

2020

**Review of *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship, 1869-1973* by Camille Walsh**

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**Recommended Citation**

Bell, J. F. (2020). Review of *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship, 1869-1973* by Camille Walsh. *The Journal of African American History* 105(4): 707-709. <https://doi.org/10.1086/710588>

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CAMILLE WALSH *Racial Taxation: Schools, Segregation, and Taxpayer Citizenship, 1869–1973*

Chapel Hill: University of North Carolina Press, 2018. Pp. 250. \$29.95 (paper)

In principle, public education should be America's archetypal public good. In practice, however, its democratic function has been undermined by the racialization of school funding structures. Residential segregation and resource disparities, combined with legal protections on school district boundaries, have made educational inequality an intractable problem. To this familiar story,

Camille Walsh adds a rhetorical analysis of “taxpayer citizenship,” the notion that citizens “purchase” civil rights by paying taxes. Since Reconstruction, communities of color and bigoted Whites have respectively deployed this concept to gain or obstruct equal access to education. Walsh argues that despite its colorblind pretense, taxpayer citizenship has proven far more effective at preserving white supremacy than at achieving racial equality in public schooling. When rights are construed as a “bargain between the individual and the state, rather than as a combination of entitlements and obligations connecting individuals to one another,” pluralism suffers (7). Ignoring the racial underpinnings of economic privilege, court rulings have tied educational rights to tax status and real estate. Public schooling has effectively become a private good, and whiteness has spelled purchasing power.

*Racial Taxation* uses court rulings and correspondence of claimants and advocacy organizations to trace the formation of a “legal consciousness” around taxpayer citizenship from the post-Civil War period through the post-Civil Rights era. During Reconstruction, African American litigants challenging exclusion from schooling or school funds found moderate success in court by asserting their rights as taxpayers. Yet Walsh claims their victories failed to effect structural change. The taxpayer argument appealed to judges inclined to interpret the Fourteenth Amendment narrowly so as to grant equal protection while condoning racial separation, thereby enabling further misappropriations of funds. Gross disparities in per-pupil spending emerged; in 1920s Georgia, White students received twelve times more funds per capita than Black counterparts. Elsewhere, when parents of children who fell outside the Black/White binary sued for access to White schools, courts privileged the prejudices of White majorities over the rights of non-White taxpayers.

In the Jim Crow era, White-controlled school boards routinely exploited Black taxpayers. Double taxation schemes either taxed Black property to support White schools (and not vice versa) or set unequal levies for Black and White schools. The burden of undoing inequalities fell to African American litigants, whose successful legal challenges nevertheless “did very little to disrupt the structure of separate school taxation and in many cases failed to even directly remedy the circumstances under dispute” (51). Walsh points out that even the landmark *Brown v. Board* decision was premised on reversing the harmful effects of prejudice on individuals rather than on resolving structural inequalities. Property-tax school financing preserved the notion of “separate education rights” by encouraging the idea “that public school resources should legitimately be linked to the tax payments and taxable wealth of a person or a racialized community” (86). Arguments once marshaled by African Americans fighting for equal access were now wielded by segregationists against the *Brown* verdict. Unlike their Black counterparts, however, when Whites conceived of

taxpayer citizenship, they ignored the fact that non-Whites paid taxes, too, and that in many cases, Black tax dollars had helped make White schools superior.

The final chapters of *Racial Taxation* focus on the relationship between race and class in the popular White imagination and in federal jurisprudence in the 1960s and early 1970s. Segregationists tended to “frame poverty as synonymous with race” (109). They argued against busing and other forms of integration on the grounds that people of color were “taxeaters,” welfare recipients who did not deserve any further government assistance, or any at all. (In reality, many of communities of color not only paid taxes but had their property taxed at higher rates than areas with high property values.) The Supreme Court, meanwhile, recognized individual protections from wealth or racial discrimination but was reluctant to treat these grievances as intersecting. Legal tensions between class and race came to a head in 1973 in the case of *San Antonio Independent School District v. Rodriguez*.

For Walsh, the *Rodriguez* case represented the climax of over a century’s worth of legal and extralegal debate over taxpayer citizenship and its implications for public education and racial justice. Demetrio Rodriguez filed a complaint against city and state officials claiming property-tax-based funding structures created vast inequalities between lower-income, majority-minority school districts and more affluent, predominantly White ones nearby. The justices took a colorblind view of the case, overlooking the generations of residential segregation that had led to the problem. The majority argued that since fiscal disparities were not the result of explicit racial discrimination, the students’ right to equal protection had not been violated. While the Court did not adopt the principle of taxpayer citizenship per se, it conceded its logic by ruling that wealthier localities were entitled to better resourced schools. In effect, Walsh writes, the justices concluded “those who were too poor to pay high enough taxes or live in a wealthy enough area to fund their schools adequately were simply enjoying the ‘equality’ of the marketplace” (175).

Throughout *Racial Taxation*, Walsh’s command of education and civil rights law never ceases to impress. At times, however, she too readily assumes that we share her fluency. Phrases like “middle-class racial liberalism” (70) and “*Lochner*-haunted deference” (111) are sometimes not unpacked until pages later, by which time some readers may have lost the thread. For a course on race and American education, Walsh’s book would pair well with James Ryan’s *Five Miles Away, a World Apart: One City, Two Schools, and the Story of Educational Opportunity in Modern America* (2010). Together, these histories recount how district boundaries and local taxation structures have become inviolable features of American public education, keeping educational equality elusive.

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