
John Charles Boger

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AN ISSUE IN TRIBUTE TO A SPLENDID CAREER

WILLIAM J. TURNIER: UNC LAW COLLEAGUE, 1973–2014*

JOHN CHARLES BOGER**

It is not every senior faculty member whose fondest wish upon retirement is less a dinner hosted in his honor or a public celebration in the Rotunda of Van Hecke-Wettach, but rather an issue of the North Carolina Law Review devoted to tax scholarship. Yet it seems completely fitting that William J. Turnier, a member of the University of North Carolina law faculty for the past forty-one years, has acquiesced in the tribute that appears in these pages, a series of tax articles his scholarly colleagues have assembled in this issue of the Review to mark his departure from full-time academic life.

It is not that Bill Turnier was ever a narrow, humorless, nothing-but-scholarship academic. Far from it. This faculty member, who taught his last class bedecked in a fringed buckskin jacket—better fit for attendance at some late-1960s Washington Square folk fest¹—was always too full of life to embody any such dour caricature. Indeed, no colleague or student who ever heard Bill's inimitable, gleeful chuckle or stopped to read one of the endless series of zany cartoons festooning his office door could doubt his broad, genial good humor. Yet Bill Turnier was and is a serious person, concerned about finding the truth in matters that admit of truth, and finding the best approach to matters that admit only of better or worse judgment.

Born in Jersey City, New Jersey, he grew up in nearby suburban Teaneck, with a brilliant mind open to a wide range of experiences but schooled to be skeptical of easy answers. He attended Fordham University, one of this nation’s strongest “large C” Catholic universities, where he was a Phi Beta Kappa graduate in 1963, earning

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** Dean and Wade Edwards Distinguished Professor of Law at the University of North Carolina School of Law.
1. In fact, the jacket had been Bill’s chosen garb forty-one years earlier, when he left Manhattan to begin full-time teaching at Chapel Hill.
honors in history and a record of outstanding extracurricular achievement. Yet his “small c” catholic interests impelled him initially to Penn State for graduate work, where he studied American history and earned an M.A. degree after writing a thesis on George Washington Julian, a Quaker and leading Congressional opponent of slavery in the pre-Civil War era, who helped established the Free Soil Party, ran unsuccessfully as its Vice Presidential candidate, was one of the strongest Radical Republicans during Reconstruction, and advocated vigorously for women’s suffrage. How like Bill Turnier to have devoted his early scholarship to a tough-minded, iconoclastic social reformer, ahead of his time on controversial moral and political issues. It was at also at Penn State that Bill met his future wife and the love of his life, Marife Vallecillo.

Bill’s intellectual curiosity eventually led him from history at State College, Pennsylvania, to law in Charlottesville, Virginia, where he built a splendid academic career, serving on the editorial board of the *Virginia Law Review* and graduating from the University of Virginia in 1968 with Order of the Coif honors. He continued his commitment to social justice during the tumultuous late 1960s by serving as a summer student intern with the Equal Education Opportunities Program of the United States Department of Health, Education and Welfare and as a member of the Law Students Civil Rights Research Council.

Once finished with formal education, this son of Teaneck and Fordham University returned to New York as triumphantly as his modest nature would allow, and joined the preeminent elite law firm of that era, Cravath, Swaine & Moore, which was reaching out beyond the Ivy League to secure the finest legal talent it could identify. Bill spent five years at Cravath, specializing in tax work, before accepting, in 1973, an invitation from Dean Dickson Phillips, Jr. to join the faculty in Chapel Hill as a full-time teacher and scholar at the University of North Carolina School of Law.

Here he has remained, rising steadily from assistant to associate to full professor, becoming in 1991 the Willie Person Mangum Professor of Law. Over the decades Bill Turnier taught all of the principal courses in taxation even as he built a nationally recognized expertise in federal estate and gift taxation. In 1989, Bill was invited to join Professor Regis W. Campfield of Southern Methodist University and Professor Martin B. Dickinson of Kansas University

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as a principal co-author of the 17th edition of *Taxation of Estates, Gifts and Trusts*, a leading text in the field. Bill has remained its co-author through twenty-five years and seven more editions, the 24th edition having appeared in 2011. Bill Turnier’s text writing includes two other important volumes, *Problems in the Taxation of Individuals, Partnerships and Corporations*, which he co-authored with Professor Norton L. Steuben of the University of Colorado, now in its third edition, and a collection of essays, *Materials on Family Wealth Management*, which he co-edited with Professor Grayson McCouch of the University of Florida, one of the contributors to this special issue of the *Review*.

Beyond his texts, Bill wrote dozens of law review articles that appeared both in such eminent national law reviews as those of American University, Berkeley, Cornell, Florida, Villanova, and Wisconsin, as well as in a host of specialized tax journals. Bill’s tax interests were remarkably broad. He wrote with keen appreciation of changing tax regime alternatives, examining the strengths and weaknesses of the value-added taxation approach and the “pay-as-
you-earn” taxation approach adopted in Great Britain. Bill also wrote as early as 1991 about the growing role of computers in tax compliance. He addressed normative issues in the choice of personal deductions in the American tax system and the problematic impact of federal taxation of health care benefits. He even tried his hand at an article entitled *Redistributive Justice and Cultural Feminism*. Bill authored one droll article in 2000, lamenting the tendency of many contemporary law review staffs (but not this year’s *North Carolina Law Review*, thankfully!) to overlook fine articles devoted to tax, business, or related areas of legal scholarship in favor of “law-and” articles from authors drinking deeply from the wells of constitutional law, criminal law, and sociological theory.

Much of Bill Turnier’s scholarship, in fact, seems guided by the belief he so clearly shared in his classrooms: that the mission of American law schools should be not just to introduce students to the deeper mysteries of legal theory but also to prepare them to become the wise advisors to the clients whom the overwhelming majority of graduates would eventually serve. Toward that end, Bill early created and yearly refined a seminar-like course on family wealth management which presaged the broad post-2008 move toward “transition-to-practice” courses. In this popular and regularly over-subscribed class, Bill’s fortunate students found themselves taking the roles of client advisors and problem solvers, as he urged them to think not only about regulatory and doctrinal aspects of tax law but also about the real-world economic considerations that should guide their advice to clients. Meanwhile, his spouse Marife Turnier created and offered for nearly twenty years a popular course, “Spanish for American Lawyers,” which gave Carolina Law students an introduction to the Spanish language equivalents of American legal terms and was immensely helpful to those specializing in immigration practice or service to the state’s growing Latino population.

Beyond the world of tax, Bill never abandoned his interest in the broader social concerns that had compelled him as a student to join the Law Students Civil Rights Research Council. With his good friend and colleague Professor John Conley, and Dr. Mary R. Rose, a researcher from the American Bar Foundation, Bill helped design and carry out a remarkable, real-world survey of race in the criminal justice system, a project drawing on local jurors in Alamance and Wake counties that led to a 2000 article published in the *Wisconsin Law Review*.

Over the course of his academic career, Bill Turnier was also asked to shoulder virtually every major service obligation his law school and the University could place upon him. He was Associate Dean for Academic Affairs from 1990–93 and chair at various times of key law school committees on curriculum, intellectual climate, promotion and tenure, research, and post-tenure review. At the University level, he served as a member of the Faculty Council, as a member of the Chancellor’s advisory committee on the Ph.D. program in public policy, and on every committee even vaguely associated with faculty benefits, finances, housing, or related matters.

Bill Turnier’s renown brought him many invitations to visit at other law schools, and he eventually accepted visits at Alabama, Texas, Utah, and Virginia, along with frequent adjunct teaching stints at Duke and overseas visits at Hofstra’s Sorrento program and the Ministry of Finance in China.

His arch, shrewd-but-simultaneously-funny contributions to informal conversations and faculty meetings won him the affection of his colleagues. And while his bow-tied, tweed-jacketed classroom garb seemed always a nod to his Cravath, Swaine past, his thrift-shop taste in summer apparel—at its best, rumpled t-shirts and aqua running shorts—never drew any sartorial imitators. Indeed, Bill Turnier was, in virtually every sphere, an unmistakable original. Everyone coming into his office knew they could be treated to a completely individual, contemporary analysis of pending national or state issues or policies, a recital of arcane but learned scholarship, or alternatively, a welcome account of the recent achievements of his talented children. His devoted support of his beloved life-partner, Marife Vallecillo Turnier, throughout fourteen difficult months of health challenges prior to her recent death in January of 2015 underscored the full depth of his compassion and family devotion.

There is always some sadness in watching the departure from our halls of learning of someone who has built such a rich career and commanded such gratitude from more than two generations of students. Yet Bill Turnier’s impact on Carolina Law will remain, and by suggesting this special issue, designed in tribute to his chosen field, Bill has afforded us one last gift that will endure as long as readers strive to read, research, and understand law and its potential for ordering the commonweal.