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Racial Taxation: Schools, Segregation, and Taxpayer Citizenship, 1869–1973. By Camille Walsh. Chapel Hill: The University of North Carolina Press, 2018. 250 pp. \$29.95. ISBN 978-1-4696-3894-2.

In this ambitious and important monograph, Camille Walsh “explores the complicated and intersecting connections between race, education, and taxation in post-Civil War U.S History” (4). Walsh argues that white Americans have used legal and rhetorical claims to “taxpayer citizenship” in order to protect what she calls “‘separate’ tax systems,” or seemingly color-blind taxation schemes that perpetuate segregation and inequality in public education (4). According to Walsh, “the claim of ‘taxpayer’ almost always has a hidden symbolic meaning premised in whiteness and has served as a currency of exclusion and inequality ... particularly when that identity is deployed in discussions of the right to public education” (4). She insists that, in

examining battles over school desegregation and educational equity, we have failed to see that the struggle has always been “strongly connected to a racial consciousness of ‘taxpayer’ rights” (175).

Walsh demonstrates how, in cases dating to the Redemption Era, Black litigants initially laid claim to a right to equitable public education based on their own status as taxpaying citizens. These claims carried over into the cases aimed at Jim Crow that ultimately led to the Supreme Court’s *Brown v. Board of Education* decision in 1954. But, as Walsh explains, “The problem of racially segregated, economically unequal school expenditures predates and has long outlasted formal, Jim Crow segregation laws . . . and their overturning in *Brown*” (175). And in that outlasting, it has been white people who have persistently claimed that they have the right, as taxpaying citizens, to attend well-funded, mostly white schools and the right to avoid funding Black schools. Walsh joins Derick Bell, Michael Klarman, and others who feel that *Brown* largely, as she writes, “failed to live up to its promise” (9).

Walsh’s book is, at the same time, a legal history that traces the development of school finance and desegregation caselaw. Appropriately, the centerpiece from this perspective is not *Brown*, but *San Antonio v. Rodriguez*—a 1973 case in which the Supreme Court insisted that equal educational opportunity is not a fundamental constitutional right. The Court held that property tax-based school funding schemes do not discriminate against the poor, and it invalidated a trial court ruling approving a metropolitan revenue-sharing scheme that would have improved education funding for Latino students in an overwhelmingly poor district. The Court thus pushed the argument initially made by Black litigants—taxpayers have a right to an education funded by their tax dollars—to its “logical end” (175).

In the context of the Cold War, wealthy (white) students, the children of (white) taxpaying citizens, were “simply enjoying the ‘equality’ of the marketplace,” in Walsh’s words (175). Any leveling on the order of the trial court’s ruling in *Rodriguez* would have

smacked of communism, especially to Justice Lewis Powell, author of the Supreme Court's opinion. In Powell's notes, Walsh finds a stark differentiation between discrimination based on race and discrimination based on wealth. To Powell the idea that wealth was "suspect" in the legal sense was a "communistic doctrine" (150). At the same time, the legally formalistic finding in *Rodriguez* was an extension of the Court's approach in *Brown*. In both cases, Walsh writes, the Court "treated race as a singularity unrelated to economic circumstances or any of the other historical effects of prejudice and discrimination" (143). This allowed the Court in *Rodriguez* "to erase the racial identity of the plaintiff children," using the "same relentless categorization process reified in *Brown* and fundamental to U.S. law in general" (143). Walsh argues that this legitimized "color-blind" lawmaking.

Walsh's central concern is the "erasure of the connections between race discrimination and class discrimination" that grew out of the "legal consciousness of 'taxpayer citizenship'" (5). She augments our understanding of the conservative counterrevolution, or as Jacqueline Dowd Hall has articulated, "the long backlash," by locating "a broad sense of proprietary rights to public school funds" at the root of that movement (5, 9). Prior studies of the tax revolt within the counterrevolution, Walsh argues, have failed to locate early connections between taxpayer identity and "a white legal consciousness that obscured class while hiding behind an imagined marketplace of citizenship" (11). This puts Walsh in conversation with historians like Risa Goluboff, Lisa McGirr, Matthew Lassiter, Kevin Kruse, and Joseph Lowndes.

Readers of this journal should be particularly interested in this discussion, as the trial court in *Lynch v. Alabama* based its ruling, in large part, on *Rodriguez*. The court in *Lynch* refused to strike Alabama's "Lid Bill" amendments, adopted in the 1970s in order to shield white property owners in the Black Belt from tax increases for what were then rapidly becoming all-Black public school systems. The amendments to the state's 1901 constitution enshrined a tax

system that assesses farm and timberland at a minute fraction of its “current use” value and places “lids” on the amount of tax dollars that can be gleaned from such land through millage rate hikes. The plaintiffs in *Lynch* contended that gross funding inadequacies in Black Belt school systems attributable to these laws were the result of discriminatory intent. The court rejected the plaintiffs’ claims and fell back on *Rodriguez*, and the Eleventh Circuit Court of Appeals upheld the decision in 2014. Walsh writes, “Only a handful of such challenges to property-tax-based, racialized school finance systems have survived litigation,” and she adds, “Taxpayer rights agendas and tax politics have only grown more deafening in recent years,” citing the emergence of the Tea Party and the education policies of the Trump Administration (173).

White citizens have long bemoaned their tax dollars underwriting majority-minority school systems, and they feel their children are entitled to what are, in some cases, drastically superior resources, because they believe they pay more in taxes (though, as Walsh explains, they likely do not). This is what Walsh calls the ““consumer approach to taxation”” (6). It has allowed white lawmakers and voters to use “tax rhetoric and politics . . . as a color-blind alibi for racial inequality in public education, and elsewhere” (11). It also “strongly implies a concept of citizenship based upon a degree of wealth” and “an understanding of rights as an isolated reciprocal bargain between the individual and the state,” as opposed to, say, a combination of Lockean liberal civil liberties and the communitarian obligations of republicanism (7). Walsh’s work, then, also contributes to hefty discussions—in history, political science, and law—of America’s political-ideological foundations.

Owing to the book’s broad temporal, geographical, and disciplinary scope, Walsh relies on a great deal of existing scholarship. She augments those sources, though, with plenty of original research in the papers of Supreme Court justices, in myriad case files, in letters to the courts, and in press coverage. The research is sound, and the writing is clear and concise. The book is particularly noteworthy for

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how well it is organized and “signposted.” Readers will not have to dig for the various elements of Walsh’s compelling argument, which warrants the attention of anyone interested in public education and racial justice.

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