controlled growth plans and case histories of six municipalities which have implemented controlled growth policies.

The term of Philip B. Vogel of Fargo on the North Dakota State Bar Board will expire December 31, 1974. Article XI of the bylaws of the State Bar Association of North Dakota provides procedure for nominations to the State Bar Board. The bylaws provide that the Executive Committee shall select the names of three members of the Association in good standing for submission to the Supreme Court for each vacancy.

At the December 21, 1974 meeting held in Bismarck, the Executive Committee selected

J. PHILIP JOHNSON
HUGH McCUTCHEON
ALAN B. WARCUP

as nominees for the position now held by Philip B. Vogel

Members of the Association may make additional nominations by a petition signed by ten (10) members of the Association which is filed with the secretary. If additional nominations are made by petition, the secretary will poll the membership of the Association and the names of those receiving the highest number of votes, "up to the number of nominees to be chosen" shall be presented to the Supreme Court as nominees of this Association for members of the State Bar Board

Members are hereby notified that nominations may be made by petition for the vacancy on the State Bar Board. You are further notified that such nominations must be filed with the Secretary of this Association, Mr. Dwight C. H. Kautzmann, P.O. Box 100, Mandan, North Dakota 58554, not later than February 28, 1975. In order to be filed, nominations must be received at the Association office not later than the date shown above.

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The views herein expressed are those of the individual authors and are not necessarily those of the State Bar Association or the North Dakota Law Review.

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