



INTO THE STACKS: BOOK LAUNCH: THE BLACK TAX

A Response to My Readers

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First, I want to thank *Modern American History* co-editors Sarah Snyder and Darren Dochuk for selecting my book for this roundtable and assembling such an incredible group of scholars to read and comment on it. I drew heavily on these readers' previous works when writing *The Black Tax* and held up their books as models of the kind of engaging and impactful historical scholarship that I aspired to achieve. Which makes their positive reactions to my book all the more gratifying, even as it makes my job here a bit harder. I have no complaints to respond to, no arguments to defend, no decisions or only a few omissions to justify or explain.

Let me begin by saying a few words about what led me to write this book and how it came into form. In many respects, it grew out of my first book, *The Land Was Ours*, which told the history of African American landowners, communities, and enterprises in the twentieth-century coastal South.¹ In that book, I looked at the political forces, economic interests, and legal instruments that fueled the transformation of southern shorelines from remote and sparsely developed to booming real estate markets and, along with it, contributed to the massive decline in Black landownership here and across the South over the course of the twentieth century. As I was doing research for that book, I kept coming across examples of Black landowners, real estate developers, and small businesses leveling charges of intentional over-taxation by local tax assessors, and numerous instances of individuals and families losing their land at tax sales. Invariably, the victims of discriminatory over-taxation or tax foreclosures owned land that was coveted by others, or whose presence was deemed a threat to white-propriety interests.

The notion that whites in positions of power would manipulate local tax laws and administrative procedures to exploit or punish Blacks did not come as a surprise, and yet, this form of bureaucratic racism was entirely absent from the literature on the Jim Crow era and the struggle for civil rights in the South. Curious, I began investigating further and soon found more examples of Black-owned property and neighborhoods being subject to over-taxation and Black landowners being victimized by tax sales, in places far beyond the coastal real estate markets that were the focus of my first book, and outside of the Jim Crow South. And while few historians had recognized the prevalence of these practices and their effects on Black people's struggles for homeownership and financial security, I soon found that they were a frequent topic of discussion and concern among Black people at the time.

I knew there was an important story hidden in local tax records, but at the time I began working on this project, I had little clue as to how to find it. I had received no formal education in local tax law and administration, so I was going to have to learn it myself and seek out those experts who could explain it to me. And there was much I had to learn. The laws and procedures governing local tax administration and enforcement are exceedingly complex, opaque,

¹Andrew W. Kahrl, *The Land Was Ours: How Black Beaches Became White Wealth in the Coastal South* (Chapel Hill, NC, 2016).

and, perhaps most frustrating, vary considerably from state to state. The sources I could find that explained how all this worked were written in a language meant strictly for specialists and practitioners and seemed designed to scare away someone like myself from even attempting to understand it.

As I struggled to comprehend the tax sale notices that county treasurers mailed to delinquent taxpayers, or the formulas local tax assessors used to determine an individual's tax bill, I kept thinking about the people who received these notices in the mail, or who attempted to figure out whether the assessment they received was fair and accurate. The numerous mentions in print and oral records I had found of Black people sensing that they were being unfairly taxed but unsure of how to prove it, much less what to do about it, and of people losing their land and homes to taxes but not fully understanding why, began to ring true. As I began digging into property tax records and trying to make sense of what I was seeing, and to keep my eyelids from drooping and my mind from wandering, I came to appreciate the power of tediousness—one that local tax administrators possessed in abundance. I kept thinking back to a passage from Richard White's book *The Organic Machine*, when he observed, "In a democracy boredom works for bureaucracies and corporations as smell works for a skunk. It keeps danger away. Power does not have to be exercised behind the scenes. It can be open. The audience is asleep."²

The complexity, opacity, and diversity of local tax administration became not just something I needed to overcome; it became part of the history I was trying to tell. And in telling this history, I was determined to do so in a manner that was accessible to general audiences, that dispensed with the jargon and technical language and instead explained how these systems worked in plain English, in ways that nonspecialists could readily understand and appreciate. I wanted, above all, to bring this history to life and ensure that readers never lost sight of the people who lived within these fiscal structures and whose lives were affected in ways large and small by the laws and practices I was documenting and seeking to explain. I was thus so gratified to read Camille Walsh's comment that my book is the mirror opposite of the dry, numerically dense works that characterize most histories of taxation, and Marcia Chatelain's praising it for telling a personal and human-centered story of taxation. That was my goal from the outset: to write a history that was impactful and influential beyond the academy *because* it was engaging and readable, that spoke as much to those who remain disadvantaged and subject to discrimination and predation under our tax system, those combatting inequality and injustice today, and those best positioned to address these ongoing problems, as it did to scholars who study and write on these subjects. I thus hope that Todd Michney's prediction of this book's potential to intervene in public conversations and debates over structural inequality in America's past and present will prove true.

These were my objectives in writing this book, but figuring out the best way to do so proved just as tricky and confounding as the local tax laws and administrative procedures themselves. I knew I did not want to do a case study of a single place and be bound by all of its particulars, idiosyncrasies, and inherent limits on its broader applicability. And yet, as mentioned before, local tax systems defied broad generalization because each one of them worked differently. (Would I have to pause the narrative each time I turned to another place and give readers a primer on how the laws worked in Mississippi as distinct from South Carolina, Illinois, and elsewhere? And if I failed to acknowledge and explain those differences, would my book raise hackles among specialists and those who lived in these places and understood all too well these particulars?) I knew I did not want to write a book filled with charts and graphs but knew that quantifying the material consequences and impacts of the laws, tax structures, and predatory practices I was describing (producing the receipts, as it were) was critical. And, I knew I wanted my book to tell the history of three distinct, but related, phenomena—the over-taxation of Black-owned

²Richard White, *The Organic Machine: The Remaking of the Columbia River* (New York, 1996), 64.

property and neighborhoods, the maldistribution of the public goods and services those tax dollars paid for, and the abuse of tax delinquency laws by public officials and private interests—but was unsure of the most effective way to tell this history as one. Those were problems, I kept telling myself, that would somehow be resolved through the writing process.

More immediately, I needed to connect with people who could help me understand, appreciate, and tell this history. Traveling to the places that had stood out among the written source materials I had uncovered and conducting oral history interviews with people who lived there was my first priority. Early in the research process, I traveled to the South Carolina Sea Islands, where I interviewed veterans of the fight for Black land retention there in the 1960s and 1970s (whose story is told in chapter nine). I ventured to the small barrier island that was legally stolen from Evelina Jenkins through a fraudulent tax sale, today home to dozens of vacation homes, some of which sell for upward of \$2.5 million. I traveled up to the gatehouses of the “plantation” resorts that reside on what was formerly Black-owned land on Hilton Head Island. And I tore around the dusty roadways of Daufuskie Island, site of one of most egregious attempts by real estate developers and local officials to tax poor Black families off their valuable and highly coveted land with fifth-generation islander Yvonne Wilson, whose heroic defiance of developers and defense of Blacks’ property and cultural heritage is recounted in chapter fourteen. I made several trips to Mississippi, where I spoke with long-time Black residents of the town of Edwards (whose saga is recounted in chapter seven) and walked the streets of that small town, seeking to capture a sense of place. I drove down to Port Gibson and interviewed Evan Doss, the first African American elected to the office of tax assessor in the state’s history, in the county office building where his battles against the local white power structure (as told in chapter eight) took place. And I sat in the offices and homes of civil rights veterans such as Rims Barber, who came to the Magnolia State during the 1964 Freedom Summer and never left, as well as Owen Brooks, whose advanced age belied his photographic memory and detailed understanding of the issues and events I had come there to learn about. And, I ventured to Chicago on numerous occasions, where I spent countless hours digging through files in the offices of the Center for Economic and Policy Analysis and talking with its director, Arthur Lyons, who was one of several people who became both a source and a subject in my book, and conducting oral histories and background interviews with as many of the people who were affected by and fought against unfair assessments and tax lien predation as I could. The personal connections I forged early on in the research process not only helped me understand and appreciate this history and its significance; they made it possible for me to tell it in a manner that centered human experiences and, in a sense, brought it to life.

Several of the people I connected with and interviewed early in the process sadly did not live to see the book’s publication. In 2013, I sat with the late Jim Loewen, author of the best-seller *Lies My Teacher Told Me*, in his living room, and we talked about his time as a young professor at Tougaloo College in Mississippi and his work on behalf of the litigants in the federal lawsuit against the town of Edwards over its discriminatory assessment practices in the late 1960s.³ I had the good fortune of convincing the legendary (and reclusive) civil rights organizer Jesse Morris to sit for an interview about his time as the executive director of the Mississippi chapter of the Emergency Land Fund in the early 1970s, and shared the audio and transcripts of our conversation with his daughter, the historian Tiyi Morris, after his passing in 2021.⁴ Through a mutual friend, I connected with Andrew Patner, son of the famed activist lawyer Marshall Patner, whose legal crusade against tax sales and the predatory investors who profited from

³“James W. Loewen, Who Challenged How History Is Taught, Dies at 79,” *New York Times*, Aug. 20, 2021, <https://www.nytimes.com/2021/08/20/books/james-w-loewen-dead.html> (accessed on May 30, 2024).

⁴“Jesse Morris, Civil Rights Activist and First Mississippi Food Network Executive Director, Dies at 84,” *Jackson Clarion-Ledger*, Mar. 31, 2021, <https://www.clarionledger.com/story/news/2021/03/31/jesse-morris-civil-rights-activist-first-director-mississippi-food-bank-dies/4812745001/> (accessed on May 30, 2024).

them is told in chapter twelve. In rich and vivid detail, Andrew recounted the stories told to him by his late father about his battles in and out of the courtroom with the notorious tax buyer Allan Blair. At a time when I was struggling to make sense of what I was finding, Andrew kindly and patiently explained how Illinois's tax sale law works, who it works for, and who it works against. I remember calling him in late January 2015 with a follow-up question about something he had shared with me in a previous interview. Our conversation was brief, and he mentioned that he was fighting off an illness but expected to recover soon and could talk more then. Days later, I was eating my lunch in my car parked outside a warehouse in Cicero, Illinois, where Cook County kept the old tax sale books from the 1960s and 1970s that listed the names of the people who tax buyers preyed on (and who Patner's father had fought to defend), the taxes they owed, and the profits Blair and others made off their mistakes and misfortunes. I just happened to be listening to a local radio station where Andrew hosted a weekly classical music program. As I sat there, a voice came on the air to announce that Patner had passed away earlier that day. He was only 55.⁵

It was through connecting with and learning from the people who lived this history that the broader contours of the book came into focus, and the nagging questions about how to best explain and organize the narrative were resolved. But that is not to say that the process was seamless. Figuring out how to best tell the history of a local issue that was not a local history was one of the toughest of all dilemmas. A close second was the organization of the chapters and the three main threads that I follow and unspool across the narrative (collection, allocation, and enforcement). Mere months before it was due to the publisher, I tore the entire manuscript down to its studs and rebuilt it, chapter by chapter, in what was easily the most stressful and sleepless period of my professional life.

As Todd Michney correctly points out, there were issues and examples whose inclusion would have enhanced the book's arguments. Some of those he called out were, at one time, in the manuscript but, for reasons I cannot adequately explain, ultimately landed on the cutting room floor. While regrets over those omissions will linger, I hope that this book will be the first, not the last, word on this subject, and that it will inspire other scholars and writers to delve into local tax records and ask new questions of these sources. I hope it will lead current and future scholars of race and inequality (in housing, schools, environment, public health, and countless other areas) to move tax matters from the periphery to the center of their analysis. I hope it will, as Camille Walsh remarked, "open the door for future investigations of local property tax assessment, spending and enforcement systems, in other regions and [its] impacts on other populations." I hope this book will contribute to a fiscal turn in U.S. history scholarship that is already underway, due in no small measure to the scholarship of the participants in this roundtable. I am excited for what lies ahead.

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⁵“Andrew Patner, Longtime Chicago Writer, Dies,” *Chicago Tribune*, Feb. 3, 2015, <https://www.chicagotribune.com/2015/02/03/andrew-patner-longtime-chicago-writer-dies/> (accessed on May 30, 2024).