The System Works as Intended
Alabama's Property Tax and Public School Systems, 1854-1983

by

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A dissertation submitted to the Graduate Faculty of
Auburn University
in partial fulfillment of the
requirements for the Degree of
Doctor of Philosophy

Auburn, Alabama
May 10, 2025

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Abstract

This study examines the intertwined development of Alabama's property tax system and public school system from 1854 to 1983, arguing that fiscal policy served as a crucial tool of massive resistance to civil rights gains in public education. While the traditional civil rights narrative characterizes massive resistance as a reaction to *Brown v. Board of Education* (1954), this study demonstrates that Alabama's white elites began crafting policies to entrench racial and economic inequality long before formal desegregation efforts. Shortly after Redemption, policymakers embedded fiscal mechanisms into the 1901 Alabama Constitution to preserve white political and economic power, restricting Black access to equitable education while shielding white property from taxation. Throughout the 20th century, Alabama's legislature responded to civil rights advancements through fiscal policies that systematically lowered property tax revenue, removed the state's responsibility to support public education, and stripped local officials of the power to alter tax structures. By embedding racial discrimination within the tax code, Alabama's white elites weaponized the ideology of "taxpayer citizenship" to frame resistance to equitable school funding as a defense of property rights rather than an explicitly segregationist project. While courts later acknowledged the discriminatory intent behind Alabama's property tax system, they repeatedly refused to mandate reform, ensuring that underfunded public schools—particularly in majority-Black communities—remained a lasting legacy of Alabama's fiscal resistance to federal demands for equality. This study reframes the history of segregated schooling by demonstrating that property

tax policy functioned as a durable and legally sanctioned mechanism of white supremacy, one that continued to undermine public education and racial equity long after the formal victories of the civil rights movement.

INDEX WORDS: Alabama, Civil Rights, Taxes, Public Education, Property Tax, Politics, Equality

Acknowledgments

This study is a small token of my appreciation for the relationships I have forged throughout my time as a student. While it would be impossible to directly pay the debts I have accumulated, I am thankful for the opportunity to express my gratitude here. My fifteen years as a public school student in Auburn City Schools and Auburn University catalyzed my interest in equitable education. My love and passion for public education is a reflection of the dedicated educators I was lucky enough to learn under, namely Mrs. Goodling, Mrs. Coleman, Mr. Hooks, Mrs. Braswell, Mrs. Fickert, Mrs. Guice, Mr. Tindell, and Mr. Thompson.

I am forever indebted to the Auburn History Department for their support and mentorship during my graduate school career. I would not be at Auburn if it was not for the generosity of Dr. Kelly Kennington, who took the time to respond to my request for a summer research gig during my senior year of college. In the middle of the COVID-19 pandemic, Dr. Kennington provided edits, inspiration, and feedback for a student who was not her own and in doing so, introduced me to a cohort where I eventually found my home. Dr. Jennifer Brooks' Fall 2020 New South seminar introduced me to the historiography and framework for the work I found myself called to. As my primary advisor, Dr. Brooks has provided countless hours of mentorship and an acute ability to help me figure out what I'm actually trying to say. If this study is remotely comprehensible, it is thanks to Dr. Brooks. To Dr. Elijah Gaddis, I would not have a study to write if it wasn't for you. Early in my graduate school training, Dr. Gaddis graciously pointed me toward this topic and introduced me to a contact who ultimately provided me with the bulk of the source material. Dr. Gaddis and Dr. Keith Hebert's Public History Program provided the space and support necessary to conduct this research. The Public History Program introduced me to spaces within and beyond academia that have been invaluable to my personal and academic development. I hope to continue to foster those connections and serve as a community partner. To that end, I would like to thank the Alabama African American Civil Rights Heritage Sites Consortium for the opportunity to develop my skills as a public historian. In particular, I am indebted to Jessica O'Connor, who has served as an unwavering mentor and a true friend. Anyone would be so lucky to have a colleague as brilliant and thoughtful as Jessica, and I'm excited to see where the work ahead takes her.

Taxes are a surprisingly unpopular coffee hour conversation topic. As any grad student will say, finding friends who can provide emotional and academic support is critical. Holly Vlach, Emily Gideon, Brittany Andersen, and Stuart Simms served as my support

team throughout my time at Auburn. I cannot thank them enough for the soundboards, brainstorms, and much needed debriefs.

Librarians and archivists are so often the unsung heroes of every academic endeavor. I am grateful to the staff at the Auburn University Archives and Special Collections Department, the Encyclopedia of Alabama, the Birmingham Public Library, and the Alabama Department of Archives and History. Specifically, I want to extend my thanks to the archivists who conducted the tireless work of digitizing innumerable newspaper articles, Board of Education reports, and Alabama Legislature journals. It is not lost on me that tax policy and the Alabama Legislature are possibly two of the most convoluted and incomprehensible topics one could choose to investigate. For helping me find a light in the tunnel, I'd like to thank Dr. Matthew Gardner Kelly, Dr. Camille Walsh, Dr. Wayne Flynt, Dr. Alex Aguado and Dr. Joseph Bagley.

I am the luckiest girl in the world to have the friends and family that I do. To all of you, I dedicate this work. Growing up in a university town gave me lifelong friends whose parents inspired me to pursue academia. Often acting as a second set of parents, I would like to acknowledge Drs. Joe and Mona Buckhalt and Emily Myers. Auburn City Schools gifted me something more precious than my education with Peyton, Sarah, Sarah, Elise, Maddie, Hannah Rae, and Caden. We came of age together, bound by bike rides, shared secrets, and the kind of laughter only childhood can hold. Although we have traded bikes for flights, I carry a piece of home in each of you. For showing me the world outside of Auburn, I thank Kennedy, Lexie, and Kate. Ours have been journeys—literal and otherwise—marked by joy, curiosity, and adventure. From Camp McDowell to Sewanee, where some of my happiest memories live, to winding trains and cobblestone streets across Europe, your friendship has been a steady and beautiful part of my life. At one point or another, my sisters Alyson and Jennifer, my uncles Scott and Ronny, my aunt deNay, and my father Billy all passed through Auburn's History Department. My father graduated from Auburn with his bachelor's in history in 1979, and it was his passion that led me to follow the family tradition. I dedicate my degree to my father, as it was his dream first. Finally, I could never find the words to adequately thank my mother and namesake, Ann Bruce. You are everything that makes this world good, and I am lucky to be your child.

Table of Contents

List of Figures

List of Abbreviations

ACE	Alabama Coalition for Equity
ACES	Alabama Cooperative Extension Service
AEA	Alabama Education Association
ALFA	Alabama Farm Bureau/ Alabama Farm Bureau Federation
ASC	Alabama State College
ASTA	Alabama State Teachers Association
ASU	Alabama State University
CIO	Congress of Industrial Organizations
CWA	Civil Works Administration
FEEP	Federal Emergency Education Program
JCNTA	Jefferson County Negro Teachers Association
NAACP	National Association for the Advancement of Colored Peoples
NATCS	National Association of Teachers of Colored Schools
NEA	National Education Association
NYA	National Youth Administration
PTA	Parent Teacher Association

SWOC	Steel Workers Organizing Committee
TVA	Tennessee Valley Authority
UA	University of Alabama
WPA	Works Progress Administration

Introduction: Taxpayer Citizenship and the Geography of Educational Inequality

In 1971, Alabama lawmakers passed Amendment 325, capping local property tax rates and locking in some of the nation's lowest levels of school funding. Many scholars describe Alabama's resistance to school desegregation as a mid-20th-century phenomenon catalyzed by *Brown v. Board of Education* (1954). This study argues that white elites built the financial foundation for educational inequality much earlier—through tax policy rather than explicit segregation laws. By embedding artificially low property tax rates into the 1901 Alabama Constitution and centralizing tax control at the state level, Alabama lawmakers and special interest groups ensured that predominately Black schools, particularly in rural counties, would remain systematically underfunded for generations. This tax structure created a two-tiered education system. Urban, majority-white districts collected marginally better school funding, while rural, majority-Black communities suffered from chronic financial neglect that left school facilities crumbling, teachers underpaid, and resources scarce.

Alabama's property tax system had particularly devastating consequences for rural, predominantly Black counties in Alabama's Black Belt. These regions already suffered from exploitative sharecropping and discriminatory labor practices; however, Alabama's low property taxes and subsequently limited public school revenue further deepened their economic struggles. For generations, Black communities pushed for school improvements, but constitutional tax restrictions blocked their efforts to raise adequate revenue to support public schools. As Matthew Gardner Kelly argues in *Dividing the Public*, questions concerning the meaning of "public" for public education

often took shape in relation to the physical landscape. School funding policies both reflected and influenced how land was ascribed an economic value, given racial meaning, and divided into public property.[1]

While urban areas such as Birmingham had some ability to supplement school budgets through alternative revenue sources, rural districts primarily relied on property tax revenue, remaining trapped in a cycle of chronic disinvestment. Low property tax rates padded the pocketbooks of large white landholders and industry leaders who transferred their economic strength into political control. At the same time, disenfranchisement and segregated schools functioned as a form of state aid to white students as local officials disproportionately allocated property tax revenue to white schools. Beginning with emancipation, Alabama's legislature responded to civil rights advancements through fiscal policies that systematically lowered property tax revenue, removed the state's responsibility to support public education, and stripped local officials of the power to alter tax structures.

By embedding racial discrimination within the tax code, Alabama's white elites weaponized the ideology of "taxpayer citizenship", or the idea that taxpayers deserve access to certain social services like public education, to frame resistance to equitable school funding as a defense of property rights rather than an explicitly segregationist project. While courts later acknowledged the discriminatory intent behind Alabama's property tax system, they repeatedly refused to mandate reform, ensuring underfunded

[1] Matthew Gardner Kelly, *Dividing the Public: School Finance and the Creation of Structural Inequity* (Ithaca New York: Cornell University Press, 2023), 15.

public schools—particularly in majority-Black communities—remained a lasting legacy of Alabama's fiscal resistance to federal demands for equality. This study reframes the history of segregated schooling by demonstrating that property tax policy functioned as a durable and legally sanctioned mechanism of white supremacy, one that continued to undermine public education and racial equity long after the formal victories of the civil rights movement.

Given the limited amount of work on school funding in the South, this narrative relies on developments in places such as state legislative chambers, courtrooms, and conference tables. In turn, this study employs a "top-down" approach that historically gives considerable attention to individuals positioned by their whiteness, maleness, and wealth to exercise formal power over public politics. This is especially evident in this study's source base, which heavily relies on proceedings from the Alabama Legislature and legal cases against the state concerning the property tax system. In particular, the plaintiffs' exhibits for *Lynch v. Alabama* (2014) form the majority of the evidence base for chapters 4-5. Filed in 2008 by families in Sumter and Lawrence Counties, *Lynch* challenged Alabama's property tax system and its impact on school funding. The plaintiffs argued that Alabama's property tax caps prevented school districts from funding schools, especially for minority students in rural areas. While the district court found that the state's tax policies were adopted with racially discriminatory intent and severely harmed minority groups, the court concluded that property tax restrictions did not violate the U.S. Constitution or the Civil Rights Act.[2] In 2011, the U.S. Circuit Court

[2] *U.S. Supreme Court Review of Petition for Writ of Certiorari in India Lynch, etc., et al., v. Alabama, et al.,* 1.

of Appeals affirmed the district court's decision, and in 2014, the U.S. Supreme Court denied review of the case. Early in my graduate school career, I was put in contact with one of the prosecutors for the *Lynch* plaintiffs. After an initial meeting, the prosecutor generously forwarded me the collection of nearly 1,800 exhibits from the plaintiffs and defendants representing the state. The exhibits include materials from the Alabama Farm Bureau (ALFA)-- one of the state's leading special interest groups and contributing author of the 1971, 1978, and 1982 lid bills—that are no longer publicly available following the *Lynch* trial. Although much of the exhibit material is considered public information since it can be viewed within the publicly available case proceedings, the prosecutor shared the case materials on the contingent that the information would not be cited or used without his express consent. Thus, information in this study cited as an "exhibit" should not be used in future studies or publications without contacting the author. Unless otherwise noted, citations noted as "exhibits" refer to the plaintiffs' exhibits. Citations from *Lynch*'s district court ruling, appeals court, and petition to the Supreme Court, which are not labeled as "exhibits," pull directly from the publicly available court proceedings and can be used in future publications without the author's consent.

Auburn University's Archives and Special Collections department houses the ALFA collections. ALFA's decision to seal its archival records following the *Lynch v. Alabama* decision reflects a broader history of state-sanctioned efforts to obscure the role of property tax policy in shaping educational inequality. Seminal works on Alabama

politics, such as *Alabama in the Twentieth Century* and *A Century of Controversy*, highlight the outsized influence that wealthy white landowners and their affiliated special interest groups in agriculture and industry have wielded over state policy.[3] Although Alabama's property tax system and public school system developed in tandem, dominant narratives of school financing often portray school funding inequities as the natural outcome of market forces rather than the result of deliberate policy choices. These accounts obscure the active role of lawmakers in structuring property tax policies that privilege landowners while starving public schools—particularly those in Black and low-income communities—of necessary resources. This study posits that a deeper understanding of the fiscal and spatial inequalities that produce racially disparate public school support requires a reckoning with the fundamental goals and meaning of public education and the nature of state responsibility in providing for it. By tracing the development of Alabama's property tax system and identifying who benefitted from its design, this study reframes the history of public school financing to demonstrate how inequities were not incidental but intentionally embedded into the state's fiscal framework.

This study makes two key historiographical interventions. First, it challenges the prevailing view that massive resistance began in response to *Brown v. Board*, arguing instead that Alabama's tax policies functioned as a preemptive mechanism of resistance that took root decades earlier in response to civil rights gains during Reconstruction.

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[3] Wayne Flynt, *Alabama in the Twentieth Century* (University of Alabama Press, 2004), 3-107; *A Century of Controversy: Constitutional Reform in Alabama*, ed. H. Bailey Thomson (University of Alabama Press, 2002).

Indeed, Alabama's legislators railed against "white" tax dollars being used for Black education when creating the state's property tax system in 1901. Scholars such as Matthew Gardner Kelly, Camille Walsh, and Joseph Bagley have demonstrated how tax policy has long served as a tool of racial exclusion in public education. Kelly's *Dividing the Public* reveals that school finance decisions did not simply reflect economic conditions but instead reinforced racial and class-based inequality. Alabama's white landowning elite followed this pattern in 1901 by designing a tax structure that preserved their wealth while starving Black communities of the resources needed for competitive public schools. Camille Walsh's *Racial Taxation* builds on this argument, showing how legal battles over taxation and education established a racialized concept of "taxpayer citizenship". As Walsh argues, "taxpayer citizenship" instigated the formation of separate and racialized tax structures after the Civil War to enable segregated schooling. White policymakers in Alabama used this rhetoric to propagate whites as "taxpayers" and African Americans as "tax spenders"—a myth grounded in the racial ideologies of Reconstruction. Through the rhetoric of "taxpayer citizenship", white elites pushed fiscal policies to preserve Alabama's artificially low property taxes to protect the property and pocketbooks of large landholders from 1901 to 1982. Similarly, Joseph Bagley's *The Politics of White Rights* examines how white leaders weaponized the language of "white taxpayers' rights" to resist racial equality, a strategy Alabama officials perfected decades before the civil rights movement.

While works such as Brian Landsberg's *Revolution by Law* emphasize the power of the law to promote positive, sweeping change, as seen in *Brown* and its successor cases such as *Lee v. Macon* (1967), this study argues that while the law can enact positive

change, working within the confines of state institutions privileges individuals with the greatest access to and control over these systems. As seen in the development of Alabama's property tax and public school systems, this historically meant wealthy white elites. In *Lynch*'s final opinion, the district judge concluded that Alabama's property tax system stemmed from racially discriminatory intent; however, he declined to redress the system as "courts… are not always able to provide relief, no matter how noble the cause."[4] Indeed, Dan Carter's *Politics of Rage* and Joseph Bagley's *The Politics of White Rights* emphasize the power of Alabama powerbrokers in overriding federal demands for equality. Similarly, *The Politics of White Rights* and Richard Rothstein's *The Color of Law* highlight the enduring effects of institutionalized racism that prevailed post-*Brown*. By recognizing the power of white elites over the legal and legislative systems, this study argues that radical, revolutionary change cannot occur within the confines of systems designed by white elites to protect white power.

Just as state resistance to equal education did not begin with *Brown*, recent histories on Black educators' role in the civil rights movement argue that the work for equal education began long before 1954. Works such as Hillary Green's *Schoolhouse Activists* and Heather William's *Self Taught* outline the work of generations of Black activists in the South who fought against white supremacy to promote Black equality in education from emancipation to desegregation. Green and Williams emphasize the importance of obtaining an education for freed people after the Civil War. This study builds on that argument to highlight state-sanctioned forms of massive resistance as a

[4] *Lynch v. Alabama*, No. 11-15464 (11th Cir.2014). 27-28.

response to the Black freedom struggle. While *Brown* dismantled segregated schooling, it could not undo the enduring effects of racial discrimination. In the aftermath of desegregation, Black teachers and students often found themselves at risk as formerly all-white schools tacitly accepted token desegregation. Following the odyssey of Black educators in the South in their quest to provide equal education, works like *A Class of Their Own*, *The Jeannes Story*, and *Reading, Writing, and Segregation* challenge traditional historiographies of *Brown* that promote desegregation and its aftermath as part of a progress narrative. Instead, Green, Williams, and Ramsey question the extent to which *Brown* should be defined as "progress" for Black education, showing how the educators who worked tirelessly to provide an adequate and equal education for Black students often found themselves out of work after desegregation. As Hasan Kwawme Jefferies argues in *Bloody Lowndes*, African Americans identified an assortment of civil and human rights as the crux of freedom. Freedom politics, as Jefferies notes, served as a substitute for the undemocratic traditions that defined American politics, which ranged from disenfranchising poor people to choosing political candidates exclusively from the propertied and the privileged.[5] This study draws on these experiences to argue that for Black educators and activists, equal education meant more than desegregation. Rather, this study argues that *Brown* served as the concession to a larger goal of true social, political, and economic equality.

Second, it reframes the history of school segregation by shifting attention from legal and cultural battles to the structural fiscal policies that preserved racially

[5] Hasan Kwame Jeffries, *Bloody Lowndes: Civil Rights and Black Power in Alabama's Black Belt* (New York: New York University Press, 2009).

discriminatory school financing structures long after formal desegregation. By tracing the evolution of Alabama's property tax system from the 19th century through the 20th century, this study reveals how fiscal policies—not just legal mandates—shaped the geography of educational inequality in one of the most racially segregated and underfunded school systems in the United States. Furthermore, this study argues that the funding disparities between white and Black schools in Alabama, which translated into geographic disparities in public education, are the products of intentional state policymaking. Legal opinions in cases concerning school financing, such as *San Antonio v. Rodriguez* and *Lynch v. Alabama*, present the funding disparities between predominately white and predominately-Black regions as the inadvertent or de facto product of past practices. This study contradicts that narrative to implicate the state as a primary actor in shaping the contours of public school financing. As Dustin Jenkins argues in *Bonds of Inequality*, reliance on local tax revenues, particularly property taxes, entrenched racial disparities by tying school funding to deeply inequitable patterns of land ownership and property valuation. *Dividing the Public* further demonstrates how tax policies were deliberately structured to privilege wealthier, predominantly white communities while limiting resources for Black schools through measures like assessment discrimination and tax caps. *The Color of Law* illustrates how these inequities were exacerbated by redlining and exclusionary zoning, which suppressed Black homeownership and, in turn, the tax base available for Black schools. Similarly, Ansley Erickson's *Making the Unequal Metropolis* underscores how property tax financing—far from being a neutral policy—was central to maintaining educational inequality, ensuring that white schools remained well-funded while Black schools faced chronic

underfunding. This study draws on these works to show how Alabama's property tax system functioned as a state mechanism of racial exclusion, shaping the economic and educational landscape long after the end of legally sanctioned segregation.

Chapter One outlines the simultaneous formation of Alabama's property tax and public education systems. As the nascent state of Alabama developed bureaucratic systems to administer public services like education and systems to levy and collect property taxes to pay for these services, whites developed ideologies to align themselves as donors to or recipients of government services. The importance of equal and adequate education for freed people, as emphasized by Adam Fairclough and Sonya Ramsey's works, is evident through the substantial state support given to public education during Reconstruction. Abolishing that support and implementing suffocatingly low property tax rates under the subsequent "Redeemer" government served as the first stage of the state's massive resistance movement. Beginning with Redemption, state powerbrokers implemented the rhetoric of "taxpayer citizenship" to define whites as "taxpayers" and African Americans as "tax spenders." As David Roediger argues in *Wages of Whiteness*, this construction of whiteness as an economic and civic identity allowed whites to assert their status as contributors to the state while portraying Black citizens as undeserving dependents.[6] Similarly, Camille Walsh's *Racial Taxation* demonstrates how tax policy became a tool for codifying racial hierarchy, framing public goods like education as privileges of white taxpayers rather than rights of all citizens. This rhetoric bolstered the state's efforts to preserve low property tax rates and public school support through the

[6] David R. Roediger, *The Wages of Whiteness: Race and the Making of the American Working Class* (Verso, 1999), 13.

twentieth century. The creation of the 1901 Constitution by a coalition of whites looking to "redeem" the state from "radical" rule established an explicitly racial governing doctrine that slashed property taxes and public services to protect white landowners and white rights. As *Black Reconstruction* and *A Nation Under Our Feet* show, the systematic dismantling of public education and taxation following the overthrow of Reconstruction was a deliberate strategy to suppress Black political and economic agency, ensuring that white elites maintained their dominance. The enduring effects of the 1901 Constitution succeeded in dismantling the public education system and barring African Americans from employing their citizenship rights. The conditions leading to and resulting from the 1901 Constitution emphasize a form of massive resistance attributed to white reactions to civil rights victories a century later.

Chapter Two traces Alabama's shift into a tentative "progressive" era, highlighting how fiscal policies embedded into the 1901 Constitution enabled white elites and special interest groups representing the state's emerging industrial sectors to obstruct public school reform from 1901 to 1930. Promoting industry while preserving low property taxes proved impossible, leaving industrial development and public-school improvement at odds. To court new industries, the state exempted new industries from *ad valorem* taxation. These exemptions attracted extractive industries reliant on a low-wage labor pool by maintaining the state's low tax rates and, subsequently, low school expenditures. C. Vann Woodward's *Origins of the New South* describes this industrial growth—particularly in cities like Birmingham—as a transformative shift that drew northern and foreign capital into the region. Woodward argues that the "Redeemers" and their New South successors "laid the foundations in matters of race, politics, economics,

and law for the modern South".[7] Indeed, as Wayne Flynt shows in *Alabama in the Twentieth Century*, the state's industrial leaders—later coined "Big Mules"— forged a political partnership with Black Belt landowners, creating a coalition that controlled Alabama politics for much of the twentieth century.[8] Yet, the public zeal of the Progressive Era, which Woodward states "converted an economic development into a civic crusade inspired with a vision of social salvation", failed to take hold amongst whites outside of Alabama's urban centers.[9] Rather, the "civic crusade" that Woodward describes can more aptly be attributed to Black educators and community members who catalyzed rural school reform programs in Alabama that influenced rural school reform nationwide. Woodward's thesis distinguishes the New South's industrial elite from the planters of the antebellum era, arguing that New South powerbrokers sought to realize enormous profits and industry under "benevolent and subservient governments".[10] Yet, the fiscal policies created by Alabama's "Redeemers" and embedded into the 1901 Constitution prevented meaningful progress for public services like education. Indeed, politics and price tags persuaded even the most "progressive" of Alabama's New South leaders, who continually privileged low property taxes over increased public school support.

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[7] John B. Boles and Bethany L. Johnson, *Origins of the New South Fifty Years Later: the Continuing Influence of a Historical Classic* (Baton Rouge: Louisiana State University Press, 2003), 22.
[8] Flynt, *Alabama in the Twentieth Century*, 7-10.
[9] C. Vann Woodward, *Origins of the New South, 1877-1913* (Baton Rouge: Louisiana State University Press, 1971), 133.
[10] Boles and Johnson, *Origins of the New South Fifty Years Later: the Continuing Influence of a Historical Classic*, 22.

While white elites obstructed school reform, Black educators and communities played a central role in advancing educational opportunities for African Americans, despite severe financial constraints. Scholars such as James Anderson, Adam Fairclough, Tracy Steffes, and Hillary Green examine the critical role Black educators and communities played in fighting for education from Reconstruction through the Progressive Era. *The Education of Blacks in the South, 1860-1935* remains critical to understanding the racial politics of education in the Progressive Era. Similarly, *A Class of Their Own* and *Educational Reconstruction* demonstrate how Black educators navigated the racial constraints of Jim Crow while advocating for better schooling of Black children. These works provide the background for the rural school reform efforts spearheaded by the Black community, such as the Rosenwald Program, which took root in Alabama through the Tuskegee Institute. As Tracy Steffe's *Solving the Rural School Problem* shows, rural school reform helped to stimulate and legitimize significant new state interventions into local schools, and defined forms of state aid, regulation, and bureaucracy in a formative period of state development. Still, the debates that centered on taxpayer identity exposed the dark underbelly of Alabama's reform efforts. The state's commitment to low property taxes underscored the legislative hegemony of large landowners who pushed the belief that whites paid for services that ultimately benefitted African Americans; however, large corporations and special interest groups were the primary beneficiaries of Alabama's anti-tax agenda. The Progressive Era saw national reforms in public education as school systems consolidated, implemented mandatory attendance laws, restructured local support, and focused on rural school reform; however,

structural inequalities imposed by white philanthropists, state governments, and local officials continued to hamper progress in public education, particularly in the South.

The financial inequalities between white and Black schools catalyzed the civil rights movement's quest to eliminate segregation in public schools across the nation. As Chapter Two shows, public school reform failed to redress the resource inequities for Black schools. Black activists and public school proponents could not force Alabama to abide by the "equal" clause of "separate but equal". Thus, by 1930, the National Association for the Advancement of Colored Peoples (NAACP) worked to increase the cost of segregation to overturn "separate but equal" in public education. Chapter Three explores the transition from equalization to desegregation in Alabama from 1930 to 1956. Beginning with Alabama's struggle to finance the public education system in the aftermath of the Great Depression, this chapter examines the extent to which state officials committed themselves to paying the price for segregation. Alabama's initial response to the civil rights movement from 1930 to 1956 foreshadowed the legal tactics of the later stages of the state's massive resistance campaign. Like prior generations of legislators, the Alabama Legislature adopted so-called "colorblind" fiscal policies to perpetuate racial discrimination from 1930 to 1956, through mechanisms such as equalization campaigns, regional schools, and the 1956 amendment. In doing so, Alabama succeeded in delaying desegregation for over a decade

The rhetoric of massive resistance is critical to perpetuating the false narrative of racial innocence. Alabama lawmakers employed the rhetoric of "taxpayer citizenship" as defined by Camille Walsh immediately after Reconstruction to defend white supremacy

through the 1901 Constitution. This racialized rhetoric remained the primary tool to propagate the mission of massive resistance from 1930 to 1956. Beginning in 1936 with *Pearson v. Murray*, the NAACP's litigation strategy sought to equalize school facilities and teacher salaries to compel states to abide by the separate but equal tenet. After winning a series of equalization suits, the NAACP began to replace equalization with desegregation as the solution to educational inequities. In response to civil rights gains in education, Alabama lawmakers began formulating plans to maintain segregated schools under the guise of "equalization", "freedom of choice", and "school choice". Steve Suitt's *Overturning Brown* argues that "school choice" is deeply rooted in the history of white supremacy and massive resistance post-*Brown*, and is used to systematically drain funds and support from public education. *The Politics of White Rights* builds on this argument to demonstrate how segregationists employed the seemingly "colorblind" rhetoric of choice to tailor massive resistance to the growing body of desegregation laws to protect white political power and white wealth against federal demands for equality. By denying the racialized roots of inequitable school financing systems, resistance to equal and adequate public education became more powerful and capable of withstanding the scrutiny of law.

In the aftermath of *Brown,* strong federal oversight of Alabama's public schools resulted in a series of successful desegregation cases culminating in the 1967 *Lee v. Macon County Board of Education* decision, which forced Alabama to desegregate schools on a statewide basis. The *Lee v. Macon County* case indicated that property tax revenue would now fund desegregated schools, effectively ending the state of Alabama's century-long quest to reserve the bulk of property tax revenue for white schools at the

expense of Black education. To add to the state's troubles, the 1964 *Reynolds v. Sims* case and the 1965 Voting Rights Act opened the door for an enfranchised and politically powerful Black electorate to control local positions and determine the property tax rate in Black Belt counties. Chapter Four explores the role of Governor George Wallace, the Alabama Farm Bureau (ALFA), and the 1971 and 1978 legislatures in passing the lid bill laws as a response to the Black freedom struggle's advancements in voting and education. While desegregation ultimately prevailed, underfunded schools remained. Governor George Wallace and his cohort of influential white legislators, including ALFA representatives such as Walter Givhan, collaborated to craft fiscal policies to prevent federal court decisions from altering Alabama's political, economic, and education systems. In response to civil rights advancements and federal mandates that forced Alabama to desegregate schools, reapportion the legislature, and reassess property, the legislature passed a series of laws from 1972 to 1982 collectively known as "lid bills" that further restricted funding for public schools. The lid bills proposed by the Farm Bureau and other agricultural commodity groups preserved low property tax rates and removed the power to change them from local officials. By codifying the lid bills into Alabama's constitution, the policies effectively restricted Black political power and starved Black Belt counties of local support for public schools. The lid bills manipulated fiscal policy to evade federal mandates just as the 1901 legislature had done over half a century prior in response to Reconstruction. In doing so, the lid bills succeeded as Alabama's final act of massive resistance.

Chapter 4 builds upon existing scholarship on Alabama's long history of resisting federal intervention, situating the Lid Bill laws within the broader framework of white

backlash politics. Just as proponents of massive resistance to school desegregation railed against the federal government, promoters of Alabama's low property tax rates stressed the importance of keeping "big government" out of "state issues" of taxation. The role of the federal government and the limits of federal power question the extent to which equitable schooling can be achieved through local control. Jeffery Cowie's *Freedom's Dominion* explores how Alabama's tradition of opposing federal authority has roots stretching back to the 19th century, framing this resistance as central to the state's political identity. Dan Carter's *The Politics of Rage* further demonstrates how George Wallace masterfully harnessed this defiant stance, transforming Alabama's opposition to desegregation and federal oversight into a national conservative movement. Similarly, Matthew Lassiter's *The Silent Majority* underscores how ostensibly race-neutral rhetoric about local control and tax policy served as a vehicle for preserving segregationist structures long after the civil rights victories of the 1960s. *The Politics of White Rights* further complicates this narrative, arguing that legal and political battles over taxation and school funding were instrumental in perpetuating racial inequality under the guise of preserving fiscal conservatism and property rights. By examining the lid bills as Alabama's final act of massive resistance, this chapter illustrates how state leaders, particularly Wallace and the Alabama Farm Bureau, manipulated fiscal policy to circumvent federal desegregation mandates and ensure the economic and political subjugation of Black communities in the post-*Brown* era.

Chapter Five outlines the aftermath and success of the lid bill laws. The consequences of Alabama's Lid Bill laws reverberated for decades, prompting legal battles that challenged the state's inequitable education funding system but failed to

dismantle its structural foundations. *ACE v. Hunt* (1990) exposed the devastating impact of these fiscal constraints, revealing the unconstitutional conditions in underfunded public schools. Although the courts ruled in favor of the plaintiffs, mandating a constitutional remedy for school financing, Alabama's legislature stalled on enacting reforms, mirroring the state's historical resistance to federal mandates. *Knight v. Alabama*(1981-2007) further underscored the persistent racial inequities in education funding, initially addressing disparities in higher education before expanding into a broader challenge to the state's tax policies. Despite court rulings affirming that Alabama's tax system was a "vestige of discrimination," the judiciary ultimately refused to intervene in property tax reform. *Lynch v. Alabama* (2008-2014) continued this fight, directly contesting the Lid Bills' role in exacerbating racial and geographic disparities in public school funding. While the courts acknowledged Alabama's property tax system as "a vestige of discrimination" that continued to hamper equitable access to education, they ruled that the Lid Bills were motivated by financial, rather than explicitly racial, concerns—effectively allowing the state's restrictive tax policies to remain intact. Together, these cases illustrate the endurance of Alabama's resistance to equitable education funding and the judiciary's reluctance to overturn deeply entrenched fiscal structures designed to preserve racial and economic stratification.

Building on these works, this study examines how Alabama's property tax system functioned as an enduring form of massive resistance to racial educational equity. While segregationist laws shaped public education in the early 20th century, the fiscal structure enshrined in the 1901 Constitution proved even more durable in maintaining white economic and political dominance. By capping property taxes, shifting financial authority

away from local officials, and allowing tax assessments to remain artificially low in wealthy white areas, Alabama's leaders ensured that even after legal segregation ended, the financial foundation for inequitable schools remained firmly in place.

Creating the Constitution: 1854-1901

Creating the Systems: *Ad Valorem* and Public Education

In his influential study of African American education in Alabama, Horace Mann Bond stated, "The public school in Alabama is a social institution. It is the product of a variety of forces, set in motion by human beings equipped with a social heritage, and reacting to a particular kind of natural and physical environment."[11] The series of actions and reactions toward public education in Alabama illuminates the unique social and environmental history of the state. African Americans and whites alike understood education as an avenue and expression of power. As the nascent state of Alabama developed bureaucratic systems to administer public services like education, and systems to levy and collect property taxes to pay for these services, whites developed ideologies to align themselves as donors to or recipients of government services. The ideals of Jacksonian Republicanism which extolled the virtues of majority rule and the common man coalesced with the creation of a property tax system for antebellum whites in

[11] Horace Mann Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, ed. Martin Kilson Wayne J. Urban (Tuscaloosa, Alabama: The University of Alabama Press, 2015), 1. Horace Mann Bond was an American historian, college administrator, social science researcher, and father of civil rights leader Julian Bond. Horace Mann Bond was the founding president of Fort Valley State College in Fort Valley, Georgia, where he was appointed in 1939 and served until 1945. During this time, he published *Negro Education in Alabama*, which was awarded Brown University's Susan Colver Rosenberg Book Prize in 1937, and was praised as a landmark work by W.E.B. DuBois in the *American Historical Review*.

Alabama that placed the burden of taxation on the few for the benefit of the many. As a result, the burgeoning public school system, and the public at large, benefitted from equitable taxation. Of course, white Alabamians did not envision the introduction of hundreds of thousands of formerly enslaved people as citizens when they developed these systems. The abolition of slavery after the Civil War shifted the contours of taxpayer citizenship for white Alabamians. Whereas a fragile white political coalition upheld a fungible definition of taxpayer citizenship that blurred the lines between taxpayer and recipient, the aftermath of emancipation allowed whites to conflate whiteness with taxpayer, making whites the only "rightful" heirs to government and its services. This chapter explores the creation of taxpayer citizenship in antebellum Alabama through the formation of the ad valorem property tax system and the establishment of public education. The narrative progresses chronologically, outlining the beginnings of each system from 1844 through 1901. The destruction wrought by the Civil War set up the conditions for the creation of new bureaucratic systems under the Reconstruction government, as well as the white reaction to Reconstruction from 1877 to 1901. The creation of the 1901 Constitution by a coalition of whites looking to "redeem" the state from "radical" rule established an explicitly racial governing doctrine that slashed property taxes and public services to protect white landowners and white rights. The enduring effects of the 1901 Constitution succeeded in dismantling the public education system and barring African Americans from employing their citizenship rights. Therefore, the conditions leading to and resulting from the 1901 Constitution emphasize a form of massive resistance attributed to white reactions to civil rights victories a century later.

Whereas before 1830, most states allowed enslaved people to be taught to read and write, the slave revolt led by Nat Turner in 1831 catalyzed a series of restrictions. Citing the Bible as an inspiration for the uprising, Turner reclaimed the gospel that whites used as justifications for slavery into a message of freedom and hope. In response to the rebellion, numerous southern states including Alabama criminalized education for enslaved people. The slave code of 1833 stated that "Any person who shall attempt to teach any free person of color, or slave to spell, read, or write, shall upon conviction thereof by indictment, be fined in a sum of not less than two hundred fifty dollars…".[12] The law implied that education inspired rebellion, and therefore any person found guilty of teaching an enslaved person could be accused of treason. While some devout whites continued to provide rudimentary instruction for enslaved people, the vast majority of African Americans before emancipation were illiterate. Remembering her childhood as an enslaved person in Barton, Alabama, Mary Ella Grandberry explained, "De white folks didn't 'low us to even look at a book. Dey would scol' an' sometimes whup us iffen dey caught us wid our head in a book. Dat is one thang I sho'ly did want to do an' dat was to learn to read an write. Massa Jim promised to teach us to read an' write, but he neber had de time." However, despite the penalties for learning to read, her father learned enough to translate a few key biblical lessons. "Whenever we would go to chu'ch", she noted, "he would read to us an' we'd sing. "Bout de mos' two pop'lar songs dey sung was 'Steal Away' an' I wonder Whar Good Ol' Dan'el Was. Steal Away is such a pop'lar song

[12] John G. Aikin, Excerpts from " A Digest of the Laws of the State of Alabama", (Tuscaloosa, Alabama 1833).

what ever'body knows hit."[13] The plantation system which served as the predominant social and economic force in antebellum Alabama depended upon owning and controlling Black bodies and labor through enslavement. Just as education worked as a form of power, in an agricultural economy such as Alabama's, land functioned in the same manner. As Daniel Dupre noted, "For the thousands of farmers and planters who carved out homesteads and plantations in the Old Southwest, land gave subsistence and security and had the potential to bestow wealth".[14] Yet, for those who did not own land, or for the thousands of enslaved people bound to till the land for the profit of others, land represented an obstacle to freedom rather than an avenue towards it. As George, a formerly enslaved man from Lee County, exclaimed, "Learn to read? Honey, you better read and write them cotton rows!".[15] Understanding property as a stable source of revenue, Alabama reserved property tax revenue for the support of public services such as education from its admittance as a state in 1819.[16] While a statewide system of public schools supported by general taxation did not take hold in the South until after emancipation, the scattered public schools available for white Alabamians during the antebellum period relied on property tax revenue nonetheless. Thus, the geographic and social divisions within the plantation system are critical to understanding the attitudes and development of the public education system in Alabama.

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[13] Unless otherwise noted, spelling and grammar in the original letters has been retained throughout. Federal Writer' Project: Slave Narratives Project Vol. 1, Alabama, Aarons-Young, 1936, Federal Writers' Project, United States Works Projects Administration.
[14] Daniel Dupre, "Ambivalent Capitalist on the Cotton Frontier: Settlement and Development in the Tennesee Valley of Alabama," *The Journal of Southern History* 56, 2 (1990): 217.
[15] *"Ex Slave Tales," Lee County.*, Works Progress Administration files, (1930-1939), 2.
[16] Article VI, Alabama Constitutional Convention, Constitution of the State of Alabama, 1819, Huntsville, Alabama, https://digital.archives.alabama.gov/.

Whereas planters with large amounts of capital in the form of enslaved people concentrated in the areas most suitable for plantation agriculture-- the Tennessee Valley in north Alabama, and the Black Belt region of the south-central portion of the state, small farmers, and non-slaveholders settled in the remaining regions of the state.[17] The less fertile regions of the state became known as the wiregrass and hill counties, which distinguished them geographically from the lush river valleys known for their fertile black, waxy soil. African Americans represented over half of the population in the Black Belt and Tennessee Valley counties, while whites represented most of the population in the remaining regions. Thus, the Black Belt and Tennessee Valley counties held a sizeable portion of the state's wealth in the form of land and enslaved people, but a minority of the white population. The establishment of public schools in Alabama outlined a funding system that emphasized the geographical and economic differences tied to the fertility of the land. In the process of designating townships prior to Alabama's admittance to statehood, land surveyors uniformly divided the land into sections. The federal government designated the 16th section of each township for the benefit of public education, and the revenue raised from the section funded the local schools. Thus, townships with less fertile or non-profitable 16th sections received less revenue for their schools than townships located in the prosperous Tennessee Valley and Black Belt regions. In addition to the revenue derived from the 16th land sections, taxes on enslaved

[17] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*. There are inconsistent definitions on which Alabama counties are considered "Black Belt" counties. This study employs an expansive definition which consists of Barbour, Bullock, Butler, Choctaw, Crenshaw, Dallas, Greene, Hale, Lowndes, Macon, Marengo, Montgomery, Perry, Pickens, Pike, Russell, Sumter, and Wilcox. This list Is based on the University of Alabama's Educational Policy Center studies of the region, and the 2004 Black Belt commission under Governor Riley.

people accounted for over half of the total state revenue before 1865.[18] In antebellum Alabama, the property tax and the slave tax generated the most income. The Legislature administered the property tax rate, which divided the land into classes based on the fertility of the land and set a rate of twenty-five cents for every hundred dollars. Under the classification system, a fixed assessment rate applied to land in the same class, with class one lands assessed at six dollars per acre, class two at four dollars, and class three lands at two dollars.[19]

This method of classification continued until 1847. The slave tax set a rate of seventy-five cents per enslaved person over the age of ten, and allowed for property to be taxed at a relatively low rate.[20] This system worked to benefit the small farmer and the non-slaveholding population. As Bond noted, "The ownership of slaves became the crucial index by which white people were separated, by themselves and by others, into gross social and economic classes."[21] The sectional differences between Alabama whites translated into political antagonisms, as residents in the majority-white counties fought to base representation in the state legislature on the population of whites alone, rather than the federal basis which allowed each enslaved person to be counted as 3/5ths of a person. Under this method of political apportionment, the small farmers located in the white counties held legislative power. Thus, the Jacksonian Democrats who represented the

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[18] Lynch v. State of Alabama, *Exhibit 695, Mills Thornton deposition (from Exhibit 682)* (U.S. District Court, Northern District of Alabama: Civil Action No. 5:08-cv-450, 2004). Case exhibits from *Lynch v. State of Alabama* refer to the plaintiffs' exhibits unless otherwise stated. A *Lynch* prosecutor generously shared the exhibit files which are in the author's possession. Case exhibits referred to in this dissertation should not be cited in other publications without the author's explicit consent.
[19] Alabama Legislature, *Acts of the General Assembly of the State of Alabama, 1819* (Huntsville, Alabama, 1819). https://digital.archives.alabama.gov/.
[20] Legislature, *Acts of the General Assembly of the State of Alabama, 1819*; J.C Van Dyke, *Report of the Alabama Comptroller of Public Accounts Dealing with Taxation and Revenue Sources in the State* (Montgomery, Alabama, 1848).
[21] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 9.

wiregrass and hill counties dominated politically until the late 1850s, while the wealthy elite represented by the Whig Party dominated economically.[22]

In some ways, a more equitable tax system existed for whites in Alabama before emancipation because of the immense wealth generated by the slave tax. Those with the most money paid the most taxes, which in antebellum Alabama placed the heaviest tax burden on the planter regime. In addition to the revenue derived from property and enslaved people, the state levied taxes on a list of luxury items such as carriages, and gold and silver plates, while items commonly used by yeoman farmers such as farm tools received tax breaks.[23] Thus, in terms of what was and what was not taxed, the system worked in favor of the lower and middle economic classes. By 1847, wealthy whites in the Black Belt counties called for a compromise. Under the classification system, uniform assessment rates applied to land in the same class; however, land in the same class did not hold equal market value in every county. The comptroller noted that differences in market value between land in the same class accounted for twenty-five to fifty percent of lost taxable revenue for the State.[24] In addition, county assessors frequently undervalued property values to avoid taxation. For example, in 1847 the assessors returned less than two-thirds of taxable land to the State, leaving over five million acres of property untaxed.[25] When asked if the ad valorem system could be safely and beneficially adopted in 1847, the Comptroller stated, "…a return to the ad valorem principle of taxing lands,

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[22] M.C. MacMillan, *Constitutional Development in Alabama, 1798-1901* (Reprint Company, 1978), 30-47.
[23] Alabama Legislature, Acts Passed at the Annual Session of the General Assembly of the State of Alabama December 1847 through March 1848, 1-36 (Montgomery, Alabama 1847-1848).
[24] Dyke, *Report of the Alabama Comptroller of Public Accounts Dealing with Taxation and Revenue Sources in the State*, 9.
[25] Dyke, *Report of the Alabama Comptroller of Public Accounts Dealing with Taxation and Revenue Sources in the State*, 6-7.

would increase the revenue derivable from that tax source. This is clearly shown by the comparison of the land tax in the years 1843 and 1844…".[26] To maintain legislative power, the white counties agreed to eliminate the classification system and the levies on luxury items. Under the new ad valorem system, the assessed market value determined the rate of taxation.[27] Rather than taxing each enslaved person at a flat head rate, the new slave tax fixed the rate of taxation to the profitability of the enslaved person. Thus, higher rates applied to younger, more fit people, and vice versa.[28] While the ad valorem system reduced revenue from the slave tax, it increased property tax revenue overall. Whereas the state received $4,182.63 from property taxes in 1847, by 1850 the state received $484,602.55 in property tax revenue out of a total sum of $1,808,983.74.[29]

The majority of white children who received a formal education in the southern states hired private tutors or attended private academies prior to the 1850s. In Alabama, white settlers from neighboring states brought with them their preferred educational systems, which largely existed independently of state support. For private schools and academies, the only interaction with the state came from incorporation. The state did not furnish any system of supervision or inspection, and largely allowed schools to fend for themselves.[30] Despite the prevalence of private education, a small number of public township schools existed thanks to the 16th section land revenue and local support. The state incorporated

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[26] Dyke, *Report of the Alabama Comptroller of Public Accounts Dealing with Taxation and Revenue Sources in the State*, 10.
[27] The Latin phrase "ad valorem" translates to "according to value".
[28] Legislature, Short Acts Passed at the Annual Session of the General Assembly of the State of Alabama December 1847 through March 1848, 1-36.
[29] Joel Riggs, *Biennial Report of the Alabama Comptroller of Public Accounts for 1850 and 1851* (Montgomery, Alabama, 1850-1851), 20-21, https://digital.archives.alabama.gov/digital/collection/voices/id/14607/rec/1.
[30] Stephen B. Weeks, *History of Public School Education in Alabama*, ed. United States Bureau of Education (Washington, D.C.: Government Printing Office, 1915), 16.

the first school township in 1825, which allowed local trustees to lease school lands to the highest bidder. Mobile County established the state's first public school system in 1826 and began constructing Barton Academy in 1836. Designed by James Gallier Sr. and brothers James and Charles Dankin, Barton Academy exemplified the Greek Revival style with its columned rotunda, ionic porticoes, and cast-iron fence. Constructing such a monumental structure for a city of only 13,000 underscored the citizens of Mobile's commitment to public education for white children. Indeed, when given the choice between selling Barton Academy to finance private schools or to retain Barton Academy as a public school in 1850, Mobile citizens voted to uphold the public school system.[31] To finance the construction of Barton Academy, Mobile's school commission bought one block on the prized Government Street in 1830.[32] The state bank received the proceeds from this sale, and the interest supported the local school system.[33] In addition to the revenue from school lands, Mobile received a municipal loan of $15,000, as well as $50,000 from lottery funds.

Relying on the state bank to hold the school fund appeared to be a financially sound decision. In 1836, the bank held so much money that the state placed "all necessary expenses of the government" up to $100,000 on the bank. In addition, the state required the bank to pay $200,000 annually to the school fund.[34] The bank's prosperity, however, did not last and by 1843 it could not meet the obligations to the state nor the school fund.

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[31] "National Register of Historic Places Nomination: Barton Academy, Mobile, Alabama," National Register of Historic Places, 1970, https://npgallery.nps.gov/NRHP/AssetDetail/8c3a7d23-0842-4bc3-8722-27f3b1914dcf.
[32] "National Register of Historic Places Nomination: Barton Academy, Mobile, Alabama."
[33] Weeks, *History of Public School Education in Alabama*, 42.
[34] Alabama Legislature, *Acts Passed at the Annual Session of the General Assembly of the State of Alabama, Begun and Held in the Town of Tuscaloosa on the Third Monday in November, One Thousand Eight Hundred and Thirty-Five* (Tuscaloosa, Alabama, 1835-1836), 6-20.

The failure of the state bank resulted in the accumulation of interest fees to be paid to the school fund which vastly exceeded the amount of revenue within state coffers. After 1848, the state acted as the "trustee for the townships" and held the revenue from the 16th section lands in the state treasury. After assessing the 16th sections, the governor distributed a certificate that declared the amount owed to each township. Once a township received a certificate, the county commissioner deposited funds equal to six percent of the amount owed to the county treasury for the schools. Essentially, the state gave its word and the counties paid interest on a promise. Counties raised the revenue to pay the six percent interest from general taxation, which in antebellum Alabama meant property taxes. Luckily, the implementation of the ad valorem system produced enough revenue for the school systems to rely on local support.

Thanks to the increased revenue from property taxes, the state contributed over $133,640 to the common school fund and state university in 1851.[35] The increase in state funds coincided with a surge in progressivism, resulting in the creation of a statewide system of public education in 1854.[36] Robert M. Patton from Lauderdale, Jabez L. M. Curry from Talladega, Alexander B. Meek from Mobile, and Dr. Andrew A. Lipscomb from Montgomery led the drive for a public school system, following a belief that education worked to alleviate societal ills and that an educated populace would push urbanization efforts in Alabama.[37] Alabama followed neighboring southern states such as Georgia and South Carolina, which established a similar system of "free schools" for

[35] Riggs, *Biennial Report of the Alabama Comptroller of Public Accounts for 1850 and 1851*, 3.
[36] Wayne Flynt, *Poor But Proud: Alabama's Poor Whites* (University of Alabama Press, 1989), 25-26.
[37] Alabama Historical Society, *Transactions of the Alabama Historical Society*, ed. Thomas McAdory Owen, vol. 2 (Tuscaloosa, Alabama, 1897-1898), 18.

white children to learn reading, writing, and arithmetic at public expense.[38] *The Weekly Advertiser* excitedly announced the legislature's decision stating, "…the state has now acknowledged, by the solemn sanctions of law, her obligation to the sacred sentiment of popular education".[39] Under the public education act, "…schools and the means of education shall forever be encouraged in this state", by establishing schools in each township to extend, "…upon equal terms, to all children of our state, the inestimable blessings of liberal instruction…".[40]

To fund the system, the Legislature created an "Educational Fund" which consisted of the interest on the surplus revenue of the United States, the proceeds from the 16th section lands, additional taxes on railroad and insurance companies, and any additional money in the State treasury not otherwise appropriated. If a surplus existed, it is likely the state squandered the money before it reached the school fund.[41] Therefore, the 16th section lands furnished the state's contribution to the public school system. In addition to the 16th section revenue, the act authorized counties to levy a property tax not to exceed ten percent for the support of public schools, which the local school commissioners apportioned.[42] The Legislature established a superintendent of education to administer the system alongside three commissioners in each county, and three trustees in each township.

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[38] James O'Neil Spady, *Education and the Racial Dynamics of Setllter Colonialism in Early America: Georgia and South Carolina, 1700- ca. 1820* (New York, New York: Routledge, 2020).
[39] "Our State School System," *The Weekly Advertiser* (Montgomery, Alabama), March 1, 1854.
[40] Alabama Legislature, Acts of the Fourth Biennial Session of the General Assembly of Alabama, 8 (Montgomery, Alabama: Brittain and Blue, State Printers, 1854).
[41] Edward G. Bourne, *The History of the Surplus Revenue of 1837* (New York & London: G.P Putnam's Sons, 1885), 46-47.
[42] Legislature, Short Acts of the Fourth Biennial Session of the General Assembly of Alabama, 8-9.

While the law outlined a statewide system, constructing such a system would take time. The *Advertiser* advised Alabamians to be patient noting, "Let us remember that a vast movement like this, proposing to bring the advantages of education to the door of every home, must necessarily experience a multitude of most serious difficulties…the waving of a wand will not cover Alabama with a beautiful network of Public Schools".[43] Indeed, William Perry, the first appointed superintendent of education reflected on his first days in office stating, "…I was turned into an empty room in the Capitol, oppressed with a sense of the responsibility upon me, and with the ominous forebodings of the herculean labor that was before me…I had little experience in public affairs, and no knowledge of the practical workings of public educational systems".[44] The people voted in favor of public education; however, they struggled to form a consensus on how to implement a statewide system. Planters preferred a system of liberal education, while farmers favored "practical" education, believing that "…the only necessary education is reading, writing, and a limited acquaintance with arithmetic and grammar".[45] The first justice of the Alabama Supreme Court, Henry Collier, urged farmers to consider the benefits of liberal education, stating, "… a [liberal education] adds greatly to an agricultural life, by giving employment to moments of leisure".[46] As one Whig newspaper wrote in response to the Public School Law, "We trust that this law is the beginning of a new epoch in the history of Alabama. Of course, it will hardly be found to be perfect. We could very easily point out what we conceive to be deficiencies in it. But

[43] "Our State School System."
[44] Society, *Transactions of the Alabama Historical Society*, 2, 21.
[45] H. W. Collier, "To the Citizens of Alabama," *The Weekly Advertiser* (Montgomery, Alabama) 1850.
[46] Collier, "To the Citizens of Alabama."

then we must recollect that nothing human is perfect in the beginning".[47] Indeed, the Legislature did find deficiencies in the original law and sought to correct them.

The General Fund: "The Most Anti-Scriptural Law on Record"

Whether or not the farmers agreed on the benefits of public education, they certainly agreed that planters should bear their fair share in financing a statewide system. Similarly, the tinge of aristocracy imbued in private schools and academies likely incited Jacksonian Democrats to encourage a truly "democratic" system of public education.[48] To further extend the "blessings of liberal instruction" on equal terms, the Legislature worked to redistribute school funds more equitably. By 1855, an amendment to the public education system created a school fund in which the state pooled the total revenue from the 16th section lands and dispersed the money on a per-student, per capita basis.[49] The general fund worked to redress the inequitable school funding system in which Black Belt schools received substantially more revenue from their 16th section lands. On average, the consolidation of the 16th section lands produced $250,000 for public schools annually.[50] As one proponent of the equalization measure wrote, "It is just, because abstractly no child has any greater or better claim upon the bounty of the State than another".[51]

While Black Belt planters encouraged public education in the abstract, they resented the reallocation of the 16th section funds. As the minority in the legislature, the planters increasingly felt their political representation did not equate to their burden of taxation.

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[47] "The School Law," *Tuskegee Republican* (Tuskegee, Alabama) 1854.
[48] Weeks, *History of Public School Education in Alabama*. 44-46.
[49] Alabama Legislature, *Acts of the Fifth Biennial Session of the General Assembly of Alabama* (Montgomery, Alabama, 1855), 33-48.
[50] Alabama, *Exhibit 695, Mills Thornton deposition (from Exhibit 682)*.
[51] "The Education Project," *The Weekly Advertiser* (Montgomery, Alabama) 1854.

As one disaffected Alabamian noted, in 1852 the Black Belt counties of Autauga, Barbour, Dallas, Marengo, Mobile, Montgomery, and Greene paid $201,676.37 in taxes in comparison to the $15,548.62 paid by Blount, Cherokee, Coffee, Randolph, Walker, DeKalb, and Covington. While the Black Belt counties paid nearly thirteen times as much in taxes as other counties, the non-Black Belt counties received fifty percent more in public school funding under the consolidation act. One letter penned by "Tax-Payer", decried, "This is certainly the most anti-scriptural law on record in Alabama, for it utterly reverses the promise 'to him that hath shall be given, and from him that hath not, shall be taken even that he hath".[52] The general school fund illuminated the existing sectional animosities between whites in Alabama and highlighted the contentious relationship between property rights, public education, and political representation. While planters wanted a system in which local taxes funded local schools, non-slaveholders created an equitable system in which all schools received equal amounts of funding regardless of their local tax contributions. An equitable system, in turn, taxed the few for the benefit of the many. As one Democrat wrote of the general fund, "The whole theory of our form of government is based upon the capacity of the people. Without a general diffusion of intelligence among them, the machinery of a government thus constituted cannot be expected to move on successfully. The highest and most important of all the duties of a free government is to advance the cause of education, and guard against that decline of liberty which results from neglecting the minds of the people".[53]

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[52] "The Present System of Public Schools," *The Weekly Advertiser* (Montgomery, Alabama), July 22, 1857.

[53] , *The Democrat* (Huntsville, Alabama), November 28, 1849.

For Superintendent Perry, the general fund represented the least of his worries. Apportioning funds on a per-student basis required the state to know how many children between the ages of six and eighteen lived in each county. While the Legislature tasked each county to assign "some suitable person" to take the census for 1855, less than half of the counties submitted accurate data.[54] Furthermore, several counties failed to report the value of their 16th sections. Under the law, once a county received the notice of state apportioned funds, the county commissioner estimated the needed number of teachers. Without the data to determine each county's share, however, the state could not provide such a statement and commissioners could not reasonably hire teachers without an assured salary. While the Legislature marked the first of the year as the start date for public schools, reports on the apportionment of funds were not made until October which prevented schools from opening until the end of the year in 1855. Despite these difficulties, the creation of the statewide public school system and the apportionment of the general fund resulted in an estimated one thousand new schools by the end of 1855. Two years later, the number increased to 2,262.[55] The increase in schools added to the demand for teachers, prompting education proponents to advocate for better teacher training and salaries. As Perry noted, "Owls and bats are still employed to teach eagles how to fly because they will work cheap".[56] Certainly, the state faced a long road of hard work before a strong system could be achieved. The Superintendent ended his report on a

[54] William F. Perry, Report of the Superintendent of Education of the State of Alabama to the Governor, (Montgomery, Alabama: Alabama Department of Education, 1855).
[55] William F. Perry, Annual Report of the Alabama State Superintendent of Education, 1 (Montgomery, Alabama: Alabama Department of Education, 1857).
[56] Perry, Short Report of the Superintendent of Education of the State of Alabama to the Governor, 15. From Perry's account of the history of public education in Alabama to the Alabama Historical Society in 1897, it appears that Perry referenced Horace Mann Bond's description of teachers in Massachusetts.

hopeful note, however, stating, "…that the people of the state, by an overwhelming majority, are favorable to the principle of public education, and are prepared to sustain the legislature in all judicious measures for giving additional efficiency to the system already in existence".[57] A small minority disagreed with the distribution of school funds, however, "…sentiments of decided hostility to the law… were confined almost exclusively to those localities where 16th Section funds are large, and generally originating in some misapprehension of the law itself".[58] Indeed, whereas the total distribution of money for the support of schools in 1855 was $232,415, by 1857 it had increased to $281,874 with a corresponding increase to teacher's salaries indicating the willingness of white Alabamians to support the school system.[59]

The formation of Alabama's public school system and the creation of taxpayer citizenship grew in tandem, separating the political forces into two camps—those who viewed taxation and government as a necessary evil, and those who understood that the societal needs of the state required adequate funding. The conflicting views over the general fund highlighted a view of citizenship that conflated rights with taxpayer identity. The contours of tax-paying identity, in turn, influenced the allocation of tax revenue.[60] Entering into his second term as superintendent, Perry stressed the importance of supporting the general fund stating, "…The sums set apart for educational purposes… are appropriated at the beginning, not with the narrow view of paying a debt, but in obedience to the instincts of self-preservation, and to the demands of a high duty which

[57] Perry, Short Report of the Superintendent of Education of the State of Alabama to the Governor, 15.
[58] Perry, Short Report of the Superintendent of Education of the State of Alabama to the Governor, 15.
[59] Alenxander Hogg, *The Lack and Needs of the South Educationally: The Development of her Natural Resources, the Remedy* (Salem, Ohio, 1876), 3.
[60] For a comprehensive definition of taxpayer citizenship and its relation to public school funding see Camille Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973* (2018).

society owes to itself and to mankind—the duty of providing for the perpetuation of our institutions by training up a generation of men that shall be fitted in mind and heart to maintain them". The disagreements over the general fund, he noted, "…ought [not] to be suggestive of anything else than invidious comparisons between the different sections of our own commonwealth, and that the tax-paying capacity of a citizen does not necessarily measure his worth in the state". [61]

While the General Fund ameliorated some inequities in the public school system, it did not free the system of inequality. As Wayne Flynt aptly noted, the earliest public schools in Alabama were largely public in intent rather than practice.[62] Indeed, while Barton Academy opened as a "public school" in 1839, it operated through a combination of private donations and support for more than a decade before offering "free" instruction in 1852.[63] Several township or country schools followed Barton Academy's example and operated as a quasi- public/private school until they could raise adequate revenue to operate as a true public institution. Constructing a statewide public school system from scratch required time and money for sustainable systems to take hold. The land that provided the revenue and organization for such systems did not willingly conform to the wants of the people. In addition to the disputes over the 16th section, establishing townships as a school corporation involved great inconveniences, as neighborhoods quarreled over the location of schoolhouses. Perry noted, "Lines of latitude and longitude pay no respect to the physical features of a country, or to the convenience of the people… many good neighborhoods, capable of sustaining a single school, were split by township

[61] Perry, Short Annual Report of the Alabama State Superintendent of Education, 10.
[62] Flynt, *Alabama in the Twentieth Century*, 221.
[63] Places, "National Register of Historic Places Nomination: Barton Academy, Mobile, Alabama."

lines, and thrown into two, three, or four different corporations".[64] Alabama's first attempt at a public school system demanded the constant construction, revision, and implementation of new social, political, and economic systems. Each of these systems, however, depended on the revenue derived from the bodies and labor of enslaved peoples. Just as white Alabamians answered the call to provide "the highest and most important of all duties of a free government" to free the people from the bondage of ignorance, the nation embarked on a quest to eliminate bondage entirely.

Separating the South from the Nation, 1860-1865

Slavery provided an abundant and cheap supply of labor which cemented Alabama as a "cotton kingdom".[65] As cotton producers sought land, labor, and capital to fuel Europe's increasing need for cotton during the Industrial Revolution, planters from South Carolina and Georgia migrated to the Mississippi Delta and the Alabama Black Belt in the early nineteenth century. As Sven Becker notes, the mass migration known as "Alabama Fever" was "…choreographed by cotton prices".[66] By 1839, Mobile's port shipped half of the nation's cotton exports, and by 1850 Alabama produced twenty-three percent of all the cotton in the nation.[67] By 1860, Mobile ranked second to New Orleans as the largest port in the South, and cotton accounted for more than sixty percent of the total exports of

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[64] Society, *Transactions of the Alabama Historical Society*, 2, 20.

[65] Frederick Law Olmstead coined the term "Cotton Kingdom" in his 1861 work documenting his travels through the American South. "Cotton Kingdom" loosely refers to the domination of cotton plantations and agriculture in the American South in the 19th century. Frederick Law Olmsted, *The Cotton Kingdom: A Traveller's Observations on Cotton and Slavery in the American Slave States* (New York: Mason Bros., 1861), http://purl.oclc.org/DLF/benchrepro0212.

[66] Sven Beckert, *Empire of Cotton: A Global History*, 36. For more on "Alabama Fever" see LeeAnna Keith, "Alabama Fever," in *Encyclopedia of Alabama* (2011).

[67] Richard Guthrie, *The Development of Cotton From the Old World to Alabama: Chronological Highlights in Alabama Cotton Production*, ed. Alabama Agricultural Experiment Station, Agronomy and Soils Departmental Series, (Auburn, Alabama: Auburn University, 2008).

the United States.[68] While nearly every county in Alabama grew cotton to some extent, the enslaved laborers in the Black Belt produced most of the cotton in Alabama. Cotton production in the Tennessee Valley declined before 1860 due to difficulties in overcoming the Muscle Shoals waterways, which prevented planters in the region from successfully shipping their exports to the New Orleans market.[69] Besides Tuscaloosa County, the Black Belt served as the capital of the cotton kingdom in Alabama, with Dallas and Marengo counties leading in cotton production.[70]

Just as the Black Belt planters ceded legislative power to the Democrats in the state to protect their economic interests, the South elected Democrats to the presidency with the understanding that they would protect the cotton kingdom to pad the nation's pocketbook. The importance of cotton in the world economy, particularly in England and France, emphasized the South's importance to the national economy. Indeed, cotton accounted for half of all American exports in the nineteenth century and exceeded the value of all other exports combined.[71] In 1858, South Carolina Senator James Henry Hammond expounded upon the centrality of cotton to the national economy and its international importance stating, "Without firing a gun, without drawing a sword, should they make war on us, we could bring the whole world to our feet… what would happen if no cotton was furnished for three years?... England would topple headlong and carry the whole civilized world

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[68] Malcolm C. McMillian, *The Land Called Alabama* (Austin, Texas: Steck-Vaughn Company, 1968), 126.
[69] Dupre, "Ambivalent Capitalist on the Cotton Frontier: Settlement and Development in the Tennesee Valley of Alabama."
[70] Guthrie, *The Development of Cotton From the Old World to Alabama: Chronological Highlights in Alabama Cotton Production*.
[71] Eugene R. Dattel, "Cotton in a Global Economy: Mississippi (1800-1860)," (2006); Beckert, *Empire of Cotton: A Global History*, 80.

with her save the South…".[72] To bolster the nation's purchasing power, Southern planters expected financial protection for goods and services necessary for cotton production. As the cotton economy could not exist without enslaved labor, economic and legal protection of slavery proved critical to Southerners and the nation at large.[73]

To promote free trade between the United States and Great Britain, Democrats worked with President James K. Polk to enact the first standardized tariff in 1846. The Walker Tariff of 1846 established general schedules for goods to be classified and subjected them to set ad valorem rates. The tariff worked to reduce rates across the board on import items and increased trade substantially. Under the Walker Tariff, the United States' net revenue increased to almost $45 million by 1850. Under President Franklin Pierce's administration, the Tariff of 1857 further reduced tax rates to between 15% and 24% in response to southern planters who felt the high tariffs advocated by northern industry led to increased costs for the goods that farmers consumed. Conflicts over which level of government should administer tariffs, and whether agricultural or manufacturing industries should be prioritized when administering the tariff rate, became the barometer to measure sectional differences in the decades prior to 1860. The tariff issue brought questions of taxpayer citizenship generated by the general fund issue in Alabama to a national level. Just as wealthy planters in Alabama resented the large tax burden placed upon them to fund government services for the less fortunate, white southerners also resented paying more taxes under high tariff rates meant to support northern manufacturers.

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[72] "Cotton is King," 1858, accessed May, 2024, https://www.olli-dc.org/uploads/PDFs/2022_Fall/733_Karmiat/CottonisKing.pdf (Speech).
[73] Beckert, *Empire of Cotton: A Global History*, 31.

The New York Times boasted about the 1857 tariff, stating that "Our people felt rich, and we were wont to congratulate themselves on the state of the country, the great crops and so forth, and to make wonderful predictions about our future; to prophesy how we should rule the world with our cotton and feed it with our corn".[74] The cotton, however, was not "our" cotton, but the South's. While northern industries advocated for higher tariffs, the trend toward tariff reduction demonstrated by the Walker Tariff and 1857 Tariff highlighted the southern planter's political dominance in Congress.[75] The election of President James Buchanan similarly assuaged Southern Democrats that the nation stood by their side as the abolitionist movement swept the country. *The Mobile Register* announced to its readers, "Mr. Buchanan is now, what he has been for the last thirty years or more, a thorough going State's-rights constitutional Democratic statesmen… we therefore respectfully advise our Southern Democratic friends to keep cool. The President-elect has always stood by their constitutional rights when assailed by abolitionism of every hue and grade".[76] Indeed, the *Dred Scot v. Sandford* decision in 1857 confirmed the southern planters' confidence in the Buchanan administration, as the U.S. Supreme Court ruled that enslaved people were not citizens of the United States, stating, "The Constitution of the United States recognizes slaves as property, and pledges

[74] "Commerce of the United States; The Tariff Act of 1857," *The New York Times* (New York, New York), March 16, 1862.
[75] The tariff issue devolved into an increasingly sectional issue fueling what would become known as the Nullification Crisis 1832-1833. The Senate debate over the Force Bill illustrates the increasingly sectional division over what level of government determines the national tariff rate. South Carolina rejected or "nullified" the tariff rate, of 1828 and 1832. While the courts overruled South Carolina's ability to nullify the tariff, the political confrontation between South Carolina and the federal government foreshadowed the sectional crises leading to the civil war. See, David F. Ericson, "The Nullification Crisis, American Republicanism, and the Force Bill Debate," *The Journal of Southern History* 61, no. 2 (1995), https://doi.org/10.2307/2211577, http://www.jstor.org/stable/2211577.
[76] "From Washington, Correspondence Mobile Register," *The Independent* (Gainesville, Alabama), January 10, 1857.

the Federal Government to protect it".[77] To many white Southerners, Buchanan appeared to be a friend of the taxpayer.

Through the *Dred Scott* decision, Chief Justice Taney allied the federal government with the slave-owning South. The ruling cleared the way for slavery to expand to the western territories north of the Missouri Compromise line. Railroad companies rapidly began laying track to connect the East with the western territories, as settlers flooded into the region with the hope that they too could acquire enough land and enslaved labor to reap the nation's riches just as Alabama planters had done decades before. Land speculators eagerly anticipated the settler's optimistic expectations and borrowed large amounts of money to invest in railroad securities; however, the high expectations of speculators and settlers fell short of reality. Once the Ohio Life and Bank of Pennsylvania failed in August of 1857, news spread rapidly by telegraph, and market prices for land and railroad securities declined. The small farmers, merchants, and manufacturers who relied on credit from bank loans subsequently ceased operations or went bankrupt.

The expansion of the world economy precipitated by the United States' desire to "rule the world with our cotton and feed it with our corn" soon placed banks in the uncomfortable position of paying on that promise as the over-expansion of the domestic economy plunged the United States into a major financial panic that soon spread rapidly across the nation.[78] As panic ensued, the Democratic Party divided along sectional interests, while the Whigs disassembled entirely. Those in favor of higher tariffs, such as northern industrialists, blamed the Panic of 1857 on the low tariff rates promoted by

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[77] Judgment in the U.S. Supreme Court Case *Dred Scott* v. *John F. A. Sandford*; 3/6/1857; *Dred Scott, Plaintiff in Error*, v. *John F. A. Sandford*; Appellate Jurisdiction Case Files, 1792 - 2010; Records of the Supreme Court of the United States, Record Group 267; National Archives Building, Washington, DC.
[78] Johnny Fulfer, "Panic of 1857," *The Economic Historian* (January 6, 2022).

Southern Democrats. While the Buchanan administration aligned with Southern Democrats on policies such as the Walker Tariff and the *Dred Scott* decision, the South's political dominance appeared increasingly unstable by 1861. The impending presidential election centered on the issue of slavery, as the growing abolitionist movement intensified national scrutiny of the South's "peculiar institution.".[79]

The threat of abolition catalyzed South Carolina, Mississippi, Florida, Alabama, Georgia, Louisiana, and Texas to secede from the union before the end of 1861.[80] While a few "fire eaters" mentioned the perpetuation of slavery as the main reason to reject the election of Abraham Lincoln to the presidency in 1860, most white southerners were not so transparent. Instead, southerners cited everything from the tyranny of northern politicians, the primacy of state's rights, and the clash between agricultural and industrial interests. Following the tariff issue, Southerners increasingly conflated "states' rights" and slavery with taxation. Thus, Southern Democrats masked their fears of abolition by emphasizing the tax burden Southern planters faced through higher tariffs.

Siding with his home state of Pennsylvania who strongly advocated for higher tariff rates, Buchanan's ultimate loyalty lay with the North as he signed off on the Morrill

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[79] The term "peculiar institution" came into general use in the 1830s when the followers of abolitionist William Garrison Lloyd used it to attack slavery in the South. However, prior to 1830 John C. Calhoun described slavery in the South as "peculiar labor" and the "peculiar domestic institution". Peter Kolchin, *American Slavery: 1619-1877* (New York: Hill and Wang, 1993); William W. Freehling, *The Road to Disunion: Secessionists at Bay, 1776-1854* (New York: Oxford University Press, 1990).

[80] James L. Huston posits that southern secession during the Civil War grew out of the irreconcilability of two regimes of property rights: one in the South that recognized property in humans and one in the North that did not. Once transportation networks connected the two systems, Huston argues that the two sections could not ignore their market differences. Per Huston, viewing the sectional conflict as a struggle over control of property rights clarifies much that is obscure about the war's origins. James L. Huston, "Property Rights in Slavery and the Coming of the Civil War," *The Journal of Southern History* 65, no. 2 (1999).

Tariff two days before leaving office. The Morrill Tariff of 1861, named after Representative Justin Smith Morrill of Vermont, increased import tariff rates to appeal to industrialists and factory workers. Support for the tariff reflected an increasingly politicized nation divided along sectional lines, as Southerners felt that the tariff gave northern manufacturers a monopoly over the domestic market. Northern Republicans voted 89-2 for the bill, versus Southern Democrats who voted 1-39 against the bill.[81] In Selma, the newspaper announced the bill stating, "This law alone, were there no other reason, would justify secession on the ground of self-preservation. Its passage at this time almost warrants the belief that the Black Republican purpose is to drive the remaining slaveholding states out of the Union".[82] As the *Advertiser* pointed out, northern manufacturing towns such as Lowell, Massachusetts depended on southern cotton. The *Advertiser* noted, "…The last statistics of the products of the industry in this town show that the sum of thirteen millions was invested in cotton manufacturing, that 12,254 looms were employed, with 399,054 spindles, 12,507 operatives; that the consumption of cotton was at the rate of 805,770 lbs., and the product amounted to 2,463,000 yards of cloth per week…This cotton is the product of twenty thousand slaves, the right to hold whom is denied by the President of the United States and by a majority of his big party…".[83] To southern slaveholders, the hypocrisy was clear. The nation wanted cotton for northern manufacturers, without the enslaved labor necessary to produce it. The tariff issue highlighted the contours of southern taxpayer identity, which moved beyond class or sectional differences to include race.

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[81] Congressional Globe, 2056 (Washington 1859-1861).
[82] "Morill Tarriff," *The Alabama State Sentinel* (Selma, Alabama), March 13 1861.
[83] "General Butler," *Advertiser and Register* (Mobile, Alabama), May 14, 1862.

Reconstruction: An "Ephemeral Experiment", 1865-1874

The nascent state of Alabama barely got up and running before falling into complete ruin. Whereas the economic and educational prospects of the state appeared promising by 1860, the onset of the Civil War devasted even the most promising institutions. By the end of his second term as superintendent, Perry stated that the magnitude of the task of lifting the public education system to a higher plane of efficiency and usefulness consumed "every instrumentality in my power;" however, he noted that "…my connection with the system… was unexpectedly severed in the middle of my third term in office. The shadows of a great war were gathering; its desolation soon followed; and then came the chaos of reconstruction".[84] Indeed, the devastation to the South by the end of the Civil War cannot be understated. Atlanta's smoldering remains after the success of General Sherman's scorched earth campaign served as an apt metaphor for the South as a whole. After burning 97,000 bales of cotton in Montgomery, one Union soldier noted that he could follow the path of the army by smoke.[85] Sherman advocated for cutting food rations, and burning whatever supplies and property could not be used by Union troops.[86] One Union soldier articulated Sherman's wartime strategy by explaining that "what we can't use we destroy and thus lay the country waste… These people are getting their *southern rights*".[87]

Few schools in Alabama survived the war. While the Deaf and Dumb Asylum in Talladega, the Southern University in Greensboro, East Alabama Female College in

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[84] Society, *Transactions of the Alabama Historical Society*, 2, 27.
[85] Michael W. Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South* (2017), 43.
[86] Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*, 41.
[87] Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*, 40. Emphasis added.

Tuskegee, and the Synodical Female College in Florence managed to remain open, federal troops nearly destroyed the entirety of the University of Alabama to distract the Confederate troops while the Union army raided Selma.[88] The East Alabama College in Auburn remained open thanks to the dedication of three men, Professors Dowdell, Dunklin, and Glenn, who supported the small college through private means. Likewise, Professor Tutwiler's Academy in Green Springs, and the male and female schools in Montgomery remained in operation to some extent during the war thanks to the work of faculty members. Of course, many of these schools remained open because they were all-female institutions.

County Superintendents and trustees failed to report on the state of local schools in 1865, as the mail routes were inoperable. The public school records prior to 1865 survived thanks to Judge J.B Taylor, who carted the papers and reports in boxes across the state for two years to avoid destruction.[89] As the war depleted the state of any available funds, the few schools in operation relied on the support of private contributions.[90] Thus, the extent to which any school could be considered "public" is questionable. The Mobile School Board announced the partial reopening of schools in September of 1865, noting that until the city received its portion of the education fund, the schools would operate through tuition payments. The president lamented, "The Board deeply regrets the necessity of going so far backward as to re-establish tuition… the very first available funds received by the Board, will be used, however, to furnish instruction

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[88] John Ryan, *Report of John Ryan Superintendent of Education of the State of Alabama* (Montgomery, Alabama: Reid & Screws, 1866); Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*, 42.
[89] Ryan, *Report of John Ryan Superintendent of Education of the State of Alabama*, 2.
[90] Ryan, *Report of John Ryan Superintendent of Education of the State of Alabama*, 16.

free of cost, to all deserving children…".[91] Similarly, Superintendent John Ryan urged the people of Alabama to support public education at the end of the war. "Our system is comparatively new", he stated, "…and up to the time of this disturbance, was winning its way to approbation, and becoming generally understood and accepted". Ryan emphasized the loss of intelligent youth, noting that most university students abandoned their education to fight, leaving the state without a generation of educated professionals. Ryan continued, "The influences and facts here brought to view may not be so striking and palpable as burnt villages, desolated farms, railroads, mills, and bridges destroyed, and other ravages of war upon property, but they are even more lamentable…houses may be rebuilt, and fields recovered…but what shall we say of a people who have halted in the march of mind while the rest of the world has passed on?".[92] Intended as a donation to the people, the sixteenth section lands instead became an obligation. While the people funded the public school system through a direct tax on the sixteenth section lands before the war, this funding method appeared entirely unreasonable afterward as the state faced social, economic, and political ruin. It proved increasingly difficult to convince white citizens to support a statewide public school system when they could hardly place food on the table. Indeed, the war left an estimated 250,000 Alabamians destitute.[93] Furthermore, Alabama's financial affairs left little revenue to support state services.

Governor Robert Patton, a former Whig and converted Democrat, took office in 1865 with a mission to solve Alabama's finances. Patton sought to diversify agricultural

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[91] Willis G. Clark, "To the Friends of the Public Schools," *Advertiser and Register* (Mobile, Alabama), September 17, 1865 1865.

[92] Clark, "To the Friends of the Public Schools," 19.

[93] Alabama Legislature, Journal of the Alabama Senate, 1865-1866, 15 (Montgomery, Alabama 1865-1866).

production, expand transportation routes, and spur development in the coal and iron regions of the state. All of these developments, however, required capital. At the end of the war, "…Alabama had nothing in its treasury and had not paid bondholders since the war began".[94] Alabama not only failed to pay bondholders during the war, it failed to pay its people. State auditor R.M. Reynolds reported that from December 1, 1860 to December 1, 1867 Alabama received $310,794.12 from the sale of school lands. The State, as trustee for the people, was responsible for retaining the fund. However, when asked what became of the money in 1866, Reynolds replied, "No vestige of it can be found in this office of any value whatever, whether in bonds, stocks, bills receivable, buildings, or other property; and the only answer which is found of late record is that 'it is held in trust by the State for school purposes". [95] Reynolds elaborated further noting that the state could not hold in trust what does not exist. Indeed, Alabama owed $448,770 at the end of the war, while the state treasury held a mere $35,780.[96] Securing credit and stabilizing finances required Alabama's government to resume normal functions such as operating the public school system. Securing loans allowed Patton to partially reopen the public school system, although it remained open for whites only in the immediate aftermath of the war. As Patton granted requests from benevolent and missionary societies to open schools for freedpeople, he fought against white backlash as the state faced a historically bad crop year in 1866 due to weather, wartime damage, and inability to secure labor.[97] As whites blamed freedpeople for the labor shortage, the Freedmen's

[94] Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*, 86.
[95] Weeks, *History of Public School Education in Alabama*, 36.
[96] Legislature, Short Journal of the Alabama Senate, 1865-1866, 16-17.
[97] Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*, 93.

Bureau faced hostility and violence as the bureau attempted to establish schools throughout the state.

Three years after the Civil War ended, the Alabama Legislature drafted a constitution to reflect the interests of its newly freed citizens. Created during Reconstruction, the Republican-dominated legislature worked to protect citizenship rights for Black Alabamians. For the first time in Alabama's history, African Americans had a voice in their government. During Reconstruction, the election of eighteen Black delegates to the 1868 Alabama Legislature reflected real change as promised by the right to vote enshrined in the 15th Amendment to the U.S. Constitution.[98] The newly enfranchised electorate flipped the political and economic power balance of the Black Belt as elected officials represented the majority-Black populace.[99]

The schools established for African Americans through the Freedmen's Bureau and other missionary societies followed the tradition of "liberal instruction" promoted by planters a decade before. The formation of Alabama's Board of Education in 1868 emphasized the delegates' belief that proper public education established the foundation for social change. Formerly enslaved people in particular, strongly believed in public education as a means to secure and protect their status as free people. In one Alabama community, one man contributed his entire life savings of $38 in nickels, dimes, and pennies to fund a local school stating, "I want to see the children of my grandchildren

[98] Eric Foner, "Rights and the Constitution in Black Life during the Civil War and Reconstruction," *The Journal of American History* 74, no. 3 (1987).

[99] The eighteen African American legislators present at the 1867 Constitutional Convention represented Greene, Lee, Mobile, Barbour, Montgomery, Hale, Mobile, Dallas, Sumter, Russell, Madison, Bullock, Perry, Marengo, and Lauderdale counties.

have a chance so I am giving my all."[100] Booker T. Washington spoke of the freedmen's desire to learn noting, "As fast as any kind of teachers could be secured, not only were day schools filled, but night schools as well. The great ambition of the older people was to try to learn to read the Bible before they died".[101]

For formerly enslaved peoples, education and emancipation promised the opportunity to participate in the public sphere as citizens rather than chattel. As one historian explained, "They stood on the verge of being counted for the first time not as part of an owner's inventory for tax assessment nor as a percentage of a man for political apportionment….[but] as voters and legislators that could govern their own future". [102] As Steven Hahn explained, freedpeople envisioned a nation which did not yet exist. " It was a nation", Hahn stated, "…based on a concept of citizenship that owed its vitals to birth and loyalty rather than race, servitude, and other particularisms… whose rights, limits, and obligations would be prescribed and protected by a federal government chosen and sustained by all adult men…in which opportunities for education, self-improvement, property ownership and public life would be generally available".[103]

To finance the growth of public schools, the Constitution greatly increased property taxes and designated nearly twenty percent of the state budget to education, in addition to

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[100] M.R. Werner, *Julius Rosenwald: The Life of a Practical Humanitarian* (New York: Harper Brothers, 1939), 129.
[101] Booker T. Washington, *Up From Slavery: An Autobiography* (New York, New York: Doubleday & Company, Inc., 1901), 29-30.
[102] Heather Andrea Williams, *Self-Taught : African American Education in Slavery and Freedom* (Chapel Hill: University of North Carolina Press, 2005), 39.
[103] Steven Hahn, *A Nation Under Our Feet: Black Political Struggles in the Rural South, from Slavery to the Great Migration* (Cambridge, Mass.: Belknap Press of Harvard University Press, 2003), 126.

authorizing the school districts to levy a poll tax for the school fund.[104] While the 1868 delegates hesitated to compel integration, they insisted that each school receive equal shares of state funding, explaining that, "should it prove expedient to have separate schools for white and colored children, The Board of Education shall cause an equal division of the school fund in such district where such division is demanded."[105] By promising adequate funding to all public schools regardless of race or region, the Constitution provided financial protection for public schools. The newly established Board of Education repealed all previous laws concerning public education and placed the entire operation of the public school system, including the state university, under its control.[106] In doing so, the Board divested local communities of all influence over public-school operation. In essence, any decision the Board of Education made became law.

African Americans owned little, if any, property immediately after emancipation, and thus paid little to no property taxes. Planters and small farmers, therefore, bore the brunt of financing the school system through increased rates of taxation, but with less liquid capital in the war's aftermath. Speaking at the Conservative State Convention in 1867, Joseph W. Taylor of Greene County railed against the Reconstruction Constitution proclaiming, "… under these bills, the whites will own the property, especially the lands, and the blacks will possess the political power in the Southern States. Their relative position will thus be that of taxpayer and voter…the negroes will be necessitous, and from the compulsion of want as well as choice, aggressive in their policy towards

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[104] Art. XI. §11, Alabama Constitutional Convention, Constitution of the State of Alabama, 1868, (Montgomery, Alabama 1868). Commonly misunderstood as a tax one pays at the polls, "poll tax" refers to a fixed tax levied on every liable individual. "Poll" refers to "head" as in "counting heads".
[105] Convention, Short Constitution of the State of Alabama, 1868.
[106] Acts of the Board of Education Providing for the Organization, Supervision, and Maintenance of the Free Public Schools of the State of Alabama, (Montgomery, Alabama 1868).

property".[107] Indeed, while the value per acre declined by two-thirds between 1860 and 1870, taxes on average increased two and a half times. Whereas Madison County paid $13,300 in county taxes in 1859, in 1869 the county paid $65,400. By 1870, the state tax was three times heavier than in 1860, while the town tax was a whopping thirty-five times heavier.[108] The ability to uphold an equitable public education system for white children during the antebellum era rested on the ability to maintain an enslaved labor force. Without the slave tax, property could not realistically continue to be undervalued and under-taxed, leaving the landholding majority unwilling to submit to the general fund or the local levy for the school fund. Indeed, emancipation abolished the primary source of revenue for Alabama during a time when the state desperately needed to increase revenue. While cotton consumption increased globally from 1860 to 1890, emancipation placed Alabama and the American South in the tenuous position of needing to produce more cotton but without enslaved labor. Cotton prices plummeted from $0.24 per pound in 1870 to $0.07 in 1894.[109] Whereas the state produced 989,955 bales of cotton in 1860, in 1870 Alabama produced 429,482 bales of cotton—a loss of more than one-half.[110]

Because the Constitution did not require school districts to pay the poll tax, it provided little revenue. Out of the 201,046 registered voters in 1875, the poll tax produced a mere $73,481 for the school fund.[111] Dedicating one-fifth of the state's

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[107] Joseph W. Taylor, *The Issue of the Hour*, ed. Conservative State Convention (Montgomery, Alabama, September 5, 1867, 1867), Pamphlet, 6.
[108] Hogg, *The Lack and Needs of the South Educationally: The Development of her Natural Resources, the Remedy*, 6.
[109] Beckert, *Empire of Cotton: A Global History*, 93.
[110] Hogg, *The Lack and Needs of the South Educationally: The Development of her Natural Resources, the Remedy*, 10.
[111] Hogg, *The Lack and Needs of the South Educationally: The Development of her Natural Resources, the Remedy*, 4.

revenue immediately after the war proved impossible, and the unwillingness of the school districts to levy a poll tax resulted in a grossly overestimated school fund. The lack of money left the missionary society schools as the only suitable alternative for those unwilling or unable to pay for private education. Many white Alabamians, however, distrusted missionary teachers who often came from the North, and preferred for the freedmen to be taught by "native" southerners. Taylor described the Freedmen's Bureau and missionary teachers as "…vile emissaries…creatures without social position, without property… who have gathered here in the South as jackals to better their fortunes by social and political association with the negro…".[112] . Other whites chose to shroud their contempt for Black schooling through auspices of paternalism. "It is a positive benefit to all concerned for the young men and women of the South to teach their former slaves…" The *Montgomery Advertiser* noted, "…some of the school books used by the teachers are embellished with all sorts of stories about cruelties and persecutions of white people towards blacks, and it will continue to be the case as long as strangers come to teach them…let the Southern people help them to build their school houses and teach them too".[113]

As missionary and philanthropic societies imported Northern teachers to supplement the teaching force, the newly established Board of Education stripped local communities of the ability to elect County Superintendents, who oversaw the disbursement of the school fund. When the State estimated the school fund to be $700,000, most of which never materialized, whites suspected the Board appointed Superintendents of foul play. "It would appear to honest men that an officer with such powers and privileges as the

[112] Taylor, *The Issue of the Hour*, 8.
[113] "Colored School House," *Montgomery Advertiser* (Montgomery, Alabama), July 24, 1867.

County Superintendent should be elected by the people…" the Selma newspaper stated, "…The party in power, professing to favor ' a government of the people, by the people and for the people', do not hesitate to deprive counties and townships of a voice in the choice of those local officers whose duties involve the highest happiness of communities, the education of their children at their own doors…to these radicals seven hundred thousand dollars is too attractive a sum to be protected by men selected by the people!".[114] If planters were disgruntled over the General Fund which only benefitted white children, they were enraged over a system that primarily benefitted African Americans. Small farmers and poor whites, who for the first time paid a significant portion of their income to the state, also railed against the system. Overall, Alabama whites viewed the public education system under Reconstruction as a creation of "outside" agitators, who forced them to pay more taxes for a system that educated African Americans under a curriculum that southern whites deemed detrimental to their labor force. The effects of Reconstruction resulted in a set of conditions for wealthy whites and small farmers to join in a political alliance along the color line.

Redeeming White Solidarity, 1877-1901

Less than a decade after the 1868 convention, Reconstruction ended as Confederates and white elites of the Democratic party regained control of the State, allegedly seeking to "redeem" Alabama from radical rule. As C. Van Woodward aptly noted, "Radical Reconstruction, like the Confederacy, was an ephemeral experiment. By comparison the work of Redemption was more enduring".[115] The 1875 Constitution revoked nearly all

[114] "Elections Take From the People," *The Times-Argus* (Selma, Alabama), September 30, 1870.
[115] Woodward, *Origins of the New South, 1877-1913*, 22.

progressive policies implemented during Reconstruction to restrict Black access to political power. Because the legislature was apportioned according to the total population, Black Belt planters manipulated Black voters through violence and intimidation to retain power. Promising to end the alleged corruption of Reconstruction, the Democratic Redeemers set out to implement a series of corrupt laws intended to intimidate and disenfranchise Black voters such as gerrymandering, gubernatorial appointments, and an election law that voter registration could only occur in May and required voters to display registration certificates.[116] Once the Redeemers successfully disenfranchised African Americans and reinstated "home rule", they worked to cement white solidarity by highlighting race and tradition.

By weaponizing the memory of Reconstruction, the Redeemers succeeded in portraying the Democratic Party as the taxpayer's protector. True to their word, the "Redeemers" implemented a state tax ceiling that substantially cut revenues for public school systems. Under the 1875 Constitution, the state eliminated the Board of Education and reduced the state's commitment to public education from 20% to a flat sum of $100,000.[117] Whereas the previous constitution set the rate property could be taxed, the new constitution capped the amount of revenue that could be derived from property. For example, under the 1868 Constitution, a large farm with an estimated market value of $1,000,000 would contribute 20% or $100,000 to the school fund. Under the new constitution, the maximum amount of property tax revenue that could be devoted to public education was $100,000, regardless of whether the assessed value exceeded that

[116] Wayne Flynt, "Alabama's Shame: The Historical Origins of the 1901 Constitution," *Alabama Law Review* 53, no. 1.
[117] Alabama Constitutional Convention, Alabama Constitution and Journal of the Alabama Constitutional Convention of 1875, (Montgomery, Alabama 1875).

amount. In addition, Democratic county assessors worked to protect white property owners, and as a result, state assessments fell by about half. [118] The property tax caps served a specific purpose. Motivated by fears that African Americans might again obtain political power, and increase the millage rate to fund "radical" programs such as education for the Freedmen, whites from the Black Belt region of Alabama used their new power to weave the caps into the fabric of the 1875 Constitution.[119] By abolishing the Board of Education and capping property taxes, the 1875 Constitution all but killed any chance of adequate public education in Alabama. The new constitution served to promote Alabama's anti-tax and agricultural interests at the expense of social improvement, creating a policy agenda that predominated through the next century.

Under Redemption, the government's policy of retrenchment slashed taxes and placed the financial brunt of state services on the counties. Retrenchment, however, did not solve the South's financial problems. While Alabama's constitution promised state support to extend the blessings of education to all, the state's financial woes left this promise unfulfilled. Slashing taxes, it appeared, did not equate to good government. Dr. J.H. Phillips, superintendent of schools in Birmingham, reported that while the city attempted to collect several thousand dollars in support of public schools in 1874, the court repealed this effort. Under the 1875 Constitution, no local taxes for schools were successfully collected.[120] In addition to eliminating local support, the state reduced the Education Fund in 1883 after a series of mishaps in which the treasurer embezzled the surplus

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[118] *Lynch v. Alabama*, 574 U.S. 814, No. 13-1232 (U.S. 2014), Petition for writ of certiorari to the United States Court of Appeals for the Eleventh Circuit denied.

[119] Alabama, *Exhibit 695, Mills Thornton deposition (from Exhibit 682)*, 67-68.

[120] Weeks, *History of Public School Education in Alabama*, 124.

revenue, and county superintendents misappropriated over $40,000.[121] While the Legislature voted to increase the annual appropriation for public schools from $130,000 to $230,000 in 1884, the state struggled to come up with the money, perhaps as a consequence of dishonest government officials, or perhaps because money could only be secured through taxation which required a constitutional amendment.[122] After Redemption, the state contributed a mere sixty cents per child while parents paid $5 on average to supplement education costs.[123]

The Blair Bill, proposed on December 4, 1883, provided a glimpse of hope that an influx of federal aid could revive the South's school system. Under the bill, eight annual appropriations of $15,000,000 would be distributed to states in proportion to illiteracy rates. Thus, the South stood to receive $11,000,000 of the $15,000,000, a sum that overshadowed the entire amount spent on public education in Alabama in 1880.[124] With the end of Reconstruction and the compromise of 1877 easing tensions between Southern Democrats and Northern Republicans, many southern politicians looked favorably at the possibility of federal aid. Proponents of the bill argued that emancipation and enfranchisement were national, not Southern problems, and therefore, the nation should aid the South in providing education to the millions of newly freed citizens flocking to southern schoolhouses. The increase in population combined with emancipation left

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[121] "The Legislature and Free Schools," *Huntsville Gazette* (Huntsville, Alabama), February 17, 1883.
[122] "Special Order; Public Schools," *The Montgomery Advertiser* (Montgomery, Alabama), December 5, 1884; Joshua Shiver, "Alabama Constitution of 1875," in *Encyclopedia of Alabama* (2020).
[123] "Convention of St.Clair and Jefferson County Teachers," *Birmingham Iron Age* (Birmingham, Alabama), January 3, 1884.
[124] Daniel W. Crofts, "The Black Response to the Blair Education Bill," *The Journal of Southern History* 37, no. 1 (1971), https://doi.org/10.2307/2205919, http://www.jstor.org/stable/2205919. On the inadequacy of southern public schools in the late nineteenth century and the need for federal aid to education see Edgar Wallace Knight, *Public Education in the South* (Boston, New York,: Ginn and Company, 1922); Woodward, *Origins of the New South, 1877-1913*.

private and missionary schools unable to accommodate the South's educational needs. Thus, the federal government appeared to be the only solution to the South's school crisis. Led by the Georgia commissioner of education, the National Education Association appeared before Congress in 1880 to advocate for federal aid. Of the six committee members, four were southerners.[125] Senator Henry Blair advanced the bill charging that millions of southerners, both Black and white, "…were growing up in absolute ignorance of the English alphabet".[126]

Nationally, Alabama ranked third in illiteracy. If the bill passed, Alabama would receive $800,000 the first year, and $1,000,000 the second year.[127] Educators lauded the bill as Alabama's only saving grace and quickly began canvassing the state to elicit public support. In an address to Jefferson County parents on the importance of public schools, Professor W. Wilson from Springville stated, "What we now want, and every parent feels it, is a common school education which will meet the demands of life… it is better for the government to support schools and build school houses than to build jails. It will cost less in that way to secure a good, sound and prosperous government".[128] The Blair Bill, however, did not give the money freely. It required each state to match all federal assistance from state or local resources and required the recipients to spend equally for the education of all children regardless of race or color. In other words, the bill required a literal adherence to the idea of "separate but equal".[129]

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[125] Allen J. Going, "The South and the Blair Education Bill," *The Mississippi Valley Historical Review* 44, 2267-290 (1957): 269.
[126] Congressional Record, (1882).
[127] "The Blair Educational Bill," *The Jacksonville Republican* (Jacksonville, Alabama), April 19, 1884.
[128] "Convention of St.Clair and Jefferson County Teachers."
[129] Crofts, "The Black Response to the Blair Education Bill," 42-43. *Plessy v. Ferguson*, 163 U.S. 537 (1896).

While the bill proposed funding for all school children, and explicitly allowed for separate schools, the idea of federal assistance for southern public education incited some to compare it to policies under Reconstruction. The division over the Blair Bill emphasized the cleavage between white Democrats in Alabama. As the bill arose in part as a Republican Party solution to relieve the treasury surplus resulting from a high protective tariff, the South needed to give "tacit assent to a tax its party stamped as iniquitous and from which it derived no real benefit".[130] While industrial-minded Democrats sided with the majority of the South in favor of the bill, white Alabama farmers opposed the bill, using the tired party line of over-taxation for Black education.[131]

Noted as one of the most notorious racist ideologues of his time and credited with the establishment of Jim Crow laws in Alabama, Senator John T. Morgan of Dallas County personified the white southern backlash towards the Blair Bill. Throughout his tenure as senator, Morgan fought for the repeal of the 15th Amendment and championed congressional legislation to legalize racial lynching.[132] The *Birmingham Iron Age* stated, "First, [Morgan] opposes the Blair bill because he is in favor of free trade; second, he is opposed to negro suffrage, and therefore opposes their education by the government; third, he is in favor of the colonization or transportation of the negroes and, therefore, there is no need for their education". [133] Declaring his undying commitment to the Constitution, low tariffs, and free trade, Senator Morgan hid his racist agenda under cries of taxpayer injustice and federal oversight. Morgan's commitments underscored his hypocrisy, as he ignored the constitutional provision that citizens of the United States

[130] Woodward, *Origins of the New South, 1877-1913*, 64.
[131] Going, "The South and the Blair Education Bill," 267.
[132] "Activists Confront Hate in Selma, Ala.," Intelligence Report, 2008.
[133] "Senator Morgan's Speech," *Birmingham Iron Age* (Birmingham, Alabama), April 17, 1884.

hold the right to vote, and that governments require tax revenue to provide public services.[134] The high rates of illiteracy prevented many Alabamians, black *and* white, from performing their civic duties. Indeed, as one proponent of the bill stated, "When a citizen of this state sits down in the silent hour of inward thought and reflects that there are 120,658 voters in Alabama who cannot write, and 24,250 of them white men how must he feel towards those who oppose the Blair educational bill?".[135] Speaking to the Southern Representatives, J.L.M. Curry stated, "The Superintendents of Public Instruction in every Southern State are anxious and zealous advocates of Federal Aid..".[136] Morgan, however, did not speak for the Superintendent, nor for the majority of Alabamians. The inability of the masses to elect officials "for the people by the people", perfectly aligned with Morgan and his Democratic allies' policy agenda.

Indeed, the rural legislative hegemony left a minority of twenty-five percent of the total population in majority control of the legislature.[137] As the Black Belt planter regime faced a power struggle against the growing industrial powerhouses in cities such as Birmingham, they desperately needed to revive white fears of radicalism and federal tyranny to preserve white supremacy. The Blair Bill provided the perfect battleground to protect their interests. Despite Morgan's objections, the Blair Bill appeared close to success from 1883 to 1890. The bill passed the Senate in 1886 and 1888 before ultimately fading from national interest in 1890. Although the resolution of the tariff issue prompted the end of the Blair discussions, Curry expressed to Robert C. Winthrop, "I cannot help

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[134] "Fiftieth Congress," *The Weekly Advertiser* (Montgomery, Alabama), February 2, 1888.
[135] "Blair educational bill," *Birmingham Iron Age* (Birmingham, Alabama), April 24, 1884.
[136] J.L.M. Curry, "To the Representatives in Congress from the Southern States," (April 17, 1884), Speech.
[137] James E. Larson, *Reapportionment and the Courts*, ed. University of Alabama (Bureau of Public Administration, 1962).

from suspecting that race-prejudice and a fear that education of the negroes would make them less easily manipulated in elections had more influence in the adverse action than constitutional scruples".[138] The bill's defeat signaled the federal government's sixty-year retreat from southern educational issues and solidified Alabama's position of pushing an anti-tax agenda to promote anti-Black policies.

If the 1875 Constitution reinstated white control, the 1901 Constitution solidified it. The delegates pronounced on day two of the 1901 convention that for white supremacy to succeed, it must be codified into law.[139] Indeed, the delegates set the tone for the convention when they eliminated "All men are created equal" from the constitution's preamble.[140] Although the delegates primarily focused on disenfranchising Black citizens, "the records also clearly and convincingly establish that another objective of nearly equal importance… was that of reaffirming those provisions of the 1875 Constitution suppressing the millage rates of *ad valorem* property taxes that could be devoted to the support of black education at public expense".[141] Whereas Democrats rallied behind the general fund and public school system in 1854, by 1901 they accused "gangs of carpetbaggers" of bringing free education to the state, and denounced taxation to support it as "socialistic".[142] Democrats feared that "…education of the negroes would make them less easily manipulated in elections".[143] Thus, a particular concern "[was] to prevent

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[138] Jabez L.M. Curry, "Jabez L. M. Curry to Robert C. Winthrop," (September, 1886).
[139] Alabama Constitutional Convention, Official Proceedings of the Constitutional Convention of the State of Alabama (volume 1), 8 (Wetumpka, Alabama 1901).
[140] Ala. Const. of 1901, art.I.
[141] *India Lynch, et al., v. Alabama, et al.*, Petition for Writ of Certiorari, No. 13-1232, 574 U.S. 814 (2014). 5. Convention, Short Official Proceedings of the Constitutional Convention of the State of Alabama (volume 1), 10-12.
[142] Woodward, *Origins of the New South, 1877-1913*, 61.
[143] Alabama, *Exhibit 695, Mills Thornton deposition (from Exhibit 682)*, 50-52.

the possibility that taxes could again be levied on the property of Alabama Planters in an onerous amount to educate blacks…".[144] Pushing an anti-tax agenda under the guise of keeping "carpetbag" influences out of Alabama served to restrict African American's access to education and allowed Democrats to purport their success in protecting the "taxpayer". The 1901 Constitution addressed tax policy and education, but "…when that document emerged from the constitutional convention, its tax provisions were essentially the same as in the 1875 Constitution", leaving the state to rely on license and privilege taxes to make up for the limited ad valorem revenue.[145]

With an incredible amount of foresight, the 1901 delegates cemented their political agenda into the constitution to prevent the possibility that one day, African Americans might once again elect representatives who would pursue higher property taxes to support public education. Like the 1875 Constitution, Sections 215 and 216 of the 1901 Constitution limited county and city property taxes to five mills each. Section 269 authorized counties to levy an additional one mill for education, subject to a new requirement. The optional tax required, for the first time in Alabama history, a voter referendum, which ensured that only those who could vote (whites) could raise taxes for education in their counties.[146] Whereas all Alabama citizens benefited from a functioning education system, low tax rates primarily served the interests of white elites, particularly those with large amounts of profitable land.

Lacking the oversight of the Board of Education, school boards uniformly received funding based on total student population, but disproportionately allocated revenue to

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[144] Alabama, *Exhibit 695, Mills Thornton deposition (from Exhibit 682)*, 67-68.
[145] *Lynch v. State of Alabama*, *Exhibit 10, Declaration of Dr. J. Wayne Flynt (from Exhibit 7)* (U.S. District Court, Northern District of Alabama: Civil Action No. 5:08-cv-450, 2010), 6.
[146] Ala. Const. of 1901, art.XIV, §269.

white schools. Although African Americans represented 40% of the state's population, Black public schools received less than $1.5 million dollars from the school fund, while white schools received nearly $13 million dollars.[147] The largest funding differences existed in Black Belt county schools. For example, in 1907, Wilcox County allocated $10.58 per white child and $0.37 per Black child.[148] Weak local support resulted in the rapid deterioration of the public school system after 1901. Wealthy white children fled to privately funded schools, forcing Black children to rely on the goodwill of Northern philanthropists and Black school teachers who tirelessly worked amid the underfunding of Alabama's public school systems.[149] Without a strong local tax base, Alabama's schools primarily depended on state support. Facing the effects of a crumbling educational infrastructure, delegates worked to amend their image as effective leaders while maintaining a commitment to state rule and low taxes.

In 1898, Alabama's Superintendent of Education lamented, "schools have been almost broken up by partisan politicians and their followers…". Although upset, the superintendent worked to assuage the all-white legislature noting that, "all reports on the subject of education for Alabama have been entirely on the public schools without any account taken whatever of private or denominational schools".[150] The Superintendent understood that public schools primarily educated poor white and Black children, while

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[147] Irving Gershenberg, "The Negro and the Development of White Public Education in the South: Alabama, 1880-1930," *The Journal of Negro Education* 39, no. 1 (1970): 52-53.
[148] Gershenberg, "The Negro and the Development of White Public Education in the South: Alabama, 1880-1930," 193.
[149] For more on the extraordinary work of Black teachers, see Williams (2009), Ramsey (2008), Green (2016), Fairclough (2007), and Loder-Jackson (2015).
[150] John W. Abercrombie, *Annual Report of the Superintendent of Education of the State of Alabama*, Brown & Company (Montgomery, Alabama: Alabama Department of Education, 1896-1897; 1897-1898).

private schools protected wealthy white children from the dangers of party politics. On the second day of the 1901 convention, one delegate proclaimed , "I believe we should keep faithfully the pledges we have given not to increase taxation, but this should not deter us from making every effort to rid our State of the disgrace of its illiteracy… it will not do to say you are too poor to educate the people—you are too poor not to educate them".[151] The 1901 delegates insisted, like many future legislators, that Alabamians could receive a decent education without paying higher taxes; however, the statistics proved that adequate public education and an anti-tax agenda could not co-exist. As one study noted, "the state has the ability to do vastly more than it has done," adding, "at no such time since 1880 has the assessed value of property reached the required sixty percent of its fair and reasonable cash value".[152] The report concluded that if Alabama assessed property at the required rate, the state could provide $24 per child rather than the current amount of less than $7.[153] Although Alabama raised less than one-fourth annually for school purposes compared to the national per-capita expenditure, Black Belt counties from 1900-1917 voted against local tax levies to aid public schools because white schools in the area already compared favorably with other schools in the South.[154] By devising a system that ensured that whites retained most of their land value while simultaneously undermining educational and political opportunities for African Americans in order to

[151] Convention, Short Official Proceedings of the Constitutional Convention of the State of Alabama (volume 1), 15.
[152] Bureau of Education Department of the Interior, *An Educational Study of Alabama. Bulletin, 1919, No. 41* (ERIC Clearinghouse, 1919), 21.
[153] Department of the Interior, *An Educational Study of Alabama. Bulletin, 1919, No. 41*.
[154] Glenn Sisk, "The Educational Awakening in Alabama and its Effects Upon the Black Belt, 1900-1917," *The Journal of Negro Education* 25, no. 2 (1956): 192; Henry J. Willingham, *Biennial Report of the Superintendent of Education of the State of Alabama*, Brown Printing Company (Montgomery, Alabama: Alabama Department of Education, 1913), 11.

sustain and control the agricultural labor force, the 1901 delegates succeeded in codifying white supremacy. Once again, the system worked as intended.

Alabama's Progressive Era and the Limits of Public School Reform: 1901-1930

By the time President Woodrow Wilson announced the United States' entry into World War I in 1917, the sectional conflict that tore apart the nation nearly fifty years before seemed a distant memory. Northern interest in the South turned from moral reform to economic exploitation as transportation networks opened access to abundant natural resources and cheap labor supplies ripe for investment, while the war re-emphasized a national reunion centered on a shared goal of financial success. Indeed, states like Georgia and Alabama sought to remake themselves as a "New South"—a term that served to separate the states from their racially tinged history and towards a new era of modernization and industrialization.[155] As C. Vann Woodward explained, the "New South" ideology, "… was ladened with a hopeful nationalism" that the disaffected South was at last one in faith with the country.[156] Alabama's commitment to the war effort demonstrated this belief, as the state joined the nation in defending democracy. To fund the war effort, Wilson asked the American people to approve policies of "well-conceived

[155] The term "New South" was popularized by the editor of the Atlanta Constitution, Henry Grady. The term promoted a vision of the U.S. South after the Civil War based on economic regeneration, sectional reconciliation, and racial harmony. The realities of the "New South," however, drastically differed from the campaign championed by Southern elites. For a fuller description of the New South, see Woodward, *Origins of the New South, 1877-1913*; Barbara J. Fields, "Origins of the New South and the Negro Question," in *Origins of the New South Fifty Years Later*, ed. John B. Boles and Bethany L. Johnson (Baton Rouge: Louisiana State University Press, 2003); Gavin Wright, *Old South, New South : Revolutions in the Southern Economy Since the Civil War* (New York: Basic Books, 1986); James C. Cobb, "Beyond Planters and Industrialists: A New Perspective on the New South," *The Journal of Southern History* 54, no. 1 (1988).

[156] Woodward, *Origins of the New South, 1877-1913*, ix.

taxation".[157] Alabama cheerfully met the sixty-percent increase in taxes to the federal government to "make the world free". By 1918, Alabama paid $30,000,000 in federal taxes—a sum nearly eight times as much as the state tax.[158] Governor Charles Henderson applauded Alabama's war effort stating, "You have bought fifty millions of Liberty Bonds and War Savings Stamps and have paid twenty-five millions in taxes to train, clothe, arm, feed and pay our soldiers and to carry them to France".

At the same time, Alabama barred African Americans from fundamental citizenship rights and profited from racially discriminatory tax policies that questioned the state's commitment to a democratic government.[159] Improving public education promised to bolster Alabama's New South status; however, promoting industry while preserving low property taxes proved impossible, leaving industrial development and public-school improvement at odds. This chapter traces Alabama's shift into a tentative progressive era, highlighting how fiscal policies rooted in the 1901 constitution enabled white elites and special interest groups representing the state's emerging industrial sectors to obstruct public school reform from 1901 to 1930.[160] While a rising group of

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[157] "President Wilson's Declaration of War Message to Congress," (April 2, 1917), Paper.

[158] Hastings H. Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, ed. Russell Sage Foundation (Montgomery, Alabama, 1918), 5.

[159] By 1905, under the suffrage provisions of the 1901 Constitution, only 3,654 African Americans out of 181,474 of voting age were registered in Alabama as compared to 205,278 out of 224,214 whites. Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 193.

[160] The "New South" era, defined by Woodward, overlaps with Alabama's "progressive tradition", which Dr. Wayne Flynt loosely periodizes as between 1900 and 1930. Flynt extends the traditional periodization of the progressive era to include the tenures of Alabama's most "progressive" governors, Thomas E. Kilby and Bibb Graves, who served in the late teens and 1920s. As Flynt aptly describes, Alabama's brand of "progressivism" encompasses a wide range of reform efforts—none of which dealt with racial discrimination. Alabama's "progressive" businessmen focused on industrialization, reforming the business order, and regulating large corporations, while social reform

white professionals joined the progressive era's call for public school reform, the success of their endeavors depended on the support of the Big Mule/ Black Belt coalition.[161] The outbreak of World War I called national attention to the need for public school improvement. As Alabama restructured its public school system and worked to eliminate illiteracy amongst whites, it appeared likely that progressives could secure the support of rural whites for increased local funding for public schools. School reformers succeeded in passing an amendment for a school district tax; however, the benefits did not extend to Black Belt counties, which refused to levy the new tax. Although Alabama's public school system underwent significant change during the first three decades of the twentieth century, the confines of Alabama's property tax system and the legislative influence of special interest groups limited the success of public school reform.

The chapter begins with an overview of the social, economic, and political changes that transitioned Alabama into her "progressive" era. During Alabama's short-lived affair with progressivism, debates that centered on taxpayer identity exposed the dark underbelly of Alabama's reform efforts. While most Alabamians agreed that public

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efforts concentrated on the convict lease system, public health, and education. These moral reform efforts were normally spearheaded by church leaders, laypeople, and newly organized middle-class professionals centered in Alabama's urban and suburban areas. The organized labor efforts typically associated with the progressive era had "sporadic success" in Alabama between 1900 and 1930. Most of Alabama's progressive reform efforts were rudimentary; however, in Alabama reform efforts for labor and education sought more drastic, fundamental changes. See "Politics, Alabama Style" in, Flynt, *Alabama in the Twentieth Century*.

[161] By 1934 Governor David Bibb Graves coined a term for the industry powerheads dominating state politics--- Big Mules. The definition employed imagery of a fat, seemingly content, animal tied to the end of a heavily loaded wagon harnessed to a skinny, ill-fed mule pulling the load. The term and imagery remained, "... a short-hand description of Alabama political factionalism and economic class divisions into the twenty-first century". Anne Permaloff, "Black Belt-Big Mule Coalition," in *Encyclopedia of Alabama* (2008); Wayne Flynt, "David Bibb Graves (1927-31, 1935-39)," in *Encyclopedia of Alabama* (2008).

education needed improving, how it would improve and who it would benefit revolved around issues of race and taxation. The chapter follows Birmingham's ascent as Alabama's "New South" city to examine the role of Birmingham boosters in pushing for increased local support for public schools. The local taxation debates culminating in the 1916 amendment for a school district tax reveal Alabama's racial and geographic division. To court new industries, the state exempted new industries from *ad valorem* taxation. These exemptions attracted extractive industries reliant on a low-wage labor pool by maintaining the state's low tax rates, and subsequently low school expenditures. The state's commitment to low property taxes underscored the legislative hegemony of large landowners who pushed the belief that whites paid for services that ultimately benefitted African Americans; however, large corporations and special interest groups were the primary beneficiaries of Alabama's anti-tax agenda.[162] Although the district tax worked to make Alabama's public schools completely tax-supported by 1917, the state's low and unequal property assessments exacerbated economic inequalities between urban and rural school systems. The financial strain of industry exemptions and nationally low assessment rates left the state in search of new revenue solutions to finance essential government services by 1920. The debates surrounding Governor Kilby's 1919 Revenue Code and Governor Graves' equalization campaign in 1927 highlight the legislative hegemony in the Black Belt, as attempts to equalize property assessments repeatedly failed on the Senate floor. Overall, the legislature's allegiance and subservience to white elites and industry heads limited the extent to which public schools could make

[162] See, Andrew W. Kahrl, *The Black Tax: 150 years of Theft, Exploitation, and Dispossession in America* (Chicago: The University of Chicago Press, 2024); Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973*.

meaningful progress. While some Alabamians joined the surge for progressive reform, the constitutional limitations on the property tax system bolstered and defended by the rhetoric of taxpayer citizenship underscored the state's resistance to change.

The Contours of Alabama's "Progressive" Era

By the dawn of the twentieth century, the state's economic interests far outweighed the legislature's obligations to public services like education.[163] To entice outside investment in Alabama, the state opened its lands for unrestricted cash entry, prompting northern and European timber companies to purchase swaths of southern forest land.[164] In addition, the state embarked on an aggressive railroad development campaign to move Alabama's raw materials to outside markets. By 1890, consolidation

[163] For the purpose of this study's focus on public school financing, three overlapping debates over the meaning of "public" are investigated, which pull from *Kelly's Dividing the Public*. On one level, definitions of "public" centered on whether public education was a state and national project, or a local and geographically bounded one. As Kelly argues, localizing property-based funding was both constituted by the state and inequality was in part the point of devolving funding to localized and competing school districts. On another level, definitions of "public" are tied to questions about what constituted a public good, and where the boundary between the public world of the state and the private world of the market should be drawn. On a third level, designated education as "public" centered on whether education should be egalitarian, or conversely, how inegalitarian should it be allowed to become along racial, economic, and geographic lines. Kelly, *Dividing the Public: School Finance and the Creation of Structural Inequity*, 15.

[164] Woodward, *Origins of the New South, 1877-1913*, 1-23. Focusing on the South's unique labor market, Gavin Wright departs from Woodward's discontinuity thesis to argue that there was a distinctive southern economy which collapsed after the nation integrated the South into its national economy in the early twentieth century. The mobility of slaves, Wright argues, prevented white southern elites from forming any attachment to their land prior to the Civil War. As the northern economy relied on immobile assets such as industries and mill-towns, the North was able to invest in land through railroads and manufacturing. White southerners had no need for internal land improvements until after the Civil War, as their primary assets did not depend on them. After the Civil War, the South's primary asset transformed from capital to labor. Visualizing a game of musical chairs, Wright explains that once this transformation occurred, southern elites "landed" in whatever area they occupied at the time and shifted their attentions to improving that space.Wright, *Old South, New South : Revolutions in the Southern Economy Since the Civil War*, vii-76.

placed over half of southern lines such as the Louisville and Nashville Railway in the hands of twelve companies primarily based out of New York.[165] By the beginning of the twentieth century, the value of raw material exports exceeded the entire cotton crop from 1885 to 1900 combined.[166] Without sufficient property tax revenue, state and local governments relied on selling bonds with high-interest payments or revenue from sales and income taxes in addition to "sin" taxes on alcohol and tobacco, making Alabama "a bond holder's paradise".[167] Thus, investors in the state's timber, iron, and railroads held the purse strings in Alabama while the Big Mules and Black Belt planters vied for

[165] The massive debt accrued from subsidizing railroads, and the effort to pay that debt after the Civil War heavily influenced state financing in all areas, including education. As some scholars argue, "...even successful transportation institutions were problematic in that they further entrenched staple commodities and thus doomed peripheral economies to boom and bust cycles. The South's postwar lock in the staples of cotton and tobacco, broken only by the New Deal and federally supported interstate highways, demonstrates this problem quite clearly". Scott Reynolds Nelson, "Who Put Their Capitalism in My Slavery?," *Journal of the Civil War Era* 5, no. 2 (2015). As Horace Mann Bond argued, a substantial portion of Alabama's postwar debt came from railroad subsidies, rather than the "excess" of the Reconstruction government. Bond, *Negro Education in Alabama: A Study in Cotton and Steel*. The role of the railroad in New South development is extensively explored in Woodward, *Origins of the New South, 1877-1913*, 107-42; Fitzgerald, *Reconstruction in Alabama from Civil War to Redemption in the Cotton South*.

[166] Kincaid A. Herr, *The Louisville & Nashville Railroad, 1850-1940, 1941-1959*, 3d ed. (Louisville, Kentucky: L. & N. Magazine, 1959), 52; C. Vann Woodward, "The Industrial Revolution," in *Origins of the New South, 1877-1913: A History of the South* (Louisiana State University Press, 1971), 107-42.

[167] Flynt, *Alabama in the Twentieth Century*, 10.

political influence .[168] In turn, the Legislature's obligation to bondholders outweighed the state's responsibility of providing public services such as education.[169]

Whereas the Black Belt held a sizeable portion of the state's wealth in the antebellum era, by 1930 the Mineral District and the surrounding majority-white counties outpaced the Black Belt in economic and population growth. Measured by the value of finished products, Iron and steel and lumber and timber products constituted Alabama's top two leading industries with cotton goods a close third in 1900. Cotton continued to be a cornerstone of Alabama's economy, both from the standpoint of agriculture and manufactures. In 1909 cotton accounted for 60.3 percent of total crop values in the state, while Alabama ranked third on the list of cotton-growing states, behind Texas and Georgia.[170] Yet, by 1921, Alabama cotton prices dropped to the lowest levels since the

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[168] The fight for political control between Black Belt planters or "branch heads" and "Big Mules" centered on controlling Black labor and state funding for developmental projects. Attacking Woodward's assumption that Southern planters guarded their agrarian interests against attacks from northern industrialists, Cobb presents the idea of a "growth ethos" aimed at social control rather than revolution. Similarly, Gavin Wright recognizes the geographic differences between the southern regions. However, he unifies southerners of all kinds through their shared experience in a regional labor market. Thus, Cobb and Wright argue for a more nuanced view of the planter/industrialist dichotomy than Woodward portrays. Cobb, "Beyond Planters and Industrialists: A New Perspective on the New South," 60-68. Wright, *Old South, New South : Revolutions in the Southern Economy Since the Civil War*, 76.

[169] For the influence of bond markets on residential race inequalities in American cities in the twentieth century see Destin Jenkins, *The Bonds of Inequality: Debt and the Making of the American City* (2021).

[170] United States Bureau of the Census, *United States Census, 1850* (Washington, D.C.: National Archives and Records Administration); United States Bureau of the Census, *United State's Census, 1930* (Washington, D.C.: National Archives and Records Administration). Annette Watters Joseph Cantrell, Ahmed Ijaz, Carolyn Trent, Carl Ferguson, "Alabama's Changing Economy through the Twentieth Century," *Alabama Business and Economic Indicators* (2019). Alabama holds a diverse range of minerals throughout the state. For the purpose of this chapter, the mineral district refers to the areas where iron ore can be mined. Red iron ore from the Red Mountain Formation has been mined in Bibb, Blount, Cherokee, DeKalb, Etowah, Jefferson, and Tuscaloosa Counties, and brown iron ore has been mined in Barbour, Butler, Calhoun, Cherokee, Chilton, Colbert, Conecuh,

1880s as commodity prices leveled out from the post-World War I high. Between 1921 and 1935, cotton prices fell from a high of 35 cents per pound to less than 5 cents. The price drop coincided with the arrival of the boll weevil, which further decimated Alabama's cotton crop, adding economic strain for a population of agricultural workers already suffering from widespread sharecropping and farm tenancy.

While Alabama's textile industry weathered the storm of the Depression better than other industries, the economic crash in 1929 exacerbated the existing economic hardships in industry and agriculture.[171] Hoping for better contracts and steadier employment in Alabama's mills and mines, many farm workers migrated to cities such as Birmingham, Huntsville, and Anniston following the Depression; however, some mills such as Huntsville's Dallas Mill, suffered massive profit losses in the face of economic hardship. Whereas in 1920 Dallas Mill profited almost $800,000, a decade later the mill suffered $280,000 in net losses. While the textile industry recovered remarkably well, in 1934 a wave of strikes throughout the southeast, including Gadsden, left mills in a tenuous position as workers organized against mill owners who avoided New Deal regulations.[172]

The economic shift to industrial sectors fueled the population growth in urban centers like Birmingham in the twentieth century; however, the Black Belt continued to

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Crenshaw, Franklin, Jefferson, Pike, Shelby, and Tuscaloosa Counties. The emergence of the iron ore industry in Alabama is typically associated with the Birmingham district in Jefferson and Shelby Counties. Lewis Dean, "Minerals of Alabama," in *Encyclopedia of Alabama* (2007).

[171] Matthew L. Downs, "Great Depression in Alabama," in *Encyclopedia of Alabama* (2014).

[172] On the 1934 textile strikes in the South, see, J.D. Hall et al., *Like a Family: The Making of a Southern Cotton Mill World* (University of North Carolina Press, 2012); Bryant Simon, *A Fabric of Defeat* (Chapel Hill: University of North Carolina Press,, 1998); Janet Christine Irons, *Testing the New Deal: The General Textile Strike of 1934 in the American South*, The Working Class in American History, (Urbana: University of Illinois Press, 2000); Downs, "Great Depression in Alabama."

hold political power as the state failed to reapportion the legislature.[173] By the time the federal government compelled Alabama to reapportion the legislature, Bullock County with a population of 13,000 held twice as many seats in the Senate as Jefferson County with a population of over 600,000.[174] The severe suffrage restrictions and distorted legislative apportionment limited community members' ability to advocate for increased government support, leaving large corporations and landowners to control the direction of reform.

Of the many differences between Black Belt legislators and bondholders, their interests aligned on one subject--- race. The exploitation of Black bodies and labor bolstered Alabama's economic growth. The state profited from the use of convict labor to build its industrial infrastructure, while white schools profited from the appropriation of state funds earmarked for African American children. By collecting revenue based on the total population of school-aged children, county superintendents received a lump sum that could then be divided between white and Black schools at their discretion.[175] Because white schools benefitted from the disenfranchisement of Black Alabamians, whites saw little incentive to raise property taxes in majority-Black regions of the state. The disenfranchisement of African Americans contributed to the government's increased

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[173] "Alabama's Population at the Dawn of the 21st Century: The Product of a Century of Change," The University of Alabama, 2019. In 1909 the seven principal industrial cities in Alabama in order were: Birmingham, Bessemer, Montgomery, Mobile, Anniston, Selma, and Gadsden. Joseph Cantrell, "Alabama's Changing Economy through the Twentieth Century."

[174] Alabama's population increased from 1.8 million to 3.2 million between 1901 and 1961; yet, the state continued to use the 1900 federal census to determine the allocation of seats in the legislature until 1964. Steven P. Brown, "*Reynolds v. Sims*," in *Encyclopedia of Alabama* (2009).

[175] Isaac W. Hill, *General Public School Laws of Alabama*, ed. Department of Education (Montgomery, Alabama, 1905), 11-12; Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973*, 34-46.

discrimination against the Black community in the most important government service--education.[176] During the twenty years between 1909 and 1929, Black schools in Alabama received limited percentages of the state appropriation and none of the local revenue reserved for education.[177] Without meaningful government support, African Americans relied on community and philanthropic efforts to fund and maintain school systems.[178] Thus, Black Alabamians worked to pay their fair share of taxes, then reached into their pocket again to pay for the deficit between white and Black schools. As Robert Margo suggests, "…whites may have felt an entitlement to appropriate these funds based on their perception of racial tax differentials, as exemplified by the popular antitax slogan, 'The whites pay the taxes and the Negroes go to school'"; however, in Alabama, the opposite was true. [179] Black children on average received three years less schooling than their white peers, while Black parents paid taxes that ultimately funded white schools.[180]

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[176] Robert Margo, "Race and Schooling in the South, 1880-1950: An Economic History," *National Bureau of Economic Research* (1990): 12.

[177] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 222.

[178] The Black community spearheaded the model and direction of rural school reform in Alabama. Booker T. Washington's industrial model as seen in the Tuskegee Institute and the Rosenwald School Program opened unprecedented access to education for African Americans across the nation. The success of the Rosenwald Program influenced Alabama's rural school building program in the early twentieth century. While Tuskegee and the Rosenwald Program succeeded in overcoming many of the limitations of Alabama's unequal school apportionment, white support depended on maintaining separate and ultimately unequal schools for African Americans. See, Charles Spurgeon Johnson, *Growing Up in the Black Belt* (Washington, D.C.: American Council on Education, 1941); "Race Urged to New Heights By Founder's Day Speaker: John Temple Graves Cites Washington's Example For His People," *The Montgomery Advertiser* (Montgomery, Alabama), April 5 1937; Washington, *Up From Slavery: An Autobiography*; Alabama Historic Commission, National Register of Historic Places Multiple Property Documentation Form: The Rosenwald School Building Fund and Associated Buildings (1913-1937), (National Parks Service, 1997); Werner, *Julius Rosenwald: The Life of a Practical Humanitarian*.

[179] Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973*, 15; Margo, "Race and Schooling in the South, 1880-1950: An Economic History."

[180] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 39.

White Alabamians' ability to appropriate state funds for education favored the Black Belt, where African Americans represented most of the population. As Gunnar Myrdal explained, "If, for instance, there are twice as many negroes as white children, every (local) dollar per pupil taken from the negro group means two dollars per pupil added to the apportionment for the white group".[181] While white elites in the Black Belt region depended on a disenfranchised and disadvantaged Black populace to fund white school systems and maintain low property tax rates for their cadre of large landowners, capitalists profited from the industry-friendly tax rates and both groups benefitted from the large, low-wage Black labor pool.[182]

From Redemption to "Progress": Racial Hierarchies and Economic Exploitation in Education

Whereas previous constitutions required the school fund to be apportioned equitably, the 1901 Constitution reworded the article on education to state, "The public school fund should be apportioned to the several counties in proportion to the schools in the districts or townships in the county as to provide, *as nearly as practicable, school terms of equal duration in such school districts or townships*".[183] The ability of county officials to disperse money "as nearly as practicable" clearly disadvantaged Black schools, as white county officials controlled the distribution of school funds. Whites, however, believed that the disbursement accurately reflected citizen's taxpaying status. As Leslie Brooks of Mobile explained, "There should be no discrimination against

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[181] Gunnar Myrdal, *An American Dilemma: The Negro Problem and Modern Democracy*, 3d ed. (New York,: Harper, 1944), 341.
[182] See Jennifer E. Brooks, *Resident Strangers: Immigrant Laborers in New South Alabama*, Making the Modern South, (Baton Rouge: Louisiana State University Press, 2022), 27-30.
[183] Alabama Constitution of 1901, § 256, art. XIV.

Negroes because they pay no taxes…". When pressed further about the decision, Brooks explained, "…when [the Negro] reaches the point where he will be able to defend himself against the cupidity of the white man to swindle him…" he would be a self-respecting, valuable citizen.[184]. Race not only influenced the amount of state aid for Black schools, but the model of education for Black children. Before leaving office, Governor William Jelks peddled the idea that classical education tainted the minds of Black children and urged the state to withhold funds from Black schools. As an outspoken advocate of white supremacy, Jelks personified the endurance of Redemption-era beliefs.[185] In his last address as governor, Jelks reported to the Legislature stating,

The tremendous number of vagrants and thieves among the negroes, more than ever before, admonishes all of us that this must be the result of the precept of preachers and schoolteachers". He continued, "…While the state cannot interfere with the right of free speech in the churches it can interfere to see that the state's money is not expended to keep teachers in the schools who turn out a tremendous proportion of children who look upon manual labor with abhorrence or believe they can live here decently as thieves, or have an idea that there is a pleasant thieves home in the hereafter.[186]

Jelks insisted that he did not oppose "negro schools"; however, he urged the State to produce "…a larger inclination to labor, even, if it be, at the expense of the text

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[184] Convention, Short Official Proceedings of the Constitutional Convention of the State of Alabama (volume 1). 72nd day

[185] David E. Alsobrook, "William D. Jelks (1901-07)," in *Encyclopedia of Alabama* (2008).

[186] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.* (Montgomery, Alabama, 1907), 17-18.

book".[187] Stealing and vagrancy, according to Jelks, represented the "greatest disturbance to race peace", while teachers' supplied with the state's money equipped Black children with an education at odds with "manual labor" and field work.[188] Perhaps the fact that the state profited enormously from Black manual labor colored the governor's viewpoint.[189] Through the convict leasing system, "…about six hundred convicts, about as many as are physically able to be put in the mines, [got] coal by the ton…", which produced a whopping $384,000 in 1907. Ever hopeful for improvement, the governor stated, "A profitable departure for the state in the near future will be the opening of mines on the State's own account…if this is done and properly managed the income from such convicts… should double the present income…".[190] Curiously, the illusive group of "non-taxpayers" described by Jelks did not include the long list of corporations, utility companies, railroads, and large landowners who annually evaded their fair share of taxation. As the superintendent of Escambia County explained, "…there are hundreds of acres of valuable timbered land lying within the district borders owned by various trust companies, if these lands were taxed the patrons of said districts would have ample

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[187] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 17-18.

[188] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 17-18.

[189] Between 1875 and 1928 the state and counties in Alabama profited from a form of prison labor known as the convict-lease system. Companies and individuals paid fees to the state and county governments in exchange for convict labor on farms, lumberyards, and in coal mines. More than 95 percent of county prisoners and 90 percent of state prisoners in Alabama were African American. See, Mary Ellen Curtin, "Convict-Lease System," in *Encyclopedia of Alabama* (2007).

[190] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 30.

funds…".[191] "Non-taxpayers", according to the Legislature, included those "…ready to vote an excessive rate of taxation, and thus jeopardize the rights of property…".[192] The appropriation of funds earmarked for Black children by white public schools functioned as an increase in state aid to white parents while the appropriation of local taxes paid by Black Alabamians lowered the marginal cost of education for whites.[193] While these social and economic benefits relied on the exploitation and appropriation of Black bodies and property, the ideology of taxpayer citizenship assured white Alabamians that they deserved better schools, communities, and jobs because of their taxpaying status.

Reorganizing the System: School Districts and Local Taxation

Alabama's legislature attempted to anticipate the effects of industrial growth on the public school systems by allowing a few select cities the ability to create school districts in 1901. The list of select cities included Mobile, Decatur, Cullman, Montgomery, Opelika, Eufaula, Huntsville, Dadeville, Oxmoor, and Birmingham.[194] Departing from the township organization system allowed school districts a modicum of independent development by granting them the ability to secure a share of the sixteenth section funds and state apportionment; however, districts could not levy taxes for school purposes. While the state increased education appropriations to historic heights during the twentieth century, the school fund reached its maximum capacity due to the constitutional limits on taxation. As the State Superintendent noted in 1900, the million-dollar

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[191] Isaac W. Hill, *Annual report - State of Alabama*, Alabama Department of Education (Montgomery, Alabama, 1904-1906), 54.
[192] "Local Taxation for Public Schools: Campaign Committee Issues Address. Thoughts From Prominent Thinkers," *Weekly Herald* (Montgomery, Alabama), April 13, 1905, 2.
[193] Margo, "Race and Schooling in the South, 1880-1950: An Economic History."
[194] Convention, Short Alabama Constitution and Journal of the Alabama Constitutional Convention of 1875.

appropriation for common schools, "… is all that we can expect at present from the state as a state". "While this is a vast sum of money…", he noted, "…it is not sufficient to maintain such a system as is needed by the State of Alabama. No other state of like population and area has been able to maintain on this amount of money a school system commensurate with the necessities of its people…. Several cities of like population expend annually several times this amount of money".[195]

Indeed, by 1912, Alabama ranked second nationwide in illiteracy. With a state average of 132 days, Alabama's school term fell below the national average from forty-two years prior. In addition, for every $100, Alabama spent a meager twenty-three cents on public education while other states on average paid three times as much.[196] While the Legislature insisted that schools, "… should be kept open absolutely free of tuition fee", community members often found themselves pooling individual contributions to cover the deficit once the state's appropriation ran dry.[197] In addition, the constitution barred public money from building or maintaining schoolhouses. If a county failed to garner the support of "a few public-spirited men" to build a school, county superintendents used "…some old log church or other dilapidated building… without desks, tables, windows, blackboards, maps, charts, stoves, and with backless benches". By the time Montgomery reorganized under the school district model, the city did not own a school building, or have any equipment "worthy of the name".[198] Still, the greater flexibility and freedom to

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[195] John W. Abercrombie, *Biennial Report of the Department of Education of the State of Alabama for the Scholastic Years Ending September 30, 1899 and 1900* (Montgomery, Alabama, 1900), VI-VII.
[196] Department of School Patrons of the National Education Association Joint Committee of Women's Organizations Alabama Division, "Facts Every Alabamian Should Know," (1912-1913).
[197] Weeks, *History of Public School Education in Alabama*, 165.
[198] Weeks, *History of Public School Education in Alabama*, 187-88.

control local school affairs under the school district model emphasized the need to reorganize the public school system to accommodate the state's changing needs.

By 1903, the state abolished the township system in favor of the school district model.[199] Under this model, county redistricting boards laid the school districts according to centers of population and natural barriers with schoolhouses located within twenty-four miles of every child. Each incorporated city and town constituted a separate school district. The districts elected a local board of three trustees to take the school census, care for the school property, and employ teachers. Members of the local board elected four county trustees, with the county superintendent, who supervised the county school system. In addition to the five-mill county tax, the legislature passed an amendment for counties to levy an optional one-mill tax school tax.[200] By making the tax optional and subject to voter approval, the one-mill tax benefitted majority-white counties and preserved the low-tax rate in Black Belt counties where white schools already received sufficient income by appropriating funds earmarked for Black students. The optional tax, however, did not extend to cities, towns, villages, or the newly formed school districts until 1916.

As townships reorganized into districts, counties increasingly approved the optional one-mill tax. Reporting to the governor in 1906, State Superintendent Isaac Hill stated, "The people seem actually to have fallen in love with voting taxes on themselves

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[199] Alabama Legislature, General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1903 Held in the Capitol, in the City of Montgomery, Commencing Tuesday, January 13th, 1903., 289 (Montgomery, Alabama 1903).

[200] Legislature, Short General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1903 Held in the Capitol, in the City of Montgomery, Commencing Tuesday, January 13th, 1903., 350.

for school purposes. Thirty-seven counties embracing 2,368 districts have already voted the one mill tax upon themselves for school purposes".[201] With the success of the county one mill tax, counties began agitating for districts to have the ability to levy taxes for school purposes. In 1906, superintendents in forty-four counties explicitly requested a constitutional amendment to allow a school district tax. The will of the people, it appeared, demanded local taxation; however, in Alabama, the constitution did not reflect the will of the people, but the will of the Legislature. To pass an amendment for stronger local support, school boosters needed to secure the political support of the Big Mule/ Black Belt coalition controlling the legislature.

Alabama's New South City

By the turn of the century, hordes of Alabamians flocked to the Birmingham district from surrounding rural counties to hitch their wagons to the city's fast-moving train toward industrialization. Founded at the rail crossing at Elyton, Birmingham personified the South's industrial progress with its rich deposits of coal, limestone, and iron. From 1900 to 1920, the city's population surged from 38,415 to 178,806. With a growth rate of 254.4 percent, Birmingham exploded faster than any other major city in the United States except for Tulsa and Oklahoma City.[202] Through the "Greater Birmingham Plan", the city annexed many surrounding areas for the burgeoning population to spill into, some of which developed into wealthy white enclaves such as the suburban area of Mountain Brook.[203] A birds-eye view of Birmingham's downtown

[201] Hill, *Annual report - State of Alabama*.
[202] Blaine A. Brownell, "Birmingham, Alabama: New South City in the 1920s," *The Journal of Southern History* 38, no. 1 (1972).
[203] Brownell, "Birmingham, Alabama: New South City in the 1920s."

showed shining new buildings interwoven with railroad lines against the backdrop of Red Mountain, personifying the transition to a New South city. As one resident noted, "In real estate fortunes were made overnight… men rushed downtown in their pajamas to their offices to make 'rich deals', some even slept in their offices to 'keep touch with the market'".[204] The rapid influx of people left the relatively new and few public schools within the district financially incapable of supplying an adequate learning environment. A few years after opening Birmingham's first high school in 1906, the four-story building failed to accommodate "…the increasing number of seekers-after-knowledge". While annexes to the school building temporarily relieved the congestion, Birmingham High School and the surrounding city schools remained "old, poorly constructed, and inadequate".[205] The people of Birmingham authorized bond issues to keep the school system afloat; however, the high interest rates persuaded citizens to seek a better alternative.

Birmingham's Superintendent of Education Dr. J.H. Phillips announced to the state, "Public school progress and development in Alabama must await the era of local initiative and community responsibility…local taxation for school purposes is an old question in Alabama. It has been discussed for nearly twenty years…resolutions in favor of the measure have been passed time and time again, not only by the State Educational Association, but by many of our county institutes…". Yet, Dr. Phillips noted, attempts to pass local legislative acts and constitutional amendments, "…all succumbed to the blighting power of a state constitution which inhibited educational progress and

[204] Brownell, "Birmingham, Alabama: New South City in the 1920s," 23.
[205] Marshall Fred Phillips, "A History of the Public Schools in Birmingham, Alabama" (Master's Thesis, University of Alabama, 1939), 9, University of Alabama.

development by denying to the people of every community… the right—by their own taxes--- to maintain a public school… the one condition of enlightened citizenship".[206] Indeed, popular support for an amendment providing for local taxation failed to gain legislative approval in 1894 due to "…fear that the propertyless might avail themselves of the opportunity to levy educational taxes on the rich… [and] fear that the negroes might get too much…".[207] Whereas Black Belt Bourbons dominated the legislative agenda for most of the nineteenth century, by the turn of the twentieth century, the rapid industrialization and migration of African Americans to Alabama's urban centers granted Birmingham boosters the economic sway to agitate for increased local support.

Governor Braxton Bragg Comer: 1907-1911

By the end of 1907, the Democratic Party dropped the word "Conservative" from its formal name, hinting at a shift towards a more progressive platform.[208] The election of Braxton Bragg Comer, president of Avondale Mills, suggested Alabama's willingness to join the Progressive era. Coming out of the Birmingham district, Comer campaigned on railroad regulation, tax reform, and improved education to beat the chosen candidate of the state's railroads, Lt. Gov. Russell Cunningham. "Mr. Comer is not a politician", the *Birmingham News* proclaimed, "…he knows nothing of the game and cares less… he will be in politics as long as there is fighting to be done".[209] In his opening address as governor, Comer announced, "The state has progressed wonderfully within the last

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[206] "Local Taxation for Public Schools: Campaign Committee Issues Address. Thoughts From Prominent Thinkers," 1-2.
[207] Weeks, *History of Public School Education in Alabama*, 129.
[208] David Alam Harris, "Braxton Bragg Comer (1907-11)," in *Encyclopedia of Alabama* (2008).
[209] "Brief Biological Sketch of Braxton Bragg Comer," *The Birmingham News* (Birmingham, Alabama), January 12, 1907.

twenty years. Formerly a strictly agricultural people…now we have added coal, iron, steel, cement, and lumber, and cotton, wood, iron, and steel manufactures… to properly develop and exploit these…it will be necessary to change in many respects the economic laws of the state…". Outlining his goals, Comer stated, "We should place our benevolent and educational systems on a much higher plane, with a broader scope, making the former adequate, and reaching with the latter from the remotest rural schools…". Change, particularly in economic policy for the betterment of schools, prompted fears of Reconstruction era spending. Comer explained, however, that progress demanded a price. As Comer noted, "We should come to understand that money spent in these causes, though apparently lavish, is not misspent because we must meet these great responsibilities in the most liberal way".[210]

To increase funds, Comer continued his assault on the railroads by recommending a reevaluation of railroad property. Referencing the legislative hegemony that the railroads held for the last twenty years, Comer noted, "A paid lobby swarming our capitol and interfering with our legislators, is in the highest sense debauching, destructive, and hindering to equitable legislation. Only the rich can afford to pay a lobby…the practice of corporations…of contributing to campaign funds or a political party or candidate is debauching, demoralizing, and destructive to the best interests of the people… I urge stringent laws to eradicate this evil".[211] Indeed, Horace Mann Bond described the policies

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[210] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 36.

[211] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 44-45.

enacted by the Alabama Legislature following Reconstruction as, "…only the obverse aspects of the Louisville and Nashville Railroad on the one hand, and the Alabama and Chattanooga Railroad on the other" in which the state worked to repay interest due to the railroads by cutting school appropriations and reducing the expenses of feeding prisoners.[212]

Under previous administrations, the legislature afforded railroads and other utility corporations lists of tax exemptions to encourage industrial development. Unlike his predecessors, Comer pushed for increased taxation to support public services. "To carry out the requirements of the state government, a very large amount of money will be required…" Comer noted, "…I will caution you that too low a tax and too little money to meet the economic and just demands of the State are just as dangerous as too high a tax…a good government is not necessarily a cheap government". Comer proposed equalizing property taxes stating, "…it is notorious that a very great deal of the properties of the state are without parity in tax valuation… a man with large holdings of city property and public service property, a man with thousands of acres of coal and ore lands, a man with a franchise worth a million or tens of millions, a man with a railroad worth many millions should…proportionately pay his share of the taxes; as a rule none of them pay it".[213] If Alabama equalized property assessment, Comer estimated an increase of $75,000,000 for a total school fund of $1,656,342.[214]

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[212] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 46-60.
[213] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 47-48.
[214] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 67.

With a plan to quell lobbyists, restructure the property tax system, and increase public school funds, Comer's ascent to the governorship appeared to push Alabama into a new age. Yet, cleansing the state of its torrid past proved difficult. Even Comer could not fully distance himself from the power centers and policies that defined the Redemption Era. While Comer stood as the second governor to be elected out of Jefferson County, his roots remained in Barbour County.[215] Although Comer directed one of Alabama's largest industrial enterprises, he identified himself as a farmer "born and bred", while advocates proclaimed, "…his large holdings in commercial enterprises have not taken him from his love for the old estate…".[216] In a union characteristic of the political climate, former Governor Jelk's daughter married Comer's nephew shortly after the election in Eufaula, Alabama.[217] While the "progressive" governor pushed policy reform, his stance on race relations reflected more of the same white supremacist attitudes of his predecessors. Reflecting on his childhood in Barbour County, Comer noted that he, "…[had] been affiliated with negroes in business all of my life…", and that his stance on race, "…will be with the intent of kindness and the wish for good". Yet, Comer declared, "the experiment made by the federal government with the negro as a political factor and the governor of the South was a failure, the cost of this experiment to the South cannot be calculated…". Comer played on the politics of racial taxation stating, "The whites have, out of their poverty, contributed millions to the education and upbringing of the negro youth…". In the long list of wealthy landowners and industrialists who evaded their fair

[215] Braxton Comer and his brother J.W. Comer owned/managed Barbour County plantations and mineral district mines that relied heavily on Black convict labor.
[216] "Brief Biological Sketch of Braxton Bragg Comer."
[217] "Comer-Jelks," *The Birmingham News* (Birmingham, Alabama), November 21,1907.

share of taxation, Comer included the disenfranchised, disadvantaged, Black citizen declaring

> In Alabama there is not one negro in twenty who pays any tax whatever. Of the negroes in Jefferson County, the largest county in the State… less than fifty pay poll taxes…. I will call the negro's attention to the fact that any section of this state, which is turned over to them, is on the retrograde; that any section where the white man works is on the advance. The laws governing the two races certainly have nothing to do with this condition—it is because the negro has not taken advantage of his opportunities and made the best of them.[218]

The governor ignored the fact that the poll tax provision disenfranchised nearly 35 percent of the Black population, rendering the law a substantial blockade to African American's participation in electoral politics.[219] However, Comer's assessment of the economic decline of the Black Belt was not wholly inaccurate.

Whereas the Black Belt held an estimated 35 percent of the state's wealth in 1852 compared to less than 5 percent in the Mineral District, by 1900 the Mineral District matched the Black Belt with 25 percent. By 1930, the Mineral District held nearly 35 percent of the state's wealth while the Black Belt held a little over 10 percent.[220] Exploitative agricultural practices and high rates of tenancy decimated the economy in rural regions, while transportation networks connecting the mineral and timber regions of the state propelled urban centers economically.[221] Comer neglected to mention, however, that disenfranchising African Americans and maintaining the color line bolstered mineral

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[218] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1907 Held in the Capitol, in the City of Montgomery. Commencing Tuesday, January 8, 1907.*, 62-64.

[219] "Alabama's 1901 Constitution: Instrument of Power," 2016, 2024, https://www.law.ua.edu/specialcollections/2016/12/09/alabamas-1901-constitution-instrument-of-power/.

[220] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 231.

[221] Brownell, "Birmingham, Alabama: New South City in the 1920s."; National Emergency Council, *Report on Economic Conditions of the South*, U.S. Govt. Print. Off. (Washington, D.C., 1938).

regions like Birmingham's economic prospects. Indeed, keeping costs low by employing African Americans as a productive labor force and a tool to quell labor crises heavily influenced the United States Steel Corporation's decision to acquire the Tennessee Coal and Iron Company in 1907.[222] As cotton prices plummeted, Birmingham served as a convenient replacement to the antebellum agricultural centers that profited from a low-cost Black labor force. The ascent of Birmingham as Alabama's "New South" city personified by the election of one of their own did not reflect a changed social and economic order. Rather, the brand of progressivism promoted by preachers of the New South grounded itself in racial ideologies that protected whites at the expense of Black social, political, and economic progress.[223] The extent to which Alabama could truly progress depended on the state's willingness to recognize African Americans as full citizens.

Birmingham Boosters and the Campaign for Local Taxation

By the mid-1920s, African Americans migrating into Birmingham from surrounding rural areas accounted for nearly forty percent of the city's population. Barred from the suburban areas, African Americans created communities in the "vacant spaces" of undeveloped land in the city center situated along "…creek beds, railroad lines, or alleys…", with many "…suffering from a lack of street lights, paved streets, sewers, or

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[222] See, D. Letwin, *The Challenge of Interracial Unionism: Alabama Coal Miners, 1878-1921* (University of North Carolina Press, 1998).

[223] For more on city development for "New South" cities, see Thomas W. Hanchett, *Sorting out the New South City: Race, Class, and Urban Development in Charlotte, 1875-1975* (Chapel Hill: University of North Carolina Press, 1998); Edward L. Ayers, *The Promise of the New South: Life After Reconstruction*, 15th anniversary ed. (Oxford ; New York: Oxford University Press, 2007); Don Harrison Doyle, *New Men, New Cities, New South: Atlanta, Nashville, Charleston, Mobile, 1860-1910*, The Fred W Morrison series in Southern studies, (Chapel Hill: University of North Carolina Press, 1990).

other city services".[224] In 1912, white teachers in Birmingham received approximately $14 per school-aged child in comparison to the $2.50 expended for Black teachers in the city.[225] If anyone in Birmingham needed more money for schools, it was the Black community.

Still, Birmingham expended more for Black schools than towns in rural portions of the state as "the white, middle-class civic boosters and industrialists of Birmingham saw enough positive value in Black schooling…" to supplement the state allocation in periods of substantial local revenue growth.[226] As one Birmingham resident noted, "No more shortsighted policy can be imagined than in the fancied interest of one class, to prevent the education of another class….even those who themselves for the moment profit by such maltreatment for their fellows will in the long run suffer…". The best type of education for African Americans, he believed, "…is such education…where the boys and girls, the young men and young women are trained industrially as well as in the ordinary public school branches…every graduate of these schools…who leads a life so useful and honorable as to win the good will and respect of those whites…thereby helps the whole colored race as it can be helped in no other way…".[227] To secure white support for local funding, white progressives pushed for African Americans to receive a separate model of schooling which differentiated them from their white peers. Southern higher

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[224] Brownell, "Birmingham, Alabama: New South City in the 1920s," 28; Harrison A. Trexlar, "Birmingham's Struggle with Commission Government," *National Municipal Review* XIV, no. November 1926.

[225] Carl V. Harris, "Stability and Change in Discrimination Against Black Public Schools: Birmingham, Alabama, 1871-1931," *The Journal of Southern History* 51, no. 3 (1985): 380.

[226] Harris, "Stability and Change in Discrimination Against Black Public Schools: Birmingham, Alabama, 1871-1931," 389.

[227] "Negro Education," *The Birmingham News* (Birmingham, Alabama), December 4, 1906.

education leaders formed the lynchpin of the growing movement which "…propagated a pedagogical philosophy that fit conveniently into a scheme supporting the continued racial submission…" of Black students.[228]

To figure out the logistics of this new education movement, university leaders flocked to Birmingham for the annual Conference for Education. In 1904, attendees visited Ensley's bustling steel mills before returning to downtown Birmingham to host a program titled "Local Taxation for Public Education". Within the theatre, education leaders from Mississippi, Louisiana, North Carolina, South Carolina, and Georgia crowded Jefferson Theatre to maximum capacity to pass along their thoughts on local taxation. Notable speakers included the governor of Louisiana, president of Hampton Institute Dr. H.B. Frissell, president of the University of Tennessee Dr. Charles Dabney, and president of Tulane College Dr. Edwin Alderman. Notably, the convening which highlighted Black education as a main topic did not include any Black educators. It appeared that Black education only concerned the attendees if it aided in the campaign to secure increased funding for white schools.

As one North Carolinian reported, "Along with local taxation wherever it has been adopted has come a number of good things, chief among them being the invariable tendency to school consolidation and the building of better and larger houses".[229] As Dr. Alderman noted, "To secure these results, we need money. But behind the getting of money there must be an educational sentiment, a feeling of need on the part of the

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[228] Michael Dennis, "Schooling along the Color Line: Progressives and the Education of Blacks in the New South," *The Journal of Negro Education* 67, Spring 1998, no. 2.

[229] "Conference for Education Had Two Sessions Yesterday: Reports From the Field," *Birmingham Age-Herald* (Birmingham, Alabama), April 28 1904.

people…".[230] While Tennessee's superintendent of public instruction admitted, "…much trouble was found in inducing the county courts to levy special tax from the fact that the act provided for the education of the negro…" the superintendent overcame opposition by promoting the benefits of an educated Black populace. "It is not well for a community or an individual to suffer prejudice to drive them in opposition to their best interest…", he stated, "…by a degree of providence, the negro is here with us, subject to the same law, and entitled to the same privileges by law. That he can be made a useful laborer…no one acquainted with his character can doubt… intelligence multiplies results even in the brute. A horse, for instance, trained to walk straight forward to stakes in laying off rows for the planting of corn can do a third more work in a day, and do it better, than one not so trained or educated".[231] The idea that African Americans could be educated under the industrial model and return to work as laborers rather than equals convinced whites in neighboring southern states to pass local taxation amendments. As Birmingham already held the state's leading industrial high school for African Americans, the path to local taxation appeared promising.

Following the convening, Jefferson County's Local Taxation Committee met with renewed hope that Alabama could follow the example of neighboring southern states. Led by Professor McAdory and E.K. Campbell, the committee collected 1,000 signatures in favor of local taxation. While Campbell admitted that some opposition to local taxation remained in Jefferson County, he believed that those against the measure, "…are not fully enlightened on the subject", explaining, "…a majority of the large corporations and

[230] "Conference for Education Had Two Sessions Yesterday: Reports From the Field," 7.
[231] "Conference for Education Had Two Sessions Yesterday: Reports From the Field," 1.

taxpayers of Birmingham would support the movement… and could be induced to go out and take an active part in the campaign". Similarly, Dr. Phillips noted, "…the campaign…should be of the businessmen of the county".[232] The fervor for school support in Birmingham grew to such an extent that Sydney Bowie, the representative for the Fourth Congressional District in Alabama, left his congressional career to serve on the Southern Education Board before becoming the chairman of the State Educational Commission. "In contemplating this question of local taxation for public schools…", Bowie stated, "…after giving it the most serious possible consideration—the wonder to me is, not how anyone can be for it, but how they can be against it. Let no man think the fight for education has ended. It has only begun".[233]

Situated far above the smokestacks of Birmingham's industrial centers, picturesque homes housing a burgeoning class of elites looked down upon the hustle and bustle of downtown, allowing the Big Mules to oversee the city's progress from above. Within the "quiet little hamlets" of Birmingham's suburbs, a rising "business aristocracy" of people open to anyone with money and influence agitated for the ability to levy a local tax through civic organizations that highlighted an emerging social consciousness.[234] The *Birmingham Post-Herald* lauded organizations like the Business Men's League, the Merchant's and Manufacturer's Association, the Civitan Club, and the Department of School Patrons for their "genuinely representative character", and for "…the

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[232] "Thousand Voters To Sign Petition," *Birmingham Post-Herald* (Birmingham, Alabama), May 6, 1904.
[233] "Strong Plea for Local Taxation for the Support of Public Schools," *The Birmingham News* (Birmingham, Alabama), May 7, 1904.
[234] Brownell, "Birmingham, Alabama: New South City in the 1920s," 25; Wayne Urban, "Organized Teachers and Educational Reform during the Progressive Era: 1890-1920," *History of Education Quarterly* 16, no. 1 (1976).

crystallization of the best opinion of the community on issues of large public moment…" which at any moment could, "…throw the whole weight of the community behind worthy business and civic enterprises".[235]

Chaired by Mrs. Prentiss B. Reed of the Southern Association of College Women, one Birmingham-based women's group organized for increased local funding stating, "We can no longer plead poverty as an excuse for such wide differences, even in proportion to our wealth we spend less for education than any other state in the union… to get more money we must have local taxation".[236] In a pamphlet prefaced with "DO NOT THROW THIS AWAY: Facts Every Alabamian Should Know" Mrs. Reed alongside the women of the Department of School Patrons reported a series of depressing statistics to push for compulsory school attendance and local taxation. Like the *State Reports* on education, the School Patrons only referenced statistics on whites. The committee reported that one in every ten white Alabamians could not read or write, compared to one in every two hundred "native whites" in Massachusetts. While the number of white school-aged children increased by 10,000 in 1912, attendance records decreased by 4,000 while over 100,000 white children failed to enroll for the year.

Decrying the need for more money, the pamphlet pleaded, "Why should our constitution so discriminate against the citizens of a district? Why should they still be denied the power to vote for or against a tax on their own property for the improvement of their own schools for the education of their own children? Until our constitution is so amended they have not the full rights of citizenship". Despite the clear concern for public

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[235] "Unified Civic Efforts," *Birmingham Post-Herald*, June 11, 1926.
[236] Joint Committee of Women's Organizations Alabama Division, "Facts Every Alabamian Should Know."

education, Alabamians continued to debate the necessity of increased taxation. "Why?" the committee questioned, "Largely because we so stubbornly glue our eyes on a barely POSSIBLE FUTURE DANGER that MIGHT come from educating a few more negroes…".[237] Birmingham's cadre of wealthy and middle class whites provided a strong tax base to educate " a few more negroes"; however, the majority of poor whites lived in rural regions of the state. Without the household income to provide strong local support, rural whites depended on appropriating the state's allocation for Black schools. While Birmingham's African American population substantially increased in the twentieth century, 78 percent of African Americans in Alabama continued to live in rural areas in 1920.[238] Maintaining weak local support allowed rural whites to preserve low property taxes and to continue appropriating state funds. Thus, the debate for local taxation split along rural and urban lines.

Rural vs Urban: The Fight for Local Taxation

The lack of funds limited educational opportunities for students statewide, particularly in the rural regions of the state. Students suffered from inadequate school buildings, classrooms, and teaching materials. The dismal conditions worsened along racial lines. Black schools in rural counties struggled to keep qualified teachers employed and school doors open for longer than three months of the year. Administrators used attendance records to justify directing the bulk of school funds to white schools, claiming that while more Black children resided in Black Belt counties, more white children

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[237] Joint Committee of Women's Organizations Alabama Division, "Facts Every Alabamian Should Know."

[238] Rural population, as defined by the Census Bureau, is that residing in places with less than 2,500 inhabitants. United States Bureau of the Census, *Fourteenth Census of the United States: 1920, Population: Alabama* (Washington, D.C, 1921), 2.

attended school.[239] This line of thought emphasized a convoluted ideology that linked representation to revenue, which further cemented taxpayer citizenship based on whiteness.

To garner support for a district tax, Superintendent Hill requested that each superintendent answer whether their county approved the one mill tax, the new district model, and the potential district tax. Of the short list of counties that rejected the additional one-mill school tax, most resided in the Black Belt.[240] Unlike the county tax, the district tax pulled revenue from smaller geographic units representing distinct class and racial lines. Although most counties approved the one-mill county tax and supported the idea of a district tax, the Black Belt's opinion determined the legislative outcome. Butler County's superintendent explained that the district tax was met, "…with strong opposition in a section of the county known as the 'black belt'".[241] While the northern part of Hale County strongly approved of the district tax, the southern part of the county, or 'the Black Belt', preferred the old township plan, and hesitated to approve the optional county tax. All considered, the superintendent reported, "Hale County…has been and still is opposed to the levying of the one mill tax for schools…".[242] C. S. McDowell explained that Barbour County voted against the additional one mill tax because it "…did not need

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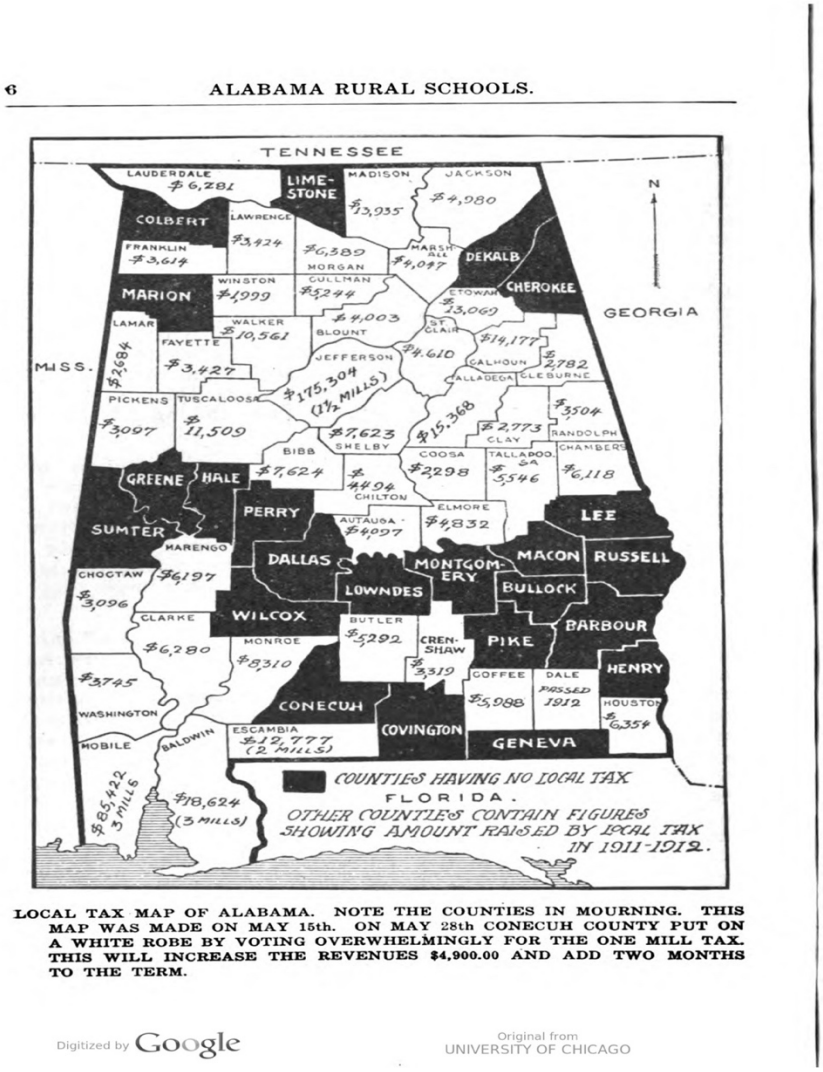
[239] William F. Feagin, *Annual Report - State of Alabama*, Alabama Department of Education (Montgomery, Alabama, 1916); Issac W. Hill, *Biennial Report of the Department of Education* (Montgomery, Alabama: The Brown Printing Company, 1907); Isaac Hill, *Biennial Report of the Department of Education of the State of Alabama for the Scholastic Years Ending Sept.30, 1905 and 1906*, Alabama Department of Education (Montgomery, Alabama, 1906).

[240] Figure 1 Carl M. Clark, "Rural Property Tax Problems in Alabama," ed. Agricultural Experiment Station (1940).

[241] Hill, *Biennial Report of the Department of Education of the State of Alabama for the Scholastic Years Ending Sept.30, 1905 and 1906*, 25.

[242] Hill, *Biennial Report of the Department of Education of the State of Alabama for the Scholastic Years Ending Sept.30, 1905 and 1906*, 61.

more money…" for schools, while Dallas County's superintendent stated that the people are "…hardly in favor" of local taxation because "their schools are already in admirable condition", and, "…the great bulk of voters…live in Selma… they would argue, and do argue…that increased taxation would increase the number of schools for negroes…".[243] Some county superintendents were so confident in their county's opinion that they did not even ask. George Gordon of Lowndes County reported that he failed to call an election for the optional county tax because he assumed it would fail adding, "I do not think the



LOCAL TAX MAP OF ALABAMA. NOTE THE COUNTIES IN MOURNING. THIS MAP WAS MADE ON MAY 15th. ON MAY 28th CONECUH COUNTY PUT ON A WHITE ROBE BY VOTING OVERWHELMINGLY FOR THE ONE MILL TAX. THIS WILL INCREASE THE REVENUES $4,900.00 AND ADD TWO MONTHS TO THE TERM.

[243] Hill, *Annual report - State of Alabama*.

Board of Education for my county are liberal enough in their apportionments to the negro schools, but they promise to do better every year, *next time*".[244]

While the practice of disproportionally distributing the state apportionment occurred statewide, white schools in counties with a smaller Black populace received fewer funds than white schools in majority-Black counties. As Crenshaw County's superintendent explained, "these black belt counties receive a white per capita from 7 to 12 dollars whereas the white counties receive a white per capita of $1.50 to $2.50… which should be corrected". I. W. Macadory of Jefferson County stated, "Some districts in our county were allowed to receive their part of the state fund on the per capita basis. Patrons in adjoining districts have not been able to understand why some districts should be allowed special privileges…. The reason for this complaint is evident".[245] Overall, Black Belt representatives considered the district tax to be an unnecessary burden as it increased property taxes for a white populace that already received adequate school funding. If Birmingham boosters oscillated between accommodating and resisting racial discrimination, they firmly believed that education for whites should not be a casualty of the color line.[246] Still, their economic influence over Birmingham's local affairs did not translate to influence in the legislature. While Black Belt whites fought against the state's urban progressives, a larger conflict loomed as the nation prepared to enter the first World

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[244] Hill, *Annual report - State of Alabama*.

[245] Hill, *Annual report - State of Alabama*, 67.

[246] Class differences between Birmingham whites influenced their support of Jim Crow. Resisting the color line in support of public education did not have the same effect in labor disputes for white elites. For more, see Letwin, *The Challenge of Interracial Unionism: Alabama Coal Miners, 1878-1921*; Brooks, *Resident Strangers: Immigrant Laborers in New South Alabama*; Jeanette Keith, *Rich Man's War, Poor Man's Fight: Race, Class, and Power in the Rural South During the First World War* (Chapel Hill: University of North Carolina Press, 2004).

War. The start of World War I transformed purely local affairs into matters of national concern as the nation called upon its citizens to represent the United States in a global arena.

Winning the War for Local Taxation

The start of World War I placed Alabama's failures in the national spotlight. The draft highlighted the state's educational inadequacies as an embarrassing proportion of the state's eligible men failed basic literacy tests.[247] The Russell Sage Foundation ranked Alabama forty-eighth nationally in educational efficiency. Alabama had been outpaced not only by the North, but by neighboring southern states as well. Of the higher ranking states, all exercised the right of local taxation for the support of public schools.[248] As Spright Dowell, Superintendent of Education, reported to Governor Charles Henderson,

It can be truly said that there never was a time in the history of the world when the value of an education appeared so real…education is the most potent influence in a democracy when its existence is jeopardized and when its resources are to be mobilized

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[247] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 18. Jeanette Keith's *Rich Man's War, Poor Man's Fight: Race, Class, and Power in the Rural South During the First World War*, sheds light on Southern resistance to the war effort, going against the idea of an inherently militaristic South. Drawing heavily from James Scott's analysis on marginal groups, Keith provides an excellent framework for studying rural Southerners through Scott's conceptions of infrapolitics and legibility. Keith's argument on "legibility", or the modern state's practice of reducing societal complexities, demonstrates how the conscription process masked underlying biases to southerners unable to read, or be read, by state making processes. Keith demonstrates the failures of legibility through the mechanized conscription process, demonstrating how local conscription officers imbued draft policies with their own racial and class biases. Thus, poor southern whites viewed the war effort as serving the economic interests of elites, a mindset which reflected their own experiences in the Civil War and Reconstruction eras. Keith, *Rich Man's War, Poor Man's Fight: Race, Class, and Power in the Rural South During the First World War*, 15.

[248] Feagin, *Annual Report - State of Alabama*, 36.

in a minimum time and with maximum efficiency.[249] Woodrow Wilson reiterated Dowell's sentiments to the Secretary of the Interior writing, "I would… urge that the people continue to give generous support to their schools of all grades and that the schools adjust themselves as wisely as possible to the new conditions to the end that no boy or girl shall have less opportunity for education because of the war and that the Nation may be strengthened as it can only be through the right education of all its people."[250]

For the commendable effort Alabamians gave to support the war effort abroad, their contributions to the state paled in comparison. In a call to action, the superintendent of Cullman County urged local educators to join the movement to remove illiteracy stating, "In Cullman County it has been found that 13 out of every 100 of the drafted boys could not read or write…they cannot write a letter to their mothers, read letters from home, or even read their Bibles…if we teach these boys to read, we are helping them shoot straight at the hordes of wild men who are bearing down upon the shores of our great free America".[251] As the Russell Sage report emphasized, school efficiency and illiteracy directly correlated to the amount expended for the support and maintenance of schools, including the cost of instruction. With the war in focus, the debate on local taxation returned in full force.

As fervor for an amendment mounted, Governor Henderson reiterated his campaign promise to improve education stating, "As much…as I feel it my duty to

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[249] Spright Dowell, *Annual Report for the Scholastic Year Ending September 30, 1918*, Alabama Department of Education (1918), 11.
[250] Dowell, *Annual Report for the Scholastic Year Ending September 30, 1918*, 13.
[251] Alabama Defense Committee, "Letter from Cullman, Alabama, concerning teaching illiterate soldiers.," ed. Cullman County (June 17th 1918).

withhold approval from any measure looking towards increasing the demands on the State Treasury, I am unwilling, in the light of my previous utterances and of my confidence in the wisdom and bearing of this measure on other educational legislature, to go on record as putting any obstacle in the way of [the amendments] full and complete popularization and enforcement…".[252] Senator F. S. White added, "strange to say, Alabama has never fairly recognized the right of local self-government, and stranger still that any argument should be necessary to convince the voters… that they owe it to the present and future generations to wipe out a constitutional fetter that keeps our schools inefficient… shall we go on from year to year in our unthinkable way while our forests, our hills, and our fields are yielding their treasures to superior intelligence and while our boys and girls are being exploited?".[253] The war sparked several new industrial endeavors in the state including construction on the long sought after dam at Muscle Shoals, and an "aviation repair depot" stationed at Montgomery, later renamed Maxwell Field.[254] Giving his stamp of approval to a local taxation amendment, Henderson posed the question, "… will you do for your own people, in Alabama, what you have done so freely and cheerfully for those in foreign countries?".[255]

Local taxation already received considerable support from urban centers like Birmingham. The task remained to convince rural whites to support the amendment. The Department of Education supported local tax amendment campaigns "…to call attention

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[252] "Money of State Goes to Schools," *The Montgomery Advertiser* (Montgomery, Alabama), September 25, 1915.
[253] "Differences Are Laid Aside for Good of Alabama," *The South Alabamian* (Jackson, Alabama), November 3 1916.
[254] Flynt, *Alabama in the Twentieth Century*, 381.
[255] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 10-11.

to Alabama's humble status as an agricultural state in the effort to make it clear that the school is the agency through which all the forces of every community could and should co-operate for the betterment of country life".[256] In addition, the Department set up a commission to combat illiteracy, published weekly newsletters to stress the conditions of public schools, and reserved special days during the school year to emphasize the community aspect of the amendment such as Clean-Up and School Improvement Day, Health Day, Better Farming Day, and Good Roads Day.[257] To some white citizens, amending the constitution seemed tantamount to treason. In one weekly newsletter, Senator Bankhead stated, "There seems to be an impression in some quarters that a constitution is too sacred to be tampered with. Never was there a more absurd mistake". Similarly, the Chairman of the Republican State Committee Pope Long wrote, "… it has been suggested that we should not tamper with the constitution. That our Federal Constitution is immortal cannot be gainsaid, yet like its makers, wise, good, and patriotic as they were, it is not infallible…can we hold the Constitution of 1901 as more sacred than the splendid document prepared by Madison, Hamilton, Franklin, and their compatriots? And yet that older and more precious instrument is all the more sacred because of the wise amendments which have been added".[258]

The literacy campaign emphasized the racial divisions amongst educators. Whereas 172 illiterate white men of draft age lived in Chambers County, the county only provided tutoring for 102 as some of the men "…married negro girls and nobody will teach them", while Chambers failed to secure teachers for the 180 illiterate Black men of

[256] Feagin, *Annual Report - State of Alabama*, 32.
[257] Feagin, *Annual Report - State of Alabama*, 33.
[258] "Differences Are Laid Aside for Good of Alabama."

draft age. Similarly, Covington County reported that they had "no plans for teaching colored drafted men" in the county.[259] Still, the campaign efforts proved fruitful. During the annual meeting of the Alabama Educational Association in Birmingham, Governor Henderson, alongside three hundred Birmingham locals, sat in Jefferson Theatre to listen to stories of those who participated in the Department's campaign. Formerly illiterate individuals, including parents, grandparents, farmers, Sunday school teachers, and prisoners, described their education as "…a light that had come into his or her life…", moving the audience to tears by the "…pathos and human interest in the stories told".[260] By the end of 1915, the local taxation amendment received hearty endorsements from ex-governors Jelks and O'Neal, the president of the State Bankers Association, and the Speaker of the House. Even the Farmer's Educational and Co-operative Union gave their unanimous support.[261]

Finally, Alabama's legislature passed a 3-mill district tax in November of 1916. While the amendment reduced the county tax from 5 mills to 3, the district tax provided a reliable source of revenue in the counties that approved it. "I have always had a profound belief that the people, if they were informed, would do the right thing, and in this opinion, I have been confirmed by the recent local tax amendment campaign", the State Superintendent of Education noted, "…in the face of apparently insurmountable obstacles, [the amendment] received a very substantial endorsement".[262] The success of the amendment provided enough revenue to make public schools in Alabama, for the first

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[259] Alabama State Council of Defense, *Reports on Wartime Literacy Education in Alabama Counties*. (1917-1919).
[260] Feagin, *Annual Report - State of Alabama*, 35.
[261] "Differences Are Laid Aside for Good of Alabama."
[262] Feagin, *Annual Report - State of Alabama*, 9.

time, truly free by 1917. The resolution read, "Whereas, all the children of the State are entitled to reasonable educational advantages at public expense, and whereas, fees and supplements are being collected in many counties…in violation of the law and to the prejudice of poor children…be it resolved…that after October 1, 1917 all elementary public schools should be absolutely free".[263] For a brief moment, the urgency of the war overshadowed the conflicts over Alabama's public education. The district tax and rural school reform efforts pushed public education in the state in the right direction. During the 1918 school year, the state paid $5,725,772 to public schools--- an increase of $1,156,599 from the previous year.[264] The 1918 school year also saw the first effects of the recently passed compulsory attendance law.

With increased revenue and a tax-supported public school system, Alabama's white children received the opportunity to access the improved public school system. As one scholar noted, rural school reform, "…helped to stimulate and legitimate significant new state interventions into local schools and define forms of state aid…" in a formative period of state development.[265] Indeed, by 1918 twenty districts in sixteen counties levied the district tax, while fifty-seven counties levied the full 3 mills permitted for the county tax. Notably, Autauga, Barbour, Bullock, Cleburne, Dallas, Lowndes, Sumter, and Tallapoosa refrained from levying the full 3 mills of county tax, which prevented them from levying the district tax. Within the counties that approved the additional local taxes,

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[263] William F. Feagin, *Annual Report for the Scholastic Year Ending September 30, 1917*, Alabama Department of Education (Montgomery, Alabama, 1917), 19.

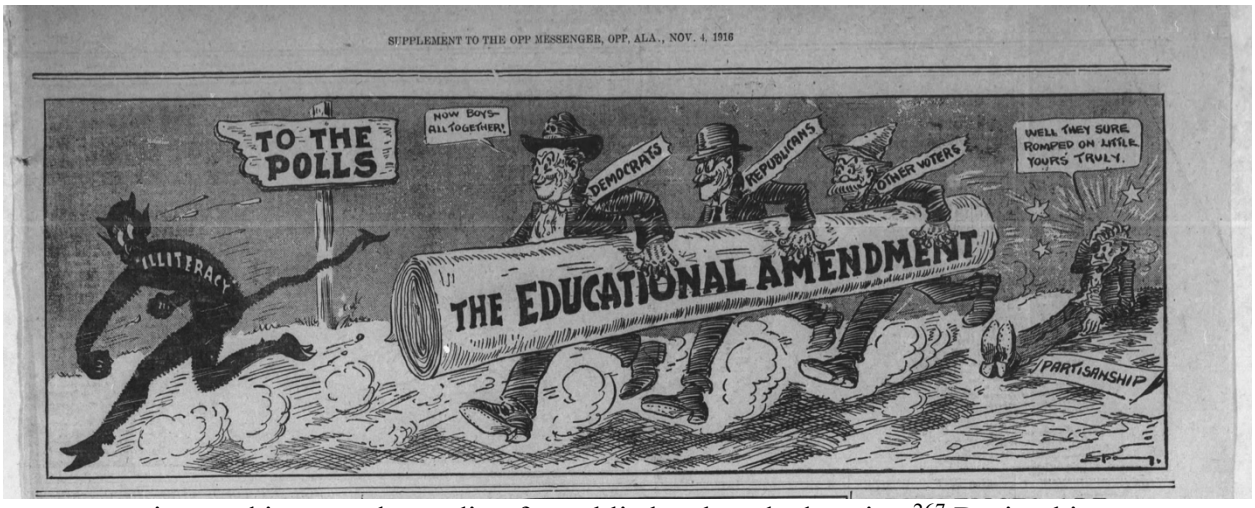
[264] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1919 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 14, 1919*. (Montgomery, Alabama, 1919), XLI.

[265] Tracy L. Steffes, "Solving the "Rural School Problem": New State Aid, Standards, and Supervision of Local Schools, 1900-1933," *History of Education Quarterly* 48, no. 2 (2008).

school revenue increased by more than two million dollars, school buildings and equipment improved considerably, the school term increased, and "…an increasing interest…manifested in the work of the schools. In the character of the teachers and in the development of a school spirit throughout the communities and counties benefited".[266]

Thomas E. Kilby 1919-23

Alabama's pathway to progressivism appeared even more promising under the administration of Comer's successor. Described as "more expansive than Comer in his progressivism", Governor Thomas Kilby's reforms focused on better roads, workmen's



compensation, and increased spending for public heath and education.[267] During his administration, Kilby increased school funding, equalized property assessments on corporations and utility companies, passed income and excess profits taxes, and pushed for constitutional reform. While he did not succeed in all of his endeavors, notably

[266] Dowell, *Annual Report for the Scholastic Year Ending September 30, 1918*, 41.
[267] Flynt, *Alabama in the Twentieth Century*, 41.

reforming Alabama's constitution, Kilby's business-like brand of progressivism cleaned up the state's finances for the benefit of public education.[268]

"Flush with wartime tax revenue", Alabama's enlarged state coffer presented an opportunity to improve public welfare.[269] With the war came a new social vision where "…the people think in hundreds of thousands, where they used to think in tens of thousands…". The time, therefore, appeared ripe to address Alabama's outdated property assessments.[270] Whereas the constitution stipulated that property be assessed at 60 percent of its fair and reasonable cash value, by 1919 Alabama assessed property at a mere 22 percent on average.[271] Neighboring states surpassed Alabama in assessment and taxation rates. Whereas the constitution mandated a 60 percent assessment rate with $0.25 of every $100 going towards the state general fund, Tennessee, Florida, Georgia, and Louisiana assessed property at 100 percent of its value, while each state contributed $0.21, $0.40, $0.50, and $0.20 of every $100 respectively.[272] Alabama's local tax amendment increased school funding; however, the amount available to individual counties and districts varied with assessment values. To remedy this situation, Kilby launched a series of equalization campaigns that sought to strengthen the state's power

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[268] Michael A. Breedlove, "Thomas E. Kilby (1919-23)," in *Enyclopedia of Alabama* (2008); George B. Tindall, *The Emergence of the New South: 1913-1945* (Louisiana State University Press, 1967), 219-54.

[269] Flynt, *Alabama in the Twentieth Century*, 212.

[270] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 6.

[271] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 7.

[272] "Governor Raps Taxpayers' League in Exhaustive Report of Assessments in Alabama," *The Birmingham Age-Herald* (Birmingham, Alabama), April 17th 1921.

over local county officials and offset the educational advantages of property-rich counties.

With a son fighting on the first-line trenches in France, Kilby joined hands with the thousands of parents hoping for their children to return home from war, hopefully to a better Alabama than before. Measured by the Ayres index for state school systems, Alabama's public schools gained 74 percent as many points from 1918 to 1921 as were gained in the twenty-eight year period from 1890 to 1918.[273] State Superintendent John W. Abercrombie attributed Alabama's tremendous progress to "…growth in public interest in education brought about by the war; to the law which established the county unit of school administration with a county superintendent… to the constitutional amendment which permitted the levying of county and district three-mill taxes, and to the new school code enacted by the legislature of 1919…".[274] Yet, despite a 13.04 percent increase in the annual expenditure per child from 1890 to 1921, Alabama needed to increase school expenditures by 12.89 percent for all schools, and 5.83 percent for white schools to reach the national average in 1918.[275]

The differences in school expenditures by race remained abhorrent as county officials continued to direct state funds away from Black schools. Whereas Alabama spent $20.85 per enrolled white pupil during the 1920-21 school year, the state spent a measly $6.09 per enrolled Black pupil.[276] Geography, of course, exacerbated these

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[273] The Ayres index is a method for rating school systems devised by Col. Leonard P. Ayres and discussed at length in Ayre's "An Index Number for State School Systems" published in New York City by the Department of Education of the Russell-Sage Foundation in 1920. Ratings are given for all states for the period from 1890 to 1918.

[274] *A Statistical Study of Education in Alabama from 1890 to 1921*, (Montgomery, Alabama, 1922).

[275] *A Statistical Study of Education in Alabama from 1890 to 1921*, 8.

[276] *A Statistical Study of Education in Alabama from 1890 to 1921*, 51.

differences. White children in urban areas received more than 2.8 times the amount of school funds as Black children, while white children in rural regions of the state received 3.5 times the amount received by their Black peers. In Lowndes County, where citizens paid nothing more than the constitutionally mandated three-mills for schools, white schools operated for an average of 142 days and each white child received $41.64 during the 1920-21 school year. Black schools, in comparison, struggled to stay open for 66 days, and each child received $3.96. Taxpayers in Marion County paid 8 mills for the support of schools, including the 3-mill state tax, the 1 mill county tax, and the optional district tax; however, their schools fared worse than schools in Lowndes County. In Marion, white schools operated on a 95-day school term, and Black schools on a 85 day term. In addition, white children in Marion received $10.25 from the school fund while Black children received $6.30.[277] How might a county that pays less for its schools receive more money? The racial differences in school expenditures between Lowndes and Marion provided one answer. In addition to appropriating more money for white schools, the average value of farmland in Lowndes stood slightly higher at $21 per acre than in Marion with $17 per acre.[278] The differences in property value between counties presented a problem for local taxation. Without equalizing property assessments statewide, geographical differences continued to control a child's access to equal education.

In his opening address as governor, Kilby stated, "The state must have revenue; it can get it in one way only—by taxation… one of the chief obstacles… is the difficulty of

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[277] *A Statistical Study of Education in Alabama from 1890 to 1921*, 54.

[278] Charles H. Barnard, *Farm real estate values in the United States by counties, 1850-1982*, ed. Economic Research Service U.S. Dept. of Agriculture (1987).

securing equalization of assessment of property".[279] As one report noted, "The financial difficulties of the state are being met, not by distributing the burden equitably, but by throwing it upon a small number of people, including those least able to bear it."[280] Indeed, the lack of revenue from low assessment values prevented the state from raising the salaries of state officers and employees, including teachers, who struggled to justify why they should work for the state when they could receive higher salaries from other employers.[281] As one report noted, "If teacher's salaries are to be made more nearly adequate and the program of new school construction is to be continued in rural communities…the next twenty-five years must see a higher rate of increase in the financial than in the educational components…". In other words, "…the slower rate of increase of the financial components points to what has been the chief weakness in Alabama's school system—the lack of adequate financial support".[282]

Under Alabama's constitution, the county served as the unit for property assessment. Thus, local officials often assessed property under the influence of county concerns. Without legislative approval to override the power of local officials, Kilby settled for the creation of a State Taxation Committee to oversee the duties of county assessors and adjusters. To further raise revenue, Kilby proposed a state income tax and a

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[279] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1919 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 14, 1919.*, LXXIII.

[280] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 8.

[281] Hart, *Social Problems of Alabama: A Study of the Social Institutions and Agencies of the State of Alabama As Relates to Its War Activities*, 8; Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Special Session of 1920 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, September 14, 1920.* (Montgomery, Alabama, 1920), XIX.

[282] *A Statistical Study of Education in Alabama from 1890 to 1921*, 15.

tax on excess profits to be levied on "…profits over and above reasonable returns on capital invested in the business and normal profits of a pre-war period".[283] Kilby's administration overturned several exemptions, including those on utility and railroad companies. In addition, the 1919 Revenue Act penalized corporations for ignoring their responsibility to pay franchise taxes by requiring them to pay the full amount of any backlogged taxes and added license taxes for coal and ore mining.[284]

The 1919 Revenue Code: Big Mules vs. Black Belt Landowners

Kilby's recommendations attacked the Big Mules and Black Belt landowners head-on. While the franchise and excess profit taxes targeted large corporations and utility companies, the equalization campaign targeted large landowners.[285] At the announcement of Kilby's platform, accusations abounded statewide as individuals and industry heads fought to identify Alabama's biggest "tax dodgers". In Birmingham, a group of individuals representing Big Mule interests organized the Alabama Tax Dodgers League to protest "unjust and burdensome tax assessments". While league members concealed their names, it did not take long for their identities to be unveiled. After discovering that one "chief propagandist" of the Tax Dodgers resided in Talladega County, an op-ed in *The Montgomery Advertiser* quickly pointed out that Talladega paid

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[283] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1919 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 14, 1919*; Alabama State Tax Commission, *Laws of 1919: Affecting the Assessment and Collection of Property Taxes*, Alabama Legislature (Montgomery, Ala., 1919).

[284] Commission, *Laws of 1919: Affecting the Assessment and Collection of Property Taxes*. A franchise tax is a fee that businesses must pay for the privilege of operating in a particular state. It is not based on income but rather on factors like net worth, capital stock, or assets within the state.

[285] An excess profits tax is a tax imposed on business profits that exceed a certain threshold. The idea behind the tax is to prevent businesses from making extraordinary profits due to unusual circumstances, such as wartime production or supply shortages, while ensuring the government can collet additional revenue.

$125,658 to the state treasury but withdrew $198,411.[286] The Tax Dodgers, rebranded as the Taxpayers Defense League, selected Hugh Mallory of Selma to chair the committee. In addition to his role as the president of the Selma chamber of commerce, Mallory served as a lead counsel for the Louisville and Nashville railroad and the Alabama Power Company. For the treasurer position, the League selected E.C. Melvin. Like Mallory, Melvin hailed from Selma and served on the board of directors for the Alabama Power Company. As the Jefferson County representative, R.B. Evans advocated the League's mission through his connections as the former chairman of the state Democratic executive committee.[287] Evans brought a particular power to the League as a spokesman for the *Birmingham News*, which allowed ample print space for the Taxpayers, or Tax Dodgers, to promote the interests of railroad, hydro-electric, and mining companies.

For business executives, equalizing property assessments statewide proved more palatable than forfeiting their hard-fought industry exemptions. Victor Hanson, editor of *The Birmingham News*, cautiously endorsed Kilby's equalization plans on the condition that all counties be assessed with equal scrutiny. "It has been the common belief for many years that Jefferson County was bearing more than its proportionate part of the tax burden…", Hanson wrote, "…the people of this county are convinced that for many years it has been custom to raise their assessments whenever the state needed money, without increasing proportionately in other counties, some of which they believe to have escaped practically unscathed".[288] Indeed, of the 19,576,856 acres classified as farmland which

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[286] "Governor Raps Taxpayers' League in Exhaustive Report of Assessments in Alabama."
[287] "Well Financed Fight On School Bonds is By Same Old Crowd," *The Elba Clipper* (Elba, Alabama), December 8th, 1927.
[288] "Assessments Over State Will Be Raised As Much or More Than In Jefferson," *The Birmingham News* (Birmingham, Alabama), June 17th, 1920.

equated to more than half of all land in Alabama, county officials assessed their value at 42 percent of the federal estimate.[289]

Quickly gaining prominence as one of the leading special interest groups in the state, the Alabama Farm Bureau Federation (ALFA), claiming to represent the interests of small farmers, established a Taxation Department in response to Kilby's equalization proposals. With headquarters in Montgomery, ALFA organized to band together landowners throughout the Black Belt to wield substantial influence over the legislature. The Bureau stressed that it did not intend to represent individuals in adjusting property assessments with local tax authorities; rather, the Taxation Department aimed to investigate "other sources of revenue" to "more equally distribute the expenses of government at present". While Hanson believed that urbanites and industrialists bore the brunt of the tax burden, the Farm Bureau believed the burden to be "very unequally distributed" to the farmer because of "his unorganized position".[290]

If the small farmer remained unorganized, ALFA certainly did not. Described as "the most powerful lobbyist to walk the halls of Congress on behalf of American farmers", Edward O'Neal III manned the helm of the Alabama Farm Bureau in 1924.[291] Under his leadership, ALFA partnered with the Alabama Cooperative Extension Service (ACES), headquartered at Alabama Polytechnic Institute (Auburn University), to expand the Bureau's services to include a cotton association and credit corporation. The Bureau

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[289] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1923 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 9, 1923*. (Montgomery, Alabama, 1923), XXXIII.

[290] "Farm Bureau Investigates Taxes," *Greenville Advocate* (Greenville, Alabama), June 11th 1924.

[291] ALFA, "Farming Pioneers, Legends, Inducted Into Ag Hall of Honors," (March 30th 2022). https://alfafarmers.org/farming-pioneers-legends-inducted-into-ag-hall-of-honor-2/.

canvassed the state to coax small farmers to pledge their membership, propagating the organization as a brotherhood of Christian, hard-working everyday folk. During one convention, secretary and marketing counsel of the Bureau Frank Evans took to the pulpit stating, “while we are a non-sectarian body, I hope we are not a non-religious body”. Renowned Baptist preacher W.B. Crumpton outlined the “Eleventh Amendment” of ALFA as “…thou shalt not abuse or neglect the soil that is entrusted to you”. The meeting convened with a final prayer for “grace, grit, and gumption” for ALFA members. As Montgomery’s mayor lauded the convention for its “antebellum hospitality which the Black Belt is known for”, ALFA agents encouraged “plain people” to borrow money through the Bureau’s credit corporation.[292] Through the credit corporation, farmers put up livestock, crops, farming equipment, lands, and ALFA stock as security to borrow money at an interest rate of 6.25 percent. The contract required the borrower to take 10 percent of the loan in stock, and to deed the entirety of cotton production for the next seven years to the Bureau. As one ALFA opponent noted, “If [a farmer] sells one bale to buy his wife a pair of shoes he will be prosecuted in the courts and made to pay all court costs and a penalty of fifteen dollars…the Farm Bureau…is an absolute monarchy, tyrannical in all its dealings with its subjects…”.[293]

After careful deliberation, the head of the Bureau’s taxation committee John Mooring recommended income and inheritance taxes and a revision of tax exemptions to solve the state’s financial woes in his presentation to the legislature. Under O’Neal’s leadership, ALFA began a sixty-year campaign to replace ad valorem taxation with an

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[292] "Grace, Grit and Gumption is Prayer of Farm Bureau," *The Birmingham News* (Birmingham, Alabama), August 2nd 1925.

[293] "Leaders Only Ones Benefitted," *The Huntsville Times* (Huntsville, Alabama), July 20th, 1927.

income tax. While O'Neal claimed that the Bureau did not intend to "wage a campaign" to write their recommendations into law, he noted, "it is apparent to all fair thinking men that at least additional revenue should be raised by forms of taxation which bear less heavily on those property owners who are relatively over-taxed under the present system".[294] Certainly, after looking at Alabama's position at the bottom of every tax list in the nation, no "fair thinking" man could accuse the system of overburdening property-owners.[295] Although O'Neal outwardly denied the Bureau's intent to "wage a campaign", within Bureau meetings, O'Neal made the ALFA's mission clear. After O'Neal explained his plan to press for a statewide income tax, one ALFA committee member asked him to explain his reasoning. "Why?", O'Neal repeated, "Because the income tax is needed as a substitute for part, or all, of the property taxes".[296] The legislature ultimately bowed to ALFA's recommendations. Although the income tax did not pass until 1933, the legislature followed ALFA's advice to leave the ad valorem tax as is. While Kilby struggled to figure out the logistics of his new Tax Commission, ALFA's legislative influence pushed the state to target the Big Mules for additional revenue. While the legislature "delayed indefinitely" the bill to oversee county assessors, the delegation wasted no time in approving numerous franchise, license, and corporation taxes at ALFA's recommendation.

After receiving word from an unnamed coal operator that the mines netted $1 to $1.50 per ton, Kilby penned a letter to Alabama's leading coal executives, including

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[294] "Mooring Says Alabama Tax System Unfair to Farmers," *Abbeville Herald* (Abbeville, Alabama), August 6th, 1925.
[295] Clark, "Rural Property Tax Problems in Alabama," 9.
[296] Lynch v. State of Alabama, *Exhibit 164: Alabama Farm Bureau Federation letter to County Farm Bureau Presidents, 1945* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1945).

President Brookside of Pratt Mining Company, Charles and Henry Debardeleben of Alabama Fuel and Iron Company and Debardeleben Coal Company, George Conners of Eureka Coal Company, and J.R. Bankhead of Bankhead Coal Company. “I suggest that you read, mark, learn, and inwardly digest a speech made by Representative Dickson…on the floor of the house when the question of a reconsideration of the vote was up whereby the house had voted to place a license on coal and iron…”, Kilby wrote, “…he made a good many references to you as ‘tax dodgers’, and I have not as yet heard of you challenging his statement…will you publish for the benefit of the people of Alabama the amount of excess profits paid by each company represented by you for the years 1917 and 1918?”.[297] When asked why he would not name the coal operator informant, Kilby attacked the character of the coal executives stating, “your tactics lead me to fear that you would not stop at the destruction of an individual who stands in the way of the accomplishment of your purpose”. In response to Kilby’s attack, one “statewide committee of businessmen representing business and commercial organizations in Alabama”, including Debardeleben, composed a letter to “support the governor in carrying on an administration of public efficiency, economy, and real equalization of tax assessments…”. The committee noted that Kilby’s election platform centered on equalization, rather than additional taxation, and referred him to his campaign book to refreshen his memory. “We are ready and anxious to support and to aid you in carrying your platform into effect”, they wrote, “[but] not being members of the Legislature, we can only make suggestions”.

[297] "Kilby Claims He Did Not Give Coal Figures Charged," *The Montgomery Advertiser* (Montgomery, Alabama) 1919.

The committee opposed the income and excess profit tax, not only because it targeted their profits, but because income and excess profit taxes proved more volatile than property taxes. “Your income and excess profit tax in every case makes the citizens of small labor or in business pay a much higher rate of taxation than the large corporations with large invested capital…” the committee stated, “you propose to break the back of labor, the salaried man, and the men of small businesses in order to place a straw on the large corporations”.[298] The committee reasoned that Alabamians recognized the importance of education and would therefore comply with re-evaluating their property values to bring assessment rates to 60 percent, pointing to the popularity of the county and district taxes as proof. As the committee explained, “The normal increases in the value of real and personal property, to say nothing of the real equalization of tax assessments which you advocated as a candidate will necessarily amount to millions of dollars in value…”. The committee, however, underestimated Alabamians’ overt hostility to taxation in any form. In one instance, a group of thieves broke into the tax assessor’s office in the Elba courthouse and stole the annual assessment records for Coffee County. Despite a county-wide search, the thieves evaded incarceration and taxation as they escaped with the files.[299] Similarly, when the Tax Commission sent accountants to determine the value of stocks, merchandise, machinery, and materials of manufacturing

[298] "Kilby’s Platform is Referred to By The Business Men," *The Montgomery Advertiser* (Montgomery, Alabama) 1919.

[299] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Special Session of 1921 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, October 4, 1921*. (Montgomery, Alabama, 1921), 1921.

companies, “a considerable amount of the larger taxpayers” in Birmingham and Montgomery denied the authority of the Commission to examine their books.[300]

To be sure, coal executives evaded a substantial amount of taxation under the state’s numerous exemption laws. While Kilby overturned many of these exemptions, his repeals did not go into place until after the ten-year exemption period. For example, in Bibb County, the Alabama Mineral Land Company owned approximately 30,000 acres of land, 9,000 of which the company leased to various coal companies. Under Alabama’s assessment laws, the 30,000 acres assessed for $90,000, or about $3 per acre. In royalties from the coal leases alone, the Alabama Mineral Company profited between $50,000 to $75,000, all of which escaped taxation.[301] Similarly, hydro-electric power plants such as those controlled by the Alabama Power Company received a ten-year exemption from state, county, and municipal property and privilege taxation. Alabama Power operated plants in Atalla, Albany, Decatur, Guntersville, Gurley, Hartselle, Huntsville, Jasper, Lineville, Marion, Montevallo, Oxford, Roanoke, and Talladega, all of which escaped taxation until the end of their ten-year period in 1922.[302]

The ten-year exemption from property taxes extended to the timber industry as well. While in the antebellum era, timber clearing paved the way for plantation agriculture, technical advancements in the early twentieth century enticed paper

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[300] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1923 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 9, 1923.*, 1923. This action is similar to the anti-conscription actions in some southern rural communities during WWI. See, Keith, *Rich Man's War, Poor Man's Fight: Race, Class, and Power in the Rural South During the First World War*.

[301] "The Income Tax," *The Marion-Times Standard* (Marion, Alabama) 1919.

[302] "Alabama Power Company Answers Attack," *The Montgomery Advertiser* (Montgomery, Alabama), August 29th, 1919.

companies to take root in Alabama to excavate the state's vast sources of pine trees, particularly the loblolly. Forests accounted for 20 of Alabama's 34 million acres of land in 1924. Under the Forestry Act of 1923, the state deferred taxation on timber grown under forestry management. While forestry representatives claimed that timber could not be sustainably grown as a renewable resource without tax exemptions, low tax rates benefitted large corporations and absentee owners rather than the everyday Alabamian.[303]

The success of the excess profits, license, and franchise taxes compared to the difficulty in equalizing property assessments emphasized the legislative hegemony Black Belt landowners held over the Big Mules. "With ten thousand school teachers working for wages far below the wages paid common laborers and menial servants, this hue and cry about the 'burdens of taxation' is a thing to be ashamed of", Kilby stated. Moreover, "a casual glance is sufficient to show that it proceeds mainly from communities notorious for high property values and low tax values, from people who have never done their share by the state…".[304] Indeed, one 1928 study of land values in the Black Belt showed that property taxes represented 8 percent of farm expenses for landowners with over 300 acres

[303] The U.S Department of Agriculture Forest Service defines timberland as forestland capable of producing 20 cubic feet of industrial wood per acre and not withdrawn from production. "Forestland" is a more expansive term, defined as land at least 10 percent stocked by forest trees of any size, or formerly had such tree cover. 99.7 percent of all forestland in Alabama is timberland. The USDA defines farmland as any place from which $1,000 or more of agricultural products were produced and sold, or normally would have been sold, during the year. U.S Department of Agriculture, Economic Research Service. *Farm Household Well-being: Glossary*, November 30, 2023. Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1923 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 9, 1923*; Alabama Forestry Commission, *A History of State Forestry in Alabama*, Alabama Department of Conservation (1960).

[304] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Special Session of 1920 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, September 14, 1920.*, XXIII.

of property, while property taxes represented 12 percent of cash expenses for landowners with less than 300 acres.[305] With post-war inflation rising, Kilby reminded his people that "…the cheapest thing in Alabama today is state government and the things that go with it. It is the only thing I know of that has not doubled and trebled in price during recent years".[306]

Interestingly, for the many anguished cries of unjust taxation, individuals rarely brought petitions for reassessment, perhaps because owners continued to assess their property until 1939. Bringing assessment rates to the legally mandated 60 percent proved cumbersome and slow-paced, leaving opponents of Kilby's reforms to accuse the governor of inefficiency. After two years of attempted equalization, the average assessment rate remained far below the legal limit at just 35 percent. As such, the average taxpayer failed to pay for the cost of government services. "To the suggestion that the expenses of the state government be cut down..." Kilby retorted, "…the cost of the legislative, executive, and judicial departments is paid with revenues derived from the labor of state convicts and the license taxes on foreign corporations".[307] Indeed, between 1919 and 1920 the state's convicts contributed $2,360,098 in excess earnings, while in 1923 taxes paid to the State, including property taxes, business licenses, and poll taxes, totaled less than the amount paid by the state in fifty-two of the sixty-seven counties.[308]

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[305] Clark, "Rural Property Tax Problems in Alabama," 13.

[306] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Special Session of 1920 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, September 14, 1920.*, XXII.

[307] "Governor Raps Taxpayers' League in Exhaustive Report of Assessments in Alabama."

[308] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1923 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 9, 1923.*

The variation in property assessments left counties with low assessment rates to rely more heavily on state funds for education. In industrialized and majority-white regions of Alabama, counties primarily relied on local funding compared to rural, majority-Black regions which relied on the three-mill state tax levied on *ad valorem* property. For example, 36 percent of all tax revenue in Jackson County, a rural majority-white county, derived from local taxes, whereas in Wilcox County, a rural majority-Black county, 23.5 percent of tax revenue came from local funding in 1930. Industrialized sections of the state most heavily relied on local funding for school revenue. In Jefferson County, 77.44 percent of tax revenue came from the county and district tax. Meaningful local control, which Alabamians touted as their main objective for governance, promoted civic engagement and local involvement, making spending more efficient.[309] As the committee for business and commercial interests emphasized to Governor Kilby, local property taxes provided more reliable funding compared to sales and income taxes. Yet, without equalizing assessments, property-wealthy communities raised exponentially more revenue than communities with smaller property tax bases.

Governor David Bibb Graves 1927-31

Since Kilby's last term in 1923, equalization measures fell by the wayside as his conservative successor William Brandon ascended to the governorship through a platform that defended the convict-lease system and promised no new taxes.[310] However, by 1927 equalization measures returned to the ballot box under the progressive administration of Governor David Bibb Graves. Hailing from the capitol county, Graves grew up in the

[309] Bethany Paquin Daphne Kenyon, Andrew Reschovsky, *Rethinking the Property Tax-School Funding Dilemma* (Cambridge, MA, 2022).
[310] Lee N. Allen, "William W. Brandon (1923-27)," in *Encyclopedia of Alabama* (2008).

political shadow of his cousins, Alabama's first two governors William Wyatt and Thomas Bibb. Graves established himself as a progressive proponent early in his career. During his tenure in the Alabama House of Representatives, Graves allied with then-Senator Comer to oppose the ratification of the racist 1901 Constitution. Elected to office by supporters of women's rights, organized labor, and education, Graves overthrew the Black Belt/Big Mule incumbent Charles McDowell in the 1926 gubernatorial election, granting him strong support amongst rural white voters in the northern portion of the state.[311] Of course, his progressive politics did not expand to a wholesale endorsement of equal rights. Like Kilby, Graves worked to abolish the convict-leasing system, which he successfully terminated in 1927; however, his victory over McDowell could not have been accomplished without wielding his position as Grand Cyclops of the Montgomery Klavern to secure the support of the Ku Klux Klan.[312] While Graves found support amongst rural whites in north Alabama, he did not find favor amongst Black Belt whites. The division amongst rural whites posed a particular difficulty in enacting many of his educational policies, including the Unified Education Bill of 1927.

"We should not expect any additional revenue from ad valorem taxes on tangible property," Graves noted, "while equalization will raise some property valuations, the depressed agricultural conditions require a reduction of the burden being borne by some of our farmlands."[313] Yet, farmers in Alabama bore the smallest tax burden in comparison

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[311] Flynt, "David Bibb Graves (1927-31, 1935-39)."

[312] The 1920s Ku Klux Klan held a curious position in the history of progressivism. For more, see Linda Gordon, *The Second Coming of the KKK: The Ku Klux Klan of the 1920s and the American Political Tradition*, First edition. ed.

[313] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1927 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 11, 1927.* (Montgomery, Alabama, 1927), LXXXVI.

to any other southeastern state. While 4.4 percent of farmers' net cash income went to taxes in Alabama, farmers in Georgia and Florida paid 5.7 and 14.1 percent, respectively.[314] Farmers with small landholdings, however, paid more than large landowners. For example, tax assessments in Baldwin County indicated that one large landowner, Ben May, with 43,992 acres of farmland, paid a measly six cents per acre in taxes. As one candidate for Baldwin's probate judge stated, "Let the farmer who has cleared 40 acres of land adjoining any of this land compare this value with his own tax value, and then he will realize that he is compelled to pay more taxes because Mr. May and others who hold these tracts paid so little".[315]

When the head of the Alabama Educational Association stressed the need for equalized property assessments, long-time Tuskegee senator Robert Powell cautioned educators to be "on guard against politicians, or those seeking public office" who might use the education issue "as a stepping stone to political success," noting that he would never support an increase to property taxes as "…a continual advance in ad valorem tax was not only unwise but very unfair…".[316] It appeared, however, that the current property tax rate unfairly burdened the small landowner while large landowners profited from the system. In counties where farmers' net cash income exceeded $10 per acre, 3.5 percent of their income went to taxes, compared to counties with net incomes of less than $5 per acre, which paid 4.6 percent of their income to taxes.[317] Tax revenues increased by

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[314] Clark, "Rural Property Tax Problems in Alabama," 13.
[315] "A Message To All Citizens of Baldwin County from A.N. Hayselden," *Fairhope Courier* (Fairhope, Alabama), March 8th, 1928.
[316] "Powell Suggests $30,000,000 Bond Issue for Schools," *The Montgomery Advertiser* (Montgomery, Alabama), December 11th, 1925.
[317] Clark, "Rural Property Tax Problems in Alabama," 15.

$162,278,892 between 1922 and 1926 as a residual of the excess and license taxes enacted under Kilby's administration.[318] The previous four years left Graves to naively assume that conditions would continue to improve without equalizing assessment rates, which would incite Black Belt whites. Thus, Graves' equalization plans centered on supplying "poor" counties with more state aid for education rather than increasing property assessments statewide. In essence, Graves hoped to give counties with a smaller tax base a bigger slice of the state appropriation without expanding the revenue pool, as he assumed that taxes on industry would make up the difference.

The Unified Education Bill and Equalization Fund, 1927

The reliance on excess and license taxes left the state vulnerable to proration. When the legislature calculated state apportionments, they estimated incoming revenue based on the previous year's returns. If the revenue fell short of expectations, the state prorated the promised apportionments to reflect the actual returns. After receiving less revenue than the state anticipated for the 1927 fiscal year, Graves pushed an emergency appropriation bill to provide a seven-month school term statewide. Styled as the "Unified Education Plan", Graves proposed the appropriation bill to "equalize educational opportunity for our white children".[319] The Alabama Education Association endorsed a proposed bond that insured every county at least $200,000 for new school buildings by pledging one mill of the general fund to pay the principal and interest. Advocates of the

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[318] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1927 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 11, 1927*.

[319] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1927 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 11, 1927.*, LXXX.

bond noted that pledging one-mill merely reallocated money already being collected; however, the pledge required the provisions of the 1919 Revenue Bill to remain the same, which went against the Taxpayer's plan of replacing Graves with a Black Belt/Big Mule supported candidate in the next election.

By December, the Taxpayers Defense League gathered once again to fight the proposed increases to the state school appropriation. Whereas the group provided unanimous support for McDowell's promise to push a $75,000,000 bond issue for highways, the Taxpayers mounted an aggressive propaganda campaign against the school bond and seven month school term. Directing their efforts in north Alabama, where Graves held considerable support, the Taxpayers visited Jasper, Huntsville, Florence, Sheffield, Decatur, and Gadsden to push the myth that the school bond would increase taxes on the everyday Alabamian. "Opposition to this bond issue is not opposition to education", reiterated Hugh Mallory, "…men who pay the bills are getting tired of being called enemies to education whenever they try to inject some horse-sense into an educational campaign".[320] As the Taxpayers organized their allies in industry, Graves organized to promote his education campaign to rural whites.

During a ten-day campaign across north Alabama, Graves worked to expose the Taxpayers Defense League as coalition of white elites. "…the Taxpayers Defense League is an organization financed purely and simply by money contributed by the largest corporations in Alabama…they are suffering from an unlooked-for series of taxes which came from a fearless legislature despite the long program of 'education' fostered onto the

[320] "Mr. Hugh Mallory on School Bonds," *The Birmingham News* (Birmingham, Alabama), October 21st, 1927.

people of the state through their friendly daily newspapers of Alabama", wrote one school bond proponent.[321] "Perhaps this should not be surprising, for the corporations that have been fighting tax equalization are not owned in Alabama", wrote the *Alabama Journal and the Times* editor C.M. Stanley, "…what particular interest can the General Electric Company power trust, the owner of the power monopoly in Alabama, be expected to take in schoolhouses in Alabama? What do eastern bondholders and stockholders of the railroads and mining companies operating in Alabama care about adequate school buildings… so long as the dividends come in regular volume?".[322] The political power of Black Belt legislators protected large landowners from increased assessment rates. Big Mules, however, did not hold such legislative power, leaving corporations and industries vulnerable to increased taxation. "It is fun for [the Taxpayers] to laugh about the barefoot, freckled faced boy who gets but a few cents out of the dollar that will be used for school buildings…" noted the *Advertiser,* "…but these few cents multiplied by nearly a million school children spell opportunity for those who are now made inefficient by inadequate school facilities".[323] By 1927 equalized assessments on corporate and industry property values resulted in utility companies paying nearly one-fifth of the ad valorem taxes in Alabama. In addition to property taxes, utility companies like Alabama Power paid franchise taxes while railroad, telephone, and hydroelectric power companies paid

[321] "A Wave of Sentiment for Bonds in North Alabama," *The Union-Banner* (Clanton, Alabama), December 29th, 1927.
[322] "Well Financed Fight On School Bonds is By Same Old Crowd."
[323] "Bond Issues Are Hard On All Taxpayers, Says Jelks," *The Montgomery Advertiser* (Montgomery, Alabama), January 5th, 1928.

privilege taxes under Graves' administration.[324] By the end of his first year in office, corporation and franchise tax revenue increased by $120,000 from collections in 1926, which provided ample revenue for Graves' Unified Education plan.[325]

In cooperation with the Alabama Education Association, the State Board of Education passed the budget for Graves' Unified Educational Bill in 1927. The program provided a minimum school term of seven months, and expanded access to high schools in rural areas through the $20,000,000 bond issue.[326] While the legislature located funds to fulfill most of the program's needs, the State Superintendent stated that "…under prevailing conditions, with the extreme inadequacy of funds, it is difficult to find ways and means of properly improving conditions in the negro schools…", admitting that county boards of education relied on the co-operation of the Black community to provide school buildings.[327] The Superintendent appeared content to leave fundraising efforts for Black schools to philanthropists and the Black community; however, he urged Alabama's legislature to consider the work of other states such as Tennessee and North Carolina in providing local support, "to make nearly equal opportunities for all the children".[328] By the 1928 school year, Graves' Unified Education Program was fully underway. Whereas the law aimed to help "poor counties" through a state supplement to provide a seven-month school term for elementary schools and a nine-month school term for high schools,

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[324] A privilege tax is a broader category of tax imposed on individuals or businesses for engaging in a specific activity or holding a particular status. It can apply to businesses operating in a state, professionals requiring a license, or banks and utilities. It is essentially a charge for the right to conduct business within a government's jurisdiction.

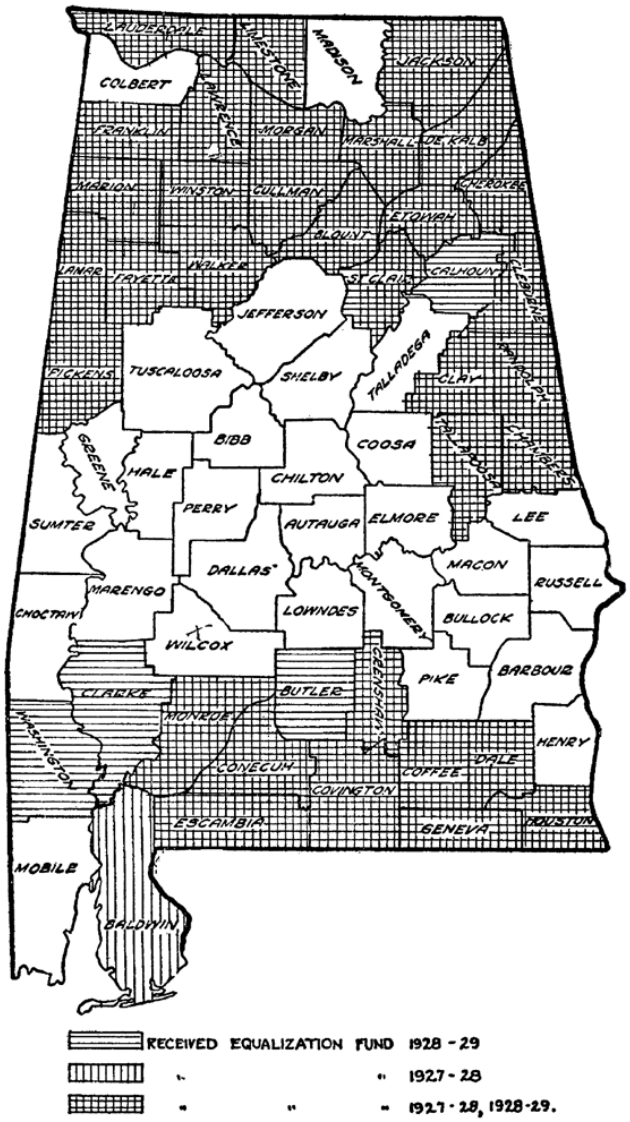
[325] "Mark Tucker's State Capitol News Letter," *The Tuskegee News* (Tuskegee, Alabama), September 29th, 1927.

[326] R.E. Tidwell, *Annual report - State of Alabama* (Birmingham, Alabama, 1927).

[327] Tidwell, *Annual report - State of Alabama*, 29.

[328] Tidwell, *Annual report - State of Alabama*, 34.

Black Belt counties did not qualify for participation despite having some of the lowest assessed property values in the State.[329] As industrial and urban centers such as Jefferson County levied enough local taxes to support public schools, which disqualified them from the fund, the richest and the poorest counties in the state in terms



[329] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 250. Barnard, *Farm real estate values in the United States by counties, 1850-1982*, 6.

of property value did not participate in the Unified Education Program, leaving rural majority-white counties as the primary recipients.

This paradox is explained by the requirements for participating in the equalization fund, which encouraged rather than redressed the practice of re-appropriating funds reserved for Black schools to white students. To participate in the fund, a county must have (a) levied both the one-mill and three-mill county taxes, in addition to the three-mill district tax in all districts in the county, (b) maintained "as nearly as practicable" the same length of school term for all schools in the county, (c) provided a minimum 140 day school term for elementary schools and a 180 day school term for high schools and (d) expended funds equivalent to a minimum program adopted by the State Board of Education.[330] For majority-Black counties to participate in the fund, they needed to spend more money through additional local taxes, which whites viewed as unnecessary as their schools already compared favorably to white schools in property-rich sections of the state. Thus, Black Belt whites felt that the fund "penalized" them for their lack of local taxation.[331]

Interestingly, for all the claims that "property taxes are already high and unfair", and increases would only work to educate Black children with white tax dollars, utility corporations possessed much of the valuable property and paid the highest taxes in the Black Belt. For example, in 1930, property owned by the Louisville and Nashville Railroad, the Western Railway of Alabama, and the Alabama Power Company accounted

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[330] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1927 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 11, 1927.*, 442.

[331] "State Capitol News," *The Southern Democrat* (Oneonta, Alabama), August 8th, 1929.

for $1,674,082 of the $6,485,309 of assessed property in Lowndes County. The assessed valuation allotted a per capita school apportionment of $588. Whereas 1,882 white children and 10,452 Black children lived in Lowndes in 1930, white children received a per capita of $24.19 for transportation costs alone, while Black children received $4.76 per capita for all school expenses.[332] Thus, one could logically argue that public utility corporations paid for the education of white children in Lowndes.

Politics and price tags persuaded even the most "progressive" of Alabama's leaders. Reporting on the status of the equalization fund, the State Superintendent noted, "It should not be a matter of surprise that difficulties have been encountered in the distribution of this fund…inequalities of educational opportunity have always existed in Alabama; probably always will".[333] Using the 1901 Constitution as a treaty between urban and rural interests, Alabama's Big Mules crafted a political partnership with Black Belt planters who played on racial anxieties to preserve low property taxes. Employing "taxpayer citizenship" enabled white elites to preserve their economic and political power under the guise of protecting taxpayer money. While political candidates pledged their support to enact reforms, they ultimately bowed to the Black Belt/Big Mule's coalition of special interest groups. Comer, Kilby, and Graves attempted to improve public education through increased state expenditures, rural school reform, and campaigns to eliminate illiteracy. While these reforms temporarily improved the public education system, Alabama's "progressive" governors failed to implement sustainable change as the segregated school system proved costly to maintain, and the power of special interest

[332] A.F. Harman, *Annual Report for the Scholastic Year Ending June 30, 1930*, Alabama Department of Education (Birmingham, Alabama, 1930), 56-58.
[333] Harman, *Annual Report for the Scholastic Year Ending June 30, 1930*, 44.

groups prevented property tax reform, leaving counties with weak local support to rely on unstable state aid. While the United States' entry into World War I catalyzed a series of political, social, and economic shifts that bolstered Alabama's aim to remake itself as "new" and "progressive", The Big Mule/Black Belt coalition worked diligently to prevent substantial changes to the state's tax system. By the turn of the twentieth century, property-based school financing developed into a political tool to undermine educational opportunities and prevent a biracial working-class coalition.[334] Still, the school reforms initiated by leaders during Alabama's progressive era provided the initial framework for later organizing efforts spearheaded by the NAACP in the 1930s.

Equalization to Desegregation: The Fight for Equal Education, 1930-1956

Describing Alabama's public education system from 1930 to 1934, State Superintendent A.F. Harman stated, "the educational historian of the future will write this quadrennium down as a period marked by struggle for educational existence…".[335] Unfortunately for Harman, his tenure coincided with the darkest years of the Great Depression. Harman reported on the progress, or lack thereof, during his administration with marked despair stating, "…with respect to such essentials as readjustments of the public-school curriculum, extension of school terms, improvement of facilities for the training of teachers, provision of equality of education for children… we have experienced a standstill". Certainly, the Depression left Alabama with little to no funds to maintain, much less improve, the public school system. Moreover, for all the hardships

[334] Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973*, 21; Kelly, *Dividing the Public: School Finance and the Creation of Structural Inequity*.
[335] *Annual Report for the Scholastic Year Ending September 30, 1934*, ed. Alabama Department of Education (Wetumpka, Alabama, 1934), 10.

the public school system endured, the legislature provided little help. For the school laws enacted by the legislature from 1931 to 1933, Harman noted that "one searches this volume in vain for measures of statewide consequence that have contributed or that may be expected to contribute materially to the progress of education".[336] Through the end of the 1930s, the legislature spent countless hours conjuring up ideas to supplement revenue without raising property taxes to support schools. The moral and economic integrity of a sales versus a liquor tax constituted one argument. Others suggested increasing the income tax. Some even questioned the state's constitutional obligation to support the public school system. While the 1931 Brookings Report cost Alabama thousands of dollars to commission, the legislature refused to enact any of the Institute's suggestions, as doing so would inevitably increase property taxes.[337] With such continued resistance to increasing state revenue, Alabama turned to the federal government for support. New Deal programs such as the Works Progress Administration and Federal Emergency Relief Fund provided enough revenue to prevent schools from closing statewide; however, other government services such as highway development received first dibs on federal funds. "Are roads and post offices more necessary economically or more beneficial socially than schoolhouses?" Harman questioned. "So far as education is concerned…" reported the State Superintendent, "…financial chaos more aptly describes our condition….More is the wonder, and great should be the praise for all those who have had their share in it, that our public school system has not completely broken down…if schools have remained open it must be remembered that this has been possible only because teachers and others

[336] *Annual Report for the Scholastic Year Ending September 30, 1934*, 11.
[337] *Annual Report for the Scholastic Year Ending September 30, 1934*, 15.

professionally and officially engaged in education have gone unpaid for services rendered".[338] In the midst of "financial chaos", the Superintendent, Governor, and legislature continued to call for "equalized educational opportunity". Alabama's overly complicated tax system and commitment to racially separate schools, however, ensured that equal educational opportunity could never occur.

African Americans in particular understood that as long as local officials controlled property tax assessments and school appropriations, an equal and adequate public education system would never exist for Black students. In states such as Alabama where the legislature held total control over the ability to amend the tax system, and where disfranchisement barred African Americans from voting, avenues to redress the inequitable school system did not exist for African Americans. The financial inequalities between white and Black schools catalyzed the civil rights movement's quest to eliminate segregation in public schools across the nation. By 1930, the National Association for the Advancement of Colored Peoples (NAACP) worked to increase the cost of segregation to overturn "separate but equal" in public education. Looking at the property tax system in Alabama and other southern states, the NAACP created a blueprint to "boldly challenge segregation as unconstitutional."[339] Beginning in 1936 with *Pearson v. Murray*, the NAACP's litigation strategy sought to equalize school facilities and teacher salaries to compel states to abide by the separate but equal tenet. After winning a series of equalization suits, the NAACP then began to replace equalization with desegregation as

[338] *Annual Report for the Scholastic Year Ending June 30, 1933,* ed. Alabama Department of Education (Montgomery, Alabama, 1933), 18.
[339] Nathan R. Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, Library of Congress (1931).

the solution to educational inequities. This chapter explores the Black freedom struggle's transition from equalization to desegregation in Alabama from 1930 to 1956. Beginning with Alabama's struggle to finance the public education system in the aftermath of the Great Depression, this chapter next examines the extent to which state officials committed themselves to paying the price for segregation as the NAACP ramped up pressure to desegregate schools. Alabama's response to the civil rights movement from 1930 to 1956 foreshadowed the legal tactics of the later stages of the state's massive resistance campaign.[340] Like prior generations of lawmakers, the Alabama Legislature adopted so-called "colorblind" fiscal policies to perpetuate racial discrimination from 1930 to 1956, through mechanisms such as equalization campaigns, regional schools, and the 1956 amendment. In doing so, Alabama succeeded in delaying desegregation for over a decade.[341]

Preliminary reports on school financing in the 1930s in Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, and South Carolina built the framework for NAACP attorneys such as Charles Houston and eventually Thurgood Marshall to overturn the "separate but equal" precept in public education. As Alabama struggled to keep the school doors open, the NAACP waged a war to increase the cost of segregation. Section 256 of Alabama's Constitution charged the state with maintaining an education

[340] Using "equalization" as a code for segregation served a similar purpose to "freedom of choice" employed by later opponents of desegregation. See Kevin Michael Kruse, *White Flight : Atlanta and the Making of Modern Conservatism* (Princeton, N.J.: Princeton University Press, 2005); Joseph Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*.

[341] Primary and secondary education in Alabama remained segregated until 1963. In *Lee v. Macon County Board of Education* the federal Middle District Court ordered the admittance of black youths to Tuskegee High School. See, Brian K. Landsberg, *Revolution by Law: The Federal Government and the Desegregation of Alabama Schools*.

system through public expense; yet the system depended on maintaining racially separate schools.[342] Maintaining a dual school system proved extremely expensive. Despite the financial toll, Alabama state officials committed themselves to paying the ever-increasing costs of racially separate school systems. As national pressure mounted to overturn segregated school systems, Alabama's legislature collaborated with neighboring southern states to introduce plans to ship Black students out of state at public expense and passed multi-million dollar bond issues to improve Black schools under the guise of "equalizing" educational opportunity. Despite the state's stubborn efforts, the 1954 *Brown v. Board of Education* ruling finally explicitly mandated an end to racially separate school systems. In response, Alabama's legislature implemented pupil placement laws, increased funding for equalization efforts, and removed the state's responsibility to fund public education.[343]

As the civil rights movement gained traction, southern states masked their commitment to segregation by calling for "equalized" funding. Shortly after the NAACP tested its desegregation game plan in Maryland, Alabama Senator Sam Hobbs introduced the Interstate Regional College Plan to Congress. Devised by a coalition of Southern governors, the plan sought to provide "equal" educational opportunities for African Americans pursuing graduate degrees. The governors proposed pooling state revenues to fund "regional schools" where Black students could enroll if their home state did not offer graduate programs. Similarly, after President Truman's Civil Rights Committee

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[342] §256 of the 1901 Alabama Constitution read, "the legislature shall establish, organize, and maintain a liberal system of public schools throughout the state for the benefit of the children thereof between the ages of seven and twenty-one years…Separate schools shall be provided for white and colored children, and no child of either race shall be permitted to attend a school of the other race".
[343] NAACP v Alabama ex rel. Patterson, 357 U.S. 449 (1958); Ala. Const. art. XIV, §256, amend. 111 (1901).

called out the South's segregated school system for providing wholly inadequate school facilities for African Americans, states such as Alabama and South Carolina funneled millions of dollars into "equalization schools" which aimed to transform dilapidated one-room schoolhouses into brand-new modern institutions.

Straining the states' economy to bring schools for Black children up to par with white schools proved nearly impossible. In Alabama alone, the state needed to pay upwards of $40,000,000 to "equalize" Black schools, not including institutes of higher education.[344] Despite the state's Hail Mary pass to finally comply with *Plessy v. Ferguson's* "separate but equal" ruling, desegregation ultimately prevailed. Rather than admit defeat and abide by the Supreme Court ruling, however, Alabama removed its constitutional obligation to fund public education. Underscoring the legislature's segregationist intent, the amended section read, "… nothing in this Constitution shall be construed as creating or recognizing any right to education or training at public expense…", adding, "…nor as limiting the authority and duty of the legislature…to require or impose conditions or procedures deemed necessary to the preservation of peace and order".[345] Passed shortly after the centennial anniversary of the establishment of

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[344] "Billion Rules Dixie Schools Equality Cost," *The Selma Times-Journal* (Selma, Alabama), June 11 1950.

[345] Alabama Legislature, *Alabama Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the First Special Session of 1956 Held at the Capitol, in the City of Montgomery Commencing Tuesday, January 3, 1956*. (Montgomery, Alabama, 1956), 121. "Peace and order" signaled a renewed approach to massive resistance entrenched in the politics of law and order for the support of "white rights". For more on the rhetoric of law and order, see Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*; Joseph Crespino, *Strom Thurmond's America*, 1st ed. (New York: Hill and Wang, 2012), 6-7; Dan T. Carter, *The Politics of Rage : George Wallace: The Origins of the New Conservatism, and the Transformation of American Politics*, 2nd ed. (Baton Rouge: Louisiana State University Press, 2000), 418-24; Kruse, *White Flight : Atlanta and the Making of*

Alabama's public school system, the 1956 amendment emphasized how far Alabama was willing to go to avoid integration. By stripping public education of its constitutionally guaranteed state-support, Alabama legislators reinforced the ideology of taxpayer citizenship, ensuring that white taxpayers would not be obligated to fund a system that served Black children. In doing so, the state reframed public education as a race-based privilege, cementing fiscal policy as a tool of segregation.

"Financial Chaos": The Effects of the Depression on Alabama Schools

Governor Graves' 1927 equalization campaign could not have anticipated the economic turmoil of the Great Depression.[346] In 1932, 100 of the 116 public schools in Alabama did not pay their teachers in full, while 227,000 schoolchildren across the state attended school for five months or less.[347] As tax revenues dropped to a dismal 26.6 percent, schoolchildren pleaded for their schools to remain open despite the lack of funds. "This is my second time to write to you…," one fourth grader from Union addressed *The Birmingham News*, "…They have been talking about closing the schools, but I hope they

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Modern Conservatism, 253-55; Glenn T. Eskew, *But for Birmingham: The Local and National Movements in the Civil Rights Struggle* (Chapel Hill, North Carolina: University of North Carolina Press, 1997), 53-84.

[346] The 1927 Equalization Law made an annual appropriation of $900,000 for the purpose of "equalization of educational opportunity". The Equalization Law was slightly modified in 1932. The law primarily worked to ensure an equal school term throughout the state. To participate in the Equalization Program, the computed cost of the minimum program had to be greater than the revenues available from specified tax sources. Counties that did not levy the full amount of constitutionally allowed property taxes could not participate in the fund. The same conditions applied to the 1935 Foundation Program, also known as the Minimum Program. The Equalization Fund was part of the 1927 Unified Education Bill, or Unified Education Program, which included elementary and higher education.

[347] Gordon Harvey, "Public Education in the Early Twentieth Century," in *Encyclopedia of Alabama* (2010).

don't close this one, for I like to go to school". Ruth Wofford noted that she hoped the schools wouldn't close as she wanted to pass the fifth grade, while Euthama Lowery explained that she attended a city school before it closed, and hoped her new school would stay open long enough for her to finish the third grade.[348] In the midst of the national financial crisis, the state decreased the Equalization Fund, the Education Trust Fund, and the Public School fund by nearly 50 percent leaving some schools to shut their doors despite the children's pleas.[349]

For years, Alabama allowed the schools to run on appropriations based on property tax assessments, which only added to the economic turmoil once revenue pools dried. As the Governor explained, "…some of the County, District, and City Boards of Education have anticipated and spent the County, District, and City taxes for years before they were received. Beautiful buildings were erected on credit and the future taxes were pledged…when the County, District, and City taxes are collected, in many instances they are applied to the payment of building and school bus debts and the teachers go unpaid on account thereof".[350] From 1923 to 1927, Alabama increased the appropriation for public education by $22,276,160 as a result of Governor Graves' equalization plan; however, tax revenues proved insufficient as the Depression left many Alabamians without a job and unable to pay for necessities, leaving the state's debt to exceed twenty million dollars by

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[348] "The School Children's Own Page," *The Birmingham News* (Birmingham, Alabama), March 26 1933.

[349] *Annual Report for the Scholastic Year Ending June 30, 1933*.

[350] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1935 Held at the Capitol, in the City of Montgomery Commencing Tuesday, January 8, 1935* (Montgomery, Alabama, 1935), XVI.

1933.[351] As a result, the state reduced school appropriations and delayed paying teachers. Indeed, in 1933 teachers from Jefferson County lined the streets and bore the cold to receive their December salaries in January, nearly one month after Christmas.[352]

As Alabama attempted to transition from an agricultural to an industrial economy from 1901 to 1930, the state incorporated additional taxes to supplement the low property tax revenue. The revenue sources resulted in "… a haphazard development of privilege or license taxes, special assessments, etc…", while the legislature's determination to preserve low property taxes created a series of constitutional limitations on taxation which the Brookings Institute determined to have "…distorted and warped" the development of the entire revenue system of the state.[353] The makeshift revenue collection for public education proved shaky at best, and disastrous for the Depression years. Without the supplemental revenue, public schools were left to rely on property taxes, which under the suffocating constitutional limitations produced little if any revenue.[354] While the cash shortage continued, state appropriations to Black schools

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[351] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933. / "Acts of the Legislature of Alabama of Local and Special Character Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933.* (Montgomery, Alabama, 1933), VI.

[352] "December Salaries Paid School Employes," *The Birmingham News* (Birmingham, Alabama) 1933. For more on the "Depression years" in the South, see J.C. Cobb, *The Selling of the South: The Southern Crusade for Industrial Development 1936-1990* (University of Illinois Press, 1993); Irons, *Testing the New Deal: The General Textile Strike of 1934 in the American South*; Hall et al., *Like a Family: The Making of a Southern Cotton Mill World*; Robin D. G. Kelley, *Hammer and Hoe : Alabama Communists during the Great Depression* (Chapel Hill, North Carolina: University of North Carolina Press, 1990).

[353] Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 248.

[354] State funds furnished 37 percent of all educational funds in 1930 compared to 28.7 percent in 1927. In 1931 property taxes amounted to 76.5 percent of all county revenue from taxation, and school taxes accounted for 44.7 percent of all county tax revenue. Bond, *Negro Education in Alabama: A Study in Cotton and Steel*, 248.

disappeared as Alabama's state officials sought to "economize" the budget. Whereas white colleges and universities such as the University of Alabama and Alabama Polytechnic University received $3,236,940 from the state during the 1931-32 school year, Black public colleges and universities received a measly $159,798.[355] Similarly, white teachers in elementary and high schools received $7,019,654 of the total $8,012,157 for teacher salaries from the state.[356]

The ever-darkening days of the Depression placed Governor Meek Miller in the unenviable position of trying to find money to keep the state running without upsetting the legislative powers that be. Supported by Birmingham industrialists and white Black Belt legislators during his 1930 gubernatorial campaign, Miller worked to preserve the planter-industrialist legislative hegemony by promising no new taxes despite the obvious need for income.[357] After reading the 1931 Brookings Report that he commissioned, Miller admitted that raising the assessment on real and personal property to 100 percent of its market value would pay Alabama's twenty million dollar debt. Unwilling to go against the coalition that put him in office, Miller stated that raising the assessment rate was "unthinkable", noting that he stood "…unalterably opposed to it", and instead advocated to decrease ad valorem taxes which further decimated public school funds.[358]

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[355] *Annual Report for the Scholastic Year Ending June 30, 1933*, 20-23.
[356] *Annual Report for the Scholastic Year Ending June 30, 1933*, 9.
[357] Glenn Feldman, "Benjamin Meek Miller (1931-1935)," in *Encyclopedia of Alabama* (2008).
[358] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933. / "Acts of the Legislature of Alabama of Local and Special Character Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933.*, VIII.

As the state refused to amend the property tax system, the legislature once again turned to a less reliable source of revenue.

Ultimately, the effects of the Depression caused Miller to turn from his conservative roots to find solutions for reform. After rejecting calls from conservative businessmen for a regressive sales tax, Miller proposed a statewide income tax to fund education. Miller's proposal infuriated the Birmingham industrialist faction, who accused him of "double-crossing" the men who put him in office. The wave of New Deal liberalism sweeping the state, combined with the devastation of school closings in 1932 and 1933, paved the way for Miller to promote the income tax as a "soak-it-to-the-rich" solution.[359] While Miller promoted the income tax as an assault to big business, special interest groups such as ALFA served as the masterminds behind the amendment to preserve low property taxes for their cadre of large landholders. To promote the income tax, ALFA propagated that the proceeds of the tax would be used to reduce property taxes to "promote home ownership, farm ownership, and encourage the development of industry". The legislature, ALFA claimed, would reduce property taxes, "as soon as the debts it was levied to pay were paid". ALFA contended that their message was "sound and convincing" as, "the income tax is probably the fairest of all taxes, it is levied on the basis of the principle of ability to pay".[360] Building on President Roosevelt's popularity, Miller publicly reiterated ALFA's message, linking the income tax to the national

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[359] On the consolidation of economic and political power amongst planters and low-wage industrialists in the South post-1933, and the South's reaction to the New Deal, see Bruce J. Schulman, *From Cotton Belt to Sunbelt: Federal Policy, Economic Development, and the Transformation of the South, 1938-1980* (New York: Oxford University Press, 1991); James R. Green, *The Devil is Here in These Hills: West Virginia's Coal Miners and Their Battle for Freedom* (2015).
[360] Alabama, *Exhibit 164: Alabama Farm Bureau Federation letter to County Farm Bureau Presidents, 1945*.

Democratic platform which declared that government income must be secured on the principle of ability to pay.[361]

Characterizing critics of the income tax proposal as "selfish elites" unwilling to pay their fair share, Miller switched course from his earlier arguments against increasing government revenue to tap into the progressive reform movement attracting organized labor and angry farmers alike.[362] In 1932, one of the hardest years of the Depression, Alabamians paid $2,263,208 in income taxes to the federal government. As Miller noted to the legislature, "These figures do not include foreign corporations or firms doing business in Alabama whose returns are filed in another state". "Their great income was made in Alabama", Miller emphasized, "Alabama laws, Alabama courts and Alabama officials protected them and permitted them to clear net over $2,041,552,340. From it nothing was paid to Alabama on these enormous incomes…are you going by your vote to permit them—the 7,785 individual federal income taxpayers in Alabama and the 215 corporations…to continue to escape taxation on their incomes in Alabama…. Remember you are an Alabamian, an Alabama Senator or an Alabama Representative and want to pay Alabama's debts".[363] Charles H. Moses of the *Birmingham News- Age Herald*

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[361] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933. / "Acts of the Legislature of Alabama of Local and Special Character Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933.*, IX.

[362] Flynt, *Alabama in the Twentieth Century*, 59. On labor and the New Deal in the South see, Irons, *Testing the New Deal: The General Textile Strike of 1934 in the American South*; Simon, *A Fabric of Defeat*.

[363] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933. / "Acts of the Legislature of Alabama of Local and Special Character Passed at the Extraordinary Session of 1933 Held at the Capitol, in the City of Montgomery, Commencing Tuesday, January 31, 1933.*, IV.

represented the keenest and most active opponent of the income tax. A casual review of Moses' appearance in Montgomery's circuit court in May of 1933 revealed the origins of his opposition as he testified that the paper annually declared dividends of over 100 percent, even after paying all necessary expenses. Moses' profession allowed ample print space for other representatives of high-earning, often northern-backed, industries, such as mill owner Ben Russell. Russell asserted that the South got the mills because New England imposed an income tax; however, Russell failed to explain why states such as North Carolina and Georgia, which imposed income taxes on mills as early as 1921, received more textile mills than Alabama. High earners like Miller and Russell , dubbed "little J.P. Morgans", underestimated the allure of Miller's call for a "fair share" tax for working class whites.

Those who advocated for the regressive sales tax during the previous session joined forces once again to push for the income tax. Although working-class whites may not have understood the implications of lowering the property tax, they understood that if they didn't make an income, they wouldn't have to pay the income tax.[364] Thus, after much debate, Miller's statewide income tax passed by a majority of 37,000 voters in 1933. Unfortunately, historic highs in unemployment rendered the tax virtually useless.[365] During Miller's term, the state resorted to paying teachers in state paper (IOUs), which, like the income tax, proved useless as many landlords, grocers, and others refused to

[364] "Why Such a Fight?," *The Opp Weekly News* (Opp, Alabama), July 6th 1933; "Miller-Feagin Income Tax Supporters Backed Sales Levy," *The Birmingham News-Age Herald* (Birmingham, Alabama), July 16th 1933.

[365] Unemployment in Alabama peaked at 25 percent in 1933 and hovered around that mark throughout much of the 1930s. *Annual Report for the Scholastic Year Ending June 30, 1933*, 21; Downs, "Great Depression in Alabama."

accept the paper in lieu of money.[366] To add to the dark days of the Depression, the State Supreme Court ruled education to be a non-essential function of government in 1933. As Alabama attempted to live within her means, the legislature passed a bill drawn by the Brookings Institute to prevent the state from spending more money than it received by prorating all state appropriations equally if a deficit occurred. The bill passed by an overwhelming majority of 94 to 3. Prorating the state's already limited appropriations prevented the government from allowing state functions to coast on estimates, which it had historically done since Reconstruction. While the budget act intended to stop the annual deficit increase, the state simply did not have the revenue to survive on such measures, no matter how economical. Thus, the State Supreme Court invalidated the budget act, declaring that proration did not apply to "essential" functions of government. The Court, in turn, defined every aspect of government apart from public education as "essential", leaving schools at risk of annual prorations.[367]

Graves' Return to the Governorship

Whereas agricultural sectors experienced the first pangs of the Depression in the 1920s after cotton prices plummeted from international competition and the arrival of the boll weevil decimated annual crop yields, the short-lived economic strength of industrial centers like the Birmingham district collapsed in the early 1930s, with half of the state's mills and mines closed by 1933.[368] Far from farms which provided necessary, if limited,

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[366] Feldman, "Benjamin Meek Miller (1931-1935)."

[367] Alabama Department of Education, *Narrative Report for the Years 1935-36-37: Part I*, ed. Division of Administration and Finance (Wetumpka, Alabama, 1935-37), 18.

[368] For more on the Depression and World War I's effect on southern mills, see Hall et al., *Like a Family: The Making of a Southern Cotton Mill World*; Simon, *A Fabric of Defeat*; Flynt, *Poor But Proud: Alabama's Poor Whites*.

subsistence crops, Birmingham urbanites struggled to find food and clothing while the city's public services all but ceased. Indeed, Birmingham became a poster child for the Depression's devastation.[369] With the light of Alabama's New South city snuffed, the hope of industrialization and economy as the solution to the state's financial woes diminished. In turn, many Alabamians removed their faith in "good business" governors who advocated for cutting "excess" spending on social services and flocked to candidates who supported platforms for increased government aid.[370]

Whereas Miller campaigned as a conservative Democrat during the 1930 election, stressing that Alabama must "live within her income", Graves' progressive policies and cooperation with the federal government signaled a willingness to promote Alabama's public services, even if it meant increased spending.[371] The 1934 gubernatorial race between Graves and Birmingham attorney Frank Dixon reflected an increasing class polarization among whites within the state. While organized labor, small farmers, and New Deal liberals backed Graves, Dixon received support from the coalition of

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[369] Downs, "Great Depression in Alabama." Of living conditions in Alabama's industrial centers, Flynt states, "...industry did absorb tens of thousands of poor whites into new industrial jobs. But the jobs were in extractive industries such as iron and steel, coal mining, timber, and textiles. Once the timber was cut or the coal extracted, jobs played out and the land was as poor as before. At least on the land poor whites could hunt and fish, vary the cycle of their lives, and eat fresh vegetables and fruits in season. In the industrial towns they performed monotonous, dangerous jobs, lived in cramped neighborhoods, and did not necessarily improve their lot very much."Flynt, *Poor But Proud: Alabama's Poor Whites*, 55.

[370] Flynt, *Alabama in the Twentieth Century*, 50-57.

[371] In the context of Alabama's political culture, "progressive" is defined as an ideology that endorses the active role of the federal government in helping ordinary citizens, women's suffrage, and moral reform movements concerning public health, education, and convict leasing. Of the few Alabama governors that can be defined as "progressive", few addressed issues of organized labor, while all continued to promote racial discrimination. As Wayne Flynt expertly stated, "In some ways, the Progressive movement in Alabama was similar to a semi-virtuous woman. It was not as bad as it could have been, but it could have been a lot worse". Flynt, *Alabama in the Twentieth Century*, 57.

Birmingham industrialists whom Graves coined "Big Mules", planters, and the Farm Bureau. Alabama's white working-class constituency turned out to the polls, granting Graves 56 counties and a 157,000 to 135,000 victory over Dixon [372] The return of Bibb Graves to the governorship in 1934 shortly after the New Deal's arrival in 1933 underscored the effects of the Depression on white working-class Alabamians.[373] On matters other than race, Graves proved a loyal New Dealer. For education in particular, Graves' return to the capitol allowed the governor to see through the reform efforts he began in his first term, such as increased spending and a revised education code. During his second term from 1935 to 1939, Graves committed himself to education's cause through the revitalization of the Minimum Foundation Program and the free textbook program. Although Graves failed to overcome his opponents in the legislature to increase property taxes, he managed to pass the first state sales tax to support the schools.[374]

Despite an influx of federal relief funds, Alabama's schools "limped through" shorter school terms and reduced salaries from 1933 to 1935.[375] Improving conditions required increasing revenue. Pushing for increased spending and control over the state's finances, Graves reminded the 1935 legislature of the national Democratic platform to "…advocate the continuous responsibility of government for human welfare and especially the protection of children". To prevent another round of school closures, Graves proposed a gasoline tax to raise the money necessary to match the federal aid for

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[372] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1935 Held at the Capitol, in the City of Montgomery Commencing Tuesday, January 8, 1935*, VII.

[373] Flynt, *Alabama in the Twentieth Century*, 58-63; Flynt, "David Bibb Graves (1927-31, 1935-39)."

[374] Flynt, "David Bibb Graves (1927-31, 1935-39)."

[375] Education, *Narrative Report for the Years 1935-36-37: Part I*, 17.

public schools from New Deal relief programs.[376] Graves entered office hoping to balance the budget, pay the state's debt, and run the schools without additional taxation. However, "should conditions make this impossible", Graves promised to pay the debts, run the schools, and provide an efficient government "…with the least possible burden…" on Alabamians. As early as August of 1935, Graves admitted that conditions proved impossible to provide any public service, least of all public education, without additional taxes as ad valorem rates continued declining.[377] In response, legislators proposed several additional taxes, none of which included increased property assessments. In the meantime, Graves worked on revamping his 1927 equalization program, restyling the defunct fund as a "minimum program".

Meeting the Minimum: Equalization and the Minimum Program

Without agreeing upon a revenue source to support the schools, the 1935 Legislature consolidated the appropriations earmarked for the equalization program into a single fund of $6,042,516, known as the Minimum Program Fund. The fund set out to do as its name implied by providing the minimum amount of state funds necessary for an equal school term. In addition to the Public School Fund, the Minimum Program supplemented local taxes to provide a seven-month term for elementary schools and a nine-month term for high schools. In theory, the fund worked by calculating the cost of a seven-month term for elementary and high schools by charging local units with the levy

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[376] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1935 Held at the Capitol, in the City of Montgomery Commencing Tuesday, January 8, 1935*, XXXIX.

[377] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Session of 1935 Held at the Capitol, in the City of Montgomery Commencing Tuesday, January 8, 1935*, XLIV.

of five mills of local taxes plus funds received on a census basis from the Public School Fund. If the money received from a local unit proved insufficient to provide a seven-month term, the Minimum Program covered the remainder. Each local unit contributed two mills of local taxes plus the poll tax to extend school terms beyond seven months; however, if any county or city failed to levy all seven mills of county and district taxes, they could not receive state money from the Minimum Program.

Unsurprisingly, education leaders insisted that sufficient state funds did not exist for a minimum program. Indeed, Alabamians could not decide whether to tax bread or liquor to support the schools, so they deferred on taxing either. “The opponents of a sales tax have never offered an alternative revenue measure...” *The Montgomery Advertiser* reported, “…They know, as well as every informed person knows, that there must be additional revenue… it will be a sales tax or a liquor tax in the end”.[378] In 1935, the sales tax ultimately prevailed; however, the much-needed revenue did not become available immediately. Graves called an emergency special session in 1936 to find additional revenue while the state sorted out the sales tax. As the State Superintendent of Education reported, "That session ended in an abject failure to do anything”. To be sure, the special session did something; however, the policies passed created more confusion about financing education. While the 1936 special session passed a 1.5 percent gross receipts tax, homeowners received first dibs on the revenue through a $2,000 homestead exemption. If any money remained, the Educational Trust Fund received the leftovers. As taxing the sellers of goods and services proved fruitless, the legislature revoked the gross

[378] "Sales Tax Foes Put Off Alliance In Liquor Cause," *The Montgomery Advertiser* (Montgomery, Alabama), December 11 1935.

receipts tax and implemented a 2 percent sales tax in the hope that taxing buyers would be more effective. Again, the legislature reserved the bulk of the revenue for homestead exemptions and earmarked any remaining money for the Educational Trust Fund. As the State Superintendent of Education noted, political science experts frowned upon earmarking revenue; however, the rulings of the Alabama Supreme Court which placed education below every other recipient of General Fund revenue left the Board of Education with no choice.[379]

Under Section 256, Alabama's Constitution recognized the principle of state responsibility for public education. The Section provided, "The legislature shall establish, organize, and maintain a liberal system of public schools throughout the state for the benefit of children thereof between the ages of seven and twenty-one years…".[380] Although the state's financial support of public schools could hardly be described as "liberal," the constitution recognized the principle of the state's responsibility, nonetheless. While the state supreme court decision concerning the budget act allowed every other government service to spend more than they received, the decision did not remove the state's responsibility to pay the interest on 16th section lands and to collect tax revenue for public education. By 1937, the state provided half of the revenue for public schools. Through the Minimum Program, Alabama apportioned 97 percent of state funds according to the equalization principle, noting that funds, "…are apportioned in proportion to educational need…", and that, "scientific techniques are employed in order to determine educational need on an equitable basis".[381] For all the assurances of equal

[379] Education, *Narrative Report for the Years 1935-36-37: Part I*, 22-24.
[380] Ala. Const. art. XIV, §256, as amended by amend. 111 (1901).
[381] Education, *Narrative Report for the Years 1935-36-37: Part I*, 25-26.

and equitable divisions, the state simply did not have enough money under the tax limitations to fulfill the school's needs. The property tax limitations left local units unable to go beyond the seven mills permitted for public schools, while the sales tax levied to supplement the school fund failed to provide adequate schools statewide.[382] In addition, the method of apportioning state funds through local units allowed county and district boards unlimited authority, resulting in "local inefficiency", "bad local administrative organization", and discrimination towards Black public schools.

Despite the state's attempt to equalize property assessments, counties routinely under-assessed property values, leaving the ratio between assessed and real values as low as 23.6 percent in one county and as high as 66.7 percent in another. As one report stated, "…it seems that under present conditions each county practically decides for itself how much from the general property taxes it will contribute to the state treasury. It also has a generous option on the extent of its participation in the equalization funds".[383] By 1934, fourteen of the sixteen Black Belt counties had never participated in the equalization fund since its inception in 1927 despite having the lowest property values in the state and thus the greatest financial need for public school support.[384] While inequalities persisted in

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[382] The special millage taxes for schools provided in the Constitution permitted 3 mills and 1 mills for the county and 3 mills for the district for a total of 7 mills of local taxes. From tax sources the county board of education had only the proceeds of the county two-mill tax over the theoretical cost of the state minimum program. A county could not participate in the minimum program unless it levied the maximum county-wide three and one-mill taxes for school purposes. In 1934, the county two-mill tax often failed to provide transportation, debt service, capital outlay, and other requirements. Consequently, there was little to no margin for extension of school terms, better teachers, or improvement to facilities. Alabama, *The Equalization of Educational Opportunity in Alabama*, no. 13, (Montgomery: The Paragon Press, 1934).

[383] Alabama, *The Equalization of Educational Opportunity in Alabama*, 21.

[384] Crenshaw and Pickens counties participated each year between 1927 and 1934 in the equalization fund. Alabama, *The Equalization of Educational Opportunity in Alabama*, 44-45; Barnard, *Farm real estate values in the United States by counties, 1850-1982*.

counties that participated in the equalization fund, the inequality between white and Black schools in non-equalization counties was striking. For the 1929-30 school year, white schools in equalization counties averaged a 160-day term compared to a 120-day term for Black schools. In non-equalization counties, white schools averaged a 140-day term, while Black schools struggled to average a 90-day term.[385] Simply put, the constitutional tax limitations prevented public schools from receiving adequate revenue, while local control allowed counties to privilege low property taxes above public education, rendering the state's equalization attempts useless, particularly for Black Belt counties where African Americans exceeded nearly 70 percent of the population.[386] While Graves and the legislature argued over how to make equalization a reality, the NAACP determined that equal education for African Americans under Alabama's present system could never be achieved. As the investigation of gross inequities in the South's public-school systems proceeded, NAACP leaders decided that equalization must be abandoned for a loftier, more radical goal.

The Margold Report

One thousand miles from Montgomery's capitol footsteps, NAACP special counsel Nathan Margold convened in a New York City office to present his findings on the unequal apportionment of school funds for African Americans to the committee supervising the American Fund for Public Service.[387] Completed in 1930, Margold

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[385] Alabama, *The Equalization of Educational Opportunity in Alabama*, 15.

[386] Terance L. Winemiller, "Black Belt Region in Alabama," in *Encyclopedia of Alabama* (2009).

[387] The American Fund for Public Service, commonly known as the Garland Fund, was a philanthropic organization established by Charles Garland in 1922. At the end of the 1920s, the Garland Fund earmarked money for the NAACP to finance a large-scale campaign to "...give the Southern Negro his constitutional rights...". In 1930, the NAACP secured the services of Nathan Margold, a Jewish

understood a fact that Alabama officials failed to comprehend for another three decades—segregated public schools in the United States came with a price that the South could not pay. Of the ten states studied for Margold's preliminary report, South Carolina, Georgia, Mississippi, Louisiana, Florida, Arkansas and Alabama had the largest differences in public school expenditures between white and Black students.[388] Margold proposed that taxpayer suits be filed in the states of the seven worst offenders to force the states to comply with separate but equal.[389] Margold knew, however, that the cost of creating separate and equal public schools would strain, if not decimate the states' revenue pools. Furthermore, Margold estimated that the publicity certain to surround such suits would encourage African Americans to bring similar cases in each affected state, creating a financial and legislative nightmare for the government. "In the matter of public school funds and in all of the other specific injustices attacked…" Margold stated, "…the effect on the masses of Negroes and of whites should be considered. Though the suits of necessity will be entered in the names of individuals, the psychological effect upon Negroes themselves will be that of stirring the spirit of revolt among them; upon

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attorney from New York City, to lead the organization's legal campaign. The findings of Margold and later Charles H. Houston launched the NAACP's legal campaign against de jure segregation in public schools. "NAACP: A Century in the Fight for Freedom," 2024, https://www.loc.gov/exhibits/naacp/the-great-depression.html.

[388] The study financed by the American Fund for Public Service made by the NAACP investigated school expenditures in South Carolina, Florida, Georgia, Mississippi, Alabama, North Carolina, Virginia, Texas, Oklahoma, and Maryland. In South Carolina, more than ten times as much was expended for the education of white children as for Black children. In Florida, Mississippi, Georgia, and Alabama, more than five times as much, and more than twice as much was expended for the education of white children in North Carolina, Virginia, Texas, Oklahoma and Maryland.

[389] The Supreme Court case *Plessy v. Ferguson* upheld the constitutionality of "separate, but equal facilities" based on race. Supreme Court Of The United States. *Plessy v. Ferguson,* 163 U.S. 537 (1896).

whites, it will increase their fear of and respect for the Negro and hasten to efforts to end these injustices".[390]

The conditions which created inequitable and inadequate public schools in Alabama, namely the provision for local administration in apportioning school funds, provided the perfect conditions for Margold to attack separate but equal. While explaining his litigation blueprint to the committee, Margold stated, "…no occasion will arise, and probably no right exists, to attack the constitutionality of any statue providing for segregation unless it is irremediably coupled with hostile discrimination in the accommodations afforded in the Negro schools…". The typical case involving this fatal combination, Margold explained, "…is more likely to involve a situation in which the state officer responsible for the discrimination enjoys a very wide discretion in the division of school funds between white and colored schools—too wide…for a fair or proportionately equal division to be enforced by mandamus or injunction".[391] The differences in per capita expenditures between white and Black students, Margold noted, needed to be so severe that racial discrimination could be the only logical explanation for the division; however, he added, "…actual conditions in most any southern community should prove sufficient facts which…would amply establish the requisite abuse of discretion". Having met the prerequisite conditions of local administration with extreme racial discrimination, Margold outlined the steps for the NAACP to "make the cost of a dual school system so prohibitive as to speed the abolishment of segregated schools".

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[390] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 3.
[391] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 25-26.

Each of the seven states targeted by Margold met three specific conditions. First, the statute governing the public school system provided for the segregation of white and Black students in separate schools. Second, the state officer charged with the duty of dividing available funds between white and Black schools allocated less than one-fifth as much as is properly allowable on a proportionately equal division to Black schools. Finally, state officers wielded a large amount of discretion over how the school funds are apportioned. The combination of all three requirements created a situation in which no direct and effective legal remedies existed to enforce separate but equal public schools for white and Black children.[392] The American Fund memorandum reported a five to one ratio of expenditure between white and Black students in Alabama, which covered the second of Margold's requirements. Section 256 and 246 of Alabama's Constitution covered the remaining two conditions. Section 256, which charged the state with maintaining a public school system, demanded racially separate schools. Critically, the section provided that "…the public school fund shall be apportioned to the several counties in proportion to the number of school children…*and shall be so apportioned to the schools in the districts or townships in the counties as to provide, as nearly as practicable, school terms of equal division*…"; therefore, the section provided a definition to measure "equal" schools. Section 246 charged county boards of education with apportioning the school fund, granting county officers the power to intermediate the apportionment in city schools, and direct the final apportionment to rural schools. The two sections combined provided a standard to guide and control the county boards' action

[392] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 38.

but granted such a wide range of action to county officials that "…the most extensive discrimination can be practiced without the slightest violation of duty".[393]

In a previously decided case, the Supreme Court of Alabama affirmed the county boards' wide range of power. In *State ex rel. King v. County Board of Education,* the court ruled, "the general administration and supervision of the public schools and of the educational interests in each county is vested in the county board of education, and numerous provisions of our statues disclose the very broad latitude of authority granted to such board. Such boards are vested with very broad discretion…the qualifying words 'as nearly as practicable' found in the provisions of our Constitution and statue…to the effect that these boards apportion the public school funds as to provide, as nearly as practicable, school terms of equal duration, disclose a further intention that in such apportionment the board is to continue to exercise a wide discretion".[394] As Margold explained, "unless some duty is imposed upon county boards to provide educational facilities equal in quality, as well as in duration, the law of Alabama furnishes no remedy which is even theoretically available for the correction of existing inequalities between white and colored schools throughout the rural communities of the state".[395]

Margold's strategy to "boldly challenge segregation as unconstitutional" rested on the Fourteenth Amendment's provision that prohibited states from denying "to any person within its jurisdiction…equal protection of the laws".[396] "Not even the most prejudiced

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[393] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 59-60.
[394] *State ex rel. King v. County Board of Education*, 214 Ala. 620 (1926).
[395] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 65.
[396] U.S. Const. amend. XIV, §2.

southern court may reasonably be expected to uphold the propriety of state action which provides educational facilities for whites while it denies them all together for Negroes", Margold explained, "the difference between a denial of all facilities and a denial of equal facilities is one of degree, not kind".[397] To Margold, the degree of difference may have been slight; however, the NAACP did not have the funds to file claims based on degrees of discrimination. The NAACP needed to be judicious in choosing which cases to prioritize. While each state provided separate elementary and high schools for white and Black students, some did not provide graduate training for African Americans. Targeting higher education, therefore, allowed the NAACP to apply Margold's blueprint to attack separate but equal on a concentrated scale.

"Don't Shout Too Soon": Charles Houston and the NAACP Strategy

In 1935, Charles Hamilton Houston succeeded Margold as the first special counsel for the NAACP. Under Houston's leadership, the NAACP refined Margold's strategy to litigate landmark cases in public education including *Murray v. Pearson* in 1936, and *Missouri ex rel. Gaines v. Canada* in 1939. Houston directed a nationwide campaign to attack separate but equal, earning him the moniker "The Man Who Killed Jim Crow".[398] Whereas coursework in primary schools varied little from region to region, the intellectual exchange and contacts necessary for success in graduate school largely depended on the applicant's intended career path. A law student hoping to open a practice

[397] Margold, *Preliminary Report to the Joint Committee Supervising the Expenditure of the 1930 Appropriation by the American Fund for Public Service*, 22.
[398] "Charles Hamilton Houston," https://naacp.org/find-resources/history-explained/civil-rights-leaders/charles-hamilton-houston.

in Alabama, for example, would find little use in learning state law for Georgia or Florida.[399] Thus, Houston tailored his litigation plan to law schools. Cases against law schools at the University of Missouri, the University of Virginia, and the University of Maryland built the NAACP's legal framework to dismantle segregated public school systems.

Houston got his chance to test his strategy after the University of Maryland School of Law rejected Donald Gaines Murray's application on January 24, 1935. Like Murray, Maryland denied Thurgood Marshall's law school application due to his race in 1930. After graduating first of his class from Howard University in 1933, Marshall joined his former professor in the NAACP's case against the University of Maryland. Since laws differ from state to state, Marshall argued, a law school located in a separate state could not prepare a student to practice law in Maryland. "What's at stake here is more than the rights of my client", declared Marshall, "it's the moral commitment to our country's creed".[400] In a landmark decision, the circuit court ordered Raymond A. Pearson, president of the University of Maryland, to admit Murray. After the university appealed the verdict, the Court of Appeals affirmed the decision to provide Murray with equal access to the facilities Maryland provided from public funds.

Although the court did not outlaw segregation in education, its decision affirmed the states' obligations to abide by the Fourteenth Amendment in providing equal facilities. "So far so good…" Houston reported in the March edition of *The Crisis*, "…but the fight has just begun. The other southern state universities are not going to confess

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[399] Patricia Sullivan, *Lift Every Voice: the NAACP and the Making of the Civil Rights Movement* (New York: New Press, 2010).

[400] *University v. Murray*, 169 Md. 478 (1936).

error just because Murray obtained a favorable decision in Maryland". Indeed, after the *Murray* decision, schools in Virginia, Missouri, and Tennessee rejected the applications of African Americans seeking graduate admission. Overturning separate but equal case by case proved a time-consuming and costly expenditure. As Houston noted, the NAACP paid $2,000 "and a lot of volunteer labor" to get Murray inside the doors of the University of Maryland. Multiply that by three, "…and one sees that the Association must raise immediately not less than $6,000…". The NAACP needed more than money. As Houston explained, "lawsuits mean nothing unless supported by public opinion. Nobody needs to explain to a Negro the difference between the law in books and the law in action. In theory the cases are simple: the state cannot tax the entire population for the exclusive benefit of a single class. The really baffling problem is how to create the proper kind of public opinion".[401] In particular, Houston believed favorable white opinions to be critical to the cause. "We must seek out opportunities to state our case to the white public", he argued. While the *Murray* case rightfully deserved congratulations, Houston hesitated to declare victory cautioning, "shout if you want, but don't shout too soon".[402]

In Alabama, news of the *Murray* decision fell on deaf ears as the state struggled to prevent public outrage over a sham trial in Scottsboro from becoming national news. On March 25, 1931, nine Black teenagers were falsely accused of raping two white women aboard a Southern Railroad freight train in north Alabama. Despite a plethora of evidence that exonerated the accused, and a retracted statement from one of the women, the state ruthlessly pursued the case.[403] The Scottsboro case highlighted the worst of Alabama's

[401] Charles H. Houston, "Don't Shout Too Soon," *The Crisis* 43, no. 3 (1936).
[402] Houston, "Don't Shout Too Soon."
[403] Daren Salter, "Scottsboro Trials," in *Encyclopedia of Alabama* (2008).

treatment of African Americans. Between 1931 and 1936, the defendants suffered through a rushed trial with an all-white jury before coming under attack from a lynch mob before being indicted. If Houston wanted a press-perfect chance to state the case for equal treatment, the Scottsboro trial provided the opportunity. With help from the Communist Party and the NAACP, the Scottsboro case reached the United States Supreme Court. However, before the defendants could state their case, the sheriff shot one of the defendants, Ozie Powell, in the back of the head on the car ride back to Birmingham following the decision from the court of appeals in Decatur. Although handcuffed to the other defendants with his ankles shackled together, the sheriff claimed that Powell broke free and threatened him with a knife. As news of the murder spread across the nation, reports characterized Alabama as a "jungle state" where lynch law ruled and prejudice abounded. In response, some white Alabamians decried that "outsiders" ought not to have "interfered" in the case. *The Crisis* responded to the accusations stating, "Alabama, by her persistence, by her palpably unfair trials, by her flaunting of constitutional guarantees, by her clinging to the dogmatisms of race prejudice, by her white-washing of the cold-blooded shooting of one of the manacled defendants by a sheriff, has left the world outside nothing else to do by to fight on by every means at hand until the Scottsboro youths are free".[404]

The Scottsboro trials signaled a cultural shift in which white Alabamians could no longer go about business as usual. As the NAACP's influence grew following the trial, the South increasingly found itself at the center of national attention. While Houston believed that "millions of white people" across the country had "…no real knowledge of

[404] "Steady Work Needed," *The Crisis* 43, 3 (1936).

the Negro's problems…" and "…never [gave] the Negro a serious thought", news of the blatant injustice toward the Scottsboro boys reached whites in the highest positions of power.[405] After the Supreme Court overturned convictions for some of the defendants, President Roosevelt urged Governor Graves to grant a pardon or parole. Despite the President's plea, Graves upheld the Alabama courts' decision to convict the defendants, emphasizing his unwillingness to fight for equality in matters concerning race. The aftermath of the trials emphasized that the fight for equality could not happen in isolation. In response to the Scottsboro trials Houston reiterated, "all our struggles must tie in together and support one another".[406] If the NAACP wanted to fight for equal education, it would need to attack every area of racial injustice.

A United Front: The NAACP and the New Deal

By the late 1930s race and class tensions threatened to submerge the South in political turmoil. As previously segregated unions like the United Mine Workers (UMW) promoted Black workers to leadership positions and openly supported Black organizations like the NAACP, organized labor gained the trust of middle-class African Americans. By 1937, Birmingham's local NAACP and the Congress of Industrial Organizations (CIO) leadership were "firmly allied" in the fight to achieve political and economic rights for all working-class people.[407] As the NAACP took root in Birmingham

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[405] Houston, "Don't Shout Too Soon." For more on the Scottsboro case see, Dan T. Carter, *Scottsboro: A Tragedy of the American South*, Rev. ed. (Baton Rouge: Louisiana State University Press, 1979); Kelley, *Hammer and Hoe : Alabama Communists during the Great Depression*, 78-79; James E. Goodman, *Stories of Scottsboro* (New York: Pantheon Books, 1994).

[406] Houston, "Don't Shout Too Soon."

[407] Robert J. Norrell, "Labor at the Ballot Box: Alabama Politics from the New Deal to the Dixiecrat Movement," *The Journal of Southern History* 57, no. 2 (1991); Kelley, *Hammer and Hoe : Alabama Communists during the Great Depression*, 119-51.

to combat racial discrimination, unions such as the UMW, the CIO, and the Steel Workers Organizing Committee (SWOC) expanded throughout Alabama's iron, steel, and textile companies to bring new energy to the labor movement in Alabama which revealed the reach of the New Deal on the South's poor, and a renewed commitment by Black workers to gain access to seats of power in the state.[408] With organized labor firmly aligned with Roosevelt's New Deal, the potential of an interracial labor movement backed by the federal government posed a significant threat to Alabama's powerbrokers and opened the possibility of an interracial alliance in education.

Indeed, by the mid-1930s Black educators such as H. Councill Trenholm of Alabama State College (ASC) forged alliances with white organizations such as the National Education Association (NEA) to push for improved educational opportunities such as regional accreditation of Black schools and equal salaries for Black teachers.[409] Black students and educators benefitted from New Deal programs such as the Civil Works Administration (CWA), the National Youth Administration (NYA), the Works Progress Administration (WPA), and the Federal Emergency Education Project

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[408] Norrell, "Labor at the Ballot Box: Alabama Politics from the New Deal to the Dixiecrat Movement." Also see, Robert H. Zieger, *The CIO, 1935-1955* (Chapel Hill: University of North Carolina Press, 1995); Irons, *Testing the New Deal: The General Textile Strike of 1934 in the American South*.

[409] H. Councill Trenholm served as the president of Alabama State College for Negroes, later named Alabama State University (ASU) from 1925 to 1961. Trenholm also served as Executive Secretary of the National Association for Teachers in Colored Schools (NATCS). By 1917, the Southern Association for Colleges and Schools (SACS) developed separate standards to accredit white and Black colleges which reinforced inequities for Black colleges and universities. Although African Americans developed their own accreditation organization, the Association of Negro Colleges, Trenholm fought for regional accreditation by SACS. In 1926, only 166 state-accredited high schools existed in the South for 10 million Black children. SACS continued to list Black institutions separately until 1959. Carol F. Karpinski, "'"We have a long way to go": H. Councill Trenholm, Educational Associations, and Equity," *Paedagogica Historica* 46, no. 1/2 (2010); Levi Watkins, *Fighting Hard: The Alabama State Experience*, 1st ed. (Detroit, Mich.: Harlo, 1987).

(FEEP).[410] While the CWA provided funds to construct Black schools and employ Black teachers, the NYA provided funds for part-time employment for Black teachers to increase the pool of teachers and help Black students attend college. Similarly, FEEP provided jobs for unemployed teachers and improved educational opportunities for adults, with an emphasis on improving the literacy rate in Alabama. The federal government's disruption of the race and class hierarchy shed light on the opposing factions within the southern Democratic party, leading conservative Southern Democrats to turn against Roosevelt and his New Deal.[411] The party divisions led Roosevelt to define the South as the nation's "No.1 problem".[412] From 1937 to 1946, the rise of the Black freedom struggle placed the South in the national spotlight. As the nation faced accusations of hypocrisy for fighting for freedom abroad while perpetuating a racial caste system at home, reports from the Roosevelt and Truman administrations attacked the

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[410] Joe L. Reed Jerome A. Gray, Norman W. Walton, *History of the Alabama State Teachers Association*, ed. National Education Association (Library of Congress, 1987), 85.

[411] See, Crespino, *Strom Thurmond's America*; Nadine Cohodas, *Strom Thurmond and the Politics of Southern Change*, 1994 ed. (Macon, Ga.: Mercer University Press, 1993); David R. Goldfield, *Promised Land: The South since 1945* (Arlington Heights, Ill.: Harlan Davidson, Inc., 1987), 40-50; James C. Cobb, "World War II and the Mind of the Modern South," in *Remaking Dixie: The Impact of World War II on the American South* (Jackson, MS: University Press of Mississippi, 1997). For more on the fissures within the southern Democratic party see, V. O. Key and Alexander Heard, *Southern Politics in State and Nation*, New ed. (Knoxville: University of Tennessee Press, 1984); John Egerton, *Speak Now Against the Day: The Generation Before the Civil Rights Movement in the South*, 1st ed. (New York: Knopf, 1994); Patricia Sullivan, *Days of Hope: Race and Democracy in the New Deal Era* (Chapel Hill: University of North Carolina Press, 1996).

[412] Committee on Social et al., *Report of the Committee on Social and Economic Conditions in Alabama and Their Implications for Education* (Ala. Education Assoc., 1937). The report was prepared in the Curriculum Laboratory at Alabama Polytechnic Institute (Auburn University) during the 1936 Summer Session under the direction of Paul Irvine, Frank C. Jenkins, and B.R. Showalter. As used in the NEC's report, the term "Southeast" includes Virginia, Kentucky, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, and Arkansas; "Southwest" means Oklahoma and Texas, and "The South" covers all thirteen States.

South's unequal living, working, and learning conditions, paving the way for a national battle over equal opportunity between the federal and state governments.[413]

Accommodation and Resistance: Southern Democrats and the Black Freedom Struggle

As the Black freedom struggle took on national and international significance, conservative southern Democrats reminded Black educators to "cast down your buckets where you are".[414] During the 1937 Founder's Day ceremony at Tuskegee University, *Birmingham News* editor and staunch segregationist John Temple Graves II lauded Booker T. Washington as "a great Negro and a great human being". During its fifty-six year history, Tuskegee students and faculty members accomplished innumerable feats that Graves could have highlighted during the ceremony. Instead, Graves took to the podium to emphasize the importance of accommodation stating, "you remember that [Washington] told us how, in spite of the slavery and the poverty, there was a genuine affection between the white owners and the black workers on that plantation". Reflecting on the university's history, Graves noted, "I glory in the knowledge that in spite of the subsequent noble generosities from the north that the first monies that came to [Tuskegee] were a grant from the Alabama legislature just delivered from the 'tragic era'…cast down your buckets where you are' it was Booker Washington's philosophy for

[413] See, Social et al., *Report of the Committee on Social and Economic Conditions in Alabama and Their Implications for Education*; "To Secure These Rights: The Report of the President's Committee on Civil Rights," (Washington, DC: U.S. Government Printing Office, 1947). For more on the tensions between federal and state power in the South, see J. Cowie, *Freedom's Dominion: A Saga of White Resistance to Federal Power* (Basic Books, 2022).

[414] "Race Urged to New Heights By Founder's Day Speaker: John Temple Graves Cites Washington's Example For His People."

his race, and would be his philosophy still, I think, if he were living now".[415] Graves' message was clear—while the "tragic era" of Reconstruction granted federal aid and support to Black education, maintaining the racial caste system was the only route to "true affection" between African Americans and whites. As *The Weekly Review* stated, Graves' article "…[issued] a subtle warning to Negroes that unless the Negro agitator ceases his agitations, grave consequences are in the offing".[416] While the economic turmoil of the Depression opened avenues for African Americans to seek equal opportunities with whites through working-class alliances and some New Deal programs, Graves urged Tuskegee students to follow in their founder's example, as southern whites interpreted it.

To be sure, some African Americans continued to assure whites of their commitment to segregation in the hopes that it would increase support for Black schools. In a letter to *The Montgomery Advertiser*, Ollie Fair praised State Superintendent Dr. Clarence Dannelly for his "…deep sympathy for the economic deficiencies which [the Southern Negro] faces.[417] Fair stated, "considering the differences in individual cultural and economic environment and in the mental capacities which are our inheritances it is needless to think that 'all men are created equal.'"[418] While Fair extolled the virtues of the Board of Education, Shelby Johnson from Huntsville explained that many African Americans hesitated to critique school authorities out of fear noting, "the board of

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[415] "Race Urged to New Heights By Founder's Day Speaker: John Temple Graves Cites Washington's Example For His People."

[416] "Between the Lines," *The Weekly Review* (Montgomery, Alabama), October 31 1942.

[417] Ollie Fair was the mother of civil rights activist Mary Fair Burks. Burks founded the Women's Political Council in 1946, which helped initiate the Montgomery Bus Boycott in 1955.

[418] "Letters To The Editor," *The Montgomery Advertiser* (Montgomery, Alabama), November 12 1937.

education seems to feel that the parents of negro children are satisfied with conditions of the school and have no complaints to make. No, they are not satisfied!" adding, "We are very grateful for the thousands of dollars spent for negro education, but our gratitude is overshadowed by the incompetence, morally and scholastically, of the people who are placed in authority…". Johnson continued, "We are willing to 'drop our bucket where we are' and are willing to take worn-out tools to try to help build a civilization that we and the white man will be proud of, but we must have harmony and cooperation".[419] For many Black educators, cultivating "harmony and cooperation" with whites meant treading a fine line between fighting for equal treatment and accommodating whites to preserve the limited state funding for Black schools.[420] While the NAACP fought to overturn "separate but equal", dismantling the system would take time which Black students and educators did not have. To provide temporary relief, the NAACP gave tacit approval of "tuition bills" and salary equalization suits to increase the cost of segregation.

On January 12, 1936, Charles W. Anderson, Jr., the first Black representative in Kentucky's legislature, introduced House Bill No.148. The bill provided that Kentucky would pay the tuition of qualified students who wanted to take courses offered at the University of Kentucky or any other state-supported institution that denied admission to

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[419] "Councill High School," *The Huntsville Times* (Huntsville, Alabama), May 16 1937.

[420] There is an extensive historiography on the extent to which Black educators in the South accommodated or resisted Jim Crow. See, Jarvis R. Givens, *Fugitive Pedagogy: Carter G. Woodson and the Art of Black Teaching*; Adam Fairclough, *A Class of Their Own: Black Teachers in the Segregated South* (Cambridge, Mass.: Belknap Press of Harvard University Press, 2007); Mildred M. Williams, Kara Vaughn Jackson, and National Association of Supervisors and Consultants. Interim History Writing Committee., *The Jeanes Story: A Chapter in the History of American Education, 1908-1968* (Jackson: Jackson State University, 1979); Sonya Ramsey, *Reading, Writing, and Segregation: A Century of Black Women Teachers in Nashville* (University of Illinois Press, 2008); Tondra L. Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement* (2015).

Black students. Under the bill, Kentucky would provide a maximum of $175 per student each academic year. If the bill passed, Kentucky would join West Virginia, Missouri, Maryland, and Oklahoma in providing state aid for Black graduate and professional students to attend out-of-state schools. “The NAACP appreciates the efforts of Rep. Anderson to improve education in Kentucky and commends him for pressing his point immediately upon taking his seat in the legislature”, Houston noted, “…the NAACP does not raise objections to the bill. But it does object…if it is a measure compelling Negro students to go into exile while white students receive their education at home at public expense”.[421] Houston feared that if states continued to pass tuition bills, it would create a sufficient precedent to discount his attempts to challenge separate but equal in court noting, “while these so-called out-of-state scholarship acts may afford a measure of temporary relief for Negro citizens desiring professional and graduate education, Negro and white students both must understand that these acts do not cure the inequalities”.[422]

Teacher Salary Equalization Campaign

Each school case and tuition bill required reams of data to prove that states did not provide publicly supported facilities for African Americans. While the NAACP gathered data on a case-by-case basis, local organizations needed access to state-specific data to push the fight for equal education on a national scale. As reports from the Alabama Department of Education and county superintendents often failed to include statistics on Black schools, the Alabama State Teachers Association (ASTA) worked to

[421] Charles Houston Hamilton, "Draft for Press Release," news release, February 7, 1936.
[422] Hamilton, "Draft for Press Release."

compile comprehensive data on the state of Black education in Alabama.[423] Following the 1896 *Plessy v. Ferguson* decision, ASTA transitioned to a predominately Black organization to become the largest Black professional organization for educators in Alabama.[424] In 1934, ASTA partnered with the WPA to fund and administer the Negro History Project. After two years of research, ASTA presented the project's findings at Industrial High School in Birmingham. Centered around the theme of "developing racial self-respect through a study of Negro life and history", the convention used the Negro History Project to discuss a wide range of issues in Alabama including teacher certification, teacher salaries, student enrollment, school term length, and public-school expenditures.

Several notable community members contributed to the discussions, such as Rufus Clement, dean of the Louisville Municipal College for Negroes and 1936 president of the National Association of Teachers in Colored Schools (NATCS); J.A Keller, Alabama State Superintendent of Education; Buell G. Gallagher, president of Talladega College; and Arthur D. Shores, principal of Dunbar High School in Bessemer.[425] According to the project's findings, all sixty-seven counties in Alabama spent more on the education of white children than Black children. The largest discrepancies existed in Black Belt counties. At the county level, white teachers received an average annual salary

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[423] ASTA merged with the all-white Alabama Education Association in 1969.Thomas Vocino, "Alabama Education Association," in *Encyclopedia of Alabama* (2018). Adam Fairclough, ""Being in the Field of Education and also Being a Negro...Seems...Tragic": Black Teachers in the Jim Crow South," *The Journal of American History* 87, no. 1 (2000), https://doi.org/10.2307/2567916.

[424] Justin Rudder, "Alabama State Teachers Association," in *Encyclopedia of Alabama* (2019), 37; Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*.

[425] Jerome A. Gray, *History of the Alabama State Teachers Association*, 94-95. NATCS became the American Teachers Association (ATA) in 1939.

of $624, while Black teachers received an average annual salary of $236 for the 1933-34 school year. Similarly, the value of public school property and equipment for white public schools exceeded the value of property and equipment in Black public schools by ten times.[426] By 1937 Alabama expanded the availability of transportation and consolidated schools for white students leading to the rapid disappearance of one-teacher schools; however, 5,505 Black children continued to attend schools staffed by a single teacher.[427]

Throughout the Black freedom struggle, Black educators functioned as the lynchpin for the quest for equal education in Alabama.[428] By targeting issues affecting Black educators, the NAACP built on the teachers' community ties to effectively push national issues on a state level. After succeeding his mentor Charles Houston, Thurgood Marshall "brilliantly [forecasted] the appeal and potential impact [equalization cases] would have on a Black middle-class constituency" that could bolster the NAACP's membership rolls.[429] Thus, the fight for equal salaries between Black and white teachers represented a key battleground for the NAACP's war against unequal education. In response to Alabama's unequal salary schedule, Alabama State Superintendent A.H. Collins claimed that equalizing salaries would require school terms to be shortened and the salaries of white teachers to be reduced.[430] Furious at the Superintendent's dismissal,

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[426] Jerome A. Gray, *History of the Alabama State Teachers Association*, 96-109.
[427] Social et al., *Report of the Committee on Social and Economic Conditions in Alabama and Their Implications for Education*, 5.
[428] Fairclough, *A Class of Their Own: Black Teachers in the Segregated South*; Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*; Hilary Green, *Educational Reconstruction : African American Schools in the Urban South, 1865-1890*, First edition. ed., Reconstructing America, (2016); Givens, *Fugitive Pedagogy: Carter G. Woodson and the Art of Black Teaching*.
[429] Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*, 42.
[430] Jerome A. Gray, *History of the Alabama State Teachers Association*, 129.

ASTA asked its members, “how long are Negroes, the most loyal, hard-working, and patriotic element of the American public, going to sit by and refuse to carry these demonstrative cases of violation of the Fourteenth Amendment to the courts?”.[431] Beginning in 1934, the NAACP brought cases for salary equalization in Maryland; however, finding teachers who would consent to a suit in their name proved difficult as many feared that they would be fired or penalized for challenging the state. Indeed, Collins’ flippant response indicated that bringing a suit against Alabama would be no easy task.[432] Still, armed with the data from the Negro History Project, ASTA pressed forward with an equalization campaign in Alabama. By July of 1938, ASTA’s Education Commission met with Marshall to discuss the salary equalization campaign in Alabama. Marshall believed that conditions in Alabama favored challenging salary inequities; however, he stressed to ASTA members that “great courage would be needed to undertake such a fight and that ASTA must be prepared to support the teachers who made the sacrifice”.[433] Although the Commission did not identify a teacher to bring forth a suit, they agreed to target the Jefferson County Board of Education due to Birmingham’s network of Black teacher associations and strong local NAACP chapter.[434]

As principal of Dunbar High School and vice-president of NATCS, Arthur D. Shores utilized his experience as an educator to promote the salary equalization campaign

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[431] Jerome A. Gray, *History of the Alabama State Teachers Association*, 130.

[432] Ada F. Coleman, "The Salary Equalization Movement," *The Journal of Negro Education* 16, no. 2 (1947).

[433] Jerome A. Gray, *History of the Alabama State Teachers Association*, 534.

[434] Birmingham educators involved as plaintiffs were linked to an intricate internal and external multiorganizational strategy executed across local, state, and national levels. This strategy involved NAACP, ASTA, NATCS, and Birmingham-area Black teachers associations. Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*; Jerome A. Gray, *History of the Alabama State Teachers Association*.

through his position as attorney and secretary for the Birmingham NAACP. After becoming the only Black practicing attorney in Alabama in 1939, Shores joined the Birmingham NAACP. Like Houston, Shores recognized that the fight for equal education could not occur in isolation. Voting discrimination in particular affected Black teachers' ability to advocate for equal salaries. The increasing concern about voter discrimination allied Shores to leaders in organized labor such as Hosea Hudson, who represented The Right to Vote Club in Jefferson County.[435] Shores' collaboration with the Black working class in Birmingham bolstered support for the salary equalization campaign. While Shores petitioned Jefferson County's Board of Registrars to allow Hudson and other Black workers to register to vote, Black teachers in the Birmingham-area formed the Jefferson County Negro Teachers Association (JCNTA) to spearhead the salary equalization campaign in collaboration with the NAACP.[436]

Two key cases in 1941 and 1944 suggested that the NAACP would receive help from the federal government in overturning separate but equal.[437] Whereas the NAACP struggled to find teachers to bring forth salary suits, the decision in *Alston v. School Board of City of Norfolk* opened the opportunity for teacher associations to file suits as petitioners.[438] Similarly, the Supreme Court's decision in *Smith v. Allwright* which declared white primaries unconstitutional opened the door for Black teachers to take to the polls to demand better salaries.[439] In the wake of the *Alston* and *Smith* decisions,

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[435] Norrell, "Labor at the Ballot Box: Alabama Politics from the New Deal to the Dixiecrat Movement."
[436] Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*, 41.
[437] *Alston v. School Board of City of Norfolk*, 112 F.2d 992 (4th Cir. 1940).
[438] Coleman, "The Salary Equalization Movement," 238.
[439] *Smith v. Allwright*, 321 U.S. 649. (1944); Sullivan, *Days of Hope: Race and Democracy in the New Deal Era*, 7.

Shores moved forward to submit JCNTA's petition against the Jefferson County Board of Education.

In Jefferson County, training and experience determined teacher salary schedules, rather than state certification status. This model worked to place teachers in the same category according to their level of education or teaching experience, but provided different salary bases for Black and white teachers. Whereas the minimum salary for white teachers ranged from $65-$100, the minimum salary for Black teachers ranged from $40-$70.[440] In response to the equalization campaign, a federal court decree outlawed racial discrimination in the payment of teachers in 1942. While Jefferson County agreed to implement a single salary schedule, the Board continued to pay teachers on a racially discriminatory basis, as the Birmingham Teachers Association argued that changing teacher contracts would "…only bring confusion and misunderstanding among teachers, and would put teachers on a 'day laborers basis rather than a professional basis".[441] Just as Collins justified Alabama's unequal salary schedule by frightening white teachers into believing their salaries would be reduced to match the salaries of Black teachers. Indeed, in 1937 the Birmingham Teachers Association pushed the myth that white teachers would be "degraded" to the "day laborers" salary of Black teachers. The racially coded distinction between "day laborers" and "professionals" signaled that equalization would never result in equal treatment for Black educators if segregation remained.

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[440] Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*, 47.

[441] "Radical Changes Considered In Teachers' Salary Schedule," *The Birmingham News* (Birmingham, Alabama), April 4 1942.

The Alabama salary campaign continued and ultimately dismantled separate salary schedules; however, county boards quickly terminated Black teachers associated with the NAACP. After testifying in court, Ruby Jackson Gainer, president of the CIO teachers union and the JCTNA received a termination letter for "insubordination, neglect of duty, and other good and just causes" which the Jefferson County superintendent claimed were "substantiated by records…furnished by principals, supervisors, and directors over a period of years".[442] As Gainer's attorney argued, "Ruby was all right as a teacher until she filed the contempt suit," pointing out that Gainer, "…was given a $50 monthly raise by the board which was now saying that she should not keep her job".[443] Gainer's termination underscored the school board's unwillingness to act in good faith and comply with court rulings to equalize salaries, even when the court determined that the separate salary schedules violated the constitution. To achieve equal education, the NAACP needed to redirect its efforts toward a quicker, more radical solution. As *The Crisis* reported shortly after the federal court decision, "the Negro separate schools must unreservedly devote its energies to the formulation, appraisal, and implementation of techniques in minority group strategy, as they apply to the immediate problem of integrating the Negro fully into American society".[444]

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[442] Loder-Jackson, *Schoolhouse Activists: African American Educators and the Long Birmingham Civil Rights Movement*, 49.

[443] "Education Board Upheld in Dismissal Suit of Mrs. Gainer," *Alabama Tribune* (Montgomery, Alabama), September 12 1947.

[444] Reid E. Jackson, "Education for Integration: A Magna Charta," *The Crisis* 49, no. 8 (1942).

Opening a New Front for Desegregation

African Americans' experience in World War II opened a new front to join the NAACP's advancements in the Black freedom struggle.[445] As thousands of Black veterans returned home, instances such as Gainer's termination emphasized that the "American Dream" still did not exist for African Americans.[446] Indeed, when Truman defined the democratic way of life to Congress as "…distinguished by free institutions, representative government, free elections, guarantees of individual liberty, freedom of speech and religion, and freedom from political oppression", he described a way of life unknown to most Black Southerners.[447] The war increased revenues and bolstered Alabama's economy. As a result, Governor Chauncey Sparks confronted the unique problem of how to spend the state's surplus. Like Graves, Sparks concentrated his efforts on improving Alabama's education. Under his administration, the school term increased from seven to eight months, Birmingham received a medical college, Auburn opened a School of Forestry, and Tuskegee received an increase in state funding.

After doubling the state appropriation for education, it appeared that Alabama might finally have the funds to achieve equalization; however, Sparks did not believe that Black educators deserved higher salaries.[448] During the 1947 General Session, Sparks argued that Black teachers "…unfortunately are not as well equipped and do not have the

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[445] Sullivan, *Days of Hope: Race and Democracy in the New Deal Era*, 7-8.
[446] See, Jennifer E. Brooks, *Defining the Peace: World War II Veterans, Race, and the Remaking of Southern Political Tradition* (Chapel Hill: University of North Carolina Press, 2004); Charles D. Chamberlain, *Victory at Home* (Athens: University of Georgia Press, 2003).
[447] Harry S. Truman, President Truman's Message to Congress, (Washington, D.C.: U.S. Government Printing Office, 1947).
[448] Harvey H. Jackson, "Chauncey Sparks (1943-47)," in *Encyclopedia of Alabama* (2008).

experience, and consequently, come within the lower brackets" of salary schedules.[449] Following the tail end of the salary campaign in Birmingham, Sparks' admission clarified the state's unwillingness to dismantle the existing separate and unequal school systems. "It would be a waste of your time, I am sure, to go into further details of educational appropriations and expenditures or the emphasis this administration has made upon the necessity for adequate support for education at all levels…" Sparks explained to the Alabama Legislature as "…these matters have been discussed before the people time and time again in public addressed and in public reports".[450] Indeed, during the last year of Spark's administration, the federal government published a report outlining the South's failure to provide equal working, living, and learning opportunities for African Americans.

To "strengthen and safeguard the rights of the American people", President Truman established the Committee on Civil Rights on December 5, 1946. Aiming to secure Black votes for the 1948 election, Truman's Committee released *To Secure These Rights* which sanctioned many of the demands of the Black freedom struggle with presidential approval.[451] The Committee argued that "many of the most sensational and serious violations of civil rights have taken place in the South".[452] The Committee

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[449] Alabama Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Organizational Session of 1947, First Extraordinary Session of 1947, Second Extraordinary Session of 1947, Regular Session of 1947 Held at the Capitol, in the City of Montgomery.* (Montgomery, Alabama, 1947), V.

[450] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Organizational Session of 1947, First Extraordinary Session of 1947, Second Extraordinary Session of 1947, Regular Session of 1947 Held at the Capitol, in the City of Montgomery.*

[451] Julian Bond et al., *Julian Bond's Time to Teach: A History of the Southern Civil Rights Movement* (Boston: Beacon Press, 2021), 41.

[452] "To Secure These Rights: The Report of the President's Committee on Civil Rights."

emphasized the need for equal access to education, stating, "we have failed to provide Negroes and, to a lesser extent, other minority group members with equality of educational opportunities in our public institutions", adding, "the failure to give Negroes equal educational opportunity is naturally most acute in the South".[453] Although the Committee reasoned that the South had "…at best only limited funds to spend on its schools", it argued that segregated school systems exacerbated the limited revenue.

Civil rights organizations capitalized on the federal support coming from Truman's committee, while southern states worked hard to distance themselves from the President following the report.[454] In Alabama, Sparks assured the legislature that Alabama had "…overcome a perhaps entrenched prejudice against education for Negroes," citing the millions of dollars--mostly of federal aid--that Alabama contributed to improving teachers' salaries and school facilities. Yet, even with federal funds, county boards in Alabama continued to disproportionately direct appropriations toward white schools. After Black schools in Jefferson County received less than half of their allotted amount from the county school board, Superintendent Bryan justified the unequal disbursement by claiming that "a recent survey has shown us that the Negro enrollment has decreased 16 percent during the past 20 years and that the needs have been better met in Negro schools during the past six years than have been met in the white schools." While Black schools in Jefferson County received a meager 14 percent of the county

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[453] "To Secure These Rights: The Report of the President's Committee on Civil Rights."

[454] During the Democratic Convention in July 1948, some conservative southern Democrats staged a walkout to protest the national party's civil rights plank. 13 delegates and 30 alternate delegates from Alabama left the convention. The bolted delegates and other Southerners formed a state's rights Democratic Party known as the "Dixiecrats" which nominated Strom Thurmond from South Carolina for president. For more, see Crespino, *Strom Thurmond's America*; Cohodas, *Strom Thurmond and the Politics of Southern Change*.

bond, Sparks boasted that "in this modern age of enlarged State services," one of the greatest feats of his administration "…has been the demonstration of the ability of education to work together for the common good…and subordinate local ambitions to the overall need".[455] The State, however, refused to work with Black educators and organizers to achieve equal access to education. As executive secretary of the Birmingham NAACP Emory Jackson argued, Alabama would need to increase the state appropriation for Black schools by 75 percent to equalize buildings and teacher salaries.[456]

Working Together to Pay the Price of Segregation: The Regional School Plan

Organizing teachers to fight for equal pay represented the first stage of the fight to achieve school desegregation. The pay differences between Black and white teachers translated into funding disparities between public schools. Alabama responded to the Black freedom struggle's legislative gains with a school equalization campaign that sought to correct the vast funding differences between white and Black school systems by improving school buildings and increasing teachers' salaries to deter integration. Improving Black schools after decades of underfunding proved costly. It would take between $40 to $150 million to equalize African American and white schools in

[455] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Organizational Session of 1947, First Extraordinary Session of 1947, Second Extraordinary Session of 1947, Regular Session of 1947 Held at the Capitol, in the City of Montgomery.*, XV-XVI.
[456] "Negro Schools Fund Explained," *The Birmingham Post-Herald* (Birmingham, Alabama), January 3 1946.

Alabama.[457] As Dr. Arthur Gray explained, "We would go to the poor house if we tried to maintain separate but equal."[458] Yet, as one journalist noted, "segregation has a price tag, and the South will probably buy all it can".[459] Indeed, by 1947 Alabama partnered with neighboring states to pool resources to "equalize" education through "regional schools" for Black students seeking graduate training. As courts increasingly ruled to desegregate schools, the regional education plan represented the South's last-ditch effort to maintain segregation.

The return of Black veterans equipped with the GI-Bill and eligible for admission to medical schools, presented an additional problem for southern governors, who feared that they would be compelled to integrate all-white medical schools to accommodate the Black veterans. The impact of the war not only impacted policy, but public sentiment. After serving alongside African Americans, some southern whites returning home from war pushed for Black veterans to receive equal education. Writing to the *Alabama Citizen*, one white veteran "who fought and worked to win a war against would-be oppressors of mankind", noted that he returned to find "far too little of the Democracy" that he fought to defend adding, "it seems queer to me that in peacetime in the South we stop to think of the color or creed of a man before we'll permit him to be educated properly…but when there is a war to fight, we never think of creed or color".[460] As *The Birmingham News* reported, "it is necessary to take note of the problem at home in

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[457] "The Price We Are Paying," *Alabama Tribune* (Montgomery, Alabama), March 5 1954; Alabama Legislature, *Alabama Legislative Acts, 1955, Volume 1 (Organizational, Special, and Regular Sessions)* (Montgomery, Alabama, 1955), 10-12.
[458] "The Price We Are Paying."
[459] "Billion Rules Dixie Schools Equality Cost."
[460] "A Veteran Speaks," *Alabama Citizen*, December 10 1945.

Alabama. Already suits are planned to obtain admission of qualified Negro students into Alabama's professional and graduate schools. The state has been meeting its problem by providing funds to send out of the state Negroes who wish to do special or advanced study…but a decision of the Supreme Court in a Missouri case raises doubt about it"; however, the *News* explained, "…there is still another possibility. It has been suggested that university centers for a whole region might be set up for Negroes, supported by legislative appropriations from several southern states".[461]

By 1947, a coalition of southern governors felt that their states did not have the facilities, nor the funds to provide training in certain technical, professional, and graduate fields under a segregated system. To solve this dilemma, governors from six southern states including Alabama formulated a plan to provide acceptable educational facilities in specialized areas such as forestry, medicine, fisheries, dentistry, library sciences, and engineering without upending separate school systems by combining state revenues to fund regional schools. As early as 1936, scholars such as Howard Odum of Chapel Hill and Dr. Fred McCuisition of the General Education Board pushed regional education as a solution to the South's financial woes.[462] After the Supreme Court ruling in *Gaines v. Canada*, regional education appeared to provide a temporary solution for Southern governors looking to avoid integration.[463] On February 7, 1948, a powerhouse of white southern politicians including Governor Jim Folsom of Alabama, Jimmie Davis

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[461] "Problems of Negro Education," *The Birmingham News* (Birmingham, Alabama), December 25 1948.

[462] Howard Washington Odum, *Southern Regions of the United States*, 2nd large printing ed. (Chapel Hill: The University of North Carolina Press, 1936); Fred McCuistion, *Graduate Instruction for Negroes in the United States*, Contribution to education, pub under the direction of George Peabody College for Teachers,, (Nashville, Tenn.,: George Peabody College for Teachers, 1939).

[463] Jessie P. Guzman, "Regional Education and the Negro," (Tuskegee, Alabama: Tuskegee University).

of Louisiana, Millard Cauldwell of Florida, Gregg Cherry of North Carolina, and Strom Thurmond of South Carolina met in Wakulla Springs, Florida to formulate a plan to create a medical school for African Americans in the South.[464]

The governors schemed to establish medical and law schools for African Americans by pooling the resources of the Southern states. The regional school plan served as a repudiation of Truman's civil rights commission, as Thurmond and Folsom called on the southern governors to "…go on record as deploring all ill-considered proposals which have the effect of dividing our people at a time when national unity is vital to the establishment of peace in this troubled world" and investigate the conditions outlined by Truman.[465] The Southern Governors' Conference selected Meharry Medical College in Nashville to move forward with the regional plan. As a Methodist-affiliated institution run primarily by white businessmen, Meharry appeared to provide the perfect solution to sustain segregation. Establishing a coordinated committee for regional education seemed more efficient than the piecemeal scholarship programs southern states had been using to evade the *Gaines* decision. Additionally, Meharry faced the possibility of closing by the end of the 1947-1948 school year. Thus, selecting Meharry served a dual purpose of providing a workaround for desegregation while providing a "public relations bonus" for the governors, who could posture that they "saved" the school that admitted half of the Black medical students in the nation.[466] By promoting the regional

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[464] Keydron Guinn Richard deShazo, Wayne Riley, William Winter, "Crooked Path Made Straight: The Rise and Fall of the Southern Governors' Plan to Educate Black Physocians," *The American Journal of Medicine* 126 (2013).

[465] National Association for the Advancement of Colored People, "Southern states educational alliance to circumvent federal antisegregation laws," (1948).

[466] Richard deShazo, "Crooked Path Made Straight: The Rise and Fall of the Southern Governors' Plan to Educate Black Physocians."

plan as a solution to provide higher education to all students, not just African Americans, the plan allowed states to continue to funnel state funds toward white colleges and universities while posing as an "equalizing" measure to improve Black schools.

Establishing Meharry College as the regional medical school of the South would require the expenditure of "many more millions of dollars", and a favorable Supreme Court ruling to confirm that the interstate school could meet the states' obligation to provide African Americans with equal graduate education facilities.[467] Finding "many more millions of dollars" proved difficult for the Alabama Legislature.[468] Furthermore, it seemed unlikely that the Supreme Court would approve of the regional school plan, as Chief Justice Hughes ruled in the *Gaines* case that tuition bills did not provide equal education noting, "…that is a denial of the equality of legal right to the enjoyment of the privilege which the State has set up, and the provision for the payment of tuition fees in another State does not remove the discrimination".[469] As thousands of African Americans returned home expecting to use their GI-Bill, a case to test the "equality" of the rapidly set-up law school for African Americans in Texas appeared before the Supreme Court.[470] The governors did not have time to find additional revenue, nor for the Court to weigh in on the constitutionality of regional schools. Thus, the governors ruled to submit their plan

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[467] "Problems of Negro Education."

[468] Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Organizational Session of 1947, First Extraordinary Session of 1947, Second Extraordinary Session of 1947, Regular Session of 1947 Held at the Capitol, in the City of Montgomery.*, 3.

[469] "Regional Schools," *Washington Post* (Washington, D.C.) 1948; "Regional Negro Education," *The Dallas Morning News* (Dallas, Texas), February 10 1948.

[470] *Sweatt v. Painter* 339 U.S. 629 (1950) was argued on April 4, 1950 and decided on June 5, 1950 by the United States Supreme Court. The Court ruled that the legal education offered to Black students at the state law school was not substantially equal to the education offered to white students at the University of Texas Law School.

to Congress in the hopes of circumventing the Court entirely. As Georgia's governor M.E. Thompson stated, "The only hope for the people of the South to protect and promote their interests and welfare is to return a Democratic Congress and administration to Washington. With Democratic control in the national government, Southern senators and congressmen will be in key positions through committee appointments based on seniority".[471]

As part of the coalition of southern conservative Democrats who objected to the national party's support of civil rights legislation in 1948, Selma native and United States Representative Sam Hobbs authored the regional education bill for congressional approval on March 12, 1948.[472] The Senate scheduled one day for hearings on the regional college scheme, leaving the NAACP to accuse Congress of trying to "railroad" the measure without giving it, and other interested organizations, a fair chance to testify. Aware of the questionable constitutionality of the governors' regional plan, Hobbs jammed the legislation through Congress with "unprecedented speed". After introducing the measure, Hobbs received "almost instant approval by a Judiciary subcommittee of the resolution".[473] The Senate's hearing announcement on the resolution was equally swift. In response to the NAACP's accusations, the House Judiciary Subcommittee chaired by Senators Alexander Wiley and J. Howard McGrath extended the hearings to two days: one for the southern governors and congressmen and one for the NAACP. Prefacing his

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[471] People, "Southern states educational alliance to circumvent federal antisegregation laws."
[472] Graham R. Neely, "Samuel Francis Hobbs," in *Encyclopedia of Alabama* (2017). The bill would permit the states to sign a compact for the use of state funds to finance and operate the universities. The states included Alabama, Arkansas, South Carolina, Florida, Georgia, Maryland, Mississippi, Tennessee, Texas, Virginia, West Virginia, North Carolina, Kentucky, Louisiana, and Oklahoma.
[473] "South's Regional College Plan Called Evasion of Court Edicts," March 14 1948.

concluding statement by explaining that he didn't know much about "this race prejudice" in the South, Senator Wiley determined the regional plan to be "…an effective way to promote education in the South". Congress's limited approval gave a victory to the southern governors who hoped to use the regional plan to circumvent the *Gaines* ruling before the Supreme Court decided on the Texas case.[474]

In a press release following the congressional hearings, the NAACP vigorously opposed the regional plan and the limited congressional hearings concerning it, stating, "the plain purpose of this resolution is to evade the decision of the United States Supreme Court…and to entrench educational discrimination and segregation in the south by congressional fiat".[475] In a blistering attack against the resolution, Thurgood Marshall told members of the Senate Judiciary Subcommittee, "the responsibility of the southern states to educate their Negro citizens cannot constitutionally be met by any plan which would force a Negro medical student from Texas to attend a regional medical school in Tennessee, while his white compatriot attends the University of Texas Medical School. The compact appears to be based on the twisted reasoning that what each southern state is forbidden to do individually can be lawfully accomplished if some of them act together". Marshall reiterated, "the truth is that in order to increase educational opportunities for its citizens, the south must give up segregation".[476] Yet, it appeared that the South preferred to pay the cost of segregation than increase educational opportunities for its citizens. As E.D. Nixon, president of the Alabama branch of the NAACP expressed, "regardless of

[474] "Southern Accents in Washington," *The Anniston Star* (Anniston, Alabama), March 21 1948.
[475] National Association for the Advacement of Colored People, "Negroes Blast Segregated Regional Schools," news release, March 15, 1948.
[476] People, "Negroes Blast Segregated Regional Schools."

what might be done in the matter of higher education for Negroes in Alabama, all Negroes are aware of the fact that equal opportunities cannot be made possible overnight and it puzzles us why those in authority will create a double tax burden on the citizens of Alabama just to maintain a dual Jim Crow educational system".[477] Executive Secretary of the NAACP Walter White responded to the approval of the regional plan with a call to action, urging African Americans to "swamp their senators and congressmen with letters, telegrams, telephone calls, and personal visits". White "spared no words" in conveying the NAACP's message to the delegates declaring, "we do not intend to take this laying down".[478]

By April, over 300 delegates from seven southern states assembled in Tuskegee for the NAACP's regional conference. While the regional plan satisfied the political ploys of the southern governors, educators across the South reprimanded its approval. Indeed, even the Palmetto State Teachers Association "strongly opposed" the regional plan as a substitute for states to provide graduate and professional training in-house.[479] Further proof of the regional plan's façade for "equal" education came when the white authorities at Meharry Medical School failed to show up at the annual session for Deans of Negro Colleges during the conference.[480] Recognizing that the Supreme Court would ultimately declare the compact invalid, the Senate refused to give its consent to the bill and killed it in May of 1948. While proponents of education and the NAACP rejoiced, segregationists accused the NAACP of "meddling" in the governors' plan to "save" Meharry Medical

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[477] "Regional Negro Education."

[478] People, "Negroes Blast Segregated Regional Schools."

[479] People, "Southern states educational alliance to circumvent federal antisegregation laws."

[480] "College Deans of South Opposed to Regional Schools," *Nashville Globe* (Nashville, Tennessee), April 9 1948.

College. As the *Mobile Press* reported, “here was a noble effort on the part of the South to provide better educational opportunities for both races…this shows how necessary it is for the South to tell its story to the nation if the anti-Southern propaganda of the politicians and agitators is to be countered”.[481]

The South’s Billion Dollar Problem: Equalization Schools

The Supreme Court ruled unanimously and emphatically in the Texas and Oklahoma cases that if a state could not provide equal school facilities for African Americans, white schools would have to admit Black students. As the editor of the *Atlanta Constitution* noted, “we should have known that we could not solemnly pass laws and then cynically and cruelly ignore them and get away with it forever. We are caught in the trap of our own laws…equal education for Negroes is a volcano on which the South slept for half a century. Now the volcano has erupted into a billion-dollar problem”.[482] With more than a dozen equality suits pending in lower courts across the South by 1950, and without congressional approval for regional education, desegregation seemed inevitable unless the South could come up with another solution.

As Senator Johnson from South Carolina explained, “it’s obvious that South Carolina cannot afford to provide separate but equal facilities for both races… it’s also obvious that South Carolina isn’t ready to integrate the races in schools and colleges”.[483] As the equality suits moved through the lower courts, it seemed likely that the Supreme Court would be asked to deliver a final blow to separate but equal by declaring segregation unconstitutional in the next term. Segregationists took solace in the fact that

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[481] "Meharry Is A Victim," *Alabama Journal* (Montgomery, Alabama), October 11 1948.
[482] "Billion Rules Dixie Schools Equality Cost."
[483] "Billion Rules Dixie Schools Equality Cost."

the Court typically refrained from such sweeping actions. Indeed, the justices declined to rule against separate but equal in the Texas and Oklahoma cases. While the NAACP geared up to test the Supreme Court's power to enforce its ruling over state law, states such as South Carolina and Alabama rushed to find a final solution to equalization. As the NAACP explained, "southern states, fearful of the outcome of…pending litigation and haunted by the realization that they had never attempted to implement the 'separate but equal' doctrine, began a frantic, eleventh-hour drive to 'equalize' their public school facilities".[484] In 1950 and 1957, Alabama commissioned studies to investigate the necessary conditions for school improvement. [485]

The survey conducted by the Southern Regional Council estimated that it would take $40,000,000 to eliminate the difference between white and Black schools in the state.[486] Even if the government began to pay down the $40,000,000 difference immediately, it would take 13 years to equalize teacher salaries, 29 years to equalize per-pupil expenditures, 129 years to equalize the value of school property and 230 years to equalize proportionate transportation expenditures.[487] While the legal system moved at a glacial pace, Alabama officials understood that they would need to increase school expenditures at an unprecedented speed to outpace a potential Supreme Court ruling. By 1950, Alabama increased African American teacher's salaries to $1,739 a year—an

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[484] "The Failure of Equalization," ed. National Association for the Advancement of Colored People (1960).

[485] Alabama Legislature, *Alabama Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Regular Session 1949 Held at the Capitol, in the City of Montgomery Commencing Tuesday, May 3, 1949.* (Montgomery, Alabama, 1949), 8,665; Clarke Stallworth, "Let Public Help Out, School Study Unit Told," *Birmingham Post-Herald* (Birmingham, Alabama), October 16th 1957.

[486] Rex Thomas, "School Funds Needs May Be Session Issue," *The Selma Times-Journal* (Selma, Alabama), June 11th 1950.

[487] "Billion Rules Dixie Schools Equality Cost."

increase of 450 percent from 1939.[488] The increase largely resulted from the salary equalization campaign, which allotted state funds or teachers' salaries according to their certification status.[489] In addition, the state pooled the excess revenue from the wartime surplus and the income tax revenue to increase per-pupil expenditures for Black schools from $10.65 in 1939 to $65.10 in 1950. White schools, however, continued to receive better funding with $98.77 allocated for each student.[490]

In addition to increasing salaries and appropriations, the study recommended that Alabama's Equalization Program follow the outline set by neighboring states such as South Carolina and Mississippi by improving existing school buildings rather than constructing new ones. The increases to salaries and appropriations underscored the state's desperation to equalize school expenditures; however, the increases fell short of expectations once the wartime revenue surplus dried up. In 1950, the Legislature earmarked surplus revenue from the Special Education Fund for the School Construction Bill.[491] The decreasing surplus left schools to deal with the proration issue. Declining tax revenues left schools with 6 percent less money for the end of the 1949 fiscal year than the legislature appropriated at the beginning of the year.[492] Once the state exhausted the

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[488] Rex Thomas, "Alabama Foresaw Court's Racial Education Opinion," *The Birmingham News* (Birmingham, Alabama), June 9th 1950.

[489] "Better Trained Teachers Is Now The Rule in This County," *The Decatur Daily* (Decatur, Alabama), November 8th 1950.

[490] Thomas, "Alabama Foresaw Court's Racial Education Opinion," IV-VI; Legislature, *General Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Organizational Session of 1947, First Extraordinary Session of 1947, Second Extraordinary Session of 1947, Regular Session of 1947 Held at the Capitol, in the City of Montgomery.*

[491] Legislature, *Alabama Laws (and Joint Resolutions) of the Legislature of Alabama Passed at the Regular Session 1949 Held at the Capitol, in the City of Montgomery Commencing Tuesday, May 3, 1949.*, 665.

[492] Thomas, "School Funds Needs May Be Session Issue."

school surplus, counties with little local support struggled to pay the insurance on school buildings, provide heat and light, and take care of necessary repairs.[493]

Often, the equalization program targeted schools built through the Rosenwald Fund, which financed the construction of schools for African American children in the South from 1917 to 1948.[494] For example, the Chilton County Training School, originally constructed as a Rosenwald School, underwent a complete renovation through Alabama's equalization program. In 1951, Alabama replaced the original Chilton County Training School building with a long, low, flat-roofed concrete building typical of the mid-century modern school design. Equalization programs used the mid-century modern building to exemplify the latest in school architecture and to promote the redesigned schools as model buildings.[495] By the end of the 1951 school year, the state invested a total of $110,000,000 to public school development.[496] While the redesigned buildings promoted a superficial appearance of equality, their rushed construction left many of the new school plants inferior to white schools in library facilities, laboratory equipment, curriculum, recreational and health facilities, and site location.[497] In addition to K-12 schools, the 1953 Legislature added $390,000 to be given annually over a two year period to Alabama A&M, Alabama State University, and Tuskegee Institute to improve higher

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[493] "School Fund Outlook Here Discouraging," *The Tuskegee News* (Tuskegee, Alabama), August 3rd 1950.

[494] Alabama, *Better school buildings for Alabama; a planning manual*, Its Bulletin,1950, no. 3, (Montgomery, 1949).

[495] Kamina Pinder and Evan Hanson, "360 Degrees of Segregation: A Historical Perspective Of Segregation-era School Equalization Programs In the Southern United States," *Amsterdam Law Forum* 2 (07/01 2010), https://doi.org/10.2139/ssrn.1876362; "South Carolina's Equalization Schools 1951-1960," accessed 2024, http://www.scequalizationschools.org/equalization-schools.html.

[496] Alabama Department of Education, *Annual Report: Statistical and Financial Data for 1951-52*, ed. State Board of Education (Montgomery, Alabama, 1952).

[497] "The Failure of Equalization."

education for African Americans in the state. Still, Alabama could not fund schools fast enough to slow the NAACP's desegregation movement. By 1954, Marshall and his allies moved full speed ahead to deliver the final blow to separate but equal.

"With All Deliberate Speed": Alabama's Response to Brown

Two months before the historic *Brown v. Board of Education* decision, Alabama celebrated the 100th birthday of its public school system. Section 256 of the 1901 Constitution declared, "the legislature shall establish, organize, and maintain a liberal system of public schools throughout the state… separate schools shall be provided for white and colored children, and no child of either race shall be permitted to attend a school of the other race."[498] Under Section 256, the state promised the right to free education; however, state support depended on the promise that white tax dollars could not be used for Black education. Thus, Alabama promised to fund public education on the condition that school systems remained segregated. During the century of Alabama's tax supported schools, African Americans were forced to deal with the handicaps and privations inevitable with an educational system wedded to a policy of racial segregation.[499] Describing the day-to-day experience under Alabama's school system, Sonnie Hereford III explained that he had to walk six miles to attend Huntsville's public school for Black children, even though buses ran along the route. Hereford noted that school buses were reserved for white children, and that oftentimes on his way to school, "…the buses would kick up dirt as they passed, and sometimes white children would

[498] Alabama Constitutional Convention, Alabama Constitution of 1901, (Montgomery, Alabama 1901).

[499] "The Price We Are Paying."

throw things out the window or spit at the Black children".[500] Margold's plan, implemented by Houston and perfected by Marshall, argued that the daily humiliations such as those experienced by Hereford under a segregated school system meant that separate could never be equal.[501]

In 1954, the Supreme Court agreed with Marshall that such discriminatory practices caused significant harm to a child's education noting, "Segregation of white and colored children in public schools has a detrimental effect on the colored children…a sense of inferiority affects the motivation of a child to learn" in *Brown v. Board of Education*.[502] The Supreme Court found that "…in the field of public education, the doctrine of 'separate but equal' has no place…", stating that segregating children in public schools solely based on race, regardless of whether the physical facilities and other "tangible" factors may be equal, deprived children of equal educational opportunities.[503] The landmark decision dashed any hope that states could pay to maintain separate school systems. In response to *Brown*, Alabama's legislature enacted pupil placement laws, establishing a series of criteria to assign students to certain schools.[504] The criteria provided that school boards should consider, "the effect of admission of the pupil upon the academic progress of other students", as well as "the effects of admission upon

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[500] Adam Harris, "The Quiet Desergegation of Alabama's Public Schools," *The Atlantic*, September 29, 2020, 2020, https://www.theatlantic.com/education/archive/2020/09/the-firsts-desegregating-alabamas-public-schools/616449/.

[501] Bond et al., *Julian Bond's Time to Teach: A History of the Southern Civil Rights Movement*, 45.

[502] *Brown v. Board of Education*, 347 U.S. 483 (1954)

[503] For more on *Brown*, see Julian Bond, ""With All Deliberate Speed": Brown v. Board of Education," *Indiana Law Journal* 90, 4 (2015).

[504] For Alabama's pupil placement laws, see Joseph Mark Bagley, "School Desegregation, Law and Order, and Litigating Social Injustice in Alabama, 1954-1973" (Doctor of Philosophy Georgia State University, 2013).

prevailing academic standards at a particular school".[505] Ultimately, the laws worked to bar Black children from white schools.[506] In addition, the Legislature amended Section 256 to remove the responsibility of funding public education entirely. As one historian explained, "The committee reasoned that if children were not entitled to an education, then desegregation could not be pressed in courts."[507] By 1956, the Constitution read, "nothing in this Constitution shall be construed as creating or recognizing any right to education or training at public expense."[508]

The *Brown* ruling stated, "Education is perhaps the most important function of state and local government. It is the very foundation of good citizenship. In these days, it is doubtful that any child may reasonably be expected to succeed in life if he is denied the opportunity of education"; however, if schools did not exist, at least in the eyes of Alabama's government, federal desegregation could not occur.[509] Unlike states like Virginia, Alabama did not close its schools in the aftermath of *Brown*. Instead, public schools rapidly deteriorated as white children and tax dollars fled to private schools, leaving Black and poor white children stranded in struggling school systems unsupported by the state government. The glacial pace of the law granted the state time to craft mechanisms to ensure public schools remained in white control. Indeed, Alabama's schools remained largely segregated nearly a decade after *Brown*; thus, the state

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[505] Southern Regional Council, *Desegregation and Academic Achievement* (Atlanta, Georgia, March 14 1960).

[506] Alabama Legislature, "Alabama School Placement Law- Act 201 of the 1955 Alabama Legislature," (Montgomery, Alabama, 1955).

[507] Barclay Key, "Alabama Coalition for Equity," in *Encylopedia of Alabama* (2009). http://encyclopediaofalabama.org/article/h-2045.

[508] Ala. Const., art. XIV, § 256, Amend. 111 (1901)

[509] *Brown v. Board of Education*, 347 U.S. 483, 493 (1954).

continued to provide conditional financial support.[510] In the 1956-57 school year, two years after the Supreme Court decision, Alabama spent $162.16 on the education of each white child compared to $154.61 for Black students. Mississippi, South Carolina, Louisiana, Arkansas, Georgia, and North Carolina reported similar statistics. In rural areas, the disparities were more glaring. Georgia reported spending absolutely nothing for the 1956-57 school year to provide library books for rural Black children compared to the $3.26 spent for every white child in rural Georgia for the school library. Similarly, for school library expenditures, Arkansas spent $1.64 per white child compared to $0.43 per Black child, $1.53 and $0.75 in Louisiana, and $1.22 and $0.90 in Mississippi. [511]

By 1960, Alabama school systems remained segregated. During the 1960 General Session, the Legislature authorized a record-setting $100 million school construction program to improve all educational systems including elementary and high schools, colleges and universities, and trade schools. At the behest of "farm minded" Senator Walter Givhan, the state removed certain industry exemptions from the state's 3 percent sales tax to bolster school equalization efforts. Eliminating the exemptions resulted in a fifteen percent increase in the school fund from 1959 to 1960. Of course, farm supplies remained exempt from the sales tax.[512] Within the first year, Alabama allocated $20 million dollars to the program, and distributed $50,000 to all 67 counties. The Legislature gave priority to "…school boards facing extreme emergencies…" with primary emphasis on classroom construction. Montgomery County immediately received $220,859, the

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[510] "Barely Tops One Per Cent," *The Anniston Star*, December 20, 1963.

[511] "The Failure of Equalization."

[512] Rex Thomas, "Unit Seems Set To Ask Tax Change," *The Anniston Star* (Anniston, Alabama), July 3 1955; "Cut Exemptions, Reduce Sales Tax for Working Man, Patterson Urges," *The Centreville Press* (Centreville, Alabama), July 23 1959.

highest amount awarded to any one county, to begin improvements on two Black elementary schools. In addition, Black elementary schools in Union Springs and Camp Hill received immediate allotments while the State set aside $435,000 for a trade school in Mobile for Black students. The increase in funding, however, could not undo the decades of unequal access to education for African Americans. Indeed, white schools continued to receive large shares of the funds intended to "equalize" education. For example, Auburn University received $1,372,140 to construct a "long-needed" library building, while the University of Alabama received a similar amount for an addition to Hardaway Hall, a new mineral industries building, and a land use survey. Meanwhile, ASC received a measly $182,680 to fund five separate projects.[513]

The equalization program emphasized the impossibility of constructing separate but equal school systems, as the state wasted community resources and bulldozed Black schools, destroying nearly a century's worth of Black architectural history. As Alabama slowly desegregated its school systems, equalization schools fell into disrepair as the time and money necessary for counties to maintain duplicate schools proved too costly. While Alabama's plans to "equalize" education ultimately failed to prevent desegregation, the façade of Alabama's equalization efforts to achieve separate and equal facilities provided useful rhetoric for the massive resistance movement following the *Brown* decision.

Alabama's Final Act of Massive Resistance: The Lid Bill Laws, 1971-1982

[513] "First $20 Million Allocated Schools For Mammoth Construction Program," *The Lafayette Sun* (Lafayette, Alabama), May 18 1960.

Aftermath of *Brown*

Following the *Brown v. Board* decision, Governor George Wallace resorted to physically evading the federal government to avoid full-scale desegregation.[514] When two federal officers appeared in Wallace's office to serve a court order for interfering with desegregation in 1963, Wallace sent a secretary to retrieve the papers, who informed the agents that the governor was "too busy" to be disturbed.[515] Wallace could not defy the federal government forever.[516] Vivian Malone and James Hood desegregated the University of Alabama in 1963, effectively terminating Wallace's campaign of "segregation forever".[517] For anyone watching the five o'clock news, the arrival of federal troops to Alabama's campus signaled the end of an era. Despite Wallace's best efforts, by 1967 he could not hide from the reality that desegregation was underway.[518] In the aftermath of *Brown,* strong federal oversight of Alabama's public schools resulted in a series of successful desegregation cases. Culminating in the *Lee v. Macon County Board of Education* decision, the cases forced Alabama to desegregate schools on a statewide basis. The *Lee* case indicated that property tax revenue would now fund desegregated

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[514] There is a distinct difference between desegregation and integration. Generally speaking, desegregation refers to the initial act of breaking the color line, i.e. one Black child attending an all-white school, while integration refers to the completion of desegregation, i.e. an equal number of Black and white students.

[515] "The Battle in the Bushes— Or Wallace Served Papers," *Daily Northwest Alabamian*, September 11, 1963.

[516] Alabama's history and identity is deeply rooted in a distrust of federal power, particularly for white Alabamians. See, Cowie, *Freedom's Dominion: A Saga of White Resistance to Federal Power*; Allen Tullos, *Alabama Getaway the Political Imaginary and the Heart of Dixie* (Athens Ga.: University of Georgia Press, 2011).

[517] George C. Wallace, "Inaugural address of Governor George Wallace, delivered at the Capitol in Montgomery, Alabama.," (1963), Speech.

[518] The *Lee v. Macon County Board of Education* decision in 1967 compelled the desegregation of all of Alabama's primary and secondary schools, two-year postsecondary schools and public universities. *Lee v. Macon County Board of Education*, 267 F. Supp. 458 (M.D. Ala. 1967).

schools, effectively ending the state of Alabama's century-long quest to hoard tax revenue for white schools at the expense of Black education. To add to Wallace's troubles, the 1964 *Reynolds v. Sims* decision and the passage of the 1965 Voting Rights Act threatened the Black Belt's white political hegemony on which Wallace relied to enact his draconian rule over the state. The *Reynolds* case and Voting Rights Act opened the door for an enfranchised and politically powerful Black electorate to control local positions and determine the property tax rate in Black Belt counties. Indeed, during the 1970 elections, African Americans appeared on the ballot for the state legislature for the first time since Reconstruction.[519] The federal government, it appeared, had finally defeated the wayward state of Alabama. With Black children enrolled in once all-white schools across the South, it seemed that the forces of massive resistance had been soundly defeated.[520]

While desegregation ultimately prevailed, underfunded schools remained. *Brown* served as a victory for the movement worthy of celebration; however, the war for achieving wholesale equality in education continued to be waged in classrooms, courthouses, and conference rooms. Wallace and his cohort of influential white legislators, including ALFA representatives such as Walter Givhan, collaborated to craft fiscal policies to prevent federal court decisions from altering Alabama's political,

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[519] "Negroes Make a Strong Showing but Whites Hold Many Black Belt Posts," *The Birmingham News* (Birmingham, Alabama), November 4 1970.

[520] There is a litany of scholarship on the effectiveness of *Brown* in eliminating segregated school systems. For more, see Landsberg, *Revolution by Law: The Federal Government and the Desegregation of Alabama Schools*; William P. Hustwit, *Integration Now: Alexander v. Holmes and the end of Jim Crow Education*; G. Orfield, S.E. Eaton, and Harvard Project on School Desegregation, *Dismantling Desegregation: The Quiet Reversal of Brown V. Board of Education* (New Press, 1996); S. Suitts, *Overturning Brown: The Segregationist Legacy of the Modern School Choice Movement* (NewSouth Books, 2020).

economic, and education systems.[521] In response to civil rights advancements and federal mandates that forced Alabama to desegregate schools, reapportion the legislature, and reassess property, the legislature passed a series of laws from 1972 to 1982 collectively known as "lid bills" that further restricted funding for public schools. The lid bills proposed by the Farm Bureau and other agricultural commodity groups preserved low property tax rates and—removed the power to change them from local officials. By codifying the lid bills into Alabama's constitution, the policies effectively restricted Black political power and starved Black Belt counties of local support for public schools.[522]

Serving as "the instrument preserving the status quo of Alabama's past" by privileging property rights over civil rights in Alabama, the lid bills reflected an ideology of conservatism based on protecting industrialists and white middle-class Southerners.[523] This chapter explores the role of Governor George Wallace, ALFA, and the 1971 and 1978 legislatures in passing the lid bill laws as a response to the Black freedom struggle's advancements in voting and education. Following a federal court order to equalize property assessments statewide, ALFA proposed a classification bill, the first of the "lid bill laws", resulting in Amendment 325 which the public approved in 1973. To curb the potential impact of Black elected officials following the 1965 Voting Rights Act and federal pressure to reapportion the legislature, the legislature further reduced the property

[521] There is a long history of white Alabamian's defiance to the Federal government. For more, see Carter, Cowie, *Freedom's Dominion: A Saga of White Resistance to Federal Power*; Carter, *The Politics of Rage : George Wallace: The Origins of the New Conservatism, and the Transformation of American Politics*.

[522] The Alabama Farm Bureau (later the Alabama Farmer's Federation, or ALFA), the Alabama Forestry Association, and the Associated Industries of Alabama were the primary lobbying groups advocating for the lid bill amendments.

[523] Bagley, *The Politics of White Rights*, 215.

tax and assessment rates according to ALFA's recommendation in 1978 under Amendment 373; however, immense opposition from education advocates prevented the entirety of ALFA's proposed lid bill from passing in 1978. Thus, ALFA fought to pass the remaining provision, known as the "current use bill" following the 1978 special session. By 1982, ALFA succeeded in passing the current use bill, which reduced property assessments statewide. By quelling Black political power to preserve low property taxes at the expense of public education, the lid bills manipulated fiscal policy to evade federal mandates for equality just as the 1901 legislature had done over half a century prior in response to Reconstruction. In doing so, the lid bills succeeded as Alabama's final act of massive resistance to school desegregation.

Governor George Wallace and the Alabama Farm Bureau

As a result of Governor George Wallace's desire to remain in power by antagonizing white Alabamian's belief in white supremacy and antipathy of the federal government, Alabama stood "virtually frozen in time" during his near quarter-century tenure as the state made little substantive progress as compared to neighboring states in most meaningful categories related to government services.[524] Indeed, after John Patterson defeated Wallace during the 1958 gubernatorial campaign by stoking white supremacist sentiments, Wallace infamously commented that he would never be "out-niggered" again.[525] During Wallace's administration, Alabama developed a reputation for

[524] Lynch v. State of Alabama, *Exhibit 8: Expert Report of Dr. Jeff Frederick* (U.S. District Court, Northern District of Alabama: Civil Action No. 5:08-cv-450, 2009), 2. Citations from the *Lynch v. State of Alabama* case pull from the plaintiff's exhibits. The exhibits from this case are in the author's possession and should not be cited in additional publications without the author's explicit consent.
[525] George Wallace to Seymore Trammell (1958), quoted in Daniel McCabe et al., *George Wallace Settin' the Woods on Fire*, *American Experience* (Alexandria, Virginia: PBS Home Video, 2000),

segregation and racial violence nearly unmatched by any other state as Americans tuned in to view infamous scenes of the state's response to the Black freedom struggle, including Wallace's "stand in the schoolhouse door", the Sixteenth Street Baptist Church bombing, and Bloody Sunday.[526] Although Wallace tampered his racially inflammatory rhetoric to prevent retaliation from the federal government after 1963, his motivation to stay in power by any means necessary remained clear. As one Wallace expert stated, "it is virtually impossible to distinguish Wallace's perception in local, state, regional, and national politics from his image as a virulent segregationist and critic of the federal government".[527]

Wallace was not alone. Federal mandates to reapportion the Alabama Legislature combined with the effects of the Voting Rights Act threatened the legislative hegemony that allowed agricultural commodity groups like ALFA to retain nationally low property taxes and high profit margins for their cabal of large white landowners. As one of Alabama's most notorious white supremacists, Sam Engelhardt, asked rhetorically, "if you had a nigger tax assessor, what would he do to you?".[528] Federal demands to overturn

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videorecording. Dan Carter provides the most comprehensive chronicle of George Wallace's personality and politics. In addition, Jeff Frederick's *Stand Up For Alabama* examines the development of policy during the Wallace administrations. Carter, *The Politics of Rage : George Wallace: The Origins of the New Conservatism, and the Transformation of American Politics*; Jeff Frederick, *Stand up for Alabama: Governor George Wallace* (Tuscaloosa: University of Alabama Press, 2007).

[526] Robert Andrew Dunn, "Stand in the Schoolhouse Door," in *Encyclopedia of Alabama* (2008); Alston Fitts, "Bloody Sunday," in *Encyclopedia of Alabama* (2008); F. Erik Brooks, "Sixteenth Street Baptist Church," in *Encyclopedia of Alabama* (2008).

[527] Alabama, *Exhibit 8: Expert Report of Dr. Jeff Frederick*, 3.

[528] *India Lynch, et al., v. Alabama, et al.*, Petition for Writ of Certiorari, No. 13-1232, 574 U.S. 814, 14 (2014). State Senator Sam Engelhardt was one of Alabama's principal architects of massive resistance. Representing Macon County, with a Black population of over 85 percent, Engelhardt was terrified of the prospect of Black voters controlling the county. He served as Executive Secretary of

disenfranchisement and equalize legislative representation came on the heels of a series of attacks on Alabama's method of property assessment. A federal court decision compelling Alabama to equalize property assessments statewide threatened to double and in some cases triple, assessment rates in Black Belt counties. Using racially motivated political ploys to enflame white fears over desegregation and federal encroachment, ALFA representatives and Wallace joined forces to produce fiscal policies intended to "withstand the scrutiny of law" to retain political and economic power.[529]

ALFA worked parallel with Wallace through his administration from 1963 to 1987.[530] During his time in office, Wallace spoke at Bureau meetings, corresponded with executives, and pushed their policies through the legislature. In fact, Wallace appeared so regularly in ALFA commercials that upon seeing the governor, one Alabama youth proclaimed, "mommy, mommy, it's the Farm Bureau man".[531] During the 1963 ALFA convention, President J.D. Hays took to the podium to introduce their honored guest stating,

Just a year ago, George C. Wallace stood before this convention and told us of his hopes and aspirations for his beloved state of Alabama…he outlined concrete plans for

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the Citizen's Councils of Alabama, and as the director for Alabama's State Highway Department from 1959-1963. During his tenure in politics, Engelhardt proposed a bill to redraw Tuskegee's city limits to exclude nearly all Black residents, and oversaw the construction of interstate highway projects that destroyed Black communities. Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 213; "Sam Engelhardt," https://segregationinamerica.eji.org/segregationists#full.

[529] Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 4.

[530] After Wallace failed to amend the constitution to allow him to serve a second consecutive term in 1967, he entered his wife, Lurleen, as a candidate. After winning the election, Lurleen elected her husband as "chief advisor", which effectively allowed him to act in her place. Wallace's second, and technically third, term as governor lasted from 1971 to 1975. His third and fourth terms lasted from 1975-79 and 1983-87 respectively. Glenn T. Eskew, "George C. Wallace (1963-67, 1971-79, 1983-87)," in *Encyclopedia of Alabama* (2008).

[531] Frederick, *Stand up for Alabama: Governor George Wallace*, 294.

material progress for things such as education, agriculture, transportation, and economical operation of the state's affairs. But possibly even more important…was his evident determination to stand up and fight for those principles of states' rights and constitutional government, the erosion of which has been a tragedy of this generation…the next four years may well be the crucible in which will be tested the metal of which statesmen are made.[532]

Indeed, Wallace's government during his first and second terms would determine the consequences of the federal demands to reapportion the legislature and equalize property assessments. Luckily for the Farm Bureau, Wallace's war against the federal government worked to protect the people who put him in office. As long as legislative power remained in white hands, Wallace believed that federal demands for equalization would never prevail in Alabama.

ALFA vs. The Big Mules

By 1961, Alabama's timber industry surpassed heavy metals as the economic leader in the state.[533] Statistics revealed a billion-dollar industry that enticed out-of-state corporations and timber companies to buy up as much Alabama property as possible. Whereas in 1961, 201,000 Alabamians with tracts of 500 acres or less owned more than half of the land, by 1978 twenty-six landholders controlled over 12% of Alabama's surface area.[534] By Wallace's second term, the small family farm that ALFA claimed to

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[532] Lynch v. State of Alabama, *Exhibit 198: J.D. Hays Introduction for Governor George Wallace, 1963* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 2010).

[533] For the impact of the timber industry on the South see, Tindall, *The Emergence of the New South: 1913-1945*, 82-87.

[534] Charles Dunn Norton; Angie Wright, *Landownership and Property Taxation in Alabama*, University of Alabama (Tuscaloosa, Alabama, 1980), 1.

represent had effectively disappeared in Alabama. Paper companies skyrocketed the timber industry to new heights as wood executives cashed in on Alabama's low assessment rates. As one Canada-based timber executive explained, "[in Alabama] reappraisal brought all land values to current use and we feel that is the way it should be…pulp and paper companies frequently pay $1 or less per acre in ad valorem taxes".[535] The counties where a minority of landholders owned the majority of the property were also the poorest. For example, in Greene County, where over half of the population lived in poverty in 1979, 6 percent of property owners held 69 percent of the county's total land area. Similarly, in Marengo County, where 40 percent of the people lived in poverty, 5 percent of the property owners held 58 percent of the county.[536] The demographics of these counties reflected a longer history of Alabama's colonial economy. The counties with the lowest assessment rates, and thus the highest profit margins for individuals and corporations looking to turn a profit on Alabama's natural resources, had majority-Black populations and were often situated in the Black Belt region of the state.[537]

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[535] Alvin Benn, "Forest industry growing into economic leader," *Alabama Farm Bureau Sunday Report* (1961).

[536] Wright, *Landownership and Property Taxation in Alabama*, 1-3.

[537] The South, as Howard Odum wrote, had been "essentially colonial in its economy," suffering "the general status of an agricultural country engaged in trade with industrial countries". Odum, *Southern Regions of the United States*, 353. The concept of the South's colonial economy traces the development of an extractive economy that progressively exploited natural resources and cheap labor without any appreciable accumulation of capital, looked to outside financing, and exported much of the return. Woodward's *Origins of the New South* provides a pivotal discussion of the colonial economy debate. Tindall, *The Emergence of the New South: 1913-1945*, 594. Wright, *Old South, New South : Revolutions in the Southern Economy Since the Civil War*. Some historians have looked to the "colonial economy" concept to argue for the South as a region systematically plundered by outside forces. This line of thought, per Tindall, inspired antebellum sectionalism, the industrial creed of the New South, and the populistic, and progressive attacks on corporations. Critics of the southern "colonial economy" thesis argue that sectionalism fails to fully explain the South's economic lag, and often diverts attention away from constructive approaches to the region's

In the aftermath of *Brown*, white Black Belt legislators and Big Mule representatives collaborated to defeat the forces of desegregation as "…both would have much to lose" if segregation fell; however, by the 1970s, federal mandates to rearrange Alabama's political landscape dismantled the Black Belt-Big Mule coalition.[538] As Wallace entered his first term in office, Alabama faced a multi-prong attack from the federal government, which worked to decimate the Black Belt's legislative influence. In 1962, the U.S. Supreme Court ruling in *Baker v. Carr* declared that federal courts had jurisdiction in legislative reapportionment cases. Reapportioning the legislature according to current census records would effectively end rural domination and, thus, ALFA's bloated political influence. If the legislature accurately reflected the population, urban centers such as Jefferson County, which strongly opposed Wallace in the 1963 election, would hold legislative power.[539] After several reapportionment and redistricting plans failed to meet federal requirements, the federal court approved a plan submitted by the 1965 Legislature. [540] While the plan ended the Black Belt's legislative dominance, it continued to support white supremacy. Under the revised plan, a single district encompassing the Black Belt counties of Sumter, Choctaw, Washington, and Marengo,

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problems. Clarence H. Danhof, "Four Decades of Thought on the South's Economic Problems," in *Essays in Southern Economic Development*, ed. Melvin L. Greenhut and W. Tate Whitman (Chapel Hill: 1964), 50. Historians have heavily relied on the agrarian-industrial dynamic to understand continuity in the post-Reconstruction South; however, some scholars argue that this line of thinking has overemphasized the social and political distance between planters and industrialists. Cobb, *The Selling of the South: The Southern Crusade for Industrial Development 1936-1990*; Cobb, "Beyond Planters and Industrialists: A New Perspective on the New South."

[538] Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 23.

[539] "Wallace victory paves way for '72 race," *The Birmingham Times* (Birmingham, Alabama), November 4 1970.

[540] *Baker v. Carr*, 369 U.S. 186 (1962); *Moore v. Moore*, 229 F. Supp. 435 (S.D. Ala. 1964)

had a Black majority.[541] By gerrymandering districts to minimize Black political power, the redistricting plan failed to create racially equitable representation, it succeeded in dismantling the Black Belt's legislative hegemony. As the balance of legislative power shifted towards urban centers, federal court orders affecting reapportionment and property reassessment quickly developed into courthouse showdowns between Wallace and his critics in the legislature.[542]

In 1969, at the behest of utility companies who felt disproportionately burdened under the property tax system, a district court in Montgomery ruled against Alabama's method of property assessment which allowed for unequal assessments between counties.[543] While some counties such as Jefferson, Mobile, Madison, Montgomery, and Dallas claimed assessments over 20 percent, most Alabama counties assessed property at less than 10 percent of its market value.[544] Under state law, county assessors could essentially assign whatever value they pleased to a piece of property. County tax assessors consistently undervalued property, particularly in rural areas. In 1969 the ratio of property assessments ranged from a low of 6.7% in Hale County to a high of 26.8% in Jefferson County, while rural property statewide averaged 12.1% of its market value

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[541] Title 32, Sections 2 & 2(1), Code of Alabama (1940) (Supp. 1967). The legislature continued to fight federal reapportionment plans through the 2000s. See, "A History of 20th And 21st Century Redistricting and Reapportionment in the State of Alabama," 2024, https://alison.legislature.state.al.us/reapportionment-history.

[542] Rex Thomas, "Alabama '72: Political Turmoil," *The Anniston Star* (Anniston, Alabama), December 26 1971; "Two rights lawyers, math prof wrote reapportion plan," *The Birmingham News* (Birmingham, Alabama), January 5 1972.

[543] *Hornbeak v. Hamm*, 283 F. Supp. 549 (M.D. Ala. 1968).

[544] "Property tax revision appears dead," *The Birmingham News* (Birmingham, Alabama), Septemebr 17 1971; Frances Spotswood, "Jeffco's '71 property tax $43 million," *The Birmingham News* (Birmingham, Alabama), January 2 1972.

compared to property in urban areas which averaged 19.4%.[545] In 1971, a federal court sided with the utility companies in *Weissinger v. Boswell,* ruling Alabama's tax system unconstitutional. The federal ruling mandated more than two million pieces of Alabama property to be revalued and re-taxed.

The mandate to equalize property assessments complicated Wallace's campaign promise not to raise taxes and threatened to double assessments for property under the Bureau's control.[546] The decision arrived as Wallace prepared a national campaign for a bid in the 1972 presidential election. While Wallace planned to be away from Montgomery for much of the year, the turmoil unfolding in the 1971 legislative sessions demanded his attention. Neither the white Black Belt legislators who represented the ALFA's interests, such as Walter Givhan and John Dorrill, nor the Big Mule representatives, such as George Lewis Bailes, Jr., wanted to raise the assessment rate to the constitutionally mandated 60 percent. The Big Mules, many of whom represented Alabama's utility corporations, simply wanted agricultural commodity groups and the timber and paper industries to pay more of their fair share.[547] While representatives of the Farm Bureau and the Big Mules disagreed over the method of property reassessment,

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[545] *Weissinger ,* 625.

[546] The 1967 property tax amendment prescribed 30 percent ceiling and no floor on ad valorem property tax assessments. In 1969, a three-panel court ruled against the 1967 amendment, and gave Alabama one year to equalize all property assessments. In 1969 the Legislature amended the statue from 60 percent to "not more than 25" percent, which *Weissinger v. Boswell* declared unconstitutional in 1971. If Alabama refused to equalize assessments by June 29, 1972, a federal court would assess all property at the constitutionally-mandated rate of 60 percent.

[547] "Political Foot-Dragging on Tax Equalization," *Mobile Register* (Mobile, Alabama), April 3 1969; Don F. Wasson, "Urbanites Feel Equalization Vital," *The Motgomery Advertiser* (Montgomery, Alabama), December 5 1971.

they worked independently to assure that whatever system of reassessment the legislature adopted maintained the lowest possible rates for their collective special interests.[548]

Between 1971 and 1978 ALFA backed four separate bills collectively known as the lid bill laws. Having contributed nearly $80,000 to the Democratic Party in the primary election of 1978, the Farm Bureau assured that the Legislature protected the anti-tax agenda and anti-unionist sentiments that served the Bureau's business interests.[549] Of the four bills proposed by the Bureau, the Alabama Education Association (AEA) opposed all but one.[550] While the Farm Bureau and its supporters, such as Wallace, portrayed the lid bills as a helping hand for everyday Alabamians, large landholders and corporations saved millions under the bills, which allowed them to outbid small farmers and landowners to increase their holdings. Similarly, "as promoters emphasized cheap labor and low taxes, they neglected to explain that maintaining these advantages for industry helped to perpetuate less than advantageous living conditions for Southerners at large."[551]

Who Holds the Power? Alabama vs. the Federal Government

During his re-election campaign in 1971, Wallace stressed "the urgent need for relief from high taxes, the high cost of living, and the solving of the crisis in our public schools" to his supporters.[552] Equalizing assessments required a constitutional amendment, which, under the newly apportioned legislature promised to be nearly

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[548] "Tax Problem Filibuster Looming For Senators," *The Montgomery Advertiser* (Montgomery, Alabama), Deember 12 1971.
[549] Margaret K. Latimer, ""No-Party" Politics at the End of the Wallace Era," *Publius* 9, no. 1 (1979).
[550] Michael Hamilton, "Lid Bill Slated for House," *Alabama School Journal* 95, no. 4 (1978).
[551] Cobb, *Selling of the South*, 264.
[552] George C. Wallace Newsletter, *The Liberals Understand Political Pressure*, vol. 2 (Montgomery, Alabama: 1970).

impossible to achieve. In response to the court-ordered reassessment, Alabama's Revenue Commissioner replied that the state "needed more time" to figure out a solution. Alabama, however, did not have time to wait for what was sure to be another decade of non-compliance with the federal government.[553] A recent court decision in Georgia caused concern for Alabama legislators hoping to ignore the federal mandate. After the Georgia legislature failed to find a solution to equalize assessments in 1970, the federal court stepped in and enforced an assessment rate of 100 percent.[554] The legislature needed to agree on a uniform rate if Alabama wanted to keep assessments below 60 percent.

To force the state to comply with *Brown*, a federal court issued a statewide desegregation order in *Lee v. Macon* in 1967 that allowed a federal trial court to administer the restructuring of Alabama's entire education system. This decree further complicated matters for Wallace.[555] Under the federal mandates, not only would Alabama need to equalize property assessments, but the revenue from these assessments would go towards integrated public schools. In other words, Wallace could no longer prevent tax dollars from funding "Black" education. With white children fleeing the public schools en masse, the white incentive to raise taxes to support public education dwindled. Indeed, voters overwhelmingly defeated an income tax in 1970 that would have provided much-needed money to the public school system. Although the revenue from this tax would have come primarily from big corporations and wealthy individuals, the uncertain

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[553] "Ruling requires revaluation of 2 million property units," *The Birmingham News* (Birmingham, Alabama), November 4 1970.

[554] "Property tax revision appears dead."

[555] *Lee v. Macon County Board of Education*, 267 F. Supp.458 (M.D. Ala.1967).

desegregation situation left whites hesitant to spend more money on schools.[556] As one Mobile resident explained, "Until the schools are returned to the control of the state, it is more than asinine to raise more funds to extend federal court dictatorship".[557] Wallace understood that while the federal government held the power to force equal legislative representation and access to public education, federal courts normally left issues of taxation to the states.[558] As Wallace explained during a press conference, "…one county collecting a property tax higher than another county is unfair, but that is our matter, not the courts".[559] In response to the assessment ruling, Wallace dared the federal government to interfere stating, "I say to the federal court that you made the decision, you enforce it….if they force it I'll tell the people of Alabama not to pay property taxes". If Wallace had any chance to continue his campaign of massive resistance to school integration, it rested with taxes alone.

Reapportionment, Reassessment, and Desegregation

Wallace understood, as did his predecessors, that underfunded public schools primarily affected Black children. Speaking to white private school patrons in Bibb County, Wallace remarked, "I think it's horrible that you people have to pay taxes to support public schools. Then you have to dig in again to pay for *quality education* for your children in a *private school*."[560] While Wallace refrained from including explicitly

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[556] "Lessons in Tax Defeat," *Mobile Register* (Mobile, Alabama), October 30 1970.
[557] Harry H. Smith, "Letters," *Mobile Register* (Mobile, Alabama), October 30 1970.
[558] See, Walsh, *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship 1869-1973*; Cowie, *Freedom's Dominion: A Saga of White Resistance to Federal Power*.
[559] "Property tax order stirs Legislature," *The Birmingham News* (Birmingham, Alabama), November 4 1970.
[560] Frank Sikora, "Wallace says fund started for aid to private schools," *The Birmingham News* (Birmingham, Alabama), July 17, 1971. Emphasis added.

racial rhetoric, his message to white constituents concerning his anti-tax agenda was clear. By 1971 Alabama ranked 50th in the nation for state and local support of elementary and secondary schools. When asked how he might improve the school situation, Wallace repeated his assertion that he would "veto any direct taxes", noting that he disagreed with those who contend the schools "must continually have more money."[561] In the aftermath of the *Lee* decision, the courts faced an ever-growing mound of anti-busing bills proposed by Wallace to slow the speed of desegregation. By filling the docket with anti-busing bills, Wallace and his allies hoped to stall the courts long enough to delay the reapportioning and reassessment mandates indefinitely, potentially to create another spectacle between himself and the federal government to support his 1972 presidential bid.[562]

Indeed, education supporters accused ALFA spokesmen of using the reapportionment question "as a club to attack the education program". As the legislature's urban bloc would almost certainly guarantee the passage of the uniform assessment rate that Alabama Power pushed for in *Weissinger*, which would, in turn, increase revenue for public schools in Black Belt counties, delaying reapportionment worked to delay the effects of desegregation. Some observers connected the turmoil in the legislature as "the first death throes of public education in the state", as the survival of public education

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[561] "State at very bottom in school aid, with no progress in sight," *The Birmingham News* (Birmingham, Alabama), August 12 1971.

[562] "Wallace, Allen denounce order," *The Birmingham News* (Birmingham, Alabama), September 25 1971; Ted Pearsons, "Re.Lyons favors executive powers," *The Birmingham News* (Birmingham, Alabama), September 28 1971; "The Needless Turmoil Over Busing," *The Birmingham News* (Birmingham, Alabama), Septemeber 19 1971; "Bailes airs views on anti-busing and property tax bills," *The Birmingham News* (Birmingham, Alabama), September 21 1971; Ralph Holmes, "Wallace may attempt to upstage President," *The Birmingham News* (Birmingham, Alabama), January 7 1972.

depended on state support, noting, "the 'state' is actually an assemblage of politicians".[563] Yet, the Bureau's secretary-treasurer Walter Givhan assured the Senate that "the question of legislative reapportionment and of financing education are not related…it is erroneous for anyone to assume that we who differ on the reapportionment question necessarily differ on the school problem…I believe I speak for most of my Black Belt colleagues, that we are for education… we are all seeking the same end, that is, adequate support for education, but not exactly by the same route".[564] Like Wallace, Givhan's message to the Legislature emphasized an implicit racial rejection of public school support. As one Mobile House nominee stated, "the folks back here would go to Montgomery and drag me home if I supported a new school tax when the state and local boards have had to relinquish all control to the federal government".[565] While Wallace and his ALFA allies outwardly supported education in general, they understood "adequate education" to mean private schooling unsupported by taxpayer dollars.

While the Bureau assured the Legislature of its support for schools, behind closed doors ALFA representatives sought to drain public education of money and support. In one letter addressed to ALFA lobbyist and later executive director, John Dorrill, Wetumpka Senator Milton Parsons stated, "…education forces are already mounting a campaign for fewer teachers per class and higher teacher salaries—both of which will increase need for additional appropriations to education. Bill Nevill mentioned the

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[563] Bill Sellers, "Public Education Is Loser," *Mobile Register* (Mobile, Alabama), September 13 1970.
[564] Lynch v. State of Alabama, *Exhibit 175: Statement to the Senate by Walter C. Givhan* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 2010). Senator Walter C. Givhan represented the 14th district, embracing Dallas, Bibb, and Perry Counties, and served as the President of the Dallas County Farm Bureau for 25 years.
[565] Sellers, "Public Education Is Loser."

possibility of using some of the surplus in the Education Trust Fund to reduce county and state ad valorem millage".[566] Echoing Wallace's states' right rhetoric, ALFA notified its members of its opposition to "…the usurpation by the Federal Government of the states' rights in the field of education…" declaring that it "…has reached a point that is destroying the states' sovereignty and endangering the individual freedom and should be reversed…we urge that everything possible be done to restore the right to the state government to run their schools in the interest of all their citizens". In a coded statement in support of segregation academies, the Bureau advocated for "…freedom of choice where we send our children," noting that they opposed "…busing of children to achieve racial balance" and disapproved of "a Board of Education placing children in a school to achieve racial balance when the children's parents object to their child attending said school".[567] By linking white fears of desegregation and "federal encroachment" to their anti-tax agenda, ALFA partnered with Wallace to persuade their constituents to pass policies against their best interests.

With the reassessment question unsettled, educators could not receive estimates of their share of the Public School Fund. Thus, Wallace pushed educators to "trim down" their budgets and "do away with some of the fringe benefits and some of the frills". The "frills" Wallace sought to eliminate included slashing the minimum program by nearly $40 million and pulling $12 million dollars from the State Teachers Retirement Fund. Alabama schools needed one teacher per twenty-seven students to be accredited. Whereas

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[566] Lynch v. State of Alabama, *Exhibit 176: Milton Parsons to John Dorrill, Jr. Ad Valorem Research* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1972).

[567] Alabama Farm Bureau, "County Resolutions," (52nd Annual Convention: Alabama Farm Bureau, 1972), Meeting Minutes.

only 511 of the state's 1,385 elementary and secondary schools were accredited during the 1971 school year, the Department of Education needed to increase the minimum program to hire more teachers. Wallace, however, falsely claimed that schools did not need as much money because, "21,000 fewer children attended public schools as the result of private schools and a declining birthrate". Claiming to "save taxpayer money" because "the state is going broke", Wallace stated that he refused to "tax the little man when $350 million is sitting over in the State Teachers Retirement Fund", while he attempted to assuage teachers that the state "…would only be borrowing the money and is working up a system now for repaying it".[568]

While Wallace worked to "trim down" allocations to public education, the legislature agreed to increase payments to private schools. During the 1971 General Session, the House increased state appropriations to Walker Junior College in Jasper, and the Tuskegee Institute. While Jasper's representative assured the legislature that Walker Junior High "served a great need in northwestern Alabama", Shelby County Representative Tom Stubbs voted against the increased appropriation to Tuskegee. Stubbs asserted that race did not influence his decision, rather he believed that "Tuskegee was the richest institute of higher learning in Alabama and probably the nation", although he failed to provide evidence of this claim. To push through Tuskegee's appropriation, Macon County representative Fred Gray explained that far from Stubb's assertion, Tuskegee had been forced to cut its endowment in half over the last five years just to

[568] "Governor insists fund plan is sound," *The Birmingham News* (Birmingham, Alabama), November 4 1970.

make ends meet. While the House ultimately sided with Gray, the racial divisions amongst the legislators were apparent.[569]

1971 Classification Bill: Amendment 325

With only seven working days left and approximately 1,000 bills on the senate calendar to address issues such as school closings, appropriations, property assessments, and legislative reapportionment, the 1971 Legislature arrived at the unusual hour of 7 a.m. on August 24th to find last minute solutions before the Labor Day holiday. Solutions to the state's mounting pile of problems divided along racial and geographical lines, as urban and rural interests fought for power. Finding a solution to the *Weissinger* decision proved particularly problematic. Described as "the most fervent and committed segregationist in State history", the Chairman of the State Senate's Finance and Taxation Committee Walter Givhan proposed a classification bill, the first of the lid bill measures, as the solution to the court's call for reform.[570] Instead of adjusting the tax rate to reflect the varying property values, the classification bill froze assessment values so that the rates would produce the same revenue as the previous year.[571] Under the classification measure, farmlands would be assessed at 15 percent of their fair market value, residential property at 20 percent, and personal, commercial, and industrial property at 30 percent. The "coup de grâce" of the bill placed a cap, or "lid", on the total ad valorem tax revenue

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[569] Ralph Holmes, "House hikes private school aid, scolded by Matthews," *The Birmingham News* (Birmingham, Alabama), August 20 1971.

[570] Walter Givhan, former head of the Alabama Farm Bureau, was a member of the "Dixiecrats"—a political party organized in the summer of 1948 by conservative white southern Democrats committed to states' rights and the maintenance of segregation ad opposed to federal intervention into race. For more, see Kari Frederickson, "Dixiecrats," in *Encyclopedia of Alabama* (2008).

[571] Bagley, *The Politics of White Rights*, 209. Don Wasson, "Trouble With Tax Problem is Nobody Understands It," *Montgomery Advertiser* (Montgomery, Alabama), December 5 1971.

that could be collected from any piece of property. Neither the state nor any local authority could get more than 1.5 percent out of any parcel of land.[572]

Leading the opposition to the classification bill, Senator George Lewis Bailes, Jr. of Jefferson County pushed for a "safety valve" bill that would assess all property at 25 percent. Farm Bureau representatives opposed the measure as having "too high an assessment", despite being 35 percent lower than the constitutionally mandated rate. The filibuster over the classification bill highlighted a standoff between ALFA and public utilities companies with lawmakers referring to the classification bill as "the Farm Bureau bill", and the bill proposing a uniform assessment rate of 25 percent as "the utility bill". The standoff held implicitly racial undertones, as opponents of the "Farm Bureau bill" understood that classification served as a workaround for majority-Black counties who might elect Black county assessors. Indeed, Bailes called the filibuster another "stand in the schoolhouse door", while State Democratic Party Chairman Robert S. Vance noted that Wallace's interest in the Farm Bureau bill, "…lies far afield from the principal demand of the court…". As Vance stated, "all he's interested in is not raising anybody's taxes so he can run all over the country next year bragging about it".[573] By assessing farm and timberland at 15 percent, the classification bill left rural land open for developers to cash in on under-assessed land, leaving public schools in Black Belt counties with limited local revenue. By freezing the assessment rate, Bailes accused the Bureau of "…trying to write into law (de jure) what has been the practice (de facto) in Alabama since

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[572] Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 209. Amendment 325, see full text at http://alisondb.legislature.state.al.us/alison/codeofalabama/constitution/1901/CA-888434.htm

[573] Don F. Wasson, "Wallace's Senate Message Puts Him in Deeper Water," *The Montgomery Advertiser* (Montgomery, Alabama), December 19 1971.

Reconstruction," adding, "they're simply trying to continue the practice of making the average Alabama wage earner pay the land taxes for the owners of vast tracts of land who have never, and they hope never will, paid any taxes to speak of on their holdings".[574] Indeed, the Senate's chief floor leader Pierre Pelham of Mobile described Bailes as "the best example of a reconstruction legislator I know of..".[575]

While ALFA-enthusiasts pushed the classification bill to protect "the plight of the poor farmer", opponents countered that Bureau executives "…[are] not really all that interested in farming except as a gimmick to enable [landowners] to hold land for speculative purposes and make an even bigger killing at some point".[576] For timber companies such as the Union Camp Corporation, who in 1973 owned 138,000 of the 369,000 acres of forest land in Butler County, the classification bill promised a high payout.[577] Although the classification bill worked to preserve low tax rates primarily for large landholders, ALFA presented the bill to small farmers as the only protection from the federal government, who ALA claimed would double the tax burden of the average property owner. As the legislature prepared to place the classification bill on the ballot, ALFA engaged in a statewide propaganda campaign to convince Alabamians to push through the amendment. In one editorial, the Farm Bureau insisted that the classification system, "…is so simple and reasonable in its concept that opposition to it would be

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[574] Wasson, "Trouble With Tax Problem is Nobody Understands It."; Don F. Wasson, "Alabama Property Tax Laws Have Their Date with Destiny," *The Montgomery Advertiser* (Montgomery, Alabama), December 14 1971.

[575] "Wallace seeks way to keep state going," *The Birmingham News* (Birmingham, Alabama), September 24 1971.

[576] Robert Andelson, "Classified tax system," *The Birmingham News* (Birmingham, Alabama), October 1 1971.

[577] C.W. Moody, *Forrest Landowner Survey* (Montgomery, Alabama, 1973).

surprising except when the source of the opposition is considered". The battle over the proposition, the Bureau asserted, narrowed down to a fight between "taxpayers" and "tax spenders".[578] The Bureau called every political obligation owed to it to push the classification bill. Speaking for the Jefferson County delegation, Sen. Pat Vacca stated, "It is even making use of members of the legislature who are on the Farm Bureau payroll to do its bidding". The massive advertising campaign, which included Wallace as a primary spokesman, was "financed as only the Farm Bureau knows how…mounted to win—whatever the cost". Vacca continued, "this is a fight for the people of Alabama and against those land barons, the Farm Bureau and the special interests from outside the state who have no concern with the fairness of taxation but are trying to continue their free ride at [Alabamians] expense".[579]

The classification bill highlighted the difficulties for everyday citizens to understand Alabama's extensive and convoluted tax code. As the former State Commissioner of Revenue explained, "the property tax system in Alabama is an outrage, and this new act is every bit as bad, or worse. The people of this state are getting fleeced to hell and back. If the people realized how bad the situation is, they'd march on to Montgomery". Joining the opposition to ALFA's amendment, Phyllis Rea of the Alabama League of Women Voters noted that equal assessments made the most sense, as commercial, industrial, and utility property earned more value per acre than rural property, and thus even under equal assessment would still pay a larger portion of the tax.

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[578] Lynch v. State of Alabama, *Exhibit 169: Alabama Farm Bureau Federation Suggested Editorial, 1971* (U.S. District Court, N.D., Ala.: Civil Action No. 5:08-cv-450, 2010).
[579] Don F. Wasson, "Jefferson Senators Assail Farm Bureau on Tax Issue," *The Montgomery Advertiser* (Montgomery, Alabama), December 19 1971.

"The differing county tax rates written into the amendment will make its administration unduly complicated…" Rhea stated, "…the constitution is not the place to set rates which might not be flexible with circumstances".[580] Evidently, the people did not understand "how bad the situation is". "Do you think I'm a nut?", one voter proclaimed, "thirty percent is double 15 percent and I'm paying too much tax already".[581] The former Commissioner's personal outrage evident, he attacked the ALFA as "a captive of big business and 'foreign' corporations'", indicating that out-of-state firms stood ready to benefit from the classification bill more than the everyday Alabamian.

Indeed, whereas small landholders owned less than half of the forestland in Greene County, timberland companies such as the Weyerhaeuser Company out of Washington owned more than 162,000 of the 233,330 acres of forest land. In addition, Weyerhaeuser operated 1,900 acres in Hale County, 14,355 acres in Pickens County, and 6,317 in Sumter County.[582] Yet, as one reporter observed, "…the Farm Bureau has a pretty good acreage of its own that might face higher taxes, should the city dwellers have their way in the legislature".[583] While both sides agreed that the classification bill should be brought to the floor so that it could be sent to the State Supreme Court for an advisory opinion, it did not take long for legislators to identify the real hangup. As one urban

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[580] Mike Sherman, "Ad valorem tax before voters," *The Anniston Star* (Anniston, Alabama), May 14 1972.

[581] Steve Traylor, "Quandry looms on property tax," *The Anniston Star* (Anniston, Alabama), December 26 1971.

[582] Moody, *Forrest Landowner Survey*, 12-27.

[583] Milo Dakin, "Forget Legislature, Bet On Stewball," *The Montgomery Advertiser* (Montgomery, Alabama), December 19 1971.

legislator clarified, “the rural forces simply do not want a meaningful reappraisal of property throughout the state”.[584]

With all the chaos of the classification bill, the legislature failed to pass other crucial measures, including the general fund and the education appropriation bills that the schools required to operate. As one reporter noted, “the Alabama Legislature has set some sort of record for leaving key legislative needs unresolved after nearly five months in session. Adjournment early today saw the first occasion in recent history—possibly ever—that the Legislature has quit leaving both the general fund and the education appropriation bills unpassed”. In addition, the lawmakers left their fate to the federal court, as they once again failed to reapportion the legislature.[585] Without the education appropriation, more than half of Alabama’s schools stood to lose state funds, leaving schools without strong local support at risk of closing. Alabama’s State Department of Education reported that most of the schools in 14 of the 18 Black Belt counties faced the risk of closing for the 1972 school year. Indeed, counties falling below the required local effort included Autauga, Barbour, Bibb, Bullock, Butler, Calhoun, Chambers, Clarke, Clay, Cleburne, Coffee, Conecuh, Dale, Dallas, DeKalb, Elmore, Escambia, Etowah, Geneva, Hale, Henry, Houston, Jefferson, Lamar, Lowndes, Macon, Marengo, Montgomery, Perry, Pickens, Randolph, Russell, Sumter, Talladega, Walker, Wilcox, and Winston-- a total of more than half of all Alabama counties.[586] Since the regular session

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[584] Don F. Wasson, "Senate Not Like Playing Football," *The Montgomery Advertiser* (Montgomery, Alabama), December 19 1971.

[585] Ralph Holmes, "May be a record for leaving issues," *The Birmingham News* (Birmingham, Alabama), September 23 1971.

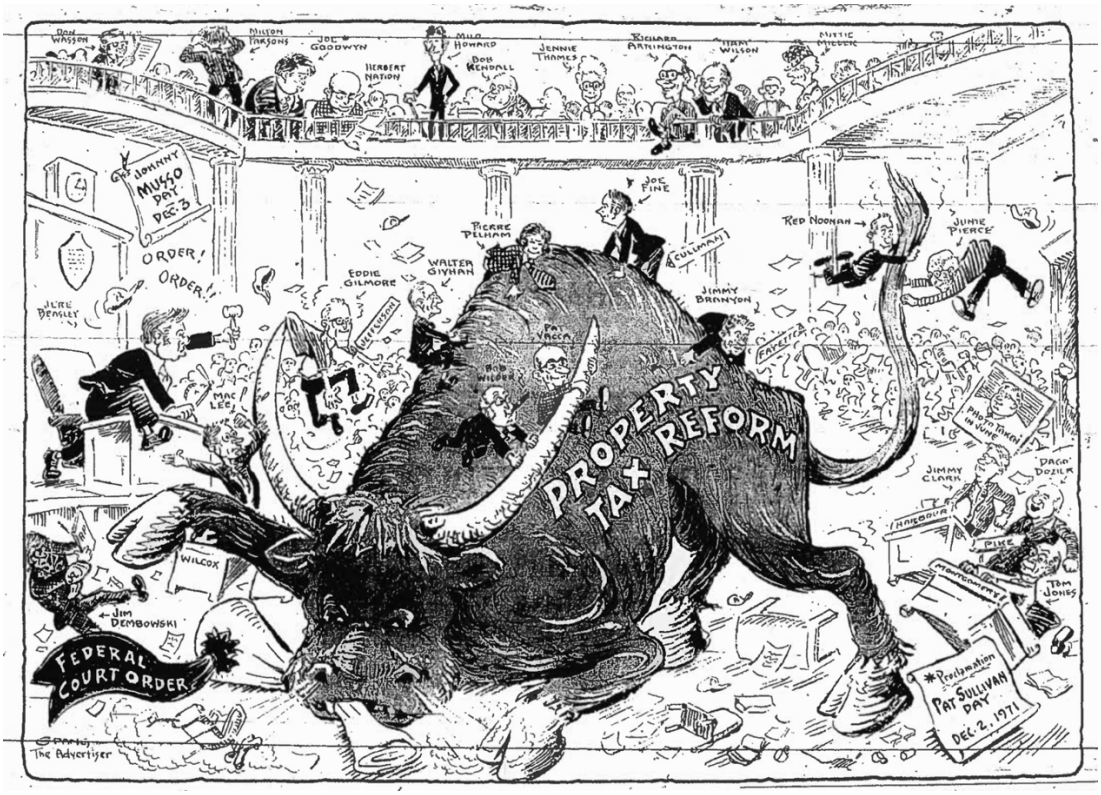
[586] "39 counties face withdrawl of state educational funds," *The Birmingham News* (Birmingham, Alabama), October 3 1971; "Banks take governor off hook in payroll crisis," *The Birmingham News* (Birmingham, Alabama), October 1, 1971.

ended without approval of the appropriation bills for the 1972 fiscal year, Alabama operated on interest-free loans from banks and credit from companies that sold to the state.

The financial crisis forced Wallace to turn attention away from his 1972 presidential campaign to focus on state matters. From October to January, Wallace called not one, but three special sessions to solve the assessment issue.[587] During the December session, the "third house" of lobbyists ran the agenda. ALFA executives such as J.D Hays and John Dorrill filled the corridors, rotunda, and balconies of the Capitol next to their opponents in the Alabama League of Municipalities and the AEA such as Gil Mobley, Joe Smith, Frank Hawthorne, Stan Slater, and Paul Hubbert. Even a slight glance at the attendants list would indicate the divisions over the classification question between the state's special interest groups. After days spent buttonholing legislators, some lawmakers bemoaned that "100 people are looking over their shoulder" for any indication on how the classification vote might swing. During the House session, one reporter noted that the Farm Bureau team "moved the principal bills in one package like a well-oiled machine". While the classification bill passed smoothly through the House, passing the Senate promised to be more difficult, with one reporter noting, "it may look like a bull in a china shop, and there is certain to be a lot of broken china on the floor before the bull is brought under control".[588] With Christmas fast approaching and another late-night session in the works, one reporter commented that the adage "something must be done", "…is the most overworked and under-appreciated cliché floating around the House and Senate

[587] Al Fox, "Special committee hunts property tax plan," *The Birmingham News* (Birmingham, Alabama), October 28 1971.
[588] Wasson, "Trouble With Tax Problem is Nobody Understands It."

chambers".[589] With the state's largest lobbying forces squarely at odds with one another, it appeared that the legislators needed a Christmas miracle to resolve the classification problem.



As one "homesick and tired" legislator said, "the trouble with the ad valorem tax problem is that nobody understands it".[590] The differences between market value, assessed value, and millage rate compounded with the differences between urban and rural interest groups confounded the legislators. While many legislators did not want to raise taxes, they found it exceedingly difficult to equalize assessments without raising the rate. The inability to understand the property tax system made it a perfect vehicle to push

[589] Milo Dakin, "Forget Legislature, Bet on Stewball," *Montgomery Advertiser* (Montgomery, Alabama), December 19 1971.
[590] Wasson, "Trouble With Tax Problem is Nobody Understands It."

discriminatory policies past the public, and most importantly, the federal government. The seven senators opposed to the Farm Bureau bill argued that the classification system "…is totally unjust, if not unconstitutional," indicating the possibility of the bill's rejection by a federal court.[591] As legislators worked to find a compromise over the classification bill, the question of who would oversee reassessments stood as the key obstacle to consensus. Whereas the "utility bill" proponents pushed for a statewide reappraisal and revaluation of property supervised by the State Department of Revenue, the "Farm Bureau bill" allowed for the continued use of local tax assessors. ALFA representatives argued that local officials would cost "considerably less" than an out-of-state appraising firms selected by the State Revenue Department even though studies unanimously agreed that independent appraisers avoided local and political pressure.[592]

A federal order at the start of the year for legislative apportionment introduced a renewed sense of urgency for Wallace and his cohort. On January 5th, the court called for the House to be composed of 105 single-member districts, with 35 districts comprising the Senate, which would go into effect for the 1974 general election.[593] Representative Fred Gray of Macon County, one of the only two Black representatives in the Legislature, called the formula a "breakthrough" for Black Alabamians, noting that "for people in the urban situation, where minorities tend to be underrepresented because of countywide voting…the new plan allows Blacks to be represented in proportion to our strength". In

[591] "Senate Gives OK To Classification," *Montgomery Advertiser* (Montgomery, Alabama), January 9 1972.
[592] Wasson, "Trouble With Tax Problem is Nobody Understands It."; "Senate may feel heat, start own redistricting efforts," *The Birmingham News* (Birmingham, Alabama), January 5 1972.
[593] Al Fox, "U.S. orders single-member districts for Legislature; 105 House, 35 Senate seats," *The Birmingham News* (Birmingham, Alabama), January 3 1972.

setting up single-member districts, the reapportionment plan encouraged the election of Black members by creating predominately Black districts within counties with white voting majorities.[594] Indeed, in Montgomery County, Districts 77 and 80 appeared likely to elect a Black representative for the 1974 election.[595]

The "sudden" court plan shocked legislators who believed they could continue to stall reapportionment without federal intervention and frightened the Farm Bureau, who feared the consequences of an interracial legislature. The shockwaves sent notice of the likelihood of a similar ad valorem order if the legislature could not come to a consensus on the reassessment issue. Following news of the reapportionment plan, Wallace demanded an immediate end to the legislature's stalemate and accused "the minority group", of inviting the federal courts "…to again interfere in the internal affairs of a sovereign state…", shouting that they essentially "[asked] for an R.S.V.P".[596] When asked to identify "the minority group", Wallace defined the group as the "loyalist Democrats" noting, "they're the same group that would vote for a Hubert Humphrey or a Ted Kennedy or anybody else the national Democrats nominate".[597] With the prospect of federal intervention and a truly interracial legislature on the horizon, ALFA needed to quickly pass the classification bill. By January 9th, the Senate managed to break the year-

[594] "Vann sees help for city in ruling," *The Birmingham News* (Birmingham, Alabama), January 3 1972; Victor H. Hanson, "A New Legislature," *The Birmingham News* (Birmingham, Alabama), January 4 1972.

[595] Don Wasson, "Reapportionment Poses Questinos," *Montgomery Advertiser* (Montgomery, Alabama), January 5 1972.

[596] Don Wasson, "Senate Breaks Deadlock," *Montgomery Advertiser* (Montgomery, Alabama), January 7 1972.

[597] By "loyalist Democrats", Wallace referred to the 1948 division within the national Democratic Party in which a group of southern "states' rights" Democrats rebranded under the name "Dixiecrats" to oppose the national party's platform of civil rights legislation.

long deadlock to pass legislation on property reassessment and congressional redistricting. With the help of a fast gavel wielded by Lt.Governor Jeremy Beasley, ALFA forces rammed through the classification bill after Beasley chose to ignore a last-minute objection by Bailes. While Bailes shouted for recognition, Beasley adjourned the session declaring that the classification bill passed "without objection".[598]

To secure the public's approval for Amendment 325, a "grassroots" organization formed to promote the classification bill. Named the "Alabamians for Tax Relief Committee", the "Alabamians" quickly amassed a $100,000 budget. In addition to the $43,000 donated by the ALFA's main office, the "Tax Relief Committee" gathered an average $800 from each of the Farm Bureau's county offices, $3,650 from Gulf States Paper Company, $1,800 from Weyerhauser Company, and $5,000 from International Paper Company. The Committee primarily targeted homeowners and small landowners to pass the "tax relief" package. ALFA urged citizens to swiftly approve the amendment stating, "this should be the easiest decision you ever had to make—the choice between a 15 percent and a 30 percent tax rate on your home or farm".[599] In addition to further property assessment reductions, the package included substantial increases to homestead exemptions and business exemptions for large corporations. In a call to action, the Farm Bureau's monthly newsletters warned its members to "be aware" of county appraisers who might "double, quadruple, or more" their property assessments noting, "look out for your property interests, after all, the right to own property is one of our most basic

[598] Wasson, "Senate Breaks Deadlock."; Al Fox, "Senators vote to halt debate on property tax," *The Birmingham News* (Birmingham, Alabama), January 9 1972.

[599] Jr. William J. Lee, "Property Tax Amendment Vote on May 30," news release, 1973.

rights".[600] By July of 1972, ALFA's advertising corporation spent over $94,000 on television, radio, and newspaper ads in addition to the $28,000 provided by county farm bureaus and $13,000 contributed by Bureau supporters such as the Alabama Cattleman's Association, Gulf Lumber Corporation, and the Dairy Division.[601]

After receiving voter approval, the legislature cemented the classification bill into the constitution. Amendment 325 set the specific assessment ratios at low levels to freeze values at pre-*Weissinger* levels. The final amendment assessed farmlands at 15 percent of fair market value, commercial and industrial property at 25 percent, and utility property at 30 percent. While the schedule only applied to the state ad valorem tax of 6.5 mills, counties had the choice of following the classification system or setting a flat rate of assessment on all property for local property taxation purposes; however, as the constitution now codified the classification system, counties that wanted a flat rate needed to propose a legislative act, which required an expensive election process.[602]

A 1973 Supreme Court ruling confirmed the lid bills' ability to maneuver around desegregation plans without instigating the federal government. In *San Antonio Independent School District v. Rodriguez*, the plaintiffs argued that poor children in majority-minority suburban school districts constituted a protected class and that strict scrutiny of the school financing system in Texas—heavily reliant on local taxation—would reveal that it violated the equal protection clause of the Fourteenth Amendment. While the trial court agreed and ordered the development of a metropolitan revenue-

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[600] Lynch v. State of Alabama, *Exhibit 176: John H. Dorrill Jr, Ad Valorem* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1973).
[601] Lynch v. State of Alabama, *Exhibit 190: Amendment 1 1972* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450).
[602] Ala. Const. art. XII, §325

sharing plan, the Supreme Court invalidated the plan. According to the Court, the Constitution "…did not require absolute equality or precisely equal advantages", noting that "equal educational opportunity was not a 'fundamental interest' that would require strict scrutiny of the courts". In other words, the Supreme Court left questions of tax code to the states, regardless of the code's negative impacts on public education.[603]

Amendment 373: The Farm Bureau's 1978 "Tax Relief Package"

In addition to the classification amendment, the Legislature passed a reappraisal law to comply with the *Weissinger* order. The law stipulated for appraisals to be completed for each county no later than 1974. This period coincided with the arrival of the 1974 Legislature, which would in theory include more Black representatives.[604] ALFA clearly feared the potential tax repercussions of Black representation. In one letter to U.S. Senator James Allen, J.D. Hays lamented that, "Alabama is one of the five states still under federal jurisdiction of the 1965 Civil Rights Act. We feel that the restraint now placed on Alabama and these few states by the Federal Government and the U.S. Attorney General is discriminatory and without justification".[605] Allen, who the Bureau described as "…a known fighter for our southern traditions…", railed against the 1965 Civil Rights Act which he described as a "straightjacket…placed on our fair state".[606] In response to Hays' letter, Allen assured Hays that he was working on amending the act in addition to repealing "certain sections of the Voting Rights Act which are onerous to

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[603] San Antonio Independent School District v. Rodriguez, 411 U.S. 1 (1973); Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 210.

[604] White officials controlled the county commissions in all but a single county in Alabama until 1981.

[605] Lynch v. State of Alabama, *Exhibit 178: J.D. Hays to James Allen* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1975).

[606] Alabama, *Exhibit 178: J.D. Hays to James Allen*.

Alabama". Even with the classification amendment, Bureau executives knew assessments would increase. The rapid urbanization of Alabama coupled with large land purchases by foreign investors and speculators promised to raise property values after 1972. Thus, ALFA embarked on another propaganda campaign to further reduce assessments, alter the millage rate, and remove the power to assess property from county officials. Styled as the "Tax Relief Passage", the subsequent "lid bills" proposed by the Farm Bureau culminated in Amendment 373.[607]

The campaign for Amendment 373 stoked long-standing tensions in the legislature. Just as utilities corporations opposed the classification bill, North Alabama representative Rep. Hartwell Lutz of Huntsville, who advocated for TVA, posed the greatest threat to Amendment 373.[608] As Wallace warned, "the tax relief package must pass or a lot of you will have political funerals to attend".[609] As one of the most complex pieces of legislation ever passed in Alabama, Amendment 373 eliminated "home rule" by removing the power to assess property and alter the county tax rate from local officials. In addition, Amendment 373 introduced numerous tax exemptions for single family homes, businesses, and corporations. Although the team of lawyers retained by Wallace drafted the lid bill package, they confessed that "…they did not know how the Tax Package would affect Alabama counties".[610] Wallace boasted that he gathered "the best constitutional lawyers in the State of Alabama…to work with my staff, check with other

[607] The term "lid bill" refers to the bills' ability to place a "lid" on property rates and assessments.
[608] Phillip Rawls, "Aides announce Wallace plan," *The Montgomery Advertiser* (Montgomery, Alabama), July 25 1978.
[609] Phyllis Rawls, "Wallace warns solons on property tax package," *The Montgomery Advertiser* (Montgomery, Alabama), August 1 1978.
[610] Wright, *Landownership and Property Taxation in Alabama*, 21.

states, [and] research the Constitutional law" to come up with a bill that would "…give no undue benefit to special interests, and yet be fair".[611] Yet, during the drafting process the lawyers admittedly failed to consult tax assessors and county commissioners. Indeed, when newspapers asked ALFA county officers to provide a statement on the classification bill, ALFA's headquarters drafted an "official" bureau statement for county officials to use.

The general statement indicated that ALFA executives did not trust county officials to stick to the party line on the bill's local effects. In a memo from the head office to ALFA area field representatives, the Bureau explained, "recently we have had requests for letters to the editor that might be written by county leaders. Obviously, we cannot directly answer questions which we have not seen. Therefore, we put together this general letter that might be used…".[612] The letter asserted that "Farm land should be assessed lower than homes because it doesn't require the same governmental services as homes. Anytime you have people, whether that be urban or rural, you have a need for these services that you don't have on open land." In the same sentence, the Bureau appeared to contradict this argument noting, "the basic concept of ad valorem taxation is to pay taxes for services rendered. Quite obviously, farmers do not receive the same

[611] George C. Wallace, *Prepared Remarks By Governor George C. Wallace, 2nd Special Session, Alabama Legislature, July 31, 1978* (Montgomery, Alabama, 1978), 1593-96.

[612] ALFA defined the responsibilities of the area field representative as working closely with the county Farm Bureau to keep them informed on Farm Bureau policy and key legislative issues that will be coming up on the calendar. Although the newspaper editors explicitly asked for statements from the county leaders, ALFA provided a script, seemingly to insure that county leaders stuck to the "party line".

police and fire protection as their city neighbors".[613] The Bureau seemed confident enough in their constituents' understanding-- or lack thereof-- of property taxes to promote the lid bills' fight for lower taxes as a fight for improved public services. Whether or not the Bureau came to a conclusion on whether property taxes cheated farmers out of adequate public services, or whether they needed public services at all, the Bureau remained steadfast in its commitment to passing the lid bill package. Even after the effects of the 1972 classification bill became clear, ALFA continued to press for further reductions in assessments, and increased control of the property tax system.

After the House passed an amendment to remove state liquor profits from the state's 30 dry counties, 15 of which lay in the TVA area, the "Tax Relief Package" quickly received the Legislature's approval.[614] While the Bureau's propaganda campaign urged Alabamians to "Vote Yes—It'll Cost You Less", stating that approving the amendment would be "the easiest decision you ever had to make", ALFA failed to explain to its constituents that maintaining low property taxes increased the tax burden on the average household.[615] To keep property taxes low, Alabama implemented sky-high sales and income taxes to provide revenue for public services. While Alabama ranked 46th in the nation for per capita income, Alabama ranked 11th in terms of the tax burden imposed by the sales and gross receipts tax, and 34th in individual income taxes in 1975. If fair

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[613] Lynch v. Alabama, *Exhibit 177: Farm Bureau 'Letters to the Editor'* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1971). Counter to ALFA's assertion, the purpose of ad valorem taxation is to determine the property tax rate according to the property's assessed value. The Latin phrase "*ad valorem*" means "according to value". Property, as ALFA is vaguely referencing, does not render a service. Rather, it is common practice for governments to reserve the revenue from ad valorem taxes to fund public services.

[614] Phillip Rawls, "Almost all bills make progress in special session," *The Montgomery Advertiser* (Montgomery, Alabama), August 5 1978.

[615] Alabama Farm Bureau Federation, *Vote YES- It'll Cost You Less amendment #1*, (1973).

taxation represented an individual's ability to pay, as the Farm Bureau argued, then Alabama would have ranked 46th in the relative burden of each tax.[616]

Despite these statistics, voters overwhelmingly approved the "Tax Relief Package" in 1978. Amendment 373 provided substantial increases in homestead exemptions, reduced assessment rates for businesses, and eliminated the tax on inventories. In addition, Amendment 373 further reduced the classification rates of the 1971 bill. The new system assessed farm, timber, and residential property at 10 percent of fair market value, industrial and commercial property at 15 percent, and utility property at 20 percent. Like the 1971 lid bill, localities that wanted to raise the tax rate required expensive "tax elections" to petition the legislature. As one report noted, the tax elections "…are obviously a result of special interest lobbyists in Montgomery. Local officials are in the best position to decide local needs and are duly elected by the people to do so". Yet, under the lid bills, the legislature held the power to establish local tax rates and thus determine local investment in education and other essential services. The lid bills created a contradictory situation in which local governments held the burden of administering property taxation and heavily depended on property tax revenue yet held little control over how much the property tax yielded.[617]

Amendment 373 provided at least $1 million a year in "tax relief" to the 26 largest landowners in Alabama who collectively owned 12 percent of the state's surface area, and eliminated over $6.3 million in property taxes that would have been levied on forest lands after reappraisal. In addition, the single-family home exemptions resulted in a reduction

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[616] Lynch v. State of Alabama, *Exhibit 194: Alabama Farm Bureau Federation Comparative Tax Burden* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 2004).
[617] Wright, *Landownership and Property Taxation in Alabama*, 12.

of $47.7 million a year from county and state taxes, while the business exemptions eliminated an estimated $5 million in revenues in Jefferson County alone.[618]

The Current Use Bill

With Amendment 373 codified in the constitution, ALFA worked to finalize the final piece of the lid bill laws. After 1978, the AEA and the County Superintendents Association of Alabama mounted an aggressive campaign against House Bill 161, known as "the current use bill", to prevent ALFA from further reducing the available revenue to public schools. While Amendment 373 introduced a current use provision, immense opposition from the AEA and the Department of Revenue prevented the Current Use Bill from passing in its entirety in 1978, which, unfortunately for the Farm Bureau, coincided with the end of Wallace's second term. In theory, current use statutes protected rural land from development encroachment. For example, if a tract of timberland lay near the boundary of an up-and-coming development, current use prevented the land's potential for development from influencing the assessment rate. However, unlike current use statutes in other states, the Farm Bureau's bill set statewide values for soil type according to use and allowed property owners to request a current use assessment, regardless of whether a development threat existed. As the AEA explained, "…the bill would hurt rural schools and county governments by reducing and limiting the money available to them".[619] Under the current use bill, farm and timberland would be assessed according to "use", rather than fair market value. Land productivity determined the use, with "good land" valued at $431 an acre, "average land" at $334 per acre, "poor land" at $234 an

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[618] Wright, *Landownership and Property Taxation in Alabama*, 3-15.

[619] Joy Whetstone, "Tax plan will help farmer," *The Montgomery Advertiser* (Montgomery, Alabama) 1981.

acre, and "unproductive land" at a meager $33 per acre. Under the Bureau's proposed system, any property owner could request a current use assessment. The bill permitted property owners to determine the use, which effectively allowed owners to choose the lowest assessment rate.

Whereas ALFA called the current use bill "a high priority for farmers", Dorrill admitted that "…those owning more land will save more money under the proposed bill" while State Revenue Commissioner Ralph Eagerton noted that the bill would mostly help timber companies and corporate farmers.[620] As one *Anniston Star* reporter stated, "If the legislature wants to give a special break to small farmers, it could pass a current use bill applying only to farms, or only to farms below a certain size. It could, but it won't".[621] Even Montgomery County's chief property appraiser Tommy Miller disapproved of the current use bill noting, "People ask me, 'Tommy, why are you fighting this so hard, what are you getting out of it?'" to which he replied, "Hell, I'm not getting anything out of it; it just isn't right". As Miller explained, "if that bill passes this year, the school boards are going to lose enough teacher units that we could lose accreditation". To demonstrate the effects of current use, Miller pointed to a 15.6 parcel of land in Montgomery estimated to be about $125,000 an acre under fair market value. Although the parcel lay in a highly developed commercial area within Montgomery's city limits, the owner could receive a current use assessment merely because she raised hay on a portion of the property. The current use assessment reduced the value of the land to $500 per acre, and the owner's taxes to $29.60, or $1.89 per acre. Similarly, John Dorrill requested a current use

[620] Whetstone, "Tax plan will help farmer."

[621] "'Current use,' special interests," *The Anniston Star* (Anniston, Alabama), January 19 1982.

appraisal for his personal residence valued at about $100,000, simply because he grazed calves and owned two horses. Clearly, the current use bill worked more as a tax loophole for wealthy whites than as a "saving grace" for small farmers.

ALFA vs. AEA, 1978-1982

Riding across the state in a yellow school bus, Fob James promised a new constitution and school reform during the 1978 gubernatorial campaign. As a former Auburn University football player with no past political experience, James drew support from citizens tired of the low-brow politicking of the Wallace era.[622] His campaign promises placed him against Farm Bureau interests. As *Weissinger's* eight-year probation period etched closer, ALFA needed to overcome James' opposition to push through the current use bill as the final portion of the lid bill package. Education advocates found an ally in the newly appointed governor. James won immediate and widespread approval when he declared that he "claimed for all Alabamians a New Beginning free from racism and discrimination" in his inaugural address.[623] During his first term in office, James named Oscar W. Adams to fill a vacancy in the Alabama Supreme Court, the first African American chosen for such a position, in addition to appointing other African Americans to cabinet positions. While he won some immediate victories, James' lack of political experience quickly became obvious. The legislature easily defeated James' proposal for a new constitution, as well as his recommendations to return home rule and to stop

[622] Flynt, *Alabama in the Twentieth Century*, 100.
[623] William H. Stewart, "Forrest "Fob" James Jr. (1978-83, 1995-99)," in *Encyclopedia of Alabama* (2008).

earmarking state funds.[624] Despite these setbacks, James tried "any means available" to kill the current use bill.[625]

By 1979, the support of the newly-elected governor gave the AEA a legislative advantage over ALFA. Thus, the Farm Bureau worked to undermine the AEA by any means necessary. "It is becoming rather alarming to me to see that AEA is taking over the leadership of the State Legislature", Givhan wrote to J.D. Hays, "The reason that I am real concerned is that the farmers have a lot at stake, but unless this trend slows down…they may be able to have enough power in the future to remove our exemptions".[626] While studies determined that the state of Alabama grossly undermined local government's ability to provide public services through property taxes, emphasizing that "…the property tax is an effective local tax that goes directly to essential services, such as roads, fire protection, police, and schools…", ALFA pushed pamphlets to its constituents that claimed, "…education establishment's problems go considerably deeper than a need for increased revenue".[627] ALFA claimed that "some lobbyists with their hands in taxpayers' pockets would have you believe that Alabama farmers are trying to undermine the resource base of education and other government functions! Not true!". In a statement of "facts", the Bureau pushed its readers to believe that "farmers have children too…", and "the sole purpose of the current use bill is to establish a fair and

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[624] Stewart, "Forrest "Fob" James Jr. (1978-83, 1995-99)."

[625] Lynch v. State of Alabama, *Exhibit 182: Statement by John H. Dorrill, Jr. Executive Director, Alabama Farm Bureau Federation* (U.S. District Court, N.D. Ala.: Civil Action No.5:08-cv-450, 1982).

[626] Lynch v. State of Alabama, *Exhibit 205: Walter Givhan to J.D. Hays* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1975).

[627] Wright, *Landownership and Property Taxation in Alabama*; Lynch v. State of Alabama, *Exhibit 197: Alabama Farm Bureau Common Sense on Current Use* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1982).

equitable method of assessing the value of farm and timber land…". "Current use is not a threat to education or to local governments…", ALFA insisted, "it's just common sense".[628]

Although the Farm Bureau claimed that current use merely protected rural land near highly developed areas from being over-taxed, Eagerton explained that the state already had mechanisms in place for that purpose. "Current use would gut the funding for local education," Governor James warned. "For anyone in this state who thinks they should pay a lower rate…" Eagerton continued, "…they are badly misled. We have the lowest property taxes anywhere in the country and one of the upshots is that we have public education so beggarly it is almost a pariah".[629] Indeed, by 1982 Alabama ranked 50th in the nation for local support of public education.[630] Randy Quinn, Executive Director of the Alabama Association of School Boards, explained that if ALFA succeeded in getting the current use bill passed, schools would lose an estimated $13.5 million. While ALFA contended that the current use bill would not result in a reduction of property taxes in any county, Eagerton estimated that 13 counties, including Conecuh, Baldwin, Covington, Crenshaw, DeKalb, Escambia, Franklin, Geneva, Hale, Limestone, Macon, Marion, and Monroe would suffer a net loss of property tax revenue despite a statewide reappraisal.[631] Even if property taxes in Alabama increased by 60 percent, they would still be tied for the lowest tax rates in the nation.

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[628] Alabama, *Exhibit 197: Alabama Farm Bureau Common Sense on Current Use*.
[629] Neal Brogdon, "Tax sellout," *Alabama Journal* (Montgomery, Alabama), February 23 1982.
[630] Wright, *Landownership and Property Taxation in Alabama*.
[631] Sam Duvall, "'It Isn't right', says appraiser," *Montgomery Advertiser* (Montgomery, Alabama), February 21, 1982.

By February of 1982, James sent a mass message to City Boards of Education and local PTA chapters inviting them to a rally to emphasize the detrimental effects of the current use bill. "Get as many people as you can to accompany you to Montgomery…" James urged, "…we must act now in support of education and get accurate facts about 'current use'".[632] Quinn warned, "without a united grassroots effort, the current use measure will be around to haunt us for many years to come. We have a true friend in Gov. Fob James on this issue; as you know, his veto last year is the only reason the current use bill is not now law. Now he needs us". [633] In response to James and Quinn's plea, several PTA committees proposed to meet before the legislature decided on current use. Ironically, one PTA meeting overlapped with a speech from Auburn's new Dean of Agriculture, who predicted the continued rise of corporate farming. The small family farm, it appeared, no longer existed as a driving economic force in Alabama. As one *Montgomery Advertiser* columnist noted, "…when politicians…swear fealty to the family farm, they're betting most constituents don't read interviews with Auburn deans. They plan to get the same mileage out of all those imaginary family farms the Farm Bureau does." According to the *Advertiser*, corporate operators of large tracts of land would be the beneficiaries of the low artificial property assessments in the current use bill, not the "imaginary" small family farmer.[634]

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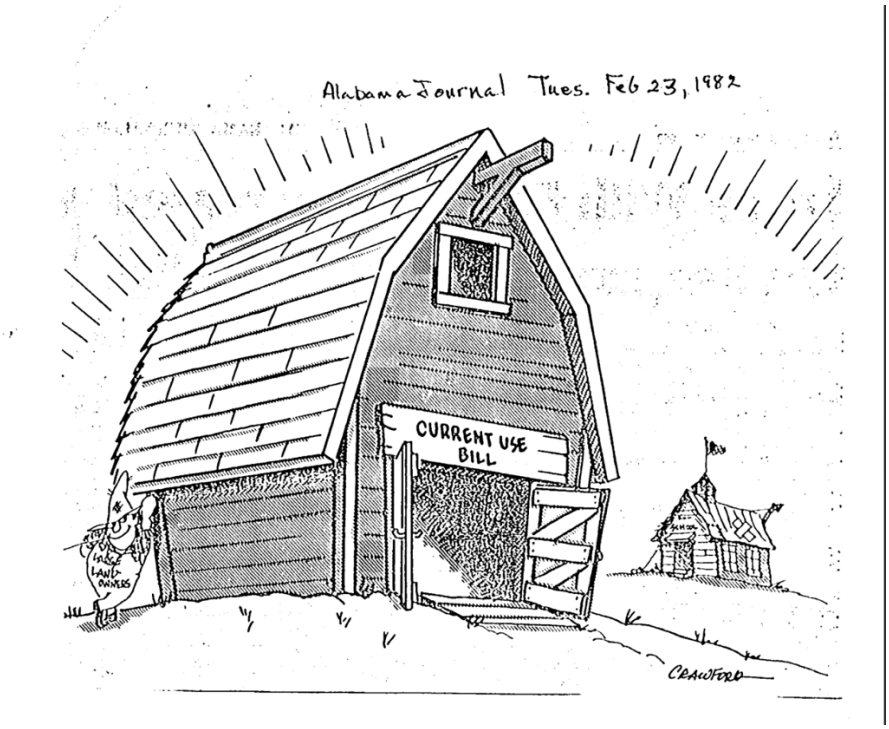
[632] Lynch v. State of Alabama, *Exhibit 197: Fob James and Current Use* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1982).
[633] Lynch v. State of Alabama, *Exhibit 197: February 20 Current Use Rally* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 1982).
[634] Joe McFadden, "Lid on a lid," *Montgomery Advertiser* (Montgomery, Alabama), February 9 1982.



At the Brewbaker PTA meeting, Governor James identified the true beneficiaries of the current use bill. “I discussed the bill with a small farmer,” James stated, “to paraphrase our discussion, he said higher property taxes are not the biggest threat…one of the biggest threats are large corporations and timber companies attracted by low property taxes coming into our state and paying inflated prices for farmland that is then removed from the market. Our potential to be able to increase our farm holdings is decreased since this land will never come back onto the open market”.[635]

While education forces had the support of the governor, ALFA had the Speaker of the House. A native of Clarke County, Joseph “Joe” McCorquodale, Jr. served as president of

[635] McFadden, "Lid on a lid."

Overstreet and McCorquodale Forest Products, Inc. in addition to his position as Alabama's Speaker of the House from 1971 to 1983. During his twenty-four years in the Alabama House of Representatives, McCorquodale advocated for business and industrial growth. He played a key role in securing site prep funds for Allied Paper, later Packaging Corporation of America, when the fledgling company established a paper mill in Jackson in 1964.[636] Education opponents entered the 1982 general session prepared to filibuster the current use bill for as long as possible. Rep.Roy Johnson of Tuscaloosa, a leader of the AEA's legislative forces, began the delaying tactics by requesting that the legislative journal from the previous session be read at length, which delayed the House for more than two hours. Other Jefferson County legislators waited patiently for their turn in the talkathon, as representatives spoke on every motion, including a resolution to commend a Tuscaloosa high school band. Eventually, McCorquodale resorted to the gavel to bring the current use bill before the House.[637] Despite strong opposition from the AEA, the final lid bill passed in 1982 thanks to ALFA's legislative influence. The current use bill passed by a narrow margin. With 53 votes needed, the House voted 56-40 to pass current use, while the Senate voted 19-13, with 18 votes needed. In a last-ditch attempt to delay enacting the current use bill, James closed his office for a four-day Easter weekend. The Senate, however, turned to the Alabama Supreme Court, which issued a statement that James could not thwart the legislative process by closing his office.[638]

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[636] Jim Cox, "McCorquodale left his mark on his hometown and state," *The South Alabamian*, April 20 2017.

[637] Ted Bryant, "Talkthon enacted to block property tax bill," *The Birmingham Post-Herald* (Birmingham, Alabama), March 26, 1982.

[638] "'Current Use' Bill Enacted," *Huntsville Times* (Huntsville, Alabama), April 21, 1982.

Under the current use provisions, "the maximum permissible local property tax for the support of public schools… [was] a mere 69 cents. A $1 million farm or timber plantation would under the statutory method thus be valued on average at about $274,000, have an assessed value of $27,400, and be subject to a maximum tax for the support of the public schools of a paltry $411."[639] After the announcement of the bill's passage, ALFA president Goodwin Myrick wrote to McCorquodale for his "untiring efforts" and "dynamic leadership" in passing the bill. "Every conceivable obstacle was thrust in its path…" Myrick stated, "…the landowners in Alabama will forever be indebted to you for this extraordinary service." Myrick seemed to understand, however, that most of the landowners he referred to were not every day Alabamians, noting, "…passage of the current use bill is in the best interest of all Alabamians, and, therefore, they too will benefit from the promotion of our farming, agribusiness and forest industries".[640]

Under the lid bill laws, Alabamians may not have been indebted to the Farm Bureau, but they were certainly in debt. To overcome the obscenely low property tax revenue resulting from the lid bill laws, Alabama citizens paid among the highest sales, liquor, and tobacco taxes in the nation which bore most heavily on middle- and lower-income families. The bills also disproportionately affected Black students. The artificially low property values assigned under current use significantly impacted the tax base, with the effect on Black school-age children being nearly double that on white school-age

[639] *Lynch v. Alabama*, No. 11-15464 (11th Cir. 2014), 12. For more on New Right rhetoric see Bagley, *The Politics of White Rights*, 1-11.

[640] Lynch v. State of Alabama, *Exhibit 199: Goodwin L. Myrick to Joe McCorquodale*, Civil Action No. 5:08-cv-450 (U.S. District Court, N.D. Ala.).

children. Statewide, the share of local funding from the sales tax for Black students was nearly 50 percent higher than the share of local funding from the sales tax for white children.[641] In other words, majority-white counties and districts had stronger and more reliable funding sources than majority-Black regions. Whereas the poorest Alabama school districts, which collectively were 85 percent African American, spent an average of roughly $900 per student from local sources, the wealthiest districts, which were collectively 86 percent white, spent an average of $2500 per student.

ALFA executives understood the detrimental effects of the lid bills for everyday Alabamians. While reports on tax reform flooded in highlighting the suffocating effects of the lid bill laws on public services such as education and health care, Farm Bureau spokesmen continued to pour money into propaganda campaigns to convince small farmers and landowners alike that the bills served their best interest.[642] By manipulating white anxieties over the political climate during the civil rights campaign, ALFA succeeded in codifying the lid bills into the constitution. Thus, John Dorrill could point with great satisfaction to how the lid bills saved "us" from "them" by reducing the state's tax base stating, "homeowners will benefit from the passage of the Amendment [373] because it will reduce their taxes by a third, so that even if local governments add on new millage taxpayers will still have one third less on their tax base".[643] By amending the

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[641] Lynch v. State of Alabama, *Exhibit 827: Sullivan expert report-clarifications and corrections* (U.S. District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 2010). The share of the tax base represented by current use property is only available at the county level. The poverty of a district was determined using data from the Alabama Department of Education on free and reduced lunch, adjusted for whether its property wealth was low, average, or high.

[642] Wright, *Landownership and Property Taxation in Alabama*; Alabama, *Exhibit 194: Alabama Farm Bureau Federation Comparative Tax Burden*; Lynch v. State of Alabama, *Exhibit 193: Comparative Tax Burdens* (U.S District Court, N.D. Ala.: Civil Action No. 5:08-cv-450, 2004).

[643] Wright, *Landownership and Property Taxation in Alabama*, 28.

state constitution, the Farm Bureau and its allies knowingly terminated "home-rule" to protect the power of large white landholders. In doing so, the lid bills quelled the political power of the newly enfranchised Black electorate and decimated the already paltry local support for schools.

Conclusion

With the power to raise property taxes firmly in the hands of the legislature, the artificially low property tax rates in Black Belt counties drastically reduced public school revenue, which, in turn, bolstered white flight to private "segregation academies". Whites flocked en masse to privately funded "segregation academies" protected from federally mandated desegregation plans through Alabama's pupil placement and "freedom of choice" laws.[644] Whereas in 1963, Wallace declared "segregation now…segregation tomorrow… segregation forever…", promising to protect Alabama's schools and industries from the "tyranny" of the federal government, by 1970 he employed a litany of code words to support a white supremacist strategy "designed to withstand the scrutiny of law."[645] Wallace and his allies believed that as long as the property tax system remained in white control, segregation could remain "today...tomorrow…and forever."[646] Yet, "…legislators who participated in these debates, when asked if they heard specifically racial rationalizations of the various tax proposals proposed by the Farm Bureau and other agricultural commodity groups, they could honestly say they did not."[647]

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[644] By 1971 public schools in Marengo, Bullock, Lowndes, Sumter, Perry, Choctaw, Greene, Macon, Hale, and Wilcox were majority-Black. Frank Sikora, "Some counties' public schools now largely black," *The Birmingham News* (Birmingham, Alabama), September 15 1971.
[645] Wallace, George. 1963. "The Inaugural Address of Governor George C. Wallace". Transcript of speech delivered at Montgomery, Alabama, January 14, 1963; Bagley, *The Politics of White Rights*, 4.
[646] Wallace, "Inaugural Address of 1963".
[647] Alabama, *Exhibit 10, Declaration of Dr. J. Wayne Flynt (from Exhibit 7)*.

As "starving education was best for attracting industries", the lid bills served the dual purpose of protecting the interests of industry heads who relied on cheap land and a low wage labor force, while preserving the political and economic power balance in the state to maintain de facto school segregation.[648] The private school movement played into the lid bill debates as those who advanced the legislation pushed the well-established fear of whites paying higher taxes for the education of Black children and federal encroachment.[649] Indeed, ALFA representatives persuaded many white legislators to believe that public education was "somebody else's problem".[650] By removing the power to change the property tax and assessment rate from local officials, the lid bills prevented the possibility of a Black local official raising the tax rate in counties that determined the bottom line of the Farm Bureau and the industries it represented.

The Lid Bills' Aftermath: 1981-2014

ACE v. Guy Hunt 1990

A year into his second term in 1990, *Alabama Coalition for Equity v. Guy Hunt* highlighted the unconstitutional conditions of Alabama's public-school systems. Testimonies told of children attending schools without playground equipment and basic

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[648] Cobb, *Selling of the South*, 3. Specifically, industries that seek a low wage and low skill labor force.
[649] Whereas only 4% of school-aged children in Alabama attended private schools in 1970, by 1980 10% of white school-aged children attended private schools, while in Black Belt counties such as Sumter County 77% of white children attended private school compared to 4% of Black children in the county. United States Bureau of the Census, *Columns C-F, 1970 Census of Population, Table 120*, U.S. Government Printing Office (Washington, D.C., 1970); United States Bureau of the Census, *Columns C-J from Census Bureau, 1980 Census of Population, Volume 1, Part 2, Table 182.*, U.S. Government Printing Office (Washington, D.C., 1980).
[650] Lynch v. State of Alabama, *Exhibit 10: Declaration of Dr. J. Wayne Flynt* (U.S. District Court N.D. of Alabama: Civil Action No. 5:08-cv-450, 2010); "Which Route?," *Birmingham Post-Herald* (Birmingham, Alabama), March 17 1969.

audiovisual technology due to funding disparities. Responding to the legislature's decision in 1956 to remove state financial support from public schools, the Alabama Coalition for Equity (ACE) formed in 1990 to force the state to address education inequities.[651] After years of litigation, the courts ruled in favor of *ACE*, requiring Alabama's legislature to "formulate a constitutionally adequate system of school financing."[652] If *Brown* compelled Alabama to at least begin to address its racially discriminatory public education system, *ACE v. Hunt* redressed the state's racially discriminatory response to *Brown*. It appeared that little by little, through tedious litigation, Alabama could amend the policy holdovers from its racially marred past. Yet, just as the state refused to move with "all deliberate speed" to desegregate its school systems, the legislature stagnated to garner support for an education reform package after the *ACE* ruling, as public attention turned to a series of ethics scandals during Governor Guy Hunt's last term. The *ACE* ruling mirrored decades of previous legislation which promised real change, only to be trumped by the complications of Alabama's political system. Although *ACE* failed to produce its intended result, prosecutors throughout the state continued to challenge Alabama's constitution and its effects on public education through the early 2000s.

Knight v. State of Alabama, 1981-2007

By the late 1990s, Alabama's practice of creating controversies for the federal government to fix designated it as the "make me" state or "the federal court order capital of the country."[653] Indeed, Alabama's decision to amend rather than rescind its nearly

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[651] Key, "Alabama Coalition for Equity."

[652] *Alabama Coalition for Equity, Inc. v. James*, 836 So. 2d 813 (Ala. 2002)

[653] Tullos, *Alabama Getaway*, 176.

hundred-year constitution resulted in numerous federal court cases such as *Knight v. Alabama*. While Alabama changed significantly between the twentieth and twenty-first centuries, its property tax system mirrored the intentions of the 1901 Legislature. The tax rates created in 1901 and retrenched by the lid bills continued to stunt Alabama's schools, and in 1981, John F. Knight alongside representatives of Alabama State University (ASU) and Alabama A&M University filed a case to redress the effects of underfunding in higher education. Initially styled as a higher education desegregation case, *Knight* transformed into a challenge against Alabama's tax policies.[654] Shortly after *Knight* filed its initial claim in 1981, ALFA broke from the Alabama Farm Bureau after members of the Georgia and Mississippi Farm Bureaus complained that ALFA's insurance company sold across state lines. While the Alabama Farm Bureau restructured into a smaller organization concentrated in north Alabama, ALFA continued as a political powerhouse with over 392,000 policyholders statewide. With four permanent lobbyists in Montgomery and two political action committees, ALFA exerted influence and contributed millions to election campaigns to remain the state's primary special interest group.[655] ALFA president Goodwin Myrick quipped in one 1996 expose, "We got [Governor] Fob James. I feel like we did. We got Jeff Sessions. I'll tell you another one we got. We got the Supreme Court chief justice. Do you know how important that is?".[656] Myrick did not understate the importance ALFA's role as a lobbying juggernaut, as *Knight* transformed into a case against Alabama's property tax system.

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[654] *Lynch v. Alabama*, No. 11-15464 (11th Cir.2014). 3.

[655] Richard Coe, "ALFA Competitor Says Small Farmer is Better for Alabama Farmer," *The Anniston Star* (Anniston, Alabama), November 17 1996.

[656] "The ALFA Way: Buying Justice," *The Anniston Star* (Anniston, Alabama), July 25 2000.

Shortly after Vivian Malone and James Hood entered the University of Alabama, the state began constructing satellite campuses for its two predominately white public universities—Auburn University and the University of Alabama (UA). The satellite schools served as a suitable alternative for Black students who might otherwise choose to attend Alabama's historically white and well-funded public universities and worked to preserve Auburn and UA's racial demographics.[657] *Knight*'s initial claim highlights the traditional progress narrative's tendency to overlook the unintended consequences of desegregation. The progress narrative, as pushed by traditional histories in the immediate aftermath of *Brown*, positions *Brow*n as a climax of the civil rights movement and desegregation as its final victory.[658] While *Brown* certainly represented a breakthrough for the movement, glossing over its impact discounts the broader struggle for equity in education.

While desegregation allowed students of either race to attend previously all-white or all-Black schools, historically Black schools suffered from inadequate state funding, causing students to flee to well-financed historically white universities. Alumni and faculty members worried that the lack of financial resources to HBCUs would destroy the decades of commitment to provide education for the Black community. As one of *Knight*'s leading attorney's Harold Watkins explained, "We felt that by the late 1970s and

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[657] Bagley, *The Politics of White Rights : Race, Justice, and Integrating Alabama's Schools*, 4.

[658] Jacquelyn Dowd Hall argues that traditional historiographies of the civil rights movement often portray desegregation as a final victory, and in doing so push a declension narrative which portrays the post-desegregation civil rights movement as largely inactive or ineffective. In doing so, Hall argues that the declension narrative masks the continued fight against racial equality post-*Brown*. Jacquelyn Dowd Hall, "The Long Civil Rights Movement and the Political Uses of the Past," *The Journal of American History* 91, no. 4 (2005), https://doi.org/10.2307/3660172, http://www.jstor.org/stable/3660172.

early 1980s that our backs were against the wall", noting, "…if you were a black institution you were either downgraded or closed. Your students were sent to a white institution…. This whole thing started out as a vehicle and concept to survive."[659]

Although the district court did not issue a ruling until 1991, it eventually found "numerous actionable vestiges of discrimination surviving in Alabama's system of higher education" and issued a remedial decree in 1995 to improve recruitment and hiring in HBCUs.[660] *Knight*'s initial ruling reflected Governor Bob Riley's determination to save state tax dollars usually spent in lawyer fees and lengthy legal resistance. The trial's initial success and seemingly short trial allowed Riley to posture that "Alabama truly is in on the cusp of magnificence."[661] The remedial decree set out specific steps to be implemented over a ten-year period under court oversight, yet the prosecution determined near the end of the ten-year period that "chronic underfunding of elementary and secondary schools" prevented the State from fulfilling its duties as outlined in the decree, specifically citing the state's property tax caps.[662]

Tracing the outlines of the Black Belt during an impromptu geography lesson, Marengo County's superintendent Marcus Walters explained that educators across the Black Belt suffer from the same issues, namely impoverished students, antiquated facilities, and "a white community that has virtually abandoned the public schools". As Walters explained, education reforms post-desegregation often overlooked older

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[659] Kym Klass, "Historic ASU Discrimination Suit Changed Education in Alabama," *Montgomery Advertiser* (Montgomery, Alabama) 2014, https://www.montgomeryadvertiser.com/story/news/2014/01/24/historic-asu-discrimination-suit-changed-education-in-alabama/4813977/.

[660] *Knight v. Alabama*, 459 F. Supp. 2d 1273, 6 (N.D. Ala. 2004).

[661] Tullos, *Alabama Getaway*, 177.

[662] Bagley, *The Politics of White Rights*, 6.

questions of equity and political power. Until 1986, Black residents seeking school board seats in Marengo County had to campaign in "at-large" elections. Although Marengo County held a majority-Black populace, Walters noted that the campaigns allowed the traditional white establishment to retain political control of the county and its schools. In 1985 local Black activists achieved a crucial political victory when a federal court overturned the at-large system on the grounds that it violated the Voting Rights Act. Still, a year after the decision, three of the five school board members were white.[663] Similarly, ALFA continued to exert its control over the Legislature following the *Knight* ruling. "Try getting a property tax passed to help the local school system out, or make a stab at getting home rule for your county…", one reporter from *The Anniston Star* wrote, "The agents of ALFA will be dispatched to murder said bill by whatever means necessary".

Marengo County personified the "chronic underfunding" cited in *Knight*'s second claim. By Superintendent Walter's count, African Americans represented nearly 85 percent of the students in Marengo County schools. The paper companies that moved into Marengo in the 1960s and 1970s provided a slight economic edge to Marengo compared to other Black Belt counties; however, "little of that affluence trickled down to the county's Black residents". One in ten Marengo families lived below the poverty line in 1988, while nearly all Black students in the county qualified for free or reduced-price lunches. Marengo Academy, established by a group of parents in 1969 shortly after the county implemented its first desegregation plan, emphasizes the effects of white flight on local support for public schools. Walters estimated that Marengo Academy served about

[663] William Montague, "'Patience and Time': Allies for Change on King Cotton's Land," *Education Week*, February 17 1988.

400 students, each of whom paid the $3,000 in tuition and fees. Although the academy paid teachers less than the public schools, and despite the lack of facilities and courses added to public schools in Marengo County, Walters stated that, “many white parents remained hostile and pessimistic about the public schools, pessimistic enough to keep their children in the academy despite the financial burden”. “When you lose those students”, Walter admitted, “you lose your public support”.[664]

The federal government usually declined to oversee issues of taxation, leaving Alabama’s courts to carry on the state’s anti-tax agenda. Thus, *Knight*’s second claim proved more difficult to redress than the first. After thirty years of litigation, the court reiterated in 2007 that parts of Alabama’s constitution intentionally discriminated against Black students. Alabama’s tax system, the court contended, “[was] a vestige of discrimination”; however, the court refused to act because “…relief for those constitutional violations was not within the scope of the higher education claim.”[665] In other words, because *Knight* initially sought to address desegregation, the court could not alter the tax provisions. In a last stand, *Knight* petitioned the U.S. Supreme Court in the hopes that the federal government could provide relief. However, the court declined to hear the case.

Reflecting on the court’s decision, Knight commented that “without federal courts intervening, nothing seems to happen” in Alabama.[666] *Knight* served as the continuation of a longer history of civil rights litigation which attempted to pull Alabama into a new era of progress, only to be stopped short of the finish line by those unwilling to imagine

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[664] Montague, "‘Patience and Time’: Allies for Change on King Cotton’s Land."
[665] *Lynch*, 13.
[666] Klass, "Historic ASU Discrimination Suit Changed Education in Alabama."

change. As seen by the *Weissinger* decision in 1971, Alabama could, when needed, adjust property taxes in a timely manner; however, white interests needed to be threatened for change to occur with any sense of haste. Federal oversight prevented the perpetuation of segregated schooling in Alabama, but the government left issues of taxation in the hands of the state, which then enacted lid bills to hamper progressive reforms. Despite these setbacks, the movement persevered. *Knight* represented just one battle in the long war against inequitable education in Alabama.

Lynch v. State of Alabama, 2008-2014

Just as *Knight* built on *Weissinger*, *Lynch* sought to extend *Knight's* ruling to Alabama's K-12 schools. Four years after the Supreme Court neglected to hear *Knight*'s case, prosecutors filed a suit against the State on behalf of children in Lawrence and Sumter directly targeting the lid bills. By filing the same case under a different scope, *Lynch*'s prosecution hoped to force the court to address the relationship between property taxes and funding disparities in education. By 2011, the district court in Alabama affirmed in two separate cases that "several provisions of the Alabama Constitution of 1901 were adopted for the purpose of limiting the imposition on whites of property taxes that would pay for the education of Black public-school students."[667] Yet, the State argued that victory for the plaintiffs' "would throw an already complicated tax system into disarray."[668] Perhaps Alabama's tax system seemed complicated because it remained nearly unaltered from its original form produced in 1901. Indeed, collecting revenues for

[667] *U.S. Supreme Court Review of Petition for Writ of Certiorari in India Lynch, etc., et al., v. Alabama, et al.,* 1.

[668] "Lynch v. Alabama: Federal Case Literally Puts History On Trial," wbhm: NPR News for the Heart of Alabama, 2011, 2022, https://wbhm.org/2011/lynch-vs-alabama/.

21st century necessities from property taxes based on a 20th century economy proved difficult. Despite nearly one thousand amendments by the mid-twenty-first century, the effects of Alabama's property tax system mirrored the intentions of the government in 1901.[669]

While the defendant state officials argued that Alabama's property tax system did not stem from discriminatory intent, the conditions of Alabama's schools proved otherwise. Sumter County Schools Superintendent Dr. Fred Primm lamented "We're working with very little revenue. Basically you have no money to do anything creative or innovative". "If things continue the way they are with farmland and timberland not being taxed properly", remarked Plaintiff Stella Anderson, "what we're going to see is more declining of educational resources… the poor will continue to get poorer, the educational system coming from rural distressed communities will continue to diminish."[670] According to a 2002 *Birmingham News* analysis of 149,000 tax records across ten Black Belt counties, companies outside of the county lines owned more than two-thirds of all land in the region. Furthermore, the analysis found that more than two-thirds of the land qualified for tax breaks, which lowered the property value by $1.1 billion.[671] For the courts to intervene, *Lynch* needed to prove that the lid bills were created with racially discriminatory intent.

The current use provision granted some schools a larger revenue pool than others. Children in urban or suburban school systems benefitted from a larger tax base with

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[669] Sarah A. Warren, "Alabama Constitution of 1901," in *Encyclopedia of Alabama* (2011).
[670] Carsen, "Lynch v. Alabama: Federal Case Literally Puts History On Trial."
[671] Jeff Hansen John Archibald, "Land is power, and most who weild it are outside," *The Birmingham News* (Birmingham, Alabama), October 13 2002.

higher assessment values than schools in rural areas. In addition, urban and suburban centers received a diverse array of property taxes as various stores, shops, and homes contributed to the property tax pool. Schools in rural areas, however, primarily received funding from land used by Alabama's agricultural and timber industries. In other words, a town filled with high end department stores, exclusive suburban neighborhoods, and high powered industries like hospitals and business centers receives exponentially more property tax revenue than a town with little more than a gas station and the occasional Wal-Mart. By 2008, "in six of the twelve Black Belt counties the county school system is over 98% black", and "[African Americans] owned only about 3% of Alabama's agricultural acreage and 2% of its timber acreage" despite representing the majority of the population.[672] In Sumter County, the current use statue valued Class III land, which constituted 30 percent of all land in the county, at $15,591,480 compared to its market value of $38,984,480. Not only did the majority of Black Belt residents suffer from embarrassingly low property values, they did not receive the benefits of the low assessments because they did not own the property.

Instead of implementing the necessary reforms outlined by *Lynch*'s prosecution, Alabama's legislature paid homage to the issues highlighted in *Knight* through a Black Belt Action Commission. Created in 2004, Governor Bob Riley stressed, "the Black Belt has been studied and studied. The problems there have already been identified. It's time to take action—to put into practice a new approach that focuses on results and

[672] *U.S. Supreme Court Review of Petition for Writ of Certiorari in India Lynch, etc., et al., v. Alabama, et al.,*6. John Archibald, "Land is power, and most who weild it are outside."

measurable improvements."[673] Yet, Riley declined to outline avenues for "results and measurable improvements" unless they benefitted Alabama's industries. Despite Riley's commitment to "keep the interest of business first", Alabama suffered from immense financial issues caused by the 2008 recession during his final term in office.[674] Black Belt counties experienced unemployment rates of over twenty percent, while Alabama's legislature "cut education spending and drained the rainy-day fund" to mitigate expenses. Riley's anti-tax agenda served the interests of industrialists and wealthy elites at the expense of lower class Alabamians. The Black Belt Action Commission promised to benefit local Alabamians just as the lid bill campaign promised to protect the interests of everyday people against the threat of federal oversight and unnecessary taxation, yet both the Commission and the lid bills overlooked the actual needs of the people in favor of business interests and economic reform. Looking back to the arguments posited by the 1978 Legislature, "one would assume that [Alabama] continued to be dominated by a population who lives and earns its livelihood from agriculture. Such, however, is not the case."[675] ALFA's separation from the Alabama Farm Bureau emphasized the decline of the small farmer. Referencing the newly reformed Alabama Farm Bureau, Dorrill joked, "they have two members", "no, it's three", Myrick replied, "we don't pay attention to them".[676]

While the Commission included a nature trail, a heritage guide, and a fruit and vegetable marketing center for small farmers to sell their product "to buyers in Alabama

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[673] Governor Alabama, Alabama Governor (2003-2011 : Riley) Administrative Files of the Press Office, 2004-2011, (2004)."Governor Riley Creates Black Belt Action Commission", August 11, 2004.
[674] Tullos, *Alabama Getaway*, 179.
[675] Alabama Education Association, "Current Use," *Alabama School Journal* 99, no. 11 (1982).
[676] Coe, "ALFA Competitor Says Small Farmer is Better for Alabama Farmer."

and beyond", Black Belt citizens needed employment opportunities and educational improvements to survive the financial crisis.[677] Apparently, as long as community members could sell their okra and greens to visitors passing through, it did not matter if their children attended dilapidated schools. By 2012, the district court in *Lynch* ruled in favor of the State, and refused to alter the lid bills stating, "although the district court acknowledged that Alabama's racist past…cast long shadows, it ultimately found that the lid bills were financially, and not discriminatorily motivated."[678] In defining the 1978 Legislature's decisions as a financial reaction to *Weissinger* rather than a response to civil rights legislation, the district court neglected to connect the lid bills to a longer history of passing anti-Black policies under the guise of an anti-tax agenda.

District Judge Lynwood Smith once commented that, "Interest groups spend untold amounts in lawyer, lobbying, and advertising to promote legislation enhancing the wealth of their members", noting, "State powerbrokers perceive little benefit from investing in a quality statewide public school system, because the children of their most influential constituents are generally enrolled in exclusive suburban school systems…or in private schools."[679] Indeed, ALFA spent nearly $4 million in 1994 to "purchase" candidates and place them in positions like governor, attorney general, and state chief justice.[680] By refusing the upend the lid bills, the courts appeased hard-hitting lobbyists like ALFA, ignoring the needs of everyday Alabamians. Furthermore, because the children of wealthy elites received adequate education regardless of property tax revenue, "it did not

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[677] "Six Years of Action in Black Belt Region," *Selma-Times Journal* (Selma, Alabama) 2010.
[678] *Lynch*, 26.
[679] Brian Lyman, "U.S Supreme Court rejects Alabama school-funding case," *Montgomery Advertiser* (Montgomery, Alabama) 2014.
[680] "Alfa," *The Anniston Star* (Anniston, Alabama), December 18 1996.

matter where they money might go; [the State] did not want it to go anywhere."[681] By projecting sympathy for the plaintiffs while ruling in favor of the State, the district court highlighted their unwavering commitment to the interests of wealthy elites despite changing social attitudes towards race. In doing so, Alabama's attention to special interest groups like ALFA left the courts as "the last refuge for justice for those little folks who can't afford $4 million worth of influence."[682]

Between 1981 and 2014, the "little folks" in Lowndes and Sumter counties sought relief through Alabama's judicial system. Yet, as the district judge in *Lynch* concluded, "… Courts…are not always able to provide relief, no matter how noble the cause." The district court justified its decision noting, "…because the requested remedy would not redress the alleged injury, the plaintiffs lacked standing to challenge the millage cap provisions despite the district court's finding that they were enacted with discriminatory intent."[683] The "requested remedy", as proposed by *Lynch*'s prosecutors, sought to return the power to raise taxes to local county officials; however, the Court concluded, because the prosecution could not prove that local officials would choose to raise property taxes, it declined to give them the opportunity. The Court of Appeals refused to engage in "guesswork as to how independent decisionmakers—e.g., the county commissioners otherwise empowered to increase millage rates—will exercise their judgement."[684] The court declared that "millage caps…create no cognizable injury, because a court could only speculate about whether [the plaintiffs'] efforts would succeed in the absence of the

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[681] "Paying Taxes in Alabama: The Past is Still With Us," *The Anniston Star* 2011.
[682] Coe, "ALFA Competitor Says Small Farmer is Better for Alabama Farmer."
[683] *Lynch*, 27-28.
[684] *U.S. Supreme Court Review of Petition for Writ of Certiorari in India Lynch, etc., et al., v. Alabama, et al.,*16-17.

caps."[685] Without the power to predict the future, the plaintiffs' claims failed to produce any change. The district court's decision reflected Alabama's unwillingness to alter property taxes under any circumstance, even if the system proved unconstitutional.

In an alarmingly tone-deaf response to the district court's ruling, one Alabama thinktank blamed the Lowndes and Sumter County citizens for their underfunded schools stating, "A community's willingness to pay higher taxes for the benefit of their schools is directly tied to the citizen's level of engagement and involvement in the schools."[686] The thinktank neglected to acknowledge that the Legislature, rather than local governments, held the authority to raise taxes. By the policymakers' reasoning, the state's unwillingness to raise property taxes reflected a low level of engagement and involvement in public education. Indeed, in 2007, *Education Weekly* placed Alabama among the bottom five states in offering children a chance for success according to K-12 education improvement policies.[687] While *Education Weekly* focused on K-12, the National Center for Public Policy and Higher Education issued Alabama a failing grade in all six categories including preparation, participation, affordability, benefits, completion, and learning in 2008.[688] These facts called into question who Alabama policymakers considered part of their "community". Thanks to the support of the Alabama Legislature and court systems,

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[685] *U.S. Supreme Court Review of Petition for Writ of Certiorari in India Lynch, etc., et al., v. Alabama*, 19.

[686] "Property Tax Implications of Lynch v. Alabama," Alabama Policy Institute, 2014, https://alabamapolicy.org/2014/10/16/property-tax-implications-lynch-v-alabama/.

[687] Tullos, *Alabama Getaway*, 245.

[688] The National Center for Public Policy and Higher Education, *Measuring Up: The State Report Card on Higher Education— Alabama* (2008). According to the National Center for Public Policy and Higher Education's website, "Measuring Up is a series of biennial report cards that provide the general public and policymakers with information to assess and improve higher education in each state." See, http://its.nmhu.edu/IntranetUploads/001445-ReportCard-329200974706.pdf

Alabama's agribusiness and corporate executives could rest easy knowing the state protected their revenues from silly little expenditures like education.

Conclusion

When asked about their state's history, children sitting in Black Belt county schools might struggle to provide a confident answer as they read about the triumphs of the civil rights movement in a classroom unable to provide necessities. Part of Alabama's education standards for social studies requires students to analyze the Alabama Constitution of 1901, "to identify how its key components impact the relationship of funding between state, local, and special interest groups".[689] As students learn about the influence of special interest groups on Alabama's government, they understand the mutually beneficial relationship between the two. Students would be shocked, then, to discover that their state worked alongside the largest lobbying groups in Alabama against the needs of their school. If the students understood the implications of the elimination of home rule, they might question the requirement to "explain how the balance between individual versus majority rule is essential to the functioning of American democracy".[690] Indeed, after learning about the importance of a representative government and fair elections, students might ask how an individual is supposed to assert rule if they are not allowed to do so; however, like the district court's refusal to connect Alabama's lid bills to a longer history of anti-Black legislation, the lessons given to Alabama's students are not fully historicized.

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[689] "Course of Study: Social Studies," https://alex.state.al.us/standardAll.php?ccode=USG&subject=SS2010&summary=3.

[690] Exchange, "Course of Study: Social Studies."

Property tax debates and calls for public school reform provide a direct line from 1901 to 1983 to highlight the lasting effects discriminatory fiscal policy on public school inequities post-1954. The history of financing Alabama's public school system highlights the contentious relationship between property rights and civil rights that is deeply embedded in Alabama's history of state-sanctioned racism. Beginning with the 1875 Constitution, Alabama's Legislature retracted state support of public education to prevent white tax dollars from educating Black citizens. As seen in the 1901 Constitution, the Minimum Program, the Equalization Campaign, the 1956 Amendment of Section 256, and the lid bills, Alabama's response to progressive reforms usually undermined Black citizens' opportunities for equitable education; however, unequal and inequitable education disadvantaged all Alabamians. For those who hoped that Alabama might change, the federal government appeared a likely ally. Yet, as seen in the aftermath of Reconstruction and in the decades following *Brown*, the federal government could not always undermine Alabama's wayward legislation. *Lynch*'s opening statement to the district court declares, "In the best of all possible worlds, state and local governments would ensure adequate funding for all facets of their public education system"; however, "the reality is that some public school systems do not have sufficient resources to educate the children entrusted in their care".[691] Unlike the court's refusal to amend Alabama's tax structure, the lack of adequate funding for Alabama's public schools is not a government oversight. As seen in concurrent development of Alabama's public school and property tax systems, the State chose to support multimillion-dollar industries against the interests

[691] *Lynch,* 1.

of public schoolchildren. In doing so, Alabama's support of the property tax system questions the extent to which equitable schools can exist without adequate funding.

As Dr. Derryn Motten, chair of the Department of History and Political Science at Alabama State University stated, "We're losing… if Alabama wants to thrive, Alabama has to invest in all of its children, not some of its children". Bolstered by the ideology of "taxpayer citizenship", the formation of Alabama's property tax system and its relation to financing public education is seen as a long durée history of Alabama's campaign of massive resistance. Alabama did not wait until after *Brown* to fight against equal education. Instead, state leaders embedded the foundation for Alabama's massive resistance campaign into the constitution at the moment of emancipation. The architects behind Alabama's tax structure in 1901 developed a system for the express purpose of removing political power and educational opportunities from African Americans to protect the wealth of whites with large amounts of agricultural land. Analyzing the lid bills, it appears that over a century later Alabama continued to privilege the pocketbooks of industry heads at the expense of proper political representation and public education. Indeed, *Lynch*'s concluding opinion emphasizes that Alabama's property tax system works as intended.

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