

turns to Mexican and Puerto Rican colonials, where he puts into practice Pilar Cruz's approach by "trying to get across some of the complexity of our situation down here—cultures coming together in both negative and positive ways" (*Lone Star*, 1996). He also extends his argument about colonial education models through the 1950s and across Spanish-speaking ethnic groups in California, Texas, and Puerto Rico.

I appreciate the broad scope of Stratton's work. He links Gilded Age and Progressive Era educational work to larger US nationalist and imperialist aims and offers chapters on a range of peoples and places within the American empire, which allows him to bring Natalia Molina's "relational framework" to the history of education (p. 176). In this regard, the book offers undergraduate and graduate students a quick, in-depth introduction to diverse social, legal, and political histories of American schooling. The Latinx educational history complements the stronger conversations on Asian American, African American, and European American schooling. Stratton's work is thoughtful and desired as we expand our historiography of American public schools. Overall, I recommend *Education for Empire* to anyone interested in the history of education, empire, race, and the continuing effort to bring intersectionality to our work.

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Camille Walsh. *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship, 1869–1973*. Chapel Hill: University of North Carolina Press, 2018. 250 pp.

Since the Supreme Court struck down legal segregation with the 1954 *Brown* decision, many have challenged the de jure/de facto distinction in racial discrimination as an illusion, particularly in terms of the deficit in school resources granted communities of color compared to white communities. The question has been, are the continued disenfranchisement and educational neglect of communities of color the result of inequitable laws and racist structures, or are they the outcome of the prevailing logic of white supremacy and a "natural" inclination

toward segregation? From Kenneth T. Jackson's *Crabgrass Frontier* (1985) to Ansley Erickson's *Making the Unequal Metropolis* (2016), scholars have illustrated how segregation, in schooling and otherwise, has been the enduring result of economic and other policy choices. While *Brown* ended legally sanctioned school segregation, this precedent did not signify the end to legally sanctioned policies that have, disproportionately, adversely affected educational opportunity for communities of color. Scholars have shown how housing, economic, and school policies have consistently produced segregation and substantially unequal funding between predominantly white schools and schools with high concentrations of children of color. Moreover, such policies have implicitly reinforced "color-blind" meritocratic tropes that portray people of color as naturally undeserving.

In the latest chapter of this ongoing examination, Camille Walsh interrogates yet another means by which whiteness has been mapped onto the imaginary of citizenship—taxpayer identity. Focusing on the letters of both black and white community members as well as the substantial case law around educational access from Reconstruction to the post-*Brown* era, Walsh explains how taxpayer identity has been invoked to signify citizenship and to thereby justify access to educational resources. In this work, the author further illustrates, as James D. Anderson and others have maintained, the ways in which black communities have often paid disproportionately higher taxes for substandard schooling and how communities of color willingly took the burden of covering funding gaps upon themselves. Further, she illustrates how myriad schemes of separate taxation and the inequitable distribution of tax and levy monies often resulted in black communities subsidizing white schools, even as their own were underfunded, overcrowded, and arbitrarily closed.

Notably, Walsh brings local tax policy as a mechanism for the continued underfunding of black schools squarely into the historical conversation about educational inequity. In doing so, the author makes three noteworthy contributions to our consideration of the relationship between race and citizenship, as she further unsettles the already tenuous *de jure/de facto* divide. First, the status of taxpayer as a claim to citizenship rights has been alternately employed by both people of color and whites. Second, individuals felt that their tax dollars represented a transaction with the state in which taxes paid for public services. Third, the courts' ultimate inability to recognize intersectional claims of race and class, largely ignoring claims of class discrimination, has worked to leave structural inequities in school funding untouched.

Walsh holds that after the Civil War, taxpayer identity came to be an accepted proxy for citizenship and, as such, served as a claim to a fundamental right to public education. Following decades of letters

written to newspaper editors, the NAACP, and the courts, Walsh demonstrates how both blacks and whites subscribed to the belief that taxpayer status symbolized citizenship. However, the author carefully draws a distinction between what rights each community believed taxpayer status conveyed: “For people of color, this right was usually framed as access to education equal to that provided to white students. For whites, it was often the right to access superior education in comparison to the educational resources provided to black and other minority students” (p. 86). Walsh goes on to illustrate how this logic carried into courts of law; the power of the “white veto” continually won precedence over black claims for resources that approached even a fraction of those available to whites.

Adding to the body of evidence in works such as Robert O. Self’s *American Babylon* (2003), Davison Douglas’s *Jim Crow Moves North* (2005), and Matthew Lassiter’s *The Silent Majority* (2006), Walsh explicitly foregrounds the ideological connection taxpayers made between taxes paid and services received in return. In this conceptual “marketplace of citizenship,” tax dollars purchased rights, and those rights implied an “isolated reciprocal bargain between the individual and the state,” in which “the amount an individual (or racial identity group) contributes in taxes should correspond to the amount and quality of rights and privileges” obtained from the state (p. 7). With increasingly greater “purchasing” power through their overall greater economic opportunity and collective wealth, whites envisioned themselves as paying the bulk of property taxes, from which local school budgets are derived, and therefore deserving of the bulk of educational services. Further, this notion of taxpayer as rhetorical symbol for citizen, Walsh holds, has worked to entrench a system of school finance that bestows differential levels of citizenship rights—the minimum level of adequate education provided (deemed owed) by the state varies across communities and historically has tracked along racial lines. Notably, the author contends that the conception of taxes as purchasing power serves to create, and reinforce, the image of whites as taxpayers and blacks as “taxeaters”—the former rightfully deserving of the lion’s share of educational services “purchased” from the state.

For communities of color, segregation and local tax structures that benefited wealthier (white) communities represented an intersectional claim of race and class. Critical legal scholars have exposed how court mandates in terms of equalizing opportunity and access for communities of color often ignore such intersectional categories and, therefore, rarely yield decisions that provide actual remedies. Delving into the long history of case law, Walsh insightfully exposes the courts’ inability (or unwillingness) to recognize both race and class as coinciding protected statuses. Using a number of complaints brought before the courts in the

1960s and onward, the author further illustrates how decisions increasingly came to focus on remediating formal systems of racial segregation, leaving inequitable taxation and funding structures unexamined.

According to Walsh, the courts' continued failure to deliver actual remedies, even as they granted symbolic victories, proved a significant detriment to providing substantive relief for communities of color. She contends that by disaggregating race and class, poverty was treated as a natural outcome of capitalism, of "private choice and the marketplace of meritocracy" (p. 111). The courts treating race and poverty as mutually exclusive categories (largely ignoring inequitable tax schemes) meant leaving discriminatory funding structures firmly intact. In the eyes of the law, "injustices resulting from a disembodied system of taxation, were defensible in a way that inequalities resulting from explicit discrimination were not" (p. 155).

In this well-considered study, Walsh again illustrates that the de jure/de facto heuristic for understanding racial discrimination epitomizes a false dichotomy. Policy cannot be disentangled from the ideologies of the people in power who make, uphold, and at times ignore the ways in which ostensibly color-blind policies disproportionately harm people of color. This work, with its consideration of race-based tax policy, adds breadth to the conversation about the long history of racial discrimination in the American education system and adds depth through the explicit connection Walsh draws between taxpayer identity and citizenship.

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LaDale C. Winling. *Building the Ivory Tower: Universities and Metropolitan Development in the Twentieth Century*. Philadelphia: University of Pennsylvania Press, 2017. 264 pp.

In *Building the Ivory Tower*, LaDale Winling offers a deeply researched and highly readable account of how universities influenced the spatial development of American cities in the twentieth century. The book, which is structured as five case studies of university-city relationships, also provides a rich set of photographs and maps. The high point is