


INTO THE STACKS: BOOK LAUNCH: THE BLACK TAX

The Problem and the Solution: Centering Taxation in the History of Civil Rights

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When African-American history is done well, it allows us to see the places where inequality hides. Scholars in the areas of the history of capitalism, African-American history, and urban studies have popularized the language of historical phenomena such as white flight, red-lining, and privatization, in the process of explaining the origins of contemporary challenges. A reasonably educated person understands that deindustrialization at mid-century led to job losses. Every May, pundits write essays about the failure to equalize schools as the nation memorializes the anniversary of the *Brown v. Board of Education* decision. Popular journalists Ta-Nehisi Coates and Nicole Hannah-Jones owe their careers to their study of historical work in order to leverage public-facing conversations from reparations for slavery to the politicization of the teaching of civil rights. Essentially, good history helps us search for the state practices and policies that soften the blow of inequality, assault human dignity, and normalize poverty. In his deeply researched and thoughtfully written book *The Black Tax*, Andrew Kahrl addresses another obscure mechanism that has historically worked to dispossess and disadvantage African Americans across regions and generations, and has ensnared both landowners and tenants. Kahrl's book forces readers and scholars to think about the ways that a lack of federal authority and will to protect Black citizens allowed states and municipalities to assess, tax, and place liens on Black property—from vacant plots to farm land to family homes.

Across time, Black property holding was a double-edged sword for individuals and families. Before the protections of the Voting Rights Act, Black landholders would use their tax receipts to make claims to register to vote, demand better city services, and lobby for better community resources. Although these efforts yielded modest results, they illustrate that those who tried this method of protest understood the power of property in the United States. Property could also bestow some financial security, if land could be farmed and tended to, as was the case of Herbert Lee of Liberty, Mississippi, who ran a successful cotton farm and dairy until 1961. Property could also draw dangerous attention from jealous and avaricious whites, who would use intimidation and violence to force Blacks to relinquish their land, as was also the case of Herbert Lee, who was killed in 1961 by E. H. Hurst, a Mississippi state legislator who was part of a group of white men who wanted Lee's land after oil was discovered in the area years earlier. Property was a source of pride, and it caused a series of dilemmas for Black owners because holding on to it was never simple. Kahrl presents a full and detailed story of why land matters and why taxes may even matter more. As more and more historians evaluate the history of Black business and revisit the long history of Black capitalism as a driver of political work, the analysis of the carrying costs associated with Black wealth building provides an important and serious component to the scholarship. Black-owned banks and stores, and the struggle for access to mechanisms of Black wealth building, are only as important as the structures that tolerate and undermine. Kahrl pays close attention to the detail that has eluded

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so many. If Black people are able to secure an asset as vaunted as a family home, what does it mean for their county tax assessor to wield so much power over that family in the form of annual property taxes? Kahrl shows how the white supremacist investments of counties and states ensured that tax assessors held considerable and damaging power over how homes are evaluated for tax purposes. Although taxes are often decried as too high or unfair, Kahrl reveals the problem of this funding mechanism, which can fluctuate annually; does not adhere to a consistent standard across county, city, and state lines; and can derail owners if a payment is missed. Property taxes for white homeowners became a means of investing in community resources while remaining in good standing with lenders and municipalities. Kahrl shows us that white homes were regularly undervalued for tax purposes, but white neighborhoods were still able to generate the state support and the political backing to ensure that garbage was disposed of, schools remained well-resourced, and public parks stayed green. Meanwhile, Black homeowners, who had fewer choices to purchase homes and borrowed at riskier rates and terms, found themselves overtaxed and underserved. Kahrl's story of taxes moves beyond the inequalities of how public monies were spent to show us the afterlives of homes and properties lost in tax sales—the auctioning off of parcels of land or houses due to tax delinquency. With no federal protection in place to stop or halt these proceedings, states invited private developers and speculators to acquire land at pennies on the dollar, while landowners were left scratching their heads about how they could have missed a tax payment notice or confusion about mistaken tax rolls. The nasty business of making tax payment difficult and tax lien purchasing so easy anchors Kahrl's book, and each chapter takes to you to a different moment in an ever-shifting set of deceptions and misdeeds. There is a lot to be angry about in this book, but Kahrl also presents the political resistance to all of these practices, and he shows us that regardless of one's status as a landholder, the devious work of taxing agencies and other bad state actors inspired and motivated campaigns and protests for change. He presents different ways people interpreted the problems of taxation procedures and sprung into action. He presents the activism in Edwards, Mississippi, that challenged the lack of sewers, potable water, streetlights, and police protection, among the many issues, as a question of why Black taxpayers could not see the results of their financial contributions. He presents economic movements that saw tax lien sales on Hilton Head Island, South Carolina, as a form of community theft. In response to this rapid process of land loss, activists created networks to better educate landholders on how to keep their land and purchase imperiled land in order to return it to the original owners. By keeping Black property in Black hands, the organization was also able to include more Black land sellers among those he capitalized on land sales to the popular vacation spot. Tax lien activism in Chicago was an extension of investigating the profitable brokers in dispossession, and the tax issue would later help to briefly organize a multiracial coalition against excessive tax increases in Illinois. And taxes motivated the beleaguered black mayor of Gary, Indiana, Richard Hatcher, to advocate for more corporate taxation. Taxes, state revenues, and property are not abstract issues linked to claims on access to public institutions—schools, colleges, parks, and pools—in this book. Taxes are not at the background of the issues, nor are they at the periphery of civil rights. Kahrl shows us that taxes are the problem and solution, and they are at the center of why change has not come despite on-the-ground mobilizations, legislative victories, or historic electoral wins. Freedom, and even funding, are not enough.

Each chapter brings readers a new element as to why tax policy is so infuriatingly unfair by bringing us to the places in Black history and Black America where these inequalities can be felt on unpaved roads, sensed in noxious polluted air, and seen on neighborhood blocks where eviction teams toss personal effects on front lawns and sidewalks. The storytelling is as persuasive as the volume of evidence Kahrl provides, and this book will undoubtedly inspire other scholars to follow the money *and* how its collected and redistributed.

Kahrl's book ends in the contemporary period, as he bookends the opening vignette about taxation run wild in New York's Long Island suburbs to the water crisis of 2022 in Jackson, Mississippi, and building issues among Philadelphia's public schools. The two cities may seem worlds apart, but by the end of *The Black Tax*, you understand that municipal disasters in cities with large Black populations can easily trace their calamities to the vicious practices of overtaxing and underfunding. Jackson tried to appeal to the state to repair its collapsing water system for years, and Philadelphia is a model of the consequences of white flight and divestment from urban public schools. When casual observers read these stories, without the incisive analysis of scholars like Kahrl, they would conclude that these cities had no money because their residents had no money. But, scholarship like *The Black Tax* breaks us out of such facile thinking; the poor and working-class residents of these, and so many other, cities pay more than their fair share. The fundamental problem lies with all the people and companies who are not paying enough. Kahrl focuses our attention on this simple, but devastating, fact and inspires new avenues to seek justice. Change will only happen when we connect previous movement strategies with action—equitable distribution of tax monies, fair taxation across communities, and abolishing the ideologies around who deserves the benefits of tax revenues are critical.

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