




INTO THE STACKS: BOOK LAUNCH: THE BLACK TAX

Busting Myths

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Andrew Kahrl's timely book, *The Black Tax*, examines the racial disparities present in local governmental property tax systems. By examining the property tax regime, he enters the conversation about the role of tax policy in exacerbating the racial wealth gap.¹ *The Black Tax* expands the conversation about analyzing tax policies through a racialized lens.

Kahrl argues that beginning in “the late nineteenth century to today, local tax assessors have consistently over-taxed the lands and homes that Black people own and the neighborhoods where they live” (3). He takes the reader along a chronological journey beginning with the post-emancipation era and ending with the first two decades of the twenty-first century and shows how the system was administered to the detriment of Black Americans. Whether the topic is how the system is administered and/or enforced along with how the tax dollars raised were spent, black Americans wound up paying too much in taxes for too little in services.

The Black Tax busts two myths that I focus upon. First, that black Americans do not pay a lot in taxes. Kahrl has marshalled irrefutable evidence to demonstrate that “[f]rom the late nineteenth century to today, local tax assessors have consistently overtaxed the lands and homes that Black people own and the neighborhoods where they live” (3). He demonstrates this through a story from Edwards, Mississippi (136–50).²

It started over access to a public swimming pool.

In the spring of 1964, while the Civil Rights Bill was being voted on in Congress, the Edwards Town council was looking for a workaround (136). Within days of the Bill becoming law, the town started requiring swimmers to present a certificate attesting to their being free from “contageous [sic] and communicable diseases,” signed only by physicians who graduated from a certain type of medical school and member of a certain type of association that excluded all medical schools in the state that admitted Black students (136–7). As a result, no Black people—who paid taxes supporting the pool—could use the pool to briefly escape the Mississippi summer heat.

By the following spring, the council voted to sell the pool to a new corporation for \$2,000, “because of financial burden” (137). The “new” pool now had a wall around it with a private, members-only sign.

Around the same time, a civil rights organization, the Delta Ministry, arrived in Edwards. It rented a former campus called Mount Beulah, about a mile outside of town. Mount Beulah provided jobs for Black people in Edwards and a place for youth to come, be safe, socialize—and get involved in the civil rights movement.

¹Dorothy A. Brown, *The Whiteness of Wealth: How the Tax System Impoverishes Black Americans and How We Can Fix It* (New York, 2021).

²I first became aware of Professor Kahrl's work by reading his earlier scholarship in this area. Andrew Kahrl, “The Power to Destroy: Discriminatory Property Assessments and the Struggle for Tax Justice in Mississippi,” *Journal of Southern History* 82, no. 3 (2016): 579–616.

At the beginning of that summer (1966), five Black young adults went to the “private” pool and asked to be admitted. They were given an application, which they completed, and a few weeks later they were told their applications were rejected. The result was a meeting to complain about their exclusion from the pool, which led to a broader discussion of the treatment of Black people in Edwards. The problem was no longer confined to the pool.

As Kahrl describes:

What began as a discussion of the pool’s exclusionary policy soon grew to include a broad range of grievances, from the plumes of toxic smoke that enveloped Black homes near the chemical plant in the Fairgrounds neighborhood, to the disrespectful conduct of the tax collector, Ruth Harrell, to the town’s refusal to even mow the grass in the Black cemetery, as it did in the white one. (138)

One of those five, Irene Thompson, agreed to be the named plaintiff in a federal lawsuit challenging the sale of the pool. A few days later, Irene and a group of fifteen protesters picketed outside the pool, and they returned every day for the rest of the summer. Over time their numbers grew.

Through the protests, an area church hosted meetings where ministers and activists spoke. Protesters eventually made plans for “a work strike and boycott of white-owned business” (140). Their list of eighteen demands included a “\$1.25 hourly wage and the right to use the restrooms in the white homes where they worked” (140). Monday August 8 saw fifty maids and cooks leave their jobs in their white employers’ homes. This was followed by protesters picketing businesses in Edwards. Organizers set up a shuttle service to grocery stores outside of Edwards. As Nerissa Gray put it, “We are closing the town up if they don’t give up first-class citizenship” (140).

The town retaliated by imposing a 7 p.m. curfew, which was promptly overturned by an injunction filed against it in federal court. On three occasions, Mount Beulah had crosses burned on the campus lawn (140). Weeks passed, and “[t]he boycott remained ‘air-tight’” (141). The summer ended, the pool closed for the season, and Irene Thompson started her freshman year of college at the University of Michigan. The white people in Edwards had assumed the boycott would falter; instead, it continued through the fall with dire financial consequences to white businesses in Edwards.

The furniture store “was doing absolutely no business,” the “gas station was losing \$100 a week,” the “theater had been forced to close,” the “laundromat’s weekly revenues dropped from \$200 to \$15,” and the “sales tax revenues evaporated” (142). The Black people in Edwards pledged to maintain the boycott until their demands were satisfied or “until the next election when the local Negroes will defeat the present white officials and any other white candidates who might seek office by vote of three to one” (142).

Meanwhile white businesses were lobbying Mayor Robbins to give in to some of the boycott demands. Others, like Sam Tupper, a member of the board of alderman, was looking for retaliation and told the Black boycotters that they “were going to pay for it. Your taxes are going to be doubled” (143).

And that’s exactly what Town Assessor Ruth Harrell did.

Supporters of the boycott received the greatest tax increases, while the assessments for those Black people who did not honor the boycott or “served as informants on the movement” remained unchanged” (143). Kahrl writes that “Harrell increased the total assessed value of Black-owned property in town by 51 percent; the total value of white-owned property, by comparison, increased only 5.2 percent” (143).

Assessor Harrell followed all the proper procedures, placing a public notice announcing the updated assessment rolls on November 19, 1966. However, no one paid attention, and no Black taxpayers came into the town hall to check the rolls. They had no reason to and assumed any

increases would be in line with historical assessments. Edwards officials waited until the time to appeal the assessments had expired before they mailed out tax bills in late December 1966. By then, “Mississippi taxpayers had no legal standing to fight the assessment” (143).

Black homeowners, upon receipt of their bills, went to the town assessor, but Harrell claimed ignorance. Tupper was characteristically blunt and admitted, “You all got messed up with that boycott, so you have to pay more taxes” (144). Another white official said the higher tax bills were sent “to teach [Blacks] a lesson” (144).

The Lawyers’ Committee for Civil Rights under Law challenged the assessments as unconstitutional and hired a sociology professor and researcher at Tougaloo College named James W. Loewen to see if “race had been a factor” in the property tax assessments (148). He examined the 1967 tax rolls along with those from previous years and found that it had. A lawsuit was filed by the Black residents of Edwards, and they lost. That decision was upheld by the Fifth Circuit, and the Supreme Court declined to hear the case. The court’s analysis was that because they had a remedy in the State of Mississippi’s appeal process, they had no right to sue in federal court. And we know they had no real remedy in state court.

As for the boycott, an agreement was reached that sewer lines would be extended into Black neighborhoods, streetlights would be added, and the hourly wage of garbage workers would be raised to \$1.25 (146). But, there was no tax justice in Edwards, Mississippi.

The second myth that *The Black Tax* explodes, and one that I will only touch upon briefly, is that Black property is not valuable. “Black-owned land held great value *because* it was Black-owned and, thanks to such legal tools as tax sales and partition sales, could be acquired cheaply. In this market, the value of Black people’s land could only be fully realized once they had been pushed off it” (195). The irony is Black-owned land was valuable to white Americans as long as Black people were not living there.

Sociology research provides an explanation why. One study concluded that “race, per se, shapes how whites and, to a lesser extent, blacks view residential space.”³ That study was based on an experiment that created neighborhood videos: (i) all white; (ii) all Black; and (iii) racially diverse where 60 percent were white and 40 percent were Black residents. All of the videos were identical—except the race of the people in them. The results showed that white video viewers preferred the all-white neighborhood. It was the absence of Black people that made the neighborhood more attractive and—more valuable.

Kahrl’s book, *The Black Tax*, is eye-opening with heartbreaking yet poignant stories about the way Black Americans have been overtaxed through the property tax regime and continue to pay higher taxes even today. It is well worth your time to sit with this book. The stories will linger in your head and your heart—long after you have read the final page.

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³Maria Krysan et al., “Does Race Matter in Neighborhood Preferences? Results from a Video Experiment,” *American Journal of Sociology* 115, no. 2 (2009): 548. This section draws upon my earlier research. Dorothy A. Brown, “Homeownership in White and Black,” *Memphis Law Review* 49 (2018): 217–9.