

Please find below two chapters from my book manuscript, The People's Money, The People's Power, which is a history of taxation and democracy in America from the Stamp Act to today. Here's a quick summary of the book as a whole:

The People's Money, the People's Power demonstrates that the long fight over who benefits from American democracy has consistently been fought on fiscal grounds. This is not because, as people sometimes mistakenly assume, there is some deeply engrained resistance to taxation in the American's DNA. No, it is because taxes empower the public, and so fights over taxation are often fights about who counts as the public. The great American tax wars have been proxy wars for the much deeper conflict over who is included in "We the People."

I've included both the Reconstruction and Redemption chapters, and a table of contents for context. I am looking forward to your feedback, thank you!

Vanessa

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Radical Reconstruction and the Promise of Taxation

“If there is any virtue in taxation,
we will tax until we tax them out of their lands.”¹

On a hot June day in 1871, hundreds² of people gathered before the county courthouse in Brenham, Texas.³ They were there to listen to Matthew Gaines, a militant black radical and recently elected State Senator. Some thirty years earlier, Gaines had been born into slavery. As a child, he had secretly taught himself to read, hiding in a cornfield with a candle and contraband books.⁴ Twice Gaines tried to escape, and twice he had been caught; once his enslaver had given him 500 lashes on his back.⁵ But slavery was now outlawed, and black men could vote. Not far from the plantation where he had been forced to work the fields, Gaines swept the 1869 election to represent Washington county, Texas.⁶

The crowd was undoubtedly expecting a barn burner. Though he was rail-thin and barely five feet tall,⁷ Gaines spoke with the fire of a preacher⁷ and his public addresses were widely known to be “spicy.”⁸ He did not disappoint. Over the course of his speech, he gleefully insulted his political enemies, called out political corruption in his own Republican party, and demanded racially integrated public schooling, a seat for a black man in Texas’s Congressional delegation, and public investment to encourage immigration from Africa.

But the main subject of Gaines’s speech was a spirited defense of a new tax law. Responding to complaints from Democrats that the state had been “ruined with taxes,” Gaines attempted convince his audience that taxation was an essential part of the ongoing fight for black freedom. For Gaines, like many emancipated people, freedom meant two

things: schools and land. But if freedom meant schools and land, freedom also meant taxes.

Taxes, he argued, would free up land in two ways. First, they would pay for the new railroad, which would open new tracts in the west, where black families could buy “homes at 10, 15, and 25 cents an acre, and build us school-houses and churches.” He imagined the railroad line to California dotted with safe and welcoming communities for freedmen, where they would not fear to “throw the doors wide open.” Second, and perhaps more importantly, the tax system would redistribute land from wealthy whites.

As Gaines told his constituents:

Your old masters didn't give you any land or horses. The United States failed to confiscate them, and the [new Texas] constitution failed to. There is no way left but to tax and sell, so as to get cheap homes. If there is any virtue in taxation, we will tax until we tax them out of their lands.

Taxation, for Gaines, was a second-best solution; even though he would have preferred direct confiscation and redistribution, high taxes on the planters would encourage them to sell their lands at prices that he hoped would make homes affordable to black families. If “the Democrats say they are groaning under” their taxes, Senator Gaines was “Glad of it! Let them groan.”

But Gaines did not just want to tax the rich. He also defended the new school tax that applied at all men between twenty-one and sixty.⁹ For people only a few years removed from slavery, the one-dollar tax was a serious expense, and Gaines knew his constituents were worried. To assuage their doubts, he distributed summaries of the new tax law and encouraged the crowd to “take them home with you and read them by the

torchlight.” As he passed out his pamphlets, Gaines described what taxes paid for, including a “system of free schools” and the “colored police” that were being organized to protect black communities. “It is your interest to pay taxes,” Gaines insisted.

“In 1856 I paid no taxes – old master did,” Gaines said. “I made ten bales of cotton and got a pair of red shoes, a pair of white breeches, and a promise of a whipping Christmas to make me a good negro the next year.” Now, though, Gaines was a proud property owner, and, he told his audience, “I like to pay taxes on it. It’s my privilege.” He put the choice to constituents. Would they “rather live under this government and pay taxes” or “be tied up in slavery and pay no taxes”? Once his constituents had read the tax bill for themselves, he was sure they would sure they would “say there is not half taxes enough.”

A Revolutionary Project

Senator Gaines was one of at least fifteen hundred black men who served in government during the brief period known as “radical Reconstruction.” Radical Reconstruction began in 1867, when Congress required Southern states to reconstitute themselves on the basis of universal male suffrage.¹⁰ Over the following years, the southern states passed new constitutions, elected new legislatures, and engaged in a revolutionary project—what historian Eric Foner has described as the construction of “a democratic, interracial political order from the ashes of slavery.”¹¹

For the first time, black men voted, ran for office, and won election across the South. They were joined in the southern Republican Party by transplanted Northerners

and a small fraction of Southern whites, mostly farmers from the poorer, hilly “upcountry” who despised the planter elite and had in some cases nursed Unionist sympathies during the war.¹²

Their revolutionary project did not last long. Georgia and Virginia, for all intents and purposes, never experienced a radical Reconstruction, while in Texas, Reconstruction did not survive the election of 1871. From the beginning, Republican governments faced a campaign of obstruction, sabotage, and terrorism from former Confederates, while support from the North waned rapidly. Mississippi’s Republican government was violently overthrown in 1874, as was South Carolina’s in 1877. “We were eight years in power,” lamented Thomas E. Miller, a legislator from Beaufort County, SC.¹³

Because radical Reconstruction was so short lived, and the backlash to it so immediate and so violent, the work of the Reconstruction governments has largely been overshadowed in American historical memory by the white supremacist movements that eventually overthrew them. Indeed, as the following chapter will show, taxes played a central role in Reconstruction’s defeat. But the policies proposed and implemented by the Reconstructionists deserve thorough consideration. During this period, America’s political institutions aspired to racial equality in a way that would not be matched for nearly another hundred years. Americans should know what the Reconstruction legislators fought for, and what they achieved.

At the core of their agenda was tax policy. The Reconstruction Republicans did not all agree with one another, especially when it came to how much of an economic

transformation they thought the government should impose. The most radical few, like Senator Gaines, wished to redistribute wealth from the beneficiaries of slavery to its victims. But many believed that the end of slavery, the protection of civil rights and equality under the law, and the provision of public education would be enough to allow freedmen to prosper. For moderates and radicals alike, however, the hope for multiracial democracy rested upon the capacity of the new governments to tax their citizens. Social revolutions are expensive; the goals of Reconstruction required an influx of revenue.

Taxes for Schools

As Frederick Douglass explained in his first autobiography, reading was the “pathway from slavery to freedom.”¹⁴ In the *ante bellum* South, to teach an enslaved person to read had been illegal, punishable by fines, imprisonment, and flogging; in some places, anti-literacy laws applied to free blacks as well.¹⁵ Despite the dangers, many enslaved people taught themselves to read in secret, and perhaps as much as ten percent of black people could read in 1860.¹⁶ Before the Civil War had even been won, black Southerners organized hundreds of their own community schools.¹⁷ Their urgency amazed onlookers.¹⁸ “What other people on earth have ever shown” asked one visitor from the Freedmen’s Bureau, “such a passion for education?”¹⁹

During radical Reconstruction, Southern state governments attempted to provide universal public schooling for black and white children. In Mississippi, for instance, the Republican State Convention of 1867 resolved to “give a free education to every child,” a policy goal they listed even before universal suffrage.²⁰ The new schools at first often

served people of all ages, so that adult freedmen could finally learn to read and write. The famed civil rights activist Ida B. Wells, born to enslaved parents in Mississippi in 1862, recalled in her autobiography that her mother attended school with Ida and her siblings “until she learned to read the Bible.”²¹

Reconstruction also marked, in many parts of the South, the first time free public education was available to whites.²² Texas’s first public school opened its doors on September 4th, 1871; before Reconstruction, public money raised for schools had simply been divided among private schools that would accept some white students willing to enter as “paupers.”²³ In Mississippi, there were no public school buildings in the state outside of a few in the larger towns.²⁴ Overall, only 35% of Southern school-age whites were enrolled in school in 1860, compared to 72% elsewhere in America.²⁵ Reconstruction legislators were obliged to raise enough revenue to build thousands of new schools for both blacks and whites.²⁶

One of the most important tasks in the Reconstruction states was to develop, as rapidly as possible, a Southern teaching force. In 1870, the board of trustees of Shaw University, a recently opened private black college, offered to turn their teacher-training department into a public teaching college.²⁷ The state legislature accepted their proposal, and Mississippi State Normal School for Colored Youth opened in Holly Springs the following year, receiving around \$4,000 a year from the state for salaries, materials and for student aid. State Normal, as it was known, was soon training over one hundred teachers a year.²⁸ The first principal, Margaret Hunter, a teacher from Illinois,²⁹ reported in 1873 that the school had “a full supply of necessary text-books and maps” and that,

thanks to donations, a “reference library has been begun.”³⁰ Frank Hazard Brown, who was born enslaved on the Mississippi-Louisiana border, earned his teaching certificate from State Normal. Over the following decades, Brown and his wife, Narcissa, another State Normal graduate, taught school in Mississippi and Arkansas, and organized a high school for Lawrence County. When, at the age of 75, his life story was recorded as part of the New Deal’s Slave Narratives Project, Frank H. Brown’s teaching certificate remained framed on his wall.³¹

The progress in black education came at enormous risk; from the end of the Civil War, Southern whites waged a terrorist campaign against black schooling. Teachers were threatened, assaulted, and sometimes murdered. “Twice I have been shot at in my room,” wrote Edmonia Highgate, a free black woman from the North, while teaching in 1866 in Lafayette Parish, Louisiana. “Some of my night-school scholars have been shot but none killed.”³² Schools were often destroyed. In March 1871, terrorists burned down every school building and every Black church that housed a school in all of Winston County, Mississippi.³³ The Mississippi State Normal school survived the Reconstruction era but closed after Governor James K. Vardaman vetoed its state appropriation in 1904, saying that “the expenditures of fabulous sums” for the education of a Black man succeeded only in “making a criminal out of him.”³⁴

Reconstruction legislators did what they could to try to reduce Southern white hostility to Black schools. To accommodate the biases of white families, most states racially segregated their school systems, though separation opened the door to unequal facilities³⁵ and duplicative services made public education much more expensive.³⁶ Only

in South Carolina and Louisiana, where the constitutional conventions had black majorities,³⁷ did the Reconstruction constitutions explicitly require integration.³⁸ In other states, constitutions and school laws were vaguer in their wording, and in practice segregated schools were the norm.³⁹

Another accommodation made to conservatives was the perpetuation of the poll tax. A poll tax, which levies a fixed sum on every individual, rich or poor, takes no account of a taxpayer's ability to pay. Many delegates to Reconstruction constitutional conventions proposed to ban this form of taxation. In Alabama, W.C. Garrison, a white Methodist preacher representing Blount County, and Arthur Bingham of Talladega, who would later serve as Alabama's first Republican Treasurer, both introduced poll tax bans.⁴⁰ So did Matthew T. Newsom, a black minister representing Claiborne County, Mississippi, who called the tax "grievous and oppressive."⁴¹ Some legislators also worried—with reason, it would soon transpire—that the poll tax might be used as a tool of disenfranchisement, if voters were obligated to demonstrate that they had paid.⁴²

But other delegates felt that a poll tax had advantages. A poll tax ensured that every man contributed to the new government, including the poorest black and white families who would benefit most directly from free schooling. So poll taxes were reduced, capped, and earmarked for education. The Mississippi Constitution of 1868, for example, allowed that the "Legislature may levy a poll tax, not to exceed two dollars a head, in aid of the school fund, and for no other purpose."⁴³ The Reconstruction poll tax was a compromise in the name of universal education.

Taxes for Land

Only weeks after his “march to the sea” had debilitated the Confederacy,⁴⁴ U.S. General William Tecumseh Sherman met in Savannah with a delegation of black religious leaders. Garrison Frazier was a 67-year-old Baptist minister who had purchased freedom for himself and his wife eight years earlier. “The way we can best take care of ourselves is to have land,” he told the general, “and turn it and till it by our own labor.”⁴⁵

Without land, penniless freedmen would be forced to work for their former owners, who wanted to keep them in a state as close to slavery as they could achieve.⁴⁶ Could tax policy help black families buy a homestead, and thereby achieve the economic independence that would secure their new political freedom? Many Reconstructionists hoped so.

In principle, land reform could have been achieved by methods much more direct than state tax policy. The United States could have expropriated the insurrectionary planter class to reimburse the North for the costs of the war or as a penalty for treason. The federal government could then have redistributed plantation lands to freedmen, either as reparations for slavery, as a reward for loyalty to the Union, or through a favorable loan program of the sort made available to white settlers on the frontier. Indeed, only days after his meeting with black ministers in Savannah, General Sherman decided to pursue this more direct path to land redistribution.⁴⁷ Sherman’s Special Field Order No. 15 reserved a 400,000-acre swathe of land between Charleston and Florida to be divided among freedmen in forty-acre plots.⁴⁸

The federal government could also have achieved land reform through tax policy—in fact, it nearly did. Three years earlier, in the middle of the Civil War, Congress had passed a tax that applied to “insurrectionary districts” and was required to be paid in person. If you failed to pay your tax—for instance, because you were too busy leading a rebel army—your lands were seized. This legislation is why Arlington National Cemetery exists today. It was built upon the Virginia plantation of Confederate General Robert E. Lee, whose lands were among those seized for tax debt under the 1862 law.⁴⁹

The tax debt lands formed the basis for the first land redistribution to freedmen. In December 1863, President Lincoln issued an order that freedmen in South Carolina could occupy small plots of the tax debt lands, and then purchase those homesteads at affordable prices.⁵⁰ Lincoln’s 1863 order marks the first official reference to “forty acres”: the size of plot a family of freedmen could claim from the lands of the tax-defaulting planter rebels.⁵¹

Such promises were, however, ultimately forsaken. The proximate cause of this betrayal was John Wilkes Booth. Lincoln’s assassination, though it failed to reverse the course of the war, fundamentally altered the course of reconstruction. After Lincoln’s death, President Andrew Johnson overturned Lincoln’s and Sherman’s policies, returning confiscated lands to the former Confederate planters.⁵² Black people who had settled and built communities on abandoned lands were evicted.⁵³ Despite the efforts of Republican House leader Thaddeus Stevens, who devoted his final years to the cause of land reform,⁵⁴ the freedmen never received their “forty acres and a mule.”

In the states, some Southern Republicans sought to achieve what the army and the federal government had not. In Texas⁵⁵ and in South Carolina,⁵⁶ radicals called for freedmen to receive back pay from the time of the Emancipation Proclamation, January 1st, 1863, until the actual end of slavery imposed by the Union army in 1865. The legal premise here was unassailable: because the Confederacy had never been legitimate, the law of the United States had always applied in the South, and so anyone enslaved in the insurrectionary South after 1863 was owed wages. Nevertheless, the idea of such immense redistribution was too subversive for the more moderate Republicans.⁵⁷

Thus, while seizing native land and redistributing it to white people was standard practice in America, seizing slaveholders' land to distribute to the formerly enslaved was beyond what could be achieved in even the most radical moments of the Civil War era. Confiscation was simply too revolutionary—even many black legislators opposed the policy⁵⁸—and so the direct routes to land redistribution had been foreclosed by the time the radical Reconstruction governments took office. What remained was taxation.

Even here, the path was circuitous. In only one state, South Carolina, were taxes used to purchase plantations that were then divided into small plots and made available for purchase on easy terms.⁵⁹ In most states, taxes were expected to lead to redistribution by spurring private land sales. Heavy taxes would make property hoarding less appealing. The aristocratic planter held, in the words of South Carolina Governor Franklin Moses, “thousands of acres idle and unproductive merely to gratify his personal vanity.”⁶⁰ Most Southern farmland was undeveloped,⁶¹ and since the war, much more had fallen into disuse. “Until this tax can be placed upon these lands it will be as in 1865,” Thomas

Bayne asserted at the Virginia Constitutional Convention in 1867, “and the same old dreary wilderness will remain.”⁶²

Bayne had escaped slavery twelve years earlier and prospered in his adopted home of New Bedford, Massachusetts, where he had been elected to the City Council. But at the end of the war, Bayne returned to Virginia to lead the state’s radicals.⁶³ He was one of the most outspoken proponents of a high property tax, which he believed would make it too costly for planters and speculators to leave their lands undeveloped, ultimately pushing their enormous uncultivated plots onto the market. “I ask this Convention to tax these lands and tax them heavy,” Bayne told his colleagues.⁶⁴

High taxes would make land available in two ways. Either planters would be obliged to sell their lands to pay their tax bills or, if they did not pay, the government could confiscate the land for tax debts. The landless poor, black and white, might be able to acquire land in the resulting sales, if those lands were sold in small enough lots. There was some reason for hope in this strategy; freedmen had indeed managed to secure land from tax sales under President Lincoln’s December 1863 order.⁶⁵

In the absence of land reform, there was no direct way to provide compensation or economic independence to formerly enslaved people. But taxation might indirectly lead to the breakup the great estates of the former slaveholders. Given how low land taxes had been before the war, it seemed plausible that regularizing the tax code might change patterns of land ownership. William Beverly Nash, a South Carolina legislator who had opposed land confiscation, thought taxes were the right mechanism to make land

available to freedmen like himself: “I want them taxed until they put these lands back where they belong, into the hands of those who worked for them.”⁶⁶

The Radical Property Tax

Whether or not it would encourage land sales, a new and stronger property tax was a central component of the Reconstruction agenda. This was a practical reality—after emancipation, most Southern wealth was in land—and also an ideological commitment. “If we do not tax the land,” said Francis Moss, a free-born black man representing Buckingham County at the Virginia convention, “we might just as well not have come here to make a Constitution.”⁶⁷ Making taxes proportionate to wealth would signal the government’s new respect for labor and would comport with the broader goal of instituting equal treatment under the law. But it wasn’t merely the distribution of taxation that was radical—the very act of property tax assessment was itself nothing less than revolutionary.

The right of a worker to his income was at the core of the anti-slavery argument, and this commitment carried over into Republican debates over taxation. As James Hunnicutt, a white Republican newspaper editor and minister, framed the issue: “Tax the property, but let the man go free.”⁶⁸ Property taxes were, in essence, wealth taxes, and it was only fair to make taxes proportionate to the taxpayer’s resources. “I want the people, according to their ability, to pay the taxes,” insisted Willis A. Hodges at the Virginia Constitutional Convention.⁶⁹ Hodges was part of a prosperous free black family in Virginia who had been active in the Underground Railroad before emancipation,⁷⁰ and in

Reconstruction politics thereafter. Taxes should be based on what taxpayers could afford, Hodges believed, and that is why he endorsed a general property tax.

Making taxes proportionate to wealth marked an enormous change in the Southern tax system. Land taxes had been artificially low before the war. The South had relied instead on a hodgepodge of professional licenses and specific taxes on luxury items like watches.⁷¹ By some accounts, merchants paid five or six times the amount of taxes paid by equivalently wealthy planters.⁷² So the new general property tax was also a way of creating consistency and uniformity, eliminating the special tax breaks that typified the *ante bellum* Southern fiscal system.

But to apply a uniform property tax, you need to be able to calculate what each piece of property is worth—and this process of assessment was among the most radical aspects of the Reconstruction tax agenda. Before the war, a petty bureaucrat valuing a slaveholder's property would have called into question his absolute patriarchal control over his estate.⁷³ As discussed in the previous chapter, slave states struggled to implement property taxes for precisely this reason—and when they did, they often avoided real assessment procedures. In Georgia, for example, property holders asserted the value of their estate and, by law, officials could not dispute the owner's estimate.⁷⁴ A similar system existed in South Carolina. "The tax collector went around and received your own account of your property," one planter explained, "you were allowed to value your land at 50 cents or \$10 an acre, just as you pleased."⁷⁵

The radical Reconstruction governments wanted to impose actual government assessments, both because this would prevent self-interested undervaluation and because it would make clear that the laws applied to everyone, including the planter class. Plantation owners, accustomed to the unquestioning acceptance of their own assessments, would undoubtedly have found the new system an adjustment under any circumstance—but real tax assessment was particularly galling during Reconstruction because the officials assessing and collecting the taxes were often Black men.⁷⁶ Some tax assessors were former slaves, now tasked with evaluating the property of their former owners,⁷⁷ a complete reversal of the social order that had existed under slavery. And even where the tax assessors were white, they were still a very visible reminder that the old order was gone, and that everyone was now accountable to a democratic government that included black people. Most former Confederates did not accept this new multiracial order, and so experienced the assessment of taxes as a violation of their rights.

Opposition to taxes under Reconstruction was exacerbated by the steep increase in tax rates. Taxes as a fraction of assessed property more than quadrupled in a decade.⁷⁸ In part, rates had to go up because Southern wealth had gone down. The war had destroyed a substantial amount of Southern property, and land values had collapsed.⁷⁹ But most of the “decline in property values” would be better understood as “emancipation.” Nearly four million people who were once counted on a slaveholder’s property ledger were now free. The abolition of slavery had eliminated a primary source of southern wealth, and with it, a large part of the property tax base.⁸⁰ Thus, taxes would have gone up under any government, just to maintain even the paltry pre-war tax revenues.⁸¹

Of course, Reconstruction governments were not simply trying to match the tax revenues of the pre-war period; they were attempting to rebuild their states and put in place a public school system. An indication of the special commitment of black office holders to these goals, Reconstruction taxes increased more where black political power was greater. Economist Trevon Logan estimates that each additional black politician “increased per capita county tax revenue by \$0.20, more than an hour’s wage at the time.”⁸²

Despite these increases, southern taxes only rose to levels comparable with the rest of the country.⁸³ As a fraction of wealth, local taxes in Southern states remained at or below levels found in the Northwest and Midwest.⁸⁴ The highest per capita tax rates in 1870 were found in Nevada, Massachusetts, California, Connecticut, and New York.⁸⁵ The key fact about taxes under Reconstruction is not that they rose so high, but they started so low.

While taxes went up, the idea of graduated rates was never seriously on the table. State property taxes did not have an exemption for small farms, and property taxes were applied at a single rate—meaning that a subsistence farmer and a plantation owner were paying the same percentage. South Carolina legislator William Beverly Nash proposed that uncultivated land should be taxed at a one percent higher rate than cultivated land, which would have shifted the weight of taxation off of small farmers—but his proposal was tabled.⁸⁶ A graduated license tax on business proprietors and professionals was similarly criticized as unequal and unfair, and quickly repealed.⁸⁷ Only in Virginia was there a surtax on high incomes.⁸⁸ The kind of progressive taxation we are used to today,

with higher rates on higher brackets, would only gain widespread currency in the United States many decades later.

Rapidly rising tax rates provided ammunition for charges of corruption and waste. Corruption was indeed an endemic problem among Democrats and Republicans, North and South, in the second half of the nineteenth Century.⁸⁹ According Eric Foner, the most egregious cases of corruption in the South tended to be when the state provided loans to “finance grandiose dreams of railroad empire,”⁹⁰ which led to “a scramble for influence that produced bribery, insider dealing, and a get-rich-quick atmosphere.”⁹¹ Ironically, one motivation for railroad investments was the hope that an economic boom would make Reconstruction more palatable for white conservatives.⁹²

But opponents of Reconstruction were quick to attribute financial mismanagement to Republican governance and particularly black suffrage. In reality, black legislators often spoke out against corporate-friendly investments,⁹³ and the businessmen who were the instigators of bribes and beneficiaries of the resulting legislation were generally white Democrats.⁹⁴ However, the charge that tax money was being mishandled would serve as a fundamental claim of generations of racist historians who sought to malign the Reconstruction governments.⁹⁵ And, as we will see in the following chapter, accusations of wasted tax money were a central argument of the planter elite in their bid to retake power, because it allowed them to connect with small farmers hit hard by high land taxes.

Victories and Defeats

How effective were the Reconstruction tax reforms in providing funding for the schools and making land more available for freedmen? In a sense, we can never know. Despite the moderation of the Reconstruction fiscal agenda, many white Southerners devoted themselves to undermining the tax system, a key component of their larger strategy to overthrow the multiracial democracy that had been imposed upon them.

Almost as soon as new tax laws were passed, Reconstruction governments faced widespread tax evasion or, as W.E.B. DuBois called it, “an organized and bitter boycott of property.”⁹⁶ Evasion was abetted by a campaign of white supremacist terrorism against the representatives of the fiscal state. Tax assessors and collectors were regularly threatened with violence if they attempted to do their jobs. Those who persisted did so at risk of their lives. Across the South, tax officials were dragged from their homes at night, whipped and beaten by masked Klansmen. Samuel Brown, a tax assessor in Alabama, reported to Congress that he was “unable in person to discharge my duty as an officer without protection.” A white Southerner and former Confederate soldier, Brown nonetheless called for the federal military to intervene and restore order.⁹⁷ In Jackson County, Florida, the Ku Klux Klan threatened Homer Bryan, a black man serving as the local tax collector, when he sold lands owned by local whites who had not paid their taxes. Bryan fled the county, but the Klan killed his assistant, a white Republican from the North.⁹⁸ In Newberry County, South Carolina, Klansmen came in the night to the home of a black county commissioner and shot and wounded him, his wife, and his child.⁹⁹ Others tax officials avoided assault or murder by going into hiding, sometimes for weeks on end.¹⁰⁰

Predictably, taxes went uncollected in regions with terrorist campaigns underway. In Monroe County, Mississippi, a mob of one hundred and twenty Klansmen threatened to lynch A.P. Huggins—a school superintendent responsible for estimating the county’s tax revenue needs—if he did not abandon his job. When he refused, they beat him unconscious. Despite Huggins’ personal bravery, the school tax was never collected; the local board of supervisors, who had also been threatened, refused to make assessments.¹⁰¹ It soon became near impossible to find anyone willing to impose taxes. Local tax boards and sheriffs ceased to make assessment or collect revenues. Empty positions were left vacant.¹⁰²

Violence also made it nearly impossible to assess taxes fairly. If tax assessors could not safely visit a property, they were of course less able to judge its value. Opponents of the Reconstruction governments regularly griped that assessments were inaccurate and that tax processes were occurring in secret—a remarkably two-faced complaint, given that some of these opponents were themselves threatening and committing violence against any tax official daring to show his face.¹⁰³ Moreover, though large amounts of land were nominally forfeited, whites colluded to prevent tax sales, or to return property to its original owners after having been sold.¹⁰⁴ In many places, tax sales were nothing more than a farce.¹⁰⁵

Rampant tax evasion led to budget crises, as expected revenue did not appear. In 1870 in South Carolina, nearly a third of the total state levy was delinquent.¹⁰⁶ Shortages of tax funds made even higher tax rates necessary, encouraging yet more evasion. States

were obliged to issue debt paper, which immediately lost value when tax collections seemed insecure, leading to even larger budget shortfalls.¹⁰⁷

This is not, however, merely a story of defeat. Even in the face of a drastically smaller tax base and rampant tax resistance, Reconstruction governments did manage to raise funds. Much of that money went to the school system.¹⁰⁸ In 1869, Alabama nearly doubled its school fund from its pre-war level.¹⁰⁹ By 1871, about 900,000 young people were enrolled in public schools across the former Confederacy, amounting to nearly a third of young people in those states.¹¹⁰ The increases were particularly striking in South Carolina and Mississippi. In 1857, only about 19,000 white students attended free public schools in South Carolina. By 1873, nearly 86,000 students were enrolled, including 37,000 white students. Not only was public education now provided to tens of thousands of black children, but almost twice as many white children were attending school as before the war.¹¹¹

By the middle of the 1870s, enrollment rates in South Carolina and Mississippi were comparable to some northern states. As late as 1871, a child in South Carolina was half as likely to be enrolled in school as a child in New York, but by 1875, a child in South Carolina was *more* likely to be enrolled than a child in New York. In Mississippi, enrolment rates in 1874 were only two percent below the comparable figure in New York.¹¹²

In both Mississippi and South Carolina, the end of Reconstruction coincided with a sharp decline in enrolment.¹¹³ Nonetheless, Reconstruction-era investments had a

lasting impact, particularly where more black politicians served.¹¹⁴ Literacy among black males doubled in ten years, and black women were for the first time more likely to be literate than black men.¹¹⁵

But while the Reconstruction era saw measurable gains in Southern public education, tax policy did not result in widespread black landownership. Some black families did overcome the odds and acquire land,¹¹⁶ but the tax system did not do much to help them. High taxes led to farms being consolidated, rather than being broken into smaller lots.¹¹⁷ South Carolina representative William J. Whipper had anticipated this possibility as early as the constitutional convention of 1868. If lands were sold in large tracts, he observed, “nobody but a capitalist will be able to buy.”¹¹⁸ Freedmen, only a few years removed from the destitution of slavery, only rarely had the resources necessary to purchase a farm.¹¹⁹ Though leaders like North Carolina Senator Galloway believed that high property taxes would mean “we negroes can become land holders,”¹²⁰ this hope remained unrealized.¹²¹

Counter-Revolution

Senator Matthew Gaines’s agenda, as he outlined it in front of the Brenham courthouse in 1871, expressed a deeply radical version of what were widely shared goals among Reconstructionists: to use tax policy to provide schools and land. Taxes would pay for a new polity in which black people could be free and equal participants.

We know what Senator Gaines said¹²² on that June day because Dan McGary, a vehement opponent of radical Reconstruction,¹²³ reported more than three thousand

words of Gaines's speech in his newspaper, the *Houston Age*. Democrats across Texas and as far away as Michigan and Indiana took Gaines's speech as evidence of the misrule and oppression of the Radical governments, reprinting the text under headlines like "Radicalism, as Expounded by a Leading Negro" and "A Misanthropic Darkie."¹²⁴

Gaines's speech thumped any number of political hornet's nests,¹²⁵ but if an intemperate speech might be overlooked, the tax law was not. By August 1871, one of Texas's only reliable white Republican voting blocs, German-Americans, were threatening to bolt the party over the taxes that Gaines had so eloquently defended only a few weeks earlier. Gaines tried to reach these voters through the papers, in a letter both cajoling and desperate:

I am informed that you are going over to the Democratic party, so that you may help them to repeal the tax law; that you cannot stand the taxes you have to pay. So let me ask you one thing: Can you not stand the taxes you have to pay as well as you stood the Democratic storms of 1861, when you had to leave your wives and children and go to the war, risking your lives for the slaves, when you owned none? Now that peace has been restored, and you can stay at home, vote and hold office in peace, and pay your taxes as free men ought to do, are you ready to forsake the government to whom you are indebted for all these blessings, and turn it over to its and your own enemies?... If you are Republicans, stand fast to your principles, no matter what I have said or done – I am but one man and am liable to make mistakes as well as others. Do not depart from your first faith and order, pay your taxes and be free... Let me hear from you through the papers."¹²⁶

As Gaines feared, Unionist sentiment and lingering resentment over the war were not enough to keep German-American voters solidly in the Republican column. The 1871 election brought an end to radical Reconstruction in Texas.

As we will see in the following chapter, in Texas and across the South, tax opposition proved to be a powerful tool in the hands of Reconstruction's opponents. It

was a wedge between black and white Republicans and a banner that could draw wealthy Northerners into alliance with their erstwhile enemies in the Southern planter class. If taxes were essential to achieving the goals of Reconstruction, they were equally central to the destruction of those hopes.

The Rise of the Taxpayers

“For the Payers of Taxes, A Voice”

“My position here is peculiar, and in many of its features, trying,” noted Daniel Chamberlain in a speech before the 1871 South Carolina Tax-Payers’ Convention.¹²⁷

This observation was something of an understatement. Chamberlain was an abolitionist from Massachusetts, a Union army officer who led black soldiers in battle, and a delegate to the South Carolina constitutional convention that had only a few years earlier enfranchised black men.¹²⁸ Now, he was serving as vice president of a convention that was led by South Carolina’s old guard,¹²⁹ men who regretted nothing about the war other than the outcome.¹³⁰ His fellow executive officers at the convention included W.D. Porter, who had described the new state constitution as an “enormity” and pledged that the white men of the country would “assert their common, natural and indefeasible right to be the rulers of the land;”¹³¹ Matthew C. Butler, a former Confederate General and first cousin to Preston Brooks, the South Carolina Congressman who beat Massachusetts Senator Charles Sumner nearly to death on the Senate floor in 1856; and James Chesnut, the former Confederate General who had in 1861 ordered the firing on Fort Sumter, and ten years later declared himself utterly “unrepentant.”¹³² Another active member of the Tax-Payers, the former Confederate General Martin W. Gary, had famously refused to surrender at Appomattox.

No wonder Chamberlain felt ill-at-ease among the South Carolina Tax-Payers. But what on earth was he doing there? In his remarks to the Convention, Chamberlain would go on to say that he, like the other Tax-Payers, was concerned about the finances

of the state—but nearly everyone in South Carolina, black and white, could agree upon that.

Chamberlain seems to have believed that by participating in the Tax-Payers Convention, he could travel a middle ground between Reconstruction’s radicals and its most ardent opponents, thus creating a space for comity and consensus. At the convention, he advanced a system of proportional voting to give whites greater say in the black-majority state. Chamberlain also asked the convention to investigate “alleged”¹³³ Ku Klux violence, hoping that the terrorism might subside if the state’s native white elite registered their objections.¹³⁴ Above all, Chamberlain believed that by addressing the fiscal concerns of the Tax-Payers, he could convince them to support the new government.

The Tax-Payers, meanwhile, were thrilled to count a Republican among their ranks, which they pointed to as evidence that their movement was not “political.”¹³⁵ The Tax-Payers similarly pointed to the four black attendees¹³⁶ among the hundreds of convention-goers, to demonstrate that their concerns were not a matter of “race, or color, or party”¹³⁷—though they struggled to maintain even this thin veneer of color-blindness. In their speeches, the Tax-Payers described black men as childlike and incapable of reasoned judgment¹³⁸ and advocated for white immigration to the state.¹³⁹ And while the Tax-Payers insisted they sought only “a voice and a representation in the councils of the State,” their response to Chamberlain’s proposed system of proportional representation, which was expected to give “the taxpayers” approximately 40% of the legislative seats,¹⁴⁰ made clear that their goal was complete political control.¹⁴¹ One participant, former governor John L. Manning, complained that “We, by this cumulative voting, shall be

confined to one-third the power to which we are entitled,”¹⁴² while General Gary described universal suffrage as a “monstrous political fallacy.”¹⁴³

Nonetheless, Chamberlain was apparently convinced of the sincerity of the Tax-Payers’ fiscal concerns. Appealing to white taxpayers remained a central part of Chamberlain’s political strategy when he became the Republican governor of the state in 1874. He lowered the property tax rate¹⁴⁴ and revised the tax assessment process.¹⁴⁵ He sought to dramatically reduce government spending by cutting appropriations for public schools by one-fourth, as well as by instituting a system of convict leasing to reduce penitentiary costs. The state university, which served almost exclusively black students, was to be reconfigured into a “good high school.”¹⁴⁶

For a time, Chamberlain basked in conservative praise,¹⁴⁷ but his strategy of appeasement was ultimately unsuccessful. For the former Confederate leaders, the goal was never fiscal probity, it was political power. Chamberlain should have expected as much. In Louisiana, Governor Kellogg’s personal honesty and tax cuts had not forestalled the rise of the terrorist White Leagues in 1874.¹⁴⁸ After Governor Chamberlain condemned the 1876 Hamburg Massacre,¹⁴⁹ in which Chamberlain’s fellow Tax-Payer Matthew C. Butler had directed the murder of black militia members,¹⁵⁰ Democrats decisively broke with Chamberlain.¹⁵¹ Soon thereafter, Martin W. Gary, another of Chamberlain’s erstwhile Tax-Payer colleagues, orchestrated a campaign of election violence in support of Chamberlain’s opponent, Wade Hampton.

Remarkably, the original draft of Gary’s “Plan of the Campaign 1876,” which was edited and sent to Democratic county leaders across South Carolina, has been preserved. “Democratic Military Clubs are to be armed with rifles and pistols,” he wrote. “Every

Democrat must feel honor bound to control the vote of at least one Negro, by intimidation, purchase, keeping him away or as each individual may determine, how he may best accomplish it.”¹⁵² Outside local Republican meetings, armed riders sang, “We’ll hang Dan Chamberlain to a sour apple tree.” The goal, as one young participant would nostalgically recall many decades later, was “to hold up to the gaze and din into the ears of the negroes the picture and sound and menace of war against them.”¹⁵³

The terrorism of the “Red Shirts,” as the Democratic paramilitaries were known, was effective. In Edgefield, where Gary resided, Democrats received 2,000 more votes than the total white voting population. Fraudulent and coerced votes gave Democratic candidate Wade Hampton a narrow, thousand-vote lead in the governors’ race.¹⁵⁴

Citing voter intimidation and fraud, Chamberlain refused to concede the election. For a brief period, South Carolina had two competing administrations. But Chamberlain’s failed strategy of courting Democrats had weakened the Republican party statewide, and within weeks, Hampton had consolidated control of key aspects of the state apparatus, including the treasury.¹⁵⁵ The only thing keeping Chamberlain in the state house was an armed guard of federal troops.

Hampton and Chamberlain were called to Washington to meet with President Hayes, where Chamberlain was obliged to admit to the president that he could not stay in power without the support of the army. Hampton, by contrast, was pugnacious. President Hayes asked Hampton what would happen if he were not recognized as governor. Every “Republican tax collector in the state,” Hampton told the president, would be “hanged within twenty-four hours.”¹⁵⁶

One might think openly threatening to murder government officials, members of President Hayes's own party, would be a dangerous provocation. But by this time everyone knew that the North no longer had the stomach to protect democracy in the South. Hayes ended military protection for Chamberlain.

At first, Chamberlain wished to fight on. But state treasurer Francis Cardozo, the highest-ranking black man in the South Carolina state government, convinced him that the result would only be additional bloodshed.¹⁵⁷ In his address to the Republicans of South Carolina, withdrawing from office, Chamberlain wrote:

To-day—April 10, 1877—by the order of the President whom your votes alone rescued from overwhelming defeat, the Government of the United States abandons you.

General Wade Hampton, hero of the Confederacy, became the governor of South Carolina. Only a few months later, Matthew C. Butler was seated in the U.S. Senate. Reconstruction was over.

* * *

The South Carolina Tax-Payers Convention is the best known of the many taxpayer associations that sprang up to help overthrow the radical Republican governments. The associations were themselves only transient institutions,¹⁵⁸ but their impact was substantial and long-lasting. Across the south, opposition to taxation was a banner behind which the old forces of white supremacy re-assembled to successfully challenge the radical egalitarian promise of Reconstruction. In defining themselves as taxpayers,

opponents of Reconstruction, eventually known as “Redeemers,” achieved three political ends at once.

First, in explaining corruption as the consequence of non-taxpayer rule, Redeemers distracted voters from the reality that wealthy white Democrats were themselves knee-deep in fraud and bribery. Poor people, if in office, could easily be bought, it was argued, and as non-taxpayers, they would not feel the fiscal sting that excessive state spending required. Corruption was therefore the unavoidable consequence of the enfranchisement of the poor and could only be resolved by their exclusion from political life.

Second, the rhetoric of “taxpayers” helped elites make common cause with whites of middling wealth, whose support they needed to retake political control. Small white farmers, some of whom had previously voted Republican, struggled to pay rising land taxes and actively resisted federal taxes on liquor. The category of “taxpayer” elided the vast economic gulf between a millionaire plantation owner and a subsistence farmer, allowing complaints about taxes to cut across class lines and become “an effective rallying cry for opponents of Reconstruction,” as the historian Eric Foner has argued.¹⁵⁹

Finally, in talking about taxpayers abused by a corrupt government, Southern elites could portray a racist violent movement to achieve political power as grounded in reasonable complaints and thus deserving of respect. The Ku Klux Klan, the White League, the Red Shirts, and other paramilitary and terrorist groups¹⁶⁰ intimidated, assaulted, and murdered voters and public officials—but Southern elites consistently minimized the violence and insisted it was a localized and understandable reaction to the corruption and oppressive taxation of the Reconstruction governments. Unlike

straightforwardly racist rhetoric, coded complaints about burdensome taxes and government corruption appealed to moderate whites, North and South.¹⁶¹

As “taxpayers,” wealthy whites could at once assert their place in the political sphere, overcome divisions among whites, and make their grievances appear reasonable to Northerners. Accordingly, Redeemers embraced the language of taxpaying as they overthrew Reconstruction governments. And after they consolidated power, the Redeemers’ fiscal critique of Reconstruction would dominate histories of the period for nearly a century.

“Corruption” as Rule by the Non-Taxpayers

In 1868, Wade Hampton, the leader of the South Carolina Democratic State Central Executive Committee and a former Confederate general, demanded that the United States Senate reject the new state constitution that provided for universal male suffrage. In their appeal, Hampton and his colleagues made what they described as a “statistical argument” formed of three “exhibits”: an estimate of the taxes proposed under the new constitution, an estimate of the amount of taxes paid by the delegates to South Carolina constitutional convention, and an estimate of the amount of taxes paid by the members of the new state legislature.

Before the new government had levied even a single dollar of taxes, Hampton and his colleagues concluded that the public revenue would be “twenty times as great as before the war.” Equally implausibly, they asserted that two thirds of the constitutional delegates “paid no tax at all.”¹⁶² Having nontaxpayers set the tax rates was “a monstrous plan of public spoliation” that would rival the “tyranny” of the British over the American colonies, Hampton fumed.

In attempting to discredit freed people for failing to accrue taxable property while literally enslaved, Hampton's charges were reprehensible. They were also obviously untrue. Reconstruction taxes included poll taxes that applied to every man, and most delegates were property holders, as well. The median amount of property owned by South Carolina's delegates was \$1,500, overall, and \$900 for the black delegates.¹⁶³ But the truth of the numbers was never the point. The point was to declare in advance that the incoming government was fundamentally and unalterably corrupt and illegitimate because it represented those too poor to pay much in taxes.

In 1871, the South Carolina Tax-Payers Convention picked up Hampton's charge. The "worst feature" of the state's Reconstruction government, convention president W.D. Porter claimed, is that "they who lay the taxes do not pay them, and that they who are to pay them have no voice in the laying of them."¹⁶⁴ Legislators who pay little in taxes, they argued, have no personal concern about rising government expenses. The problem, therefore, was not particular legislators or lobbyists, but rather the very presence of poor people in positions of power. The "center of the corruption charge," as W.E.B. DuBois put it, was "the fact that poor men were ruling and taxing rich men."¹⁶⁵ This diagnosis, that corruption was an intrinsic consequence of nontaxpayer rule, conveniently foreclosed any possibility of reform within a system that enfranchised the black and the poor.

With this analysis in place, all government spending could be deemed suspect. There was no need to specify what particular spending was objectionable, and Reconstruction's opponents were not inclined to engage in subtle, or even plausible, analyses. To take just one example, the South Carolina Tax-Payers consistently compared

pre- and post-war expenses, ignoring the fact that emancipation had doubled the state's citizen population, while war had decimated its infrastructure and economy.¹⁶⁶

For a number of the most prominent Tax-Payers, it was particularly expedient to keep investigations of corruption superficial, as they were themselves engaged in illegal dealings. Porter, for instance, had personally profited from the railroad frauds that the Tax-Payer Convention criticized.¹⁶⁷ When resolutions were proposed calling for an investigation of profiteering in the sale of bonds to complete the Blue Ridge Railroad, one Tax-Payer, W.H. Trescott, demurred, calling such action the “first step to social anarchy.”¹⁶⁸ Trescott's opposition to the investigation was easily explicable; as another convention participant, F.F. Warley, angrily noted, Trescott was trying to protect the “bonds of the Company he represents.”¹⁶⁹

Remarkably, Matthew C. Butler and Martin W. Gary used the Tax-Payer convention itself to engage in some self-dealing. They ensured that their convention would endorse the state's bonds, “after contracting with a group of New York bankers for a share of the profits from the rise in market value they expected would follow.”¹⁷⁰ Butler was at least forthright about his shady dealings. He saw no harm in suborning a government he saw as illegitimate; as he admitted frankly to a Congressional committee, if state senator indicated he would accept a bribe, “I would buy him up as I would buy a mule.”¹⁷¹

In the opportunism of their anti-corruption fervor, the South Carolina Tax-Payers were not alone. In Texas, the expenses of railroad investments rose in counties controlled by white conservatives as much or more than those with Republican legislators. Nevertheless, Redeemers still treated the issue as a consequence of black suffrage.¹⁷²

Honest Republicans, like the corruption-fighting state treasurer Francis Cardozo, were left in a bind. Profiteering was of real concern to freedmen and their representatives. It was they, not the former slaveholder class, that were truly invested in the effectiveness of the government. Corruption siphoned funds away from essential goods like public education and undermined programs with the potential for real economic liberation.¹⁷³ But Republicans' sincere efforts to combat corruption played into the hands of conservatives seeking to argue that poor people, the purported "non-taxpayers," did not belong in government. And so it became vastly harder for genuine reformers. To address misconduct risked empowering an opposition whose goal was to drive the Republican party out of existence and to return black Americans to political and economic subservience.¹⁷⁴

Tax Talk and Poorer Whites

A core concern of the planter elite was to stymie any kind of cross-racial working-class alliance. The Redeemers needed whites of middling wealth for their electoral ballast, to vote against Republicans, and for their paramilitary support, to threaten would-be Republican voters and officials. The taxpayer leagues helped achieve both ends.

The planter class had good reason to worry about the loyalty of the "upcountry." Poorer whites had actively contested the political power of the planters in the *ante bellum* period and, during the Civil War, were the primary source of pro-Union sentiment in the white South. As the Confederate regime seized their crops and sent their sons to die in defense of slavery, communities in the South's more mountainous regions engaged in an active campaign of draft resistance.¹⁷⁵ In the first years after the war, the vastly

outnumbered southern white Unionists recognized that they were doomed, politically, if the planter class were allowed to maintain control of the southern states. And so, early in the radical Reconstruction period, upcountry voters shocked conservatives by voting Republican.¹⁷⁶ “Let no foolish prejudice stand in the way” of an alliance of poorer whites and blacks against the ‘rebels,’” argued one Republican newspaper in North Carolina.¹⁷⁷ Upcountry radicals were enthused about agrarian policies like debt relief and land reform; a Union League leader in Alabama wrote that his county “are in for a confiscation of the property of the secessionists.”¹⁷⁸

It is not obvious for how long upcountry whites would have been willing to throw in their lot with black people against the planter class. Southern white Republicans generally shared in the racist views of other whites of the era.¹⁷⁹ But there was, at the start of radical Reconstruction, a substantial minority of white voters willing to endorse a government based on universal suffrage. About a quarter of white voters did so in North Carolina.¹⁸⁰ In Alabama, about half of registered whites in the poorer counties voted to hold a constitutional convention in accordance with the demands of Congressional Reconstruction. A year later, when most whites were observing a statewide election boycott, about a quarter of whites in those counties (and a tenth of white voters statewide) voted to ratify that new constitution.¹⁸¹

Thus, even at its highwater mark, upcountry radicalism comprised only a minority of whites—but it was nevertheless an electorally vital voting bloc. In states where the black population approached a statewide majority, even limited inroads into the upcountry would help secure a governing coalition for the Republicans. Conservative

planters, recognizing this political reality, were desperate to convert poorer whites to their side.

On taxation, conservatives found a policy that would help them secure control of the upcountry.¹⁸² Because land taxes in the pre-war period had been very low, the tax increases imposed by Reconstruction governments hit small white farmers hard, particularly because these farmers generally did not have much in the way of cash income with which to pay their taxes.¹⁸³ A small number of Republican farmers saw these increases as simply a price worth paying. Edward E. Holman, a white farmer from Holly Springs, MS, witnessed his taxes increase from \$35 to \$65 in a single year, yet remained a Republican stalwart:

I have said to people that I was perfectly willing to pay my taxes, as it was to educate the country; that education was what we wanted; that if we had more of it before the war, we never would have had the war.¹⁸⁴

For far more small white farmers, however, the tax increases undermined whatever faith they had in the Republican Party. Tax opposition became the central plank of the Democratic platform because it so effectively convinced poorer whites that their interests were at odds with those of black freedmen.¹⁸⁵ Where straightforward racism had faltered, highlighting the substantive costs of Reconstruction made racist appeals newly resonant. The “poor whites of the country are to be taxed—bled of all their little earnings,” argued one conservative paper, “in order to fatten the vagabondish negroes.”¹⁸⁶

The electoral consequences were unmistakable. In Texas, the election of 1871 was a disaster for Republicans. German-Americans, one of the state’s few reliably Republican white constituencies, bolted the party over the new tax laws.¹⁸⁷ The Republicans’ hold on power in Texas had been tenuous from the beginning, as less than a

third of the Texas population was black.¹⁸⁸ But even in Mississippi, a majority-black state, taxes still cost the Republicans dearly. John Lynch, a freedman who represented Mississippi in the U.S. House of Representatives, believed that the Reconstruction tax increases, though unavoidable, were so “unpopular that it came near losing the Legislature” for the Republicans in 1871.¹⁸⁹

Anger about taxation was mobilized in part through taxpayer associations, which appeared in some states as early as 1869 and across the South by 1871. Taxpayers’ “conventions,” “unions,” and “leagues” were active in Alabama, Florida, Louisiana, Mississippi, South Carolina, Tennessee, and Texas.¹⁹⁰ Though the level of activity varied in these associations, they commonly held public meetings and state conventions, wrote memorials and resolutions, met with state leaders, and sometimes took suspect officials to court over purported corruption. In Texas, the Tax-Payers Convention organized an effective campaign of non-payment, which helped cripple the Reconstruction government’s effort to fund public schools; wrote reports that damaged the Republican administration in the eyes of Northerners and southern white Republicans; and contributed to backlash in the pivotal election of 1871.¹⁹¹

These were, at least, the official activities of the taxpayers’ leagues. But they were not the only activities. Their more ominous role is hinted at in the proceedings of the South Carolina Tax-Payers Convention, where the Tax-Payers suggest that the local unions will exact “just punishment”¹⁹² of government officials they deem “robbers of the people.”¹⁹³ While such rhetoric might be interpreted as merely a demand for appropriate legal sanction, there is good reason to read such claims in a more sinister manner, as

taxpayer organizations, in South Carolina and elsewhere, were interlinked with the violent resistance to Reconstruction.

Taxpayer Leagues and Terrorism

On March 9, 1871, a manifesto printed in a South Carolina newspaper, the Yorkville *Enquirer*, and signed with the initials “K.K.K.”, contained the following line: “We do intend that the intelligent, honest white people (the tax-payers) of this county shall rule it!”¹⁹⁴ In the campaign of terrorism to reinstate white supremacy, it was not uncommon for groups perpetrating Klan-style violence¹⁹⁵ to present themselves as defenders of the taxpayer. One popular slogan had it: “Old men in the Tax Unions and young men in the Rifle Clubs.”¹⁹⁶ Anti-tax organizations and paramilitary organizations were two prongs of the same campaign, and often two faces of the same organization.¹⁹⁷

Paramilitary groups used tax resistance to gain popularity in areas where there were substantial numbers of white Republicans. The Klan was able to find a foothold in Appalachia by preventing the collection of a federal tax on liquor, thereby taking up the region’s longstanding resistance to whiskey taxation. They became widely known for their attacks on revenue agents, killing twenty-five agents in less than two years.¹⁹⁸ Federal tax collectors, typically pro-union Republicans,¹⁹⁹ were indeed intimidated; one revenue agent reported that “‘he dare not attempt to collect any taxes,’ for fear of being ‘Ku-Kluxed.’”²⁰⁰

Some men who were, by day, attending taxpayer conventions were terrorizing their neighbors after nightfall. During a Ku Klux trial in Raleigh, North Carolina, for instance, a Klansman testified that his plans to summon men in preparation for a raid the

following night were delayed because he had stopped to attend a local “tax-payer’s convention.” Conveniently, however, several of the other attendees were already discussing the planned raid at the convention that evening.²⁰¹ The following night, as planned, the local Klan attacked a white Republican state representative, James M. Justice, who was dragged from his bed into the street, threatened with lynching, and beaten unconscious.

In 1874, a taxpayer association in Vicksburg, Mississippi, openly committed one of the most infamous massacres of the Reconstruction period. A freedman and U.S. army veteran named Peter Crosby served as the local sheriff and was responsible for the collection of taxes. On the date that taxes were due, five hundred members of the Vicksburg taxpayers’ league marched to the courthouse and demanded the resignation of all black officeholders. In response, Crosby rode to the governors’ mansion for assistance. With the support of the radical Republican governor, a small militia of black citizens assembled and attempted to reinstate Crosby at the courthouse. However, the white mob began to fire on them, killing between 75 and 300 black citizens in what became known as the Vicksburg Massacre. “Those that fell wounded were murdered,” reported Blanche Ames, the governor’s wife.²⁰²

From the upcountry Klan attacks against federal revenue agents to the murderous taxpayer league in Vicksburg to the Martin W. Gary’s “Red Shirts” in South Carolina, the taxpayers’ associations were inseparable from campaigns of white supremacist terror. So consistent is the connection between anti-tax activism and racist political violence that the relationship can be quantified. The economist Trevon Logan has found that an additional dollar of per capita county taxes raised the chances that a black politician was

attacked by more than 25%.²⁰³ Violence against black politicians was highest in the counties where taxes had increased the most.

Taxes as Distraction

Despite their participation in political violence, the taxpayer leagues managed to maintain a certain respectability. Because they were not explicitly partisan, or explicitly whites-only, participants could claim (however implausibly) that they were merely citizens oppressed by high taxation, rather than unrepentant Confederates contesting the Civil War by new means. Indeed, in a hearing regarding the Vicksburg Massacre, one member of the local taxpayers' league insisted that "there was nothing political in it; colored men, if tax payers, could join."²⁰⁴ (Supporters of Reconstruction protested in vain that the violence began with black suffrage in 1868, before the radical Reconstruction governments had even formed, much less collected any taxes.²⁰⁵)

However thin the pretense, the taxpayers' respectability was crucial, because the overthrow of Reconstruction governments required the tacit approval of Northerners. When former Confederates were too obvious in their efforts to return the old order to power, that could look like treason. But when Reconstruction's opponents adopted a new rhetoric, clothing their hatred of the Reconstruction regimes in complaints about taxation, they found they could distract from, minimize, and even justify atrocities in Northern eyes.

An early indication of the effectiveness of taxpayer rhetoric in the North occurred during the Ku Klux hearings held by Congress in 1871. In response to the wave of "Ku Kluxism" in 1870 and 1871, Congress passed new legislation, known as the Enforcement

Acts, which gave federal and military officials in the South new powers to protect civil rights. It was a major victory for the supporters of Reconstruction.

During the fight over the legislation, Democrats in Congress, who opposed the bill, engaged in what would become a time-honored Washington tradition for representatives who wished to do nothing: they called for the formation of a committee. The maneuver failed to prevent the passage of the Enforcement Acts, but in the partisan wrangle, a Joint Special Committee was indeed formed in April 1871 to investigate Klan-style violence.²⁰⁶ The Ku Klux hearings were held in Washington and in seven Southern states, resulting in twelve volumes of transcripts; the testimonies remain historians' best source of first-hand accounts of the Klan during this period.

But the hearings were not intended to inform historians, they were intended to sway the public. Democrats on the committee sought to downplay the violence and to discredit the Republican governments in the South. To achieve these ends, they adopted what would prove to be a very effective strategy: turning attention from terrorism to taxes.

The first evidence of Democrats' success was the decision, in May, to expand the committee's purview from political violence to the fiscal state of the South. The resulting hearings include a striking amount of debate about tax policy. Democrats called southern conservatives to testify about the burden of taxation and the excessiveness of spending, and thus sought to portray the Klan's violence as merely the unfortunate but understandable reaction of impoverished taxpayers to government malfeasance. Republicans were then obligated to present evidence to the contrary: that taxes, if high, were within reason, and were in any case only a pretext for the violence, not its root

cause. Taxes are mentioned literally thousands of times in the Ku Klux hearings, an average of once every three pages.

The Tax-Payers Convention featured prominently in the hearings regarding South Carolina. In addition to testimonies from two of the convention leaders, James Chesnut and Matthew C. Butler, the entirety of the Tax-Payer Convention proceedings is included in the Joint Special Committee record—with careful notice given to the handful of Republican and “colored” members of the convention, as an indication of the convention’s nonpartisan nature.

Having been identified as unbiased observers, the Tax-Payers took every opportunity to downplay the Klan violence in their state. Some South Carolina counties had seen literally hundreds of Klan attacks,²⁰⁷ but Chesnut assured Congress that disorder was “local and limited” and that “politics” was “not the basis” of any violence that occurred. He also read from the report on violence produced by the Tax-Payers convention, which asserted that “in by far the larger number of the counties of the State, not a single instance of such violence has been brought to their attention.”²⁰⁸

When they were not denying the violence, the former Confederates defended it on fiscal grounds. Chesnut, Butler, and Wade Hampton all insisted to the Joint Special Committee that the disorder in South Carolina was a consequence of the fiscal crisis in the state—people were justifiably angry, they claimed, at the excessive taxation and spending.²⁰⁹ The Joint Special Committee also gave Wade Hampton an opportunity to reiterate his faulty 1868 statistics about the lack of taxpayers among the South Carolina legislature.²¹⁰

Similar dynamics played out in hearings held in other states. Some moments in the record are beyond parody. Asked about the Klan, ardent Alabama secessionist Edmund Pettus asserted that “I have never known of any such organization myself,” before offering a lengthy diatribe on the evils of the tax on cotton.²¹¹ Pettus is today remembered primarily for the bridge named after him, the site of “Bloody Sunday,” where Alabama state troopers assaulted Martin Luther King’s nonviolent marchers, including John Lewis. But in his time, Pettus was the Grand Dragon of the Alabama Klan.²¹²

What is most startling about the hearings, however, is not that Southern opponents of Reconstruction would deny the political violence in their states and their own role in that violence. Nor is it that they would attempt to discredit the hated Reconstruction governments on tax policy; the states were, indeed, in dire fiscal straits. What stands out is how fully Northern conservatives on the committee treated fiscal issues as a reasonable excuse and even a justification for terrorism and murder.

With notable regularity, Senator Blair of Missouri, a former Union general who had participated in Sherman’s famed March to the Sea, suggested in his questioning that the Klan violence should be seen as a natural consequence of frustration with fiscal mismanagement. “Do you attribute much of the dissatisfaction and discontent and the disturbances which have taken place in your section of the State to the fact that these excessive taxes are levied?” Blair asks, in a typical exchange.²¹³ Blair also evinced what can only be described as an obsession with the idea that black people did not pay taxes, asking question after leading question on this subject. Occasionally, the witness would correct him. “The entire tax is paid by the white people; is it not?” Blair asked Finis H.

Little, a farmer and state senator representing Monroe County, Mississippi. “No sir,” the witness replied.²¹⁴

At the end of the investigation, Blair led the Democrats of the committee in issuing a report that must have thrilled the South Carolina Tax-Payers. Blair complained of a “non-tax paying junta” controlling the Reconstruction states,²¹⁵ and insisted that poor white people, driven to desperation by confiscatory taxes, were “all, or nearly all, there is, or ever was, of Ku-Kluxism.” Reconstruction tax policy was, he argued, nothing more than a mechanism of racial domination: “True, indeed, is it that the best way to bring the white man down to the level of the negro is to *tax him down*.”²¹⁶

For some years after the war, Blair’s level of racist vitriol was out of step with most Northern opinion.²¹⁷ In Pennsylvania in 1866, a campaign that adopted similarly racist tropes about overburdened white taxpayer failed to elect ardent white supremacist Hiester Clymer to the governorship. One Clymer campaign poster referred to the Freedman’s Bureau as “an agency to keep the Negro in Idleness at the Expense of the white man,” and claimed that in 1864 and 1865, it “cost the Tax-payers of the Nation at least Twenty Five Millions of Dollars.” The picture juxtaposed a white man chopping wood, who must work to “pay his taxes,” and a reclining freedman, whose features were as stereotyped as his accent: “Whar is de use for me to work as long as dey make dese appropriations,” he wonders.²¹⁸ Though the appearance of this overtly racist “taxpayer” rhetoric in the North perhaps portended trouble to come, at least in 1866, it was unsuccessful. Clymer lost his election.

By 1872, things had changed. Blair’s report on the fiscal situation of the South was recapitulated in newspapers and magazines across the North. The *Nation* disdained

Blair's "rather low allusions to 'ebony legislators'" but credulously accepted his analysis and conclusions. "In the single county of Kershaw, possessing a population of only 11,000, there were 3,600 tax executions issued," the *Nation* reported breathlessly.²¹⁹ Blair had claimed this figure in his report, drawing on testimony from Gabriel Cannon, yet another member of the South Carolina Tax-Payers' Convention. Cannon had, on further questioning, admitted that the tax sales had never occurred—but Blair elided that point in his report, and the *Nation* accepted Blair's misleading version of the facts.²²⁰ But the real victory was not in the details, it was in the much broader misdirection away from the activity of the Klan. Fiscal concerns could, by this time, effectively distract Northerners from the wave of violence that was undermining the democratically elected governments of the South.

Perhaps the most influential critic of Reconstruction fiscal policy was James Pike, a Maine abolitionist who had once been an ardent Radical. In articles for the *New York Tribune* and eventually an influential book *The Prostrate State*, Pike declared Reconstruction a fiscal failure and justified the political violence as the reasonable response of oppressed taxpayers. In a March 1872 article, Pike wrote:

The condition of things now existing in South Carolina would not be borne a month in any Northern State without a tax-payers' league being organized to resist the payment of all taxes imposed for fraudulent purposes and without the swift establishment of a court of lynch law.²²¹

For years to come, Pike's book—which drew heavily on the South Carolina Tax-Payers' Convention reports—became a catch-all excuse for conservatives wishing to ignore or justify anti-democratic violence in the South.

In 1876, the Hamburg Massacre (in which South Carolina Tax-Payer Matthew C. Butler directed the murder of black militiamen) provoked outrage in the North. South Carolina Congressman Robert Smalls, who famously emancipated himself and his family during the Civil War by commandeering a Confederate military transport and sailing it to Union lines, responded to the news of the massacre by attempting to ensure that federal military would remain in South Carolina to support the elected government. Democrat “Sunset” Cox of New York, seeking to derail Smalls’s proposal, rose and cited Pike’s book on state debts and land commission frauds; the “scoundrelism of the State government,” he argued, was such that it did not warrant a federal defense.

“Have you the book there of the city of New York?” Smalls responded, provoking laughter. Smalls’s point was that New York was as much a byword for government corruption as South Carolina, but New York officials did not face public execution by vigilantes, and if they did, no one would consider their murder justified by the tax rates.

But rather than encouraging humility in Northern assessments of Reconstruction, local corruption was seen as further evidence that non-taxpaying voters undermined good government. As early as 1871, many elites, including Republicans, were coming to question whether universal suffrage even *in the North* was too much of a danger to the poor beleaguered taxpayers.

“Redemption in the North”

In July 1871, *The Nation* magazine ran an editorial on the proceedings of the South Carolina Taxpayers Convention. Though the magazine was founded by abolitionists, the article’s tone is strikingly sympathetic. “The Convention was a most respectable body

and represented almost the whole of the taxpaying portion of the population,” the very people who “it is conceded on all hands... must eventually purify Southern politics, if they can be purified.”

The *Nation* was not exceptional among Northern outlets in its portrayal of the Tax-Payers’ Convention. The convention was widely and positively covered in northern newspapers; the Associated Press delivered the Tax-Payers’ memorial to Congress to newspapers, which frequently presented it as front page news.²²² So well-known was the convention that one Pennsylvania congressman described the Tax-Payers’ protest as “a matter of public notoriety.”²²³

The South Carolina Tax-payers “will have the hearty sympathy of the best Northerners,”²²⁴ the *Nation* concluded, “as long as they show a determination to accept the fact that the people of the South now means the whole population of it.” Even a cursory examination of the convention proceedings would make clear that the South Carolina Tax-Payers did not, in fact, accept “the whole population” as the rightful base of Southern politics. But neither did *The Nation*’s editors think every man should vote. Merely two months after their positive review of the South Carolina Tax-Payers Convention, *The Nation* would consider the “vast horde” of immigrants to New York and conclude that democratic city government was a “ridiculous anachronism.”²²⁵

In formulating the issue of corruption as biproduct of the political power of the poor, the Tax-Payers’ rhetoric resonated with Northerners concerns at home. After a few jabs about the Tax-payers’ “childish” insistence on glorifying the Confederacy, *The Nation* devoted the rest of the story on what it took to be the most important aspect of the Taxpayers’ Convention: the “resemblance” between the Convention’s report of

corruption in South Carolina and those “financial exhibits which municipal reformers occasionally lay before the public in this city [New York].”

Corruption seemed endemic in many municipal governments,²²⁶ and scandals plagued the federal government as well. Soon after *The Nation* went to press, New York’s “Tweed Ring” scandals would reach their peak, with regular news reports about the rampant embezzlement of public funds, most famously in the remodeling of the City Hall. It was in this context that the Redeemers’ “taxpayer” rhetoric was received in the Northern states.

But corruption alone does not explain the receptiveness of Northern media outlets to Southern tax complaints. Spurred by the spectre of working-class political power represented by the 1871 Paris Commune, the flood of European immigrants bringing class consciousness to the cities, and the growing organization of labor at home, economic elites came to see themselves as a victimized minority under attack.²²⁷ As wealth consolidated during the Gilded Age, the North experienced an anti-tax and anti-democratic turn so pronounced that the historian of American suffrage Alex Keyssar describes the period as “Redemption in the North.”²²⁸ Even before the Southern states codified their Jim Crow laws featuring poll taxes and budget and tax limitations, wealthy Northerners were working to roll back universal male suffrage and put “taxpayers” in charge of city governments. As the historian Sven Beckert has argued, “critiques of Reconstruction and of Northern politics fed into one another.”²²⁹

Even during the Civil War, opposition to taxation existed in the North,²³⁰ but for most, tax resistance in a time of war seemed unpatriotic and defeatist. Once the war was won, however, business leaders of the Gilded Age quickly organized to oppose federal

taxation, and especially the income tax. Prominent businessmen formed the Anti-Income Tax Association, lawyers were assembled to challenge the law's constitutionality, and local business groups from across the country sent petitions to Congress calling for repeal. Success came quickly; the Civil War-era income tax was repealed in 1872.²³¹

Heartened by this victory, business elites moved to regain control of taxation in the cities by reducing the voting power of working people. In 1875, for instance, the Democratic Governor of New York (and soon-to-be presidential candidate) Samuel Tilden, who cut state taxes in half,²³² and who would soon be tried for wartime income tax evasion,²³³ organized a commission of business leaders to address the city's corruption. Two years later, the commission did not recommend civil service reform, or transparency in accounting, or any other common good-governance proposal. Instead, they boldly called for "the excesses of democracy to be corrected"²³⁴ and proposed a constitutional amendment that would require fiscal policies be determined exclusively by people of adequate means. It was a call for an end to universal male suffrage, which had existed in New York since 1821.

The proposed state constitutional amendment would have made city borrowing unconstitutional in all but the most extreme circumstances, and would have put all decisions concerning municipal taxation, spending, and debt in the hands of a "Board of Finance," elected by those who "paid an annual tax on property owned by them" assessed at \$500 or more, or a yearly rent of at least \$250 (this latter figure represented approximately half the annual salary of a skilled worker).²³⁵ The amendment would have disenfranchised between one and two thirds of eligible voters. A "New York Taxpayers' Association" soon began organizing in support of the amendment; their meetings were, as

the *New York Times* put it, “a notable demonstration of the solid wealth and respectability of the Metropolis.”²³⁶

It takes a certain degree of audacity to argue that men of property were the proper custodians of government just as the term “robber baron” was entering the national lexicon as an epithet for corrupt American capitalists.²³⁷ While Boss Tweed certainly maintained his power in New York City through patronage to immigrant and poor voters, other scandals of the era featured Wall Street financiers manipulating the Treasury Department to corner the gold market and corruption at the New York Custom House that tarnished the reputation of a former president of the New York Chamber of Commerce. And yet Jay Gould, one of the financiers at the center of the Gold Ring scandal, would argue that, rather than be afraid of “capital,” the danger was “large masses of uneducated, ignorant people.”²³⁸

Against this social backdrop, it is less surprising that the South Carolina Tax-Payers found such a receptive audience in New York newspapers. One prominent lawyer, George Templeton Strong, wrote in his diary in 1874 that the South had a “niggerocracy” and New York City a “Celtocracy.”²³⁹ As the Southern planter class had for generations, New York’s wealthy in the Gilded Age came to see themselves increasingly as a separate class.²⁴⁰

The anti-tax, anti-democratic attitudes in New York’s business leaders were shared by elites in other major cities. Francis Parkman, the prominent Boston historian, wrote an article in 1878 entitled, “The Failure of Universal Suffrage.”²⁴¹ In the cities, the “dangerous” effect of “flinging the suffrage to the mob,” Parkman argued, was that the “industrious are taxed to feed the idle.” Rather than civic institutions beholden to the

public, Parkman reimagined cities as a business entity: “great municipal corporations, *the property of those who hold in stock in them.*”²⁴² Taxpayers, in Parkman’s view, owned the government just like stockholders own a company; the “theory of inalienable rights” is an “outrage to justice and common-sense.”²⁴³

The taxpayer-suffrage constitutional amendment failed in New York, but the Redemption period saw many new taxpaying requirements put in place outside the Confederacy. Tax standards for suffrage passed in some upstate New York towns, as well as in municipalities in Maryland, Vermont, and Kentucky. Rhode Island and Pennsylvania, which still had tax standards for suffrage, held onto those requirements into the 20th Century. Other states seriously considered imposing new taxpaying requirements in this era.²⁴⁴ In Eric Foner’s estimation, the northern states during the Reconstruction period “actually abridged the right to vote more extensively than the southern.”²⁴⁵

Even the 15th Amendment, passed less than a decade earlier, was subject to renewed criticism. While the South Carolina Tax Payers Convention’s petition to Congress was denied, two members of the House Judiciary committee, Jasper D. Ward (R-IL) and Clarkson N. Potter (D-NY), submitted their own accompanying letter, suggesting that if “the condition of things in the South be owing to the late constitutional amendment forbidding any restriction in suffrage on account of race or color, it may be... found that some further amendments looking to educational or other qualifications for Federal suffrage are necessary.”²⁴⁶ In the wake of such criticism, some Northern leaders were willing to reconsider universal suffrage, using new qualifications, like education,

that would disenfranchise not only many southern black people, but some of the northern working class.

Against this anti-democratic reaction, Northern workers were better positioned to defend their voting rights than their Southern peers. Though southern black workers had already started organizing by the late 1860s,²⁴⁷ Northern workers were more experienced in political participation, and their newspapers and associations were more firmly established.²⁴⁸ Moreover, Northern elites could play upon ethnic divisions and anti-Catholic sentiment, but not the racial chasm that divided the working South. Most critically, there was in the North no equivalent wave of extralegal violence to prevent workers from voting.

There was, however, an essential similarity of the concerns expressed by the wealthy of the North and South. Where Reconstruction seemed an attack on private property, Northern capitalists were horrified,²⁴⁹ and when Redeemers framed their work as a defense of property, Northern leaders were disposed to agree that democracy had gone too far. At the heart of this fight between democracy and property was taxation. Taxes were and would remain, the historian Sven Beckert concludes, “a code word for concerns about the political power of the propertyless.”²⁵⁰

Conclusion

After the overthrow of his government in South Carolina, Daniel Chamberlain moved to New York and became a successful corporate lawyer. He did not, in later life, reconsider the wisdom of his failed attempt to woo white Democrats with tax and spending cuts. Instead, he came to adopt the racist view, held by most whites in the late 19th Century,

that the failure of Reconstruction was inevitable consequence of the unreadiness or incapacity of black men for self-governance.

“A modicum of mental and moral character” was required for good government, Chamberlain wrote *the Atlantic* in 1901, and that character could not be found in “the mass of 78,000 colored voters in South Carolina.” Even “tolerable administration” could not be had “from such an aggregation of ignorance and inexperience and incapacity.”²⁵¹ A quarter century after Wade Hampton had overthrown the government Chamberlain led, Chamberlain lauded Hampton as a “natural leader” and the violence of his seizure of power as an inevitable consequence of national Reconstruction policy.²⁵²

Chamberlain’s one-time allies, the black and white Republicans of South Carolina, were left to fend for themselves. In a bid to further tarnish the reputation of Reconstruction, and as a bargaining chip to secure the release of white men charged federally with Ku Klux violence, Governor Wade Hampton trumped up false corruption charges against leading black Republicans, including state treasurer Francis Cardozo and the Union hero, Congressman Robert Smalls. Cardozo would spend months in prison before being pardoned and released.

Apart from show trials to punish and politically debilitate their enemies, the Redeemers quickly lost interest in serious investigations of corruption once white rule had been restored.²⁵³ But for nearly a century thereafter, the Redeemers’ fiscal critiques would form the cornerstone of Reconstruction histories. Historians, most famously those associated with William Archibald Dunning at Columbia University, repeated the canards about non-taxpaying black legislators abusing the public trust and driving hardworking white taxpayers to ruin.²⁵⁴

As contemporary historian Heather Cox Richardson explains, Reconstruction's opponents "laid out the argument that has dogged American politics ever since: that government activism means special help for black people paid for by hardworking white taxpayers."²⁵⁵ The success of this strategy helped undermine the most radically egalitarian experiment in government the United States had ever seen and provided a rhetorical roadmap that conservatives have followed for generations since.

Notes

¹ *The Houston Telegraph*, June 29, 1871, p. 1, reprinting an article that first ran in the *Houston Age*. For the text of Gaines's speech, I have corrected the spelling and typographical errors of the *Telegraph*.

² "several hundred" A Political History of Texas during Reconstruction, p. 478.

³ Probably June 24th, as it is reported in the *Houston Telegraph* of June 29 as "last Saturday." The *Telegraph* is reprinting an article from the *Age*, however, so the speech could have been an earlier Saturday. A response in the *Representative* on July 1 describes the speech as "very recently." Local papers from this month consistently report unusually hot weather. The *Houston Telegraph* (Houston, Tex.), Vol. 37, No. 10, Ed. 1 Thursday, June 29, 1871. The *Representative*. (Galveston, Tex.), Vol. 1, No. 7, Ed. 1 Saturday, July 1, 1871 Page: 2 of 4.

⁴ Malone 52. Ann Patton Malone. "Matt Gaines: Reconstruction Politician," in Alwyn Barr, Robert A. Calvert "Black Leaders: Texans for Their Times." 1981. An act that could be punished by amputation. Cornelius, Janet. "'We Slipped and Learned to Read:' Slave Accounts of the Literacy Process, 1830-1865." *Phylon* (1960-), vol. 44, no. 3, 1983, pp. 171-86. *JSTOR*, <https://doi.org/10.2307/274930>. Accessed 26 Oct. 2022.

⁵ Malone 54. Gaines may have escaped a third time; certainly he was not returned to his owner after his escape in 1863. African American National Biography, p. 426. But cf. Through Many Dangers 22

⁶ Malone 55.

⁷ On his small stature, see Malone 54.

⁸ "Spicy Speech by Matt Gaines," [The Jasper News-Boy \(Jasper, Tex.\), Vol. 6, No. 19, Ed. 1 Thursday, August 10, 1871 Page: 2 of 4](#)

⁹ "And the Legislature shall set apart, for the benefit of Public Schools, one fourth of the annual revenue derivable from general taxation; and shall also cause to be levied and collected, an annual poll tax of one dollar, on all male persons in this State, between the ages of twenty-one and sixty years, for the benefit of Public Schools." <https://tarlton.law.utexas.edu/c.php?g=812156&p=5795235> Texas Constitution of 1869, Article XI, Section VI.

¹⁰ On why Congressional Republicans, including those who were not remotely racially egalitarian, took this action, see Valley 2004, Ch. 2.

¹¹ Foner, Reconstruction: America's Unfinished Revolution, xix

¹² Southern conservatives provided these groups with enduring nicknames: "scalawags" for the southern whites, and "carpetbaggers" for the new arrivals from the North. In *Splendid Failure*, Fitzgerald notes that "twenty to fifty thousand Northerners relocated after the war" and that "some 17 percent" of participants in the southern constitutional conventions were "recent arrivals," generally representing heavily black districts. (78)

¹³ In Texas and Georgia, radical Reconstruction ended with the elections of 1871. Pitre, 37. Thornton, 388. In Virginia, a predominantly Democratic legislature was elected in 1869, ending radical Reconstruction "before it began." Fitzgerald, *Splendid Failure*, 123.

¹⁴ p. 33

¹⁵ Free blacks in the South did raise funds privately (and often clandestinely) to support education for their children. DuBois 638, 644.

¹⁶ Merritt 152

¹⁷ Valley 36

¹⁸ "It is difficult to exaggerate the eagerness of Negroes at the close of the war to secure an education." JH Franklin, p. 108. <https://archive.org/details/reconstructionaf00fran/page/110/mode/2up?q=tax>

¹⁹ John W. Alvord of the Freedman's Bureau. Cited in Butchart, Ronald E.. *Schooling the Freed People: Teaching, Learning, and the Struggle for Black Freedom, 1861-1876*. United States, University of North Carolina Press, 2010. P. 2

²⁰ "Radical State Convention," *Weekly Democrat*, September 21, 1867. Mississippi State University Libraries, accessed December 2, 2022, <http://msstate-exhibits.libraryhost.com/items/show/847>

²¹ Wells, *Crusade for Justice*, p. 9.

²² There is some disagreement among historians on how much schooling was available in the Deep South before the war. "no functioning system of public education in any Deep South state" *Masterless Men* 31.

“In the Confederacy, only Texas and Louisiana provided for tax-supported public schools.” Egerton, *Wars of Reconstruction*, 145. Thornton 378-81 has a sympathetic reading of the pre-war South’s efforts to fund education, but compare Merritt 154-5.

²³ The Stevenson report, p. 210-211 on schools in Texas. “The reconstructed government found the State without either schools or school-houses.... The first public free school ever held in the State was opened September 4, 1871.... Before the rebellion the school fund was divided up between private schools and poor whites were deprived of benefits unless they were entered as paupers...”

²⁴ Lynch, *Facts of Reconstruction*, 33.

²⁵ Merritt 154. Even in Virginia, the Southern state with the strongest tradition of public education, less than half of poor white children attended school, and those who did attended less than three months a year. DuBois 639

²⁶ In Mississippi, in the first year of public schooling, 230 schools were built for black students and 252 schools were built for whites; additional spaces were rented. A total of 1,739 white public schools and 860 black public schools were in operation in 1870-1871.

Grayson Noble, Stuart. *Forty Years of the Public Schools in Mississippi, with Special Reference to the Education of the Negro*. New York: Teachers College, Columbia University, 1918. p. 34, 39. In Virginia, 2,900 schools were opened within a year of the new school law’s passage, serving 130,000 students. A A Taylor, *The Negro in the Reconstruction of Virginia*, 146

²⁷ Mayes, Edward. *History of Education in Mississippi*. United States, U.S. Government Printing Office, 1899. p. 266. Ida B. Wells, *Crusade for Justice*, p. 9 (Among Shaw’s first trustees was James Wells, a freedman and the father of the famed civil rights activist Ida B. Wells.)

²⁸ Noble 266.

²⁹ “Margaret (Hunter) Regan from September, 1870, to June, 1874, taught in the Mississippi State Normal School; the last three years she was principal of the school...” Cook, John Williston, and McHugh, James V. *A History of the Illinois State Normal University, Normal, Illinois*, 1882.

³⁰ Mayes, Edward. *History of Education in Mississippi*. United States, U.S. Government Printing Office, 1899. p. 267.

³¹ “Slave Narratives: A Folk History of Slavery in the United States from Interviews with Former Slaves,” The Federal Writer’s Project. Vol. II, Arkansas Narratives, Part 1. pp. 275-80.

³² http://www.shoppbs.pbs.org/wgbh/amex/reconstruction/schools/ps_highgate.html

³³ “All the schoolhouses in Winston County were burned in March, 1871, and all the churches in which Negro schools were being maintained.” Noble 38.

³⁴ <https://mississippiencyclopedia.org/entries/mississippi-state-normal-school-for-colored-youth/>

³⁵ State legislatures tried to forestall this problem by mandating spending be allocated based on the number of children a school or district served. North Carolina, for instance, created a general statewide property tax that required equal amounts to be spent on each child throughout the state.

<https://www.jstor.org/stable/pdf/2208357.pdf> 173. Mississippi’s 1868 constitution required that “all school funds shall be divided pro rata among the children of school ages.” ([Mississippi 1868](#)).

³⁶ Senator Matthew Gaines, never one to shy away from taboos, defended integrated schooling by directly attacking the hypocrisy of whites’ fear and hatred of “social equality,” the common term for interracial friendship, interracial marriage, and biracial children. Gaines notes that under slavery, biracial children were the frequent consequence of planters raping the women they enslaved: “If a white man has a right to crawl into a colored woman’s cabin at night and have children by her, that child has a right at the school to sit by the side of her black child and his white child.” *The Houston Telegraph*, June 29, 1871, p. 1. On the expense of segregation, see Smallwood 1981, p. 91. Moneyhon 1989 p 407

³⁷ Hough and Gough, *Blacks, Carpetbaggers and Scalawags*, [Table 2.2, p. 23](#).

³⁸ South Carolina: “All the public schools, colleges, and universities of this State supported in whole or in part by the public funds, shall be free and open to all the children and youths of the State, without regard to race or color.” ([Article X, Section 10](#).) Louisiana: “There shall be no separate schools or institutions of learning exclusively for any race in the state of Louisiana.” JH Franklin, *Reconstruction*, 111. Fitzgerald, *Splendid Failure*, 85.

³⁹ JH Franklin, *Reconstruction After the Civil War*, p. 110-111. Texas moved toward explicit segregation only in their second school bill. Pitre, Merline. Through ⁵⁶ Many Dangers, Toils and Snares: Black

Leadership in Texas, 1868-1898. United States, Texas A&M University Press, 2016. p. 31. For more on anti-segregation policies in schools and other venues, see Vallely, 80-81. New Orleans, however, did have some integrated schools.

⁴⁰ [Official journal of the Constitutional Convention of the State of Alabama held in the City of Montgomery, commencing on Tuesday, November 5th, A.D. 1867](#) (p. 28, p. 56)

Similarly, an 1867 Republican convention in Alabama called for the replacement of the poll tax on the grounds that a man's taxes should be "exactly in proportion to his property." Fitzgerald, *Reconstruction in Alabama*, 147.

⁴¹ [Mississippi Proceedings](#), 52. Foner, 60. Similarly, George W. Swan of Henrico County, at the Virginia Convention. *Proceedings*, p. 198.

<https://babel.hathitrust.org/cgi/pt?id=hvd.li14pl&view=1up&seq=204&q1=tax>

⁴² SC Proceedings 1868 contain a multi-day debate on the poll tax, 711-737; the part about penalties and disenfranchisement is recapitulated in Taylor, *Negro in South Carolina*, p. 136-137 and Holt, *Black over White*, 131-2. Black education advocate John W. Cromwell felt so strongly that the capitation tax needed to be enforced that he argued in favor of making it a condition of suffrage. A A Taylor *The Negro in the Reconstruction of Virginia* 159

⁴³ <http://www.mshistorynow.mdah.ms.gov/articles/102/index.php?s=extra&id=269>

⁴⁴ For a fascinating analysis of the capital destruction that resulted from Sherman's march to the sea, see <https://jamesfeigenbaum.github.io/research/pdf/sherman.pdf>

⁴⁵ A transcript of meeting, as reported by Henry Ward Beecher, was reprinted in full in the *New-York Daily Tribune* on February 13, 1865. (p. 5) Cited in <https://www.pbs.org/wnet/african-americans-many-rivers-to-cross/history/the-truth-behind-40-acres-and-a-mule/>

⁴⁶ To learn more about the legislation passed under Presidential Reconstruction to keep freedmen in peonage, see research on "The Black Codes," e.g. Wilson, Theodore Brantner. *The black codes of the South*. No. 6. University of Alabama Press, 1965. Economic domination continued to undermine political freedom throughout Reconstruction. e.g. Speech of Willis A Hodges on evictions of tenant farmers: "Because they supported the Republican Union ticket in this state, they were not only thrown out of employment, but were at once thrust forth from their homes. In this condition they are now found all over our State, and as the winter season is approaching, they are greatly distressed, and all on account of their support of and devotion to the Union."

<https://babel.hathitrust.org/cgi/pt?id=hvd.li14pl&view=1up&seq=67&q1=hodges>

⁴⁷ General William T. Sherman's Special Field Order No. 15 is available at:

<https://www.blackpast.org/african-american-history/special-field-orders-no-15/>

⁴⁸ Egerton *The Wars of Reconstruction*, 100.

⁴⁹ The June 7, 1862 "Act for the Collection of direct taxes in Insurrectionary Districts," and the seizure of Robert E. Lee's Arlington mansion for tax debt. <https://www.smithsonianmag.com/history/how-arlington-national-cemetery-came-to-be-145147007/>

⁵⁰ Egerton 98-99. More on the sale of Port Royal plantations for federal tax debt in Simkins, Francis Butler and Robert H. (Robert Hilliard) Woody. *South Carolina During Reconstruction*. Chapel Hill: The University of North Carolina press, 1932. p. 31 and 227.

⁵¹ "Thus from the president's pen, and not from an officer in the field, came the first mention of forty acres." Egerton 99.

⁵² Johnston: "granting wholesale pardons to Confederates and overturning tax sales. By the spring of 1866, he had returned 414,652 acres of land to planters, including fifteen thousand acres previously turned over to freedmen." Egerton *Wars of Reconstruction* 127

⁵³ Sterling 44-5.

⁵⁴ <https://archive.org/details/speechofhontstev01stev/page/n5/mode/2up?view=theater>

⁵⁵ Rice 1968, p. 12.

⁵⁶ DuBois 399

⁵⁷ The back wages proposal was described as "infamous" in the *Austin Republican*. Ramsdell, *Reconstruction in Texas*, 179; Carrier (215-6) reports this proposal as coming from the "Corresponding Committee" of the Travis County (Austin) chapter of the Union Loyal League.

⁵⁸ <https://www.jstor.org/stable/pdf/2204310.pdf> p. 493. For black moderates' opposition to confiscation, see A A Taylor in *The Negro in the Reconstruction of Virginia* 210-1 and DuBois *Black Reconstruction* 393.

⁵⁹ Fitzgerald 156-7.

⁶⁰ [Journal of the House of Representatives of the State of South Carolina](#), October 1873 Special Session, p. 42. Message from the Governor, October 21, 1873.

⁶¹ Logan 2018. Do Black Politicians Matter p. 8

⁶² Constitutional Convention of the State of Virginia, 1867 P 695

⁶³ Foner Freedom's Lawmakers 14

⁶⁴ Constitutional Convention of the State of Virginia, 1867 p. 695. Thomas Bayne was himself nominated for state Commissioner of the Revenue for the City of Norfolk in 1877. "The triumph was a glorious one—it was a Waterloo to the Rad[ical]s," crowed a contemporary journalist and historian. (Harrison W. Burton, *History of Norfolk*, 1877). <https://archive.org/details/historyofnorfolk01burt/page/134>

⁶⁵ Sterling, *The Trouble They Seen*, 44. Williamson, Joel. *After slavery. The negro in South Carolina during reconstruction, 1861-1877*. Norton, 1965. pp.55-58. Douglas Egerton, *The Wars of Reconstruction*, pp. 98-99, 108.

⁶⁶ Heather Cox Richardson, *Death of Reconstruction*, p. 107. Richardson notes that this quote is second-hand, a white man's report of the black senator's campaign speech.

⁶⁷ Virginia Constitutional Convention proceedings, 713. Also cited in Foner, *Freedom's Lawmakers*, 155.

⁶⁸ Virginia Constitutional Convention proceedings, 686-687. Hunnicutt's personal political commitments veered wildly over his lifetime. <https://encyclopediavirginia.org/entries/hunnicutt-james-w-1814-1880/>

⁶⁹ Virginia Constitutional Convention proceedings, 722.

⁷⁰ Foner *Freedom's Lawmakers* 106

⁷¹ Foner *Nothing But Freedom* 67. For example in Texas, with "an assessed (specie value) property valuation of more than \$170,000,000, Texans paid in 1867 only \$410,595.76 (in currency), or about one-fourth of 1 percent of the assessed wealth of the state in taxes, and more than half of this sum came from non-property taxes." Carrier, John Pressley. *A political history of Texas during the Reconstruction, 1865-1874*. Vanderbilt University, 1971. (p. 143-144)

⁷² DuBois, p.405. This estimate was originally made by John L. Neagle, the South Carolina Comptroller General from 1868 to 1872. Simkins, Francis Butler, 1897-1966, and Robert H. (Robert Hilliard) Woody. [South Carolina During Reconstruction](#). Chapel Hill: The University of North Carolina press, 1932. p. 177.

⁷³ Einhorn & Masters of Small Worlds.

⁷⁴ Thornton 358. Radical Reconstruction in Georgia was extremely brief; Georgia's self-assessment clause, instituted with the passage of an ad valorem tax system in 1852, was not repealed until 1874.

⁷⁵ Testimony of Edwin W. Seibels. "Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States," Vol. 3 p. 132.

⁷⁶ Black men held a wide array of positions related to tax assessment and collection, including at least 32 state assessors, ten U.S. assessors, three U.S. treasury agents, 35 tax collectors, 41 sheriffs, and 25 deputy sheriff positions. *Freedom's lawmakers* 271-285.

⁷⁷ Foner *Forever Free* 159.

⁷⁸ Author's calculation based on Census data. Adding up all state, county, and local levies in the eleven former Confederate states in 1870, total taxes amounted to \$34 million. Total property in the former Confederacy was assessed at over \$2 billion that year, meaning taxes were equal to \$16.8 for every thousand dollars of assessed property (or 16.8 "mills," to use the standard tax jargon). Ten years earlier, the Southern states had levied just under \$16 million in taxes, and total assessed property had been much higher, more than \$4.3 billion, so the tax rate before the war had been a mere 3.7 mills.

⁷⁹ Compared to 1860, land values in the South had collapsed by sixty percent as of 1867. *Black Reconstruction* 384; Fitzgerald says "as little as a fifth of prewar value" in *Splendid Failure* 58. Land values remained more than twenty percent below pre-war values in 1870. The assessed value of real property in the former Confederate states in 1870 was 78.5% of the value in 1860. Author's calculation based on Census data: <https://www.census.gov/library/publications/1872/dec/1870c.html>

⁸⁰ Hyman "Taxation, Public Policy, and Political Dissent" *Journal of Southern History* 1989

⁸¹ Given the lack of a federal "Marshall Plan"

https://www.pdcnet.org/cwh/content/cwh_2005_0051_0004_0378_0387_Reconstruction_legislators_were_well_aware_of_the_challenge. John Roy Lynch, who had been enslaved until the arrival of Union army in 1864, served in the Mississippi legislature and the U.S. House of Representatives, and later, as an auditor in the U.S. Treasury Department. As he wrote in his 1913 book, *The Facts of Reconstruction*, "a higher rate of

taxation had to be imposed since the assessed valuation of the taxable property was so low.” John Roy Lynch *The Facts of Reconstruction* p. 86

⁸² Logan 2018 Do Black Politicians Matter. Abstract.

⁸³ Moneyhon 1989 pp 406-7. Majority report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol. 1 p 229.

⁸⁴ Recall that state and local taxes in the Southern states amounted to 16.8 mills in 1870; the equivalent figure for the Northeast was 18.7 mills, and for the Midwestern states, 23.9 mills. Author’s calculations from <https://www.census.gov/library/publications/1872/dec/1870c.html> Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont. Midwest: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Ohio, and Wisconsin. In the above calculations I use assessed property value as my base. Assessments can vary from place to place; a better basis for comparison would be the true total property value in each state.

Though the Census had by 1870 attempted to make such a calculation, the results were not reliable. As superintendent of the Census, Francis Amasa Walker, put it: “the results reached must, at best, be characterized rather as an *impression* than an *opinion*.” Those evaluating property faced the challenge of inflation, with currency trading substantially below gold. In the South, there were the additional challenges of assessing the uneven recovery from war’s devastation and, in many regions, the serious threat of violence against representatives of the state or federal government, particularly against those who sought to assess property. These factors suggest that the “impression” of true property values recorded in the 1870 Census may have been systematically biased in the Southern region.

The 1870 Census estimates of total property appear to show that property assessments in the South are much closer to the total value of property than Northern assessments; in the South assessed property equal 74% of total property value, compared to 42% in the Midwest and 43% in the Northeast. But there is little reason to believe Southern assessments were actually high, and substantial evidence to believe the opposite. “The inadequate valuation of southern property appears when we consider that upon an assessment of agricultural property not exceeding \$1,200,000,000, the agricultural productions for 1870 were valued at \$607,940,464, over 50 per cent. of the valuation of the property.” (Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol. 1 p. 230.) If the assessed value of southern agricultural property in fact represented 74% of the total value, as the 1870 Census “impression” would imply, it would mean Southern farmers in 1870 were seeing an utterly implausible 37% annual rate of return.

Nonetheless, the inaccurate 1870 Census estimates of total property value were seized upon by critics of Reconstruction because they made Southern taxes look higher. [The Nation, Vol. XIV, 198-199](#), March 28, 1872. Were the 1870 estimates an accurate base, it would suggest that state and local taxes amounted to 12.4 mills in the South, compared to 10.0 mills in the Midwest, and 8 mills in the Northeast. Even by these figures, however, the highest tax rate in the country was in Nevada (26 mills), not in the South.

In 1880, the Census took a much more rigorous approach to total property valuation and found that assessed property was 38.8% of total property value in the South, compared to 38.5% in the Northeast and 37.5% in the Midwest

⁸⁵ A A Taylor, *The Reconstructionists and their Measures*, 439.

⁸⁶ [Proceedings, p 185.](#)

⁸⁷ Taylor *The Reconstructionists and their Measures* 1924 p435

⁸⁸ Foner 328

⁸⁹ Foner 387. DuBois asserts that Reconstruction-era corruption was “No worse than the same kind of stealing in Northern states, and even in the United States government itself.” p. 425. Add citation regarding whiskey ring, cornering of gold market.

⁹⁰ Foner 386. For a detailed analysis of the railroad measures in South Carolina, see A.A. Taylor, “The Reconstructionists and Their Measures,” *The Negro in South Carolina during Reconstruction*.

⁹¹ Foner *Forever Free* 166

⁹² Fitzgerald, *Reconstruction in Alabama*, p. 205.

⁹³ e.g. Foner *Politics and Ideology in the Age of Civil War* 17; Pitre 45; Sterling p 411-414.

⁹⁴ “those dispensing bribes were generally white railroad officials, generally Democrats.” Fitzgerald, *Splendid Failure*, 114. Corrupt railroad dealings persisted under Democratic control, e.g. Pitre 45. Ironically, one of the appeals of railroad building to Republican legislators was the hope that economic development would help the party to appeal to whites. Valley 86.

⁹⁵ e.g. William A. Dunning, *Reconstruction, Political and Economic, 1865-1877*. 1907.

⁹⁶ DuBois 406

⁹⁷ The Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol 9, p. 1215.

⁹⁸ Foner Freedom’s Lawmakers 30

⁹⁹ JSC Vol. 3 p. 3. Testimony of James Orr, former governor.

¹⁰⁰ Testimony of Charles Dennis O’Keefe of Ft. Mills, York County, SC, JSC Vol. 3, p. 37.

¹⁰¹ Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol.1, 75, Vol. 11, p. 265, 268, 284-5.

¹⁰² Examples outside of Mississippi can be found in Moneyhon 1989 411. E. T. Miller State Finances of Texas Reconstruction 94. JSC, Georgia volume, 1428.

¹⁰³ E.W. Siebels of Columbia, SC: “They meet together, and without seeing anybody at all, decide that such a man must pay so much and another man so much.” (Minority report 408). JSC Vol. 3 South Carolina p. 241, testimony of Richard B. Carpenter, judge, complains board of equalization in Columbia does not visit properties]

¹⁰⁴ “By the spring of 1871, [Mississippi] was reporting nearly 3,330,000 acres—14 percent of its entire taxable acreage—as having been forfeited to the government for nonpayment of taxes.” Thornton 371. After Reconstruction, Mississippi “restored to their owners millions of acres formerly forfeited for nonpayment of taxes.” Foner 588

¹⁰⁵ Majority report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol. 1 p 112-3.

¹⁰⁶ “Out of a total state levy for 1870 of \$1,670,063.66, more than \$524,000 went uncollected.” Butler and Woody, 1870.

¹⁰⁷ J H Franklin, 142-3.

<https://archive.org/details/reconstructionaf00fran/page/142/mode/2up?q=tax&view=theater>

¹⁰⁸ For example, Alabama’s constitution dedicated the revenue from poll taxes, corporate taxes, public land sales, and a variety of smaller funding sources to education, and also requires that “one-fifth of the aggregate annual revenue of the State shall be devoted exclusively to the maintenance of the public schools.” ([Alabama, 1867](#))

¹⁰⁹ Report of Joseph Hodgson, Superintendent of Public Instruction of the State of Alabama for the Scholastic Year, January 1st, 1871, to September 30th, 1871. Montgomery, AL: W.W. Screws, State Printer. 1871. p. 5. (November 15th, 1871.)

<https://babel.hathitrust.org/cgi/pt?id=uiug.30112109650744&view=1up&seq=249&q1=poll%20tax>

¹¹⁰ Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, Vol. 1 p. 230. The report does not provide enrollment data for Alabama; if enrollment data there was similar to Mississippi, 31% of school-age young people were enrolled in 1871.

¹¹¹ From the “Reply to the Memorial of the Tax-Payers Convention”; 1873 data confirmed by United States. Bureau of Education, Department of the Interior. “Report of the Commissioner of Education made to the Secretary of the Interior for the year ... with accompanying papers.” Washington: G.P.O.

¹¹² United States. Bureau of Education, Department of the Interior. “Report of the Commissioner of Education made to the Secretary of the Interior for the year ... with accompanying papers.” Washington: G.P.O. Annual reports for years 1870-1878.

¹¹³ Noble 51-52. Noble, Stuart Grayson. Forty Years of the Public Schools in Mississippi: With Special Reference to the Education of the Negro. United States, Teachers College, Columbia University, 1918.

¹¹⁴ Logan 2018 Do Black Politicians Matter

¹¹⁵ Fitzgerald p. 151-152

¹¹⁶ “the Negro gained some land, and by 1874, in the one state of Georgia, owned near 350,000 acres.” p. 35. W.E.B. DuBois, “The Freedman’s Bureau” in Du Bois, Robert A. Wortham. *The Sociological Souls of Black Folk: Essays by WEB Du Bois*. Lexington Books, 2013. In Georgia in 1870, there were 6,831,856

acres of improved farmland, total. [U.S. Decennial Census, 1870, Vol. 3](#), Table, p. 81. “African Americans acquired approximately fifteen million acres of land in the South in the fifty years following Emancipation.” p. 507. Mitchell, Thomas W. “From Reconstruction to Deconstruction: Undermining Black Landownership, Political Independence, and Community through Partition Sales of Tenancies in Common.” *Northwestern University Law Review*, vol. 95, no. 2, Winter 2001, pp. 505-580. In 1910, there were about 354 million farm acres in the South. [U.S. Decennial Census, 1910, Vol. V](#), Table 2, p. 30. For more on discrimination and black land loss in the 20th Century, see the history of *Pigford v. Glickman*.

¹¹⁷ Logan 2018 29. For more on the concentration of land ownership, see

Sutch, Richard, and Ransom, Roger L.. *One Kind of Freedom: The Economic Consequences of Emancipation*. United Kingdom, Cambridge University Press, 2001. p. 78.

¹¹⁸ DuBois *Black Reconstruction* 395

¹¹⁹ Foner 376

¹²⁰ Foner 376

¹²¹ But cf A A Taylor on landholding in Virginia. *The Negro in the Reconstruction of Virginia*, 130-134

¹²² It is worth asking, given that the speech was printed in a highly unsympathetic newspaper, whether the transcript is accurate. There is every reason to believe that Gaines’s speech is a fair transcription. First, many of the arguments Gaines makes in the speech are repetitions of arguments Gaines made in other contexts (see, for instance, his defense of integrated schooling and his call for immigration from Africa). Second, Gaines responded to the backlash with a letter that included an apology for his intemperate words about German Americans (*Indianola Weekly Bulletin*, August 15, 1871), and made no indication that the speech did not represent his words. Foner includes an excerpt from the speech in his biographical entry for Gaines in *Freedom’s Lawmakers*, p. 80-81.

¹²³ From the Texas State Historical Association: “McGary served in the Confederate Army during the Civil War and after the breakup of the Confederacy moved to Washington County, where he established the Brenham Banner in the fall of 1866. An ardent Democrat and fiery opponent of radical Reconstruction, McGary was jailed for his intemperate editorial attacks on military officials, and when he continued to publish his views from jail, his newspaper offices were burned by arsonists; the fire started a conflagration that destroyed most of Brenham. McGary thereupon moved to Harris County, where in 1871 he became owner and editor of the *Houston Age*.” <https://www.tshaonline.org/handbook/entries/mcgary-dan-h>

¹²⁴ [The Standard. \(Clarksville, Tex.\), Vol. 29, No. 34, Ed. 1 Saturday, August 26, 1871 Page: 2 of 4](#); [Weekly Democratic Statesman. \(Austin, Tex.\), Vol. 1, No. 4, Ed. 1 Thursday, August 24, 1871 Page: 1 of 4](#); [The Cannelton Reporter \(Cannelton, Ind.\) Vol. 18, No. 29. Ed. 1. Saturday, July 22, 1871. Page 1 of 4.](#) [Tri-Weekly State Gazette. \(Austin, Tex.\), Vol. 4, No. 91, Ed. 1 Wednesday, August 30, 1871 Page: 1 of 4](#)

¹²⁵ Including Gaines’s suggestion that Texas “send to Africa for better men than the Dutch” (a common corruption of the word *Deutsch*, meaning German). This offended local German immigrants, one of the only groups of Texas whites that voted Republican. [Flake’s Semi-Weekly Galveston Bulletin. \(Galveston, Tex.\), Vol. 10, No. 49, Ed. 1 Sat, Sept 9, 1871 Page: 6 of 8.](#) [The Indianola Weekly Bulletin \(Indianola, Tex.\), Vol. 5, No. 24, Ed. 1 Tuesday, Aug 15, 1871 Page: 3 of 4](#) Only a few days later, Richard Nelson, a Black political leader and one of Gaines’s closest allies, felt obliged to distance himself from Gaines’s inflammatory remarks. *Brewer Negro Legislators* p. 59. [The Representative. \(Galveston, Tex.\), Vol. 1, No. 7, Ed. 1 Saturday, July 1, 1871 Page: 2 of 4](#)

¹²⁶ [The Indianola Weekly Bulletin \(Indianola, Tex.\), Vol. 5, No. 24, Ed. 1 Tuesday, Aug 15, 1871 Page: 3 of 4](#)

¹²⁷ 1871, p. 61.

¹²⁸ in the Fifth Massachusetts Colored Volunteer Cavalry

¹²⁹ Attendees included “four Ex-Governors, two Ex-Lieutenant Governors, three Ex-United States Senators, five Ex-Congressmen, one Ex-Secretary Confederate Treasury, forty-three Ex-Members of the House of Representatives and five bankers.” *Orangeburg News*, May 13, 1871.

¹³⁰ The convention attendees took pains to note that they accepted defeat in war and emancipation as “finalities” and “dead issues” (p. 38, p. 59) but they are clearly unhappy about it. The proceedings are interspersed with laments for the slaveocracy. (e.g. p. 34)

¹³¹ “Negro Supremacy in South Carolina – Letter of W. D. Porter Declining to Be a Candidate for Governor.” *New York Times*, Sunday April 19, 1868, p. 11.

<https://timesmachine.nytimes.com/timesmachine/1868/04/19/issue.html> Several other Tax-Payers, J.P. Thomas, W.M. Shannon, and F.W. McMaster, signed an 1868 petition to the U.S. Congress entitled a

“Respectful Remonstrance on Behalf of the White People of South Carolina” that opposed the new constitution because, they said, “the superior race is to be made subservient to the inferior.” The respectful remonstrance, on behalf of the white people of South Carolina, against the constitution of the late Convention of that state, now submitted to Congress for ratification by Democratic Party (S.C.). State Central Executive Committee; Hampton, Wade, 1818-1902; YA Pamphlet Collection (Library of Congress) DLC p. 6

¹³² 1871 JSC vol. 3 p 472

¹³³ Proceedings 1871, p. 62.

¹³⁴ On Chamberlain’s hopes, see his testimony to the JSC (Vol. 3), particularly his belief that while a “great deal of it is political,” the violence also stems from the fact that the white people of the state have been “exasperated” by bad governance. (52)

¹³⁵ James Chesnut: “The resolution was offered by Mr. Chamberlain, a republican member, the attorney general of the State. This was not a political body.” JSC Vol. 3, p. 454.

¹³⁶ These men make no recorded remarks in the convention documents. A wealthy black businessman, George Shrewsbury, attended in 1871; he would run for Congress as a Democrat, unsuccessfully, in 1872. Freedom’s Lawmakers 194. In 1874, Samuel Lark and David Strother are listed among the delegates with “(colored)” after their names. Strother is reported as a county commissioner in Darlington “until his death in 1882.” Tindall, George Brown. *South Carolina Negroes, 1877-1900*. Univ of South Carolina Press, 2003. In 1874, delegate J.M. Penceel of Colleton is not designated as “(colored)” in the proceedings but is so described in the February 24th, 1874 edition of the Anderson *Intelligencer*. J. M. Penceel is plausibly the grandson of William Penceel, a free black slaveowner involved in the betrayal of Denmark Vesey’s 1822 slave revolt. Rubio, Philip F. “Though He Had a White Face, He Was a Negro in Heart”: Examining the White Men Convicted of Supporting the 1822 Denmark Vesey Slave Insurrection Conspiracy.” *The South Carolina Historical Magazine* 113.1 (2012): 50-67. For more on black conservatives during Reconstruction, see the “Conservative Colored Men’s Clubs” in A A Taylor *The Negro in the Reconstruction of Virginia*, 222.

¹³⁷ In 1868, Porter had complained that the new constitution took power away from “the educated white class” and put it “in the hands of the uneducated colored class. New York Times April 19, 1868. “Negro Supremacy in South Carolina – Letter of Hon. W. D. Porter Declining to be a Candidate for Governor.” By 1874, he called the two great classes of society as “the one property-holding and taxpaying, the other non-property-holding and non-taxpaying.” 1874 P. 14

¹³⁸ Examples: “As a race they are kind-hearted and affectionate, and desire to lean upon those with whom they played in their childhood.” 1871, p. 37. “in mature manhood, the negro is mentally a child.” 1871, p. 99.

¹³⁹ General Gary’s original immigration plan is stricken from the convention proceedings, and returned to the committee to “erase from the Report all allusion to political motive or purpose.” p. 42.

¹⁴⁰ Proposal for proportional representation given serious consideration. AA Taylor, *Negro in South Carolina*, 227.

¹⁴¹ 1871, p. 17.

¹⁴² General M.W. Gary, chair of the committee on Elections and Suffrage, forthrightly denied the principle of universal suffrage and said he would accept cumulative voting “in the same spirit that I would receive a half loaf as being better than no bread at all.” 1871 p. 58

¹⁴³ 1871, 58.

¹⁴⁴ “from 13 1/2 mills to 11 mills” (Butler and Wood, 476-7) He had tried to lower it further. (AA Taylor, *Negro in SC*, 218-9)

¹⁴⁵ “Furthermore, the new levy was made on a property valuation of \$134,514,666 based upon a revision of the assessment and taxation act, and more strictly in accord with the market value of the property.” (AA Taylor, *Negro in SC*, 218-9).

¹⁴⁶ Holt 181.

¹⁴⁷ Fitzgerald, *Splendid Failure*, 197-8. Indeed, W.D. Porter would serve as legal defense for Chamberlain's ally, State Treasurer Francis Cardozo, when the legislature attempted to oust him based on a spurious corruption charge in 1875. Fitzgerald, *Splendid Failure*, 199. Porter's law firm would represent the state in a second case against Cardozo in 1877, a political prosecution by the new Redeemer government to discredit Reconstruction. Burke 2002, 377.

¹⁴⁸ Fitzgerald *Splendid Failure* 178

¹⁴⁹ Hamburg Massacre. *Freedom's Lawmakers* p.1. <https://www.blackpast.org/african-american-history/hamburg-massacre-1876/>. For more on how Chamberlain's condemnation of the Hamburg massacre played into electoral politics in 1876, see Holt 200.

¹⁵⁰ Butler also threatened to kill Harrison H. Bouey, a local probate judge, and other local black officeholders. [Congressional record: https://books.google.com/books?id=2Z9h_ojUIewC&dq=Harrison%20Bouey&pg=PA759#v=onepage&q&f=false

¹⁵¹ Fitzgerald, *Splendid Failure*, 203.

¹⁵² Gary decided to omit the section on rifle clubs from the final printed version. Also marked for omission was this item: "Never threaten a man individually if he deserves to be threatened, the necessities of the times require that he should die."

https://ldhi.library.cofc.edu/exhibits/show/after_slavery_educator/unit_nine_documents/document_11

Full text here:

https://web.archive.org/web/20141105180816/http://www.screconstruction.org/Reconstruction/Citations_files/GaryCampaign.pdf

¹⁵³ Ball, William Watts. 1911. "A boy's recollections of the Red Shirt campaign of 1876 in South Carolina," Paper Read Before the Kosmos Club of Columbia, SC. January 21, 1911. Columbia, SC: The State Co. Printers.

<https://archive.org/details/ABoysRecollectionsOfTheRedShirtCampaignOf1876InSouthCarolina/mode/2up>

¹⁵⁴ Holt 174

¹⁵⁶ Alfred B. Williams. 1935. *Hampton and His Red Shirts: South Carolina's Deliverance in 1876*. p. 446. Quoted in Simkins and Woody, 541.

¹⁵⁷ Burke, W. Lewis. "Reconstruction corruption and the redeemers' prosecution of Francis Lewis Cardozo." *American Nineteenth Century History* 2.3 (2001): 67-106. p.72

¹⁵⁸ SCTP "more distinguished for its membership than its accomplishments" Simkins and Woody, 182. Similarly HCR says it "fizzled" HCR 95.

¹⁵⁹ Foner 415

¹⁶⁰

<https://www.senate.gov/artandhistory/history/common/generic/EnforcementActs.htm#:~:text=In%20response%2C%20Congress%20passed%20a,force%20to%20protect%20African%20Americans.>

¹⁶¹ *Death of Reconstruction* 57

¹⁶² Democratic Party (S.C.). State Central Executive Committee., Phoenix Book and Job Power Press. (1868). *An appeal to the honorable the Senate of the United States*. Columbia, S.C.: Phoenix Book and Job Power Press. <https://catalog.hathitrust.org/Record/102120285>

¹⁶³ The median amount of property held by delegates to all Reconstruction-era Constitutional conventions was \$2,160. Table 2.9, p 27. Hume, Richard L., and Jerry B. Gough. *Blacks, carpetbaggers, and scalawags: The constitutional conventions of radical reconstruction*. LSU Press, 2008. Wade Hampton is questioned regarding his assertions that the SC convention participants were not taxpayers in JSC Vol. 4, 1219-1225. See also Thomas Holt, *Black over White*, 36-37. Simkins and Woody, 121, and Bond, HM. *Social and Economic Forces in Alabama Reconstruction*, JNH 1938. p. 295.

¹⁶⁴ 1871 Convention p. 17

¹⁶⁵ 419. See also DuBois 390

¹⁶⁶ A point made in the "Reply to the Memorial of the Tax-Payers' Convention" by the State Central Committee of the Union Republican Party of South Carolina. In fact, when the South Carolina Tax-Payers did look closely at the numbers, their results matched those reported by the state government. JSC Vol. 3,

p. 19. Testimony of former governor Orr: "In their report on the liabilities of the State their report corresponded with those made by the officers of the State."

¹⁶⁷ Burke, *Reconstruction Corruption*, 75.

¹⁶⁸ 89

¹⁶⁹ 95, 97. In the majority report of the "JSC... late insurrectionary states" Warley similarly criticizes his own class for misleading and bribing black legislators because a negro is "mentally a child" in his estimation. p. 123.

<https://archive.org/details/reportofjointse101unit/page/122/mode/2up?view=theater&q=tax>

¹⁷⁰ Foner 388. For more, see Poole p78n51.

¹⁷¹ JSC Vol. 4 1207. For another South Carolina Democrat with a similar view of bribery, see Vol 4 p. 729. R.M. Smith, "when it is understood that a man is for sale, like a sheep, or anything else, any man has a right to buy him." Smith is described as a "democratic member of the legislature" in Stevenson's report JSC Vol. 1. p. 123, where the mule comment is wrongly attributed to him.

¹⁷² "John R. Carrier, has demonstrated that county tax assessments increased at a rate equal to or, in some cases, faster than state assessments and that bonds for railroad construction and other local improvements swelled the tax lists of many North and East Texas counties, most of which were controlled by political conservatives. Yet Anglos—already against black education—focused on school taxation, charging the radicals with extravagance." Time of hope, time of despair, 91.

¹⁷³ As was the case during the early years of the South Carolina Land Commission, see *Trouble They Seen*, p. 253-255.

¹⁷⁴ "eliminate them from public life, and impoverish them in economic life." Du Bois 412, 414.

¹⁷⁵ Fitzgerald, Michael W. "Radical Republicanism and the White Yeomanry during Alabama Reconstruction, 1865-1868." *The Journal of Southern History* 54.4 (1988): 565-596.

¹⁷⁶ Stewart Grasshoppers 34

¹⁷⁷ Quoted in Foner *Forever Free* p. 140

¹⁷⁸ Fitzgerald *Radical Republicanism* 579

¹⁷⁹ Foner *Forever Free* 140. For more on racial prejudices among southern Unionists, see Fitzgerald, *Radical Republicanism*, 582-584.

¹⁸⁰ Fitzgerald, *Splendid Failure*, 90

¹⁸¹ Fitzgerald, *Radical Republicanism*, 585, 592-3. Fitzgerald, *Splendid Failure*, p. 90.

¹⁸² Fitzgerald *Splendid Failure* p.9

¹⁸³ Thornton and Fitzgerald . Hyman "Taxation Public Policy and Political Dissent" 1989 p52

¹⁸⁴ JSC MS 11, 532.

¹⁸⁵ Leading historians agree on the centrality of taxation to conservative messaging, e.g. Foner 415, HCR 67-8.

¹⁸⁶ *Death of Reconstruction* 68

¹⁸⁷ Moneyhon 1989 p. 410, 413.

¹⁸⁸ <https://www2.census.gov/library/publications/decennial/1870/population/1870a-04.pdf>

¹⁸⁹ (49, Lynch, *Facts of Reconstruction*)

¹⁹⁰ Alabama "The tax-payers of Alabama... have acted upon the suggestion thrown out by the South Carolina Tax-Payers Convention, and formed associates called Tax-Payers' Leagues, by means of which they have, in several instances, brought the thieving officials to justice." Anderson *Intelligencer* June 4, 1874. "Montgomery County League" of taxpayers in 1874 "pushed for the prosecution and conviction of the tax collector and the filing of indictments against several other county officials." Linda Upham-Bornstein. *The Taxpayer as reformer: Pocketbook politics and the law, 1860-1940*. Dissertation, University of New Hampshire. 2009. p. 16-17. "Dallas County Tax Payer's League" forms in spring 1874. Fitzgerald, Michael W. *Reconstruction in Alabama*, p. 296.

Florida "Tax-Payer Convention", September 1871. JSC Vol. 13, pp 208-215. "State Tax-Payers' Convention," *Weekly Floridian*, Tallahassee, Florida, September 12, 1871. Vol. 7, No. 6. Page 2.

<http://ufdc.ufl.edu/UF00086643/00185>

Louisiana “Tax Resisting Association”, 1872. “organized in 1872 to co-ordinate the efforts of numerous parish groups that had been active since 1869.” John Hope Franklin, *Reconstruction: After the Civil War*. (1961) p. 145.

Mississippi. Vicksburg taxpayers’ league, Lemann, Nicholas. *Redemption: The last battle of the Civil War*. Macmillan, 2007. p. 82. Taxpayers’ meeting, 1875. Snay, Mitchell. *Fenians, Freedmen, and Southern Whites: Race and Nationality in the Era of Reconstruction*. LSU Press, 2010. p. 168.

South Carolina. “Tax Unions,” led by Tax-Payer Convention delegates and overseen by a central committee, were supposed to track local taxation and spending. Within a few months of the 1874 convention, 181 local unions and nine county unions had already been formed. Simkins and Woody, 183-4.

Tennessee, 1868: Nashville taxpayer association protests “burdensome and unjust taxation.” Upham-Bornstein, p. 16.

Texas Tax-Payers’ Convention, September 1871. Smallwood, James M. *Time of hope, time of despair*. 1981. p. 91. “Tax-Payers Convention.” Moneyhon, Carl H. *Handbook of Texas Online*. 1995. <https://www.tshaonline.org/handbook/entries/tax-payers-convention>

Logan 2019 refers to conventions in Texas and Mississippi, p. 7.

¹⁹¹ Moneyhon, Carl H. *Handbook of Texas Online*. 1995. <https://www.tshaonline.org/handbook/entries/tax-payers-convention>

¹⁹² p. 19

¹⁹³ p. 44 The taxpayer leagues were “a popular movement” that “happily persecuted offending revenue agents.” W. Scott Poole, *Never Surrender*, p 78.

¹⁹⁴ (JSC Vol. 5, p. 1348)

¹⁹⁵ The Klan was, in this era, as much a tactic as a formal organization: masked night riders would surrounding the homes of black people and white Republicans and proceed to threaten, assault, and murder them.

¹⁹⁶ Orangeburg News, Aug. 15, 1874, cited in Simkins and Woody, 183-4.

¹⁹⁷ “Agricultural reform movements and tax-protest conventions existed side by side – and worked hand in hand – with the violent activities of the Ku Klux Klan, rifle clubs, and other paramilitary organizations.” Stephen Kantrowitz, *Ben Tillman and the Reconstruction of White Supremacy*, p. 53. See also Lemann p 82

¹⁹⁸ Huret 40, 51.

¹⁹⁹ Partisan and national loyalty counted for a great deal in hiring; one man, applying to be a tax agent, noted that he had been driven from town before the war for circulating Hinton Helper’s abolition-by-taxation plan, *The Impending Crisis in the South*. Stewart 465-466

²⁰⁰ Stewart 2003 “When Darkness Reigns” 472

²⁰¹ M.M. Jolly (JSC Vol. 2, 428) identifies “W.C.S. Wood”, who was elected township constable in 1869, ([The Western Vindicator, Rutherfordton, North Carolina, Monday, August 16, 1869](#)) and “Mr. Webster”, described elsewhere in the trial documents as “a son of one of the wealthy planters of my county; a young man who I believe owns considerable property himself.” (JSC, Vol. 2, p. 125)

²⁰² Lemann 88

²⁰³ Logan, Trevon. 2019. “Whitelashing: Black Politicians, Taxes and Violence,” NBER Working Paper No. 26014. June. At least 153 of the 1510 known black Reconstruction officials were the victims of violence. Foner *Freedom’s Lawmakers*

²⁰⁴ “The Vicksburg Massacre: The Street Fight and the Taxpayers’ League,” *New York Times* Jan 3, 1875. p. 1.

²⁰⁵ JSC Vol. 1 p. 124.

²⁰⁶ <https://www.levin-center.org/congress-investigates-kkk-violence-during-reconstruction/>

²⁰⁷ JSC Vol. 4, p. 919-922.

²⁰⁸ 1871 proceedings 62 The Tax Payers report on violence, brief as it is, came at the behest of DH Chamberlain, one of the few Republicans members.

²⁰⁹ An April 1871 public meeting of white citizens in Yorkville released a report that began: “Without intending to justify the acts of violence which have been committed in this county, it is proper to set forth the fact that the negro radical government of this State is responsible for all the evils that are upon us.” The meeting goes on to endorse the upcoming Tax-Payers Convention; the chair of the Yorkville meeting, Callawader Jones, participated in the Tax-Payers Convention. (JSC Vol. 5, p 1541) Yet somehow the attacks are not committed by “taxpayers.” Asked if the “outrages,” purportedly committed because of high tax rates, were committed by “tax-payers” C. H. Suber, a South Carolina lawyer and an attendee of the Tax-Payer Convention, responds: “my impression is that tax-payers are generally law-abiding men.” (JSC SC, Vol 3, 159)

²¹⁰ JSC Vol 4 1219-1225.

²¹¹ JSC AL volume 8, (375) (383)

²¹² <https://www.washingtonpost.com/history/2020/07/26/john-lewis-bloody-sunday-edmund-pettus-bridge/>

²¹³ (Georgia, 965)

²¹⁴ (Fines H. Little of Monroe County, MS 11, 372. See also testimony of Edward E. Holman, p 352-3:

²¹⁵ (Vol. 1, 527, 529, 530).

²¹⁶ (Minority report, 528)

²¹⁷ Foner at some point talks about how Blair’s rhetoric probably damaged Seymour’s campaign – find this.

²¹⁸ [Egerton Wars of Reconstruction](#) 124+

²¹⁹ “[The State of the South.](#)” the *Nation*, Vol. 14 No. 352. P. 197. March 28, 1872.

²²⁰ Report of the Joint Select Committee to Inquire into the Condition of Affairs in the Late Insurrectionary States, made to the two Houses of Congress February 19, 1872. Vol. 4. South Carolina, p. 771.

²²¹ Article [here](#), quoted in [Durden 187](#).

²²² Sterling, *The Trouble They Seen*, 426.

²²³ Richardson 111 For more on the positive Northern reaction to the Tax-Payers, see Richardson 92.

²²⁴ “A Southern View of the Southern Problem,” *The Nation*, 314: July 6, 1871.

²²⁵ Quoted in Sven Beckert 2002 “Democracy and Its Discontents” *Past & Present*

²²⁶ The New York Times would within weeks be publishing headlines like, “Our Proofs of Fraud Against the City Government.”

<https://timesmachine.nytimes.com/timesmachine/1871/07/23/78769161.html?action=click&contentCollection=Archives&module=ArticleEndCTA®ion=ArchiveBody&pgtype=article>

²²⁷ Heather Cox Richardson and Beckert

²²⁸ *Right to Vote* p. 117

²²⁹ Beckert 174

²³⁰ Huret 60-62. By the late 1860s, proposals were already being put forward in New York to give a board of twenty-four taxpayers “assessed at more than \$20,000” direct power over the city’s finances. But, for a time, at least, these ideas remained on the fringes of city politics.

²³¹ Huret 40-42

²³² Beckert 131

²³³ Huret 45, 56.

²³⁴ Beckert 123

²³⁵ The Taxpayers’ Association nonetheless lobbied to have the rent-payers excluded from the proposed electorate. p. 126

²³⁶ *New York Times* 8 April 1877, quoted in Beckert 2002

²³⁷ Miriam Webster dates the first usage of “robber baron” in its modern sense to 1878.

<https://www.merriam-webster.com/dictionary/robber%20baron>

²³⁸ [cited in Huret 57 find original]

²³⁹ Beckert 149 [is this also in Huret] Interestingly, the period also features the unaccurate assertion, common today, that immigrants do not pay taxes. In a speech regarding the “Anti-Chinese bill”, Senator Grover [who?] “made one curiously incorrect statement, to the effect that the Chinese paid no taxes,” as the the *Sacramento Union* reported at the time. The February 15th *Union* article, reprinted in the *New York*

Times on February 23rd, notes that the Chinese paid at least \$200,000 a year in poll taxes, plus “they pay property taxes and licenses, the same as white men.” “It is not advisable for any one, no matter how opposed he may be to the race, to assert that they pay no taxes.”

²⁴⁰ Beckert p. 133

²⁴¹ Keyssar 122

²⁴² Parkman, Francis. "The failure of universal suffrage." *The North American Review (1821-1940)* 127, no. 263 (1878): 1.

²⁴³ Social scientists of the era held similar views; see Beckert 151-152.

²⁴⁴ Keyssar 133-135

²⁴⁵ Foner 447

²⁴⁶ Views of Messrs. Potter and J.D. Ward, of the committee on the Judiciary, in respect to the memorial of the tax-payers' convention of South Carolina. May 11, 1874.

²⁴⁷ See, for instance, the strikes of the black longshoremen in South Carolina starting 1867, and the labor convention in that state in 1869. *Death of Reconstruction* 92.

²⁴⁸ The “most articulate and most consistent” voice in defense of universal male suffrage was the “city’s labor movement in general, and the nascent Workingman’s Party in particular.” Beckert 143

²⁴⁹ Foner 377

²⁵⁰ Beckert 148

²⁵¹ *Atlantic* 477.

²⁵² (480)

²⁵³ Foner 388, DuBois 622

²⁵⁴ For an example, see Ch. 17 of Fleming, Walter Lynwood. *Civil War and Reconstruction in Alabama*. Columbia University Press, 1905.

²⁵⁵ <https://www.jacobinmag.com/2015/08/racism-reconstruction-homestead-act-black-suffrage>