



INTO THE STACKS: BOOK LAUNCH: THE BLACK TAX

Use-Value, Exchange-Value, and the Empty Promise of Black Homeownership

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Andrew Kahrl has gifted the field a forceful book that urges us to remember the property taxes. *The Black Tax* tells us, “The property tax is the most local of all taxes” (5). More than that, though, the property tax is the most literal way that state policy hits close to home. Kahrl thus studies local taxation to show how white people wielded state power to threaten Black Americans’ tenuous grip on property ownership—and generate handsome profits along the way. The ends—dispossession of Black-owned property and unfair tax burdens—will surprise few readers. But the means—tax-buying, fractional assessments, and other bureaucratic technicalities—will shock, frustrate, and anger most. This is the force of *The Black Tax*: Kahrl reminds us that, for Black people as with other racialized minorities, the barriers to homeownership do not end when the sale closes.

The Black Tax really tells two stories. Roughly half of the book describes the unfair burden on Black people of tax-and-spend politics. Early in the book, Kahrl describes, in DuBoisian fashion, the short but brilliant period of postbellum history where state governments in the Reconstruction South fairly taxed the wealthiest property owners. States “began assessing property at its full value,” created “state agencies to oversee local [tax] administration,” and “adopted measures to shield small landowners from being taxed out of their homes” (22). Planters and other Southern capitalists banded together and snuffed out the radical taxation with “broad-based opposition to Reconstruction by appealing to poorer whites as fellow taxpayers” (23). Here, the same tragic episode that W. E. B. Du Bois termed the “counter-revolution of property,” lies the roots of one feature of subsequent United States history: the charge that Black people paid no taxes but unduly benefited from state monies. Kahrl debunks the myth. He convinces readers that Black people, “[f]orced to pay taxes in support of white schools, and forced to hand over their own property just to provide their own children with the education they were denied,” came “to see their oppression in fiscal terms and couched their demands for equal treatment in the language of taxpayer citizenship” (40–1).

Many readers will recognize this argument. To name only a few, Lizabeth Cohen, N. D. B. Connolly, Destin Jenkins, Molly Michelmore, Robert Self, and Andrew Wiese—all of whom Kahrl cites—have helped *The Black Tax* describe the unfairness of tax-and-spend politics.¹ Yet, as a book of local tax administration, *The Black Tax* tells a much longer story. For decades,

¹Lizabeth Cohen, *A Consumers’ Republic: The Politics of Mass Consumption in Postwar America* (New York, 2003); N. D. B. Connolly, *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida* (Chicago, 2014); Destin Jenkins, *The Bonds of Inequality: Debt and the Making of the Modern City* (Chicago, 2021); Molly Michelmore, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism* (Philadelphia, 2012); Robert O. Self, *American Babylon: Race and the Struggle for Postwar Oakland* (Princeton, NJ, 2003); Andrew Wiese, *Places of Their Own: African American Suburbanization in the Twentieth Century* (Princeton, NJ, 2004).

African Americans demanded their fair share of public resources as veterans of foreign wars, as civil-rights activists, or as ordinary taxpayers. But Kahrl traces an unbroken line from the end of Reconstruction to twenty-first-century Jersey City, where waterfront real-estate developers convinced city officials to enact a regressive property tax regime that placed a heavier burden on Black taxpayers (285). Some chapters recount oft-told stories of these tax-and-spend battles, making half of the book's conclusion feel unsurprising. But that is exactly the jolting conclusion: how *could* such flagrantly unequal outcomes be politically commonsensical tax policy? Genevieve Carpio, Connolly, David Freund, and Keeanga-Yamahtta Taylor tell us how racial segregation becomes the imperative for nonracial "market mechanisms."² Elsewhere, Connolly notes that the components of what we call "neoliberalism" are really the expanded parts of liberalism that Black people have lived with, particularly the defense of capitalists' profits over democracy and the placement of unfair political burdens on the most vulnerable populations.³ *The Black Tax* is no less powerful for narrating what others have gestured at: how, rather than funding a true multiracial tax-and-spend state, "regressive property taxes became racist property taxes" (79).

The other half of the book describes a separate but related history of local taxation: white people used taxes to undermine Black property rights. The best parts of the book show how (almost exclusively white) investors exploited peculiarly punitive tax liens to rob Black people of their properties. As Kahrl explains, local governments can place liens on properties for non-payment. If, for one reason or another, the property owner fails to pay the overdue property tax, the governing body auctions the lien. The so-called tax buyer replenishes city coffers by paying an unpaid tax bill and recoups the cost by bullying the property owner into repaying the tax, nebulous charges and fees, and interest that some states cap only at 48 percent. A steep bill from a tax buyer could be the least-nefarious outcome: Kahrl recounts too many cases where the tax buyer becomes the sole owner of the property because of nonpayment. The story of Lillian Ware is one example. Ware bought a home in 1940 in a middle-class Black neighborhood of Evanston, Illinois. Ware regularly paid her property taxes late, but never past the city's deadline before the lien's auction. In January 1968, the city mailed Ware a special-assessment bill, which she claimed to have never received. The next year, a tax buyer purchased Ware's lien at auction. The buyer sat on the lien for two years, after which the city transferred the home's title to the tax buyer. The tax buyer delivered an ultimatum: Ware could either buy the property back for \$17,000 or be evicted (260–1). Stories as surprising and frustrating as these populate the pages of Kahrl's book. *The Black Tax* is a heavy read because it shows how something so procedural can lead to results so devastating.

What Kahrl really shows readers, then, is the contradiction between exchange value and use value that sat at the heart of Black property dispossession. Taylor notes this, too. In its Marxian origins, a commodity's exchange value only appears as a relationship between the commodity and other exchangeable commodities. The exchange value, in other words, is necessarily an extrinsic quality: it is how somebody beside the commodity's owner values the said commodity.⁴ Taylor states this much simpler. The relevant difference here between exchange value and use value is "the difference between real estate and a home."⁵ In theory, property rights protect an individual's ability to choose to relate to a house for its exchange value, use value, or both. In practice, African Americans have had precious few protections of their property rights. Kahrl

²Genevieve Carpio, *Collisions at the Crossroads: How Place and Mobility Make Race* (Oakland, CA, 2019); Connolly, *A World More Concrete*; David M. P. Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (Chicago, 2007); Keeanga-Yamahtta Taylor, *Race for Profit: How Banks and the Real Estate Industry Undermined Black Homeownership* (Chapel Hill, NC, 2019).

³N. D. B. Connolly, "The Strange Career of American Liberalism," in *Shaped by the State: Toward a New Political History of the Twentieth Century*, eds. Brent Cebul, Lily Geismer, and Mason B. Williams (Chicago, 2019), 62–95.

⁴Karl Marx, *Capital: A Critique of Political Economy*, trans. Ben Fowkes (New York, 1992), 1:152.

⁵Taylor, *Race for Profit*, 10.

shows how property taxes became a weapon to dispossess Black people of their property. Through tax liens, Black homeowners could either lose their right to the property's exchange value (by losing the deed to tax buyers), their right to the property's use value (through eviction), or both.

The tension between exchange value and use value is as tragic as it is bewildering. A chapter on the Sea Islands of South Carolina is illustrative. An author from the Federal Writers' Project remarked in 1935 that the rural Black population of Beaufort, South Carolina, suffered from endemic poverty, but nonetheless remained "probably the largest group" of Black landowners in the United States, "each generation inherited from another its ten or twenty ancestral acres, first owned by former slaves" of "once large and wealthy plantations" (175). These small plots provided sustenance. African Americans in the Sea Islands owned the land they lived on and used ownership to farm for their consumption and sale. The use values of these properties sustained Black South Carolinians. Kahrl describes Black property ownership in the Sea Islands as "a faint glimpse of what freedom following slavery could have been: a democracy of free smallholders, unchained from the tyranny of the plantation and the power of concentrated capital" (176). But developers coveted the land. Tax buyers found success in the 1960s; between 1954 and 1969 alone, more than 14,000 Black people in South Carolina lost their land, in no small part due to tax auctions (174).

Kahrl's telling benefits from its attention to Black agency. In South Carolina, for instance, organizations like Black Land Services and the Emergency Land Fund (ELF) "focused on protection, acquisition, and development of Black-owned land in the rural South" (188). The organizations were not always staffed only by Black community members (university students and lawyers also helped), but the focus remained on grassroots efforts to stop tax buyers from displacing the Black farmers of the South. These groups were successful too: in one day alone, the ELF "recovered nearly 1,500 acres of Black-owned land valued at over \$1 million at a cost of \$5,390" (190–1). By describing Black resistance to tax buying, though, Kahrl also shows that those sympathetic to Black South Carolinians' plight began to value the properties' exchange value over their use value. For example, he describes how Lester Salamon, a white academic who helped ELF, suggested in 1976 that "the precipitous decline of Blacks' land base in the South should be understood as both a crisis *and* an opportunity": "Wherever Black land predation was on the rise, Salamon believed, the possibilities for Black economic development were greatest" (194). In rare cases, aid organizations secured a fair sale of Black-owned land. ELF, for instance, helped a family sell fifty acres on Hilton Head Island for \$25 million to a residential developer. Most times, though, "[B]lack-initiated rural development efforts had, at almost every turn, been circumscribed by the organization of a rural economic landscape still hostile to [B]lack property rights or [B]lack enterprise" (195). *The Black Tax* paints a sophisticated picture of the tension between exchange value and use value in Black-owned property. But it is a difficult story with few happy endings.

With *The Black Tax*, we now have a fuller picture of homeownership for racialized minorities. Until 1948, property owners could legally prohibit the resale of their home to any groups excluded by a race-restrictive covenant. In the early postwar period, as atavistic biological racism fell out of favor, minority homeownership could remain elusive because racist thinking became a purportedly nonracial concern for "property values" and the workings of the "free market."⁶ Some, like lighter-skinned African Americans and Latines, could skip the color line by passing as white.⁷ Others could become homeowners by buying from developers or

⁶Freund, *Colored Property*; Taylor, *Race for Profit*; Thomas J. Sugrue, *The Origins of the Urban Crisis: Race and Inequality in Postwar Detroit* (Princeton, NJ, 1996).

⁷Allyson Hobbs, *A Chosen Exile: A History of Racial Passing in American Life* (Cambridge, MA, 2016); Jerry González, *In Search of the Mexican Beverly Hills: Latino Suburbanization in Postwar Los Angeles* (New Brunswick, NJ, 2017).

realtors from a similar racial background.⁸ By the time that the Johnson administration signed the Fair Housing and Housing and Urban Development Acts into law in 1968, any increases to minority homeownership would likely need to come from increases in low-income homeownership.⁹ In the absence of robust subsidies or enforcement of fair housing law, minority homeownership looked different by the end of the twentieth century: African-American and Latine-owned homes tended to be older, comparatively more expensive, and in segregated neighborhoods where property values could rise as sharply as they could fall.¹⁰ Yet the story does not end there. Because of the troubling history that Andrew Kahrl tells us, even the Black homeowner with a paid-off house was never safe. Dispossession—the abrogation of property rights—could always lurk behind one missed tax bill. Call this everlasting threat what it is, Kahrl implores us: a *Black Tax*.

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⁸Mike Amezcua, *Making Mexican Chicago: From Postwar Settlement to the Age of Gentrification* (Chicago, 2022); G. Aron Ramirez, “Business as Usual: Ethnic Commerce and the Making of a Mexican American Middle Class in Southeast Los Angeles, 1981–1995,” *Journal of Urban History* (forthcoming), <https://doi.org/10.1177/00961442221139473>; Becky M. Nicolaides, *The New Suburbia: How Diversity Remade Suburban Life in Los Angeles after 1945* (New York, 2024).

⁹Taylor, *Race for Profit*, 155.

¹⁰G. Aron Ramirez, “The Death of the American Dream, en Español: The Problem of Latine Homeownership in the Late Twentieth Century” (PhD diss., Yale University, 2024).