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The Taxation of Negroes in Virginia

BY
TIPTON RAY SNAVELY,
Phelps-Stokes Fellow, 1915-1917

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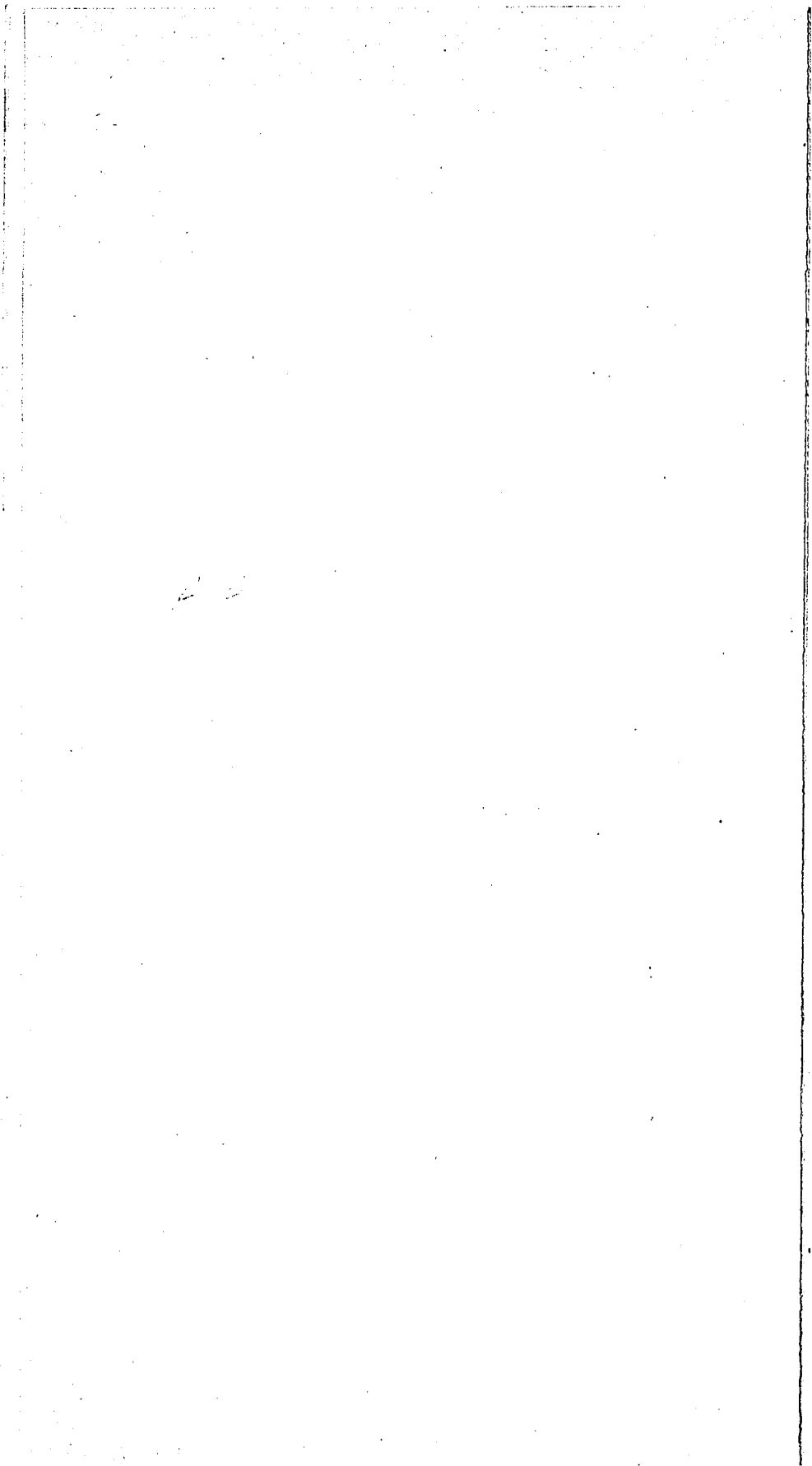
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EDITORIAL NOTE.

The Phelps-Stokes Fellowship for the study of the Negro was founded at the University of Virginia in 1912 through a gift from the trustees of the Phelps-Stokes Fund. It is the duty of the holder of the Fellowship to stimulate and conduct investigation and to encourage and guide a wider general interest among students concerning the character, condition and possibilities of the Negroes in the Southern States.

With this object in view the successive incumbents have organized classes for study that have been well attended and diligent. Special investigations have been carried on by each Fellow; related topics have been assigned for study by individuals and groups, and the results presented for class discussion; and from time to time men distinguished as thoughtful students of Negro Life have been invited to lecture at the University.

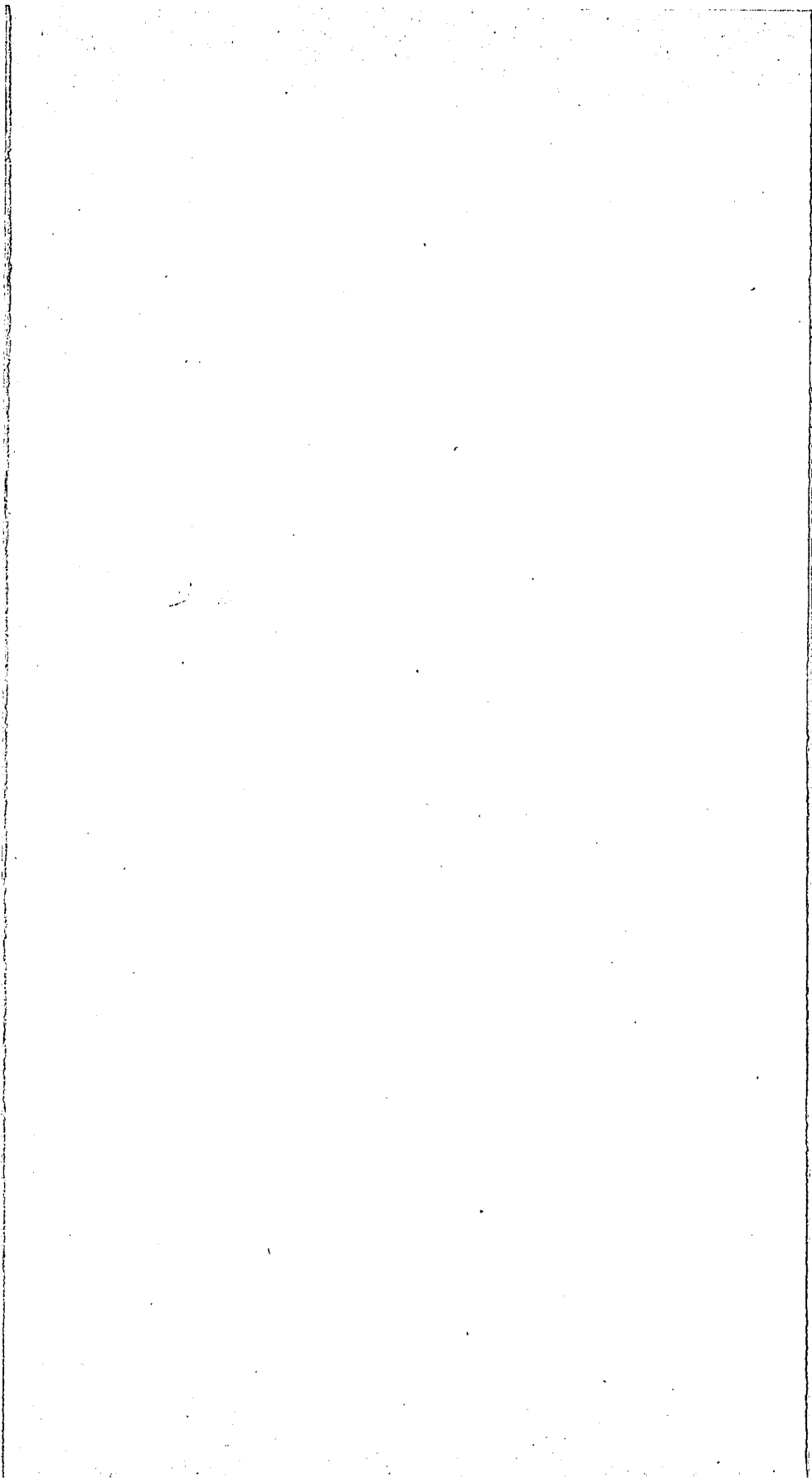


PREFACE.

The present essay is the result of my investigations while I held the Phelps-Stokes Fellowship at the University of Virginia during the session of 1915-16. In it I have endeavored to portray the attitude of Virginia toward the negro problem as it is reflected through one phase, taxation, of the state's activities. As a first consideration, I have sought a strict adherence to facts, and it has been my purpose in every instance to give an unbiased interpretation of the data presented. So far as I am aware, no specialized study of the taxation of negroes has ever been undertaken for any state or city. This fact alone is a sufficient justification for the appearance of the present essay.

T. R. S.

*University of Virginia,
November, 1916.*



CONTENTS.

CHAPTER I.

The .Capitation Tax.....	9
--------------------------	---

CHAPTER II.

The Real Estate Tax.....	44
--------------------------	----

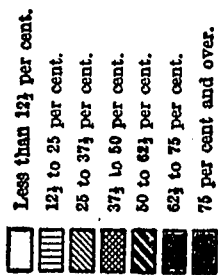
CHAPTER III.

Personal Property and Income Taxes.....	80
---	----

CHAPTER IV.

Conclusions	93
-------------------	----

PER CENT OF NEGROES IN TOTAL POPULATION OF VIRGINIA, BY COUNTIES: 1910.¹



¹ U. S. Census Report, *Statistics for Virginia*, 621.

CHAPTER I.

THE CAPITATION TAX.

The revenue in the early days of the Virginia colony was small and arose for the most part from the need for protection against the Indians. The poll-tax dates from the year 1623, when a special tax of "10 pounds of tobacco" was levied upon every male head above sixteen years of age to meet the public debt which had resulted from the recent Indian massacre.¹ In the seventeenth century the revenue of the colony was derived principally from a general capitation tax, the amount being fixed to meet the exigency of the occasion. Except for occasional intermittences a poll-tax was levied to the end of the colonial period.

The number of free negroes in the colony during the seventeenth century and until the latter part of the eighteenth century was very small.² There are many evidences, however, which

¹ Henning's Statutes, Vol. I, 128.

² For the free negroes in Virginia during the colonial period see Russell, "The Free Negro in Virginia, 1619-1865," Johns Hopkins Historical Studies, XXXI. It seems impossible to obtain an absolute estimate of the number of free negroes in the colony prior to the year 1790, when the first Federal decennial census was made. In 1691 and 1723 the legislature passed an act making it unlawful for negroes or mulattoes to be set free "upon any pretense whatsoever, except for some meritorious services, to be adjudged and allowed by the governor and council." This clause was reenacted in 1748 and obtained until the year 1782 when a law was passed providing for the manumission of slaves. See Henning's Statutes at Large, Vol. III, 87; Vol. IV, 132; Vol. XI, 39.

In a treatise, "On the State of Slavery in Virginia," published as an appendix to the 1803 edition of Tucker's Blackstone, Vol. I, Part II, Note H, 66, St. George Tucker says: "There is reason to believe that great numbers have been emancipated since the passing of this act." He estimates that there were about 2,800 free negroes and mulattoes in Virginia when the act took effect. Allowing for a natural increase between the years 1691 and 1782, Mr. J. H. Russell estimates that the number of free negroes in the former year was about 350.

attest the fact that those who were free were included in the taxable lists. Thus to meet an appropriation for the expenses of an Indian campaign the general assembly in the year 1629 "concluded that there should be five pounds of tobacco per poll levied throughout the colony" on "every master of a family and every free man."³ Again an act was passed in 1642 to the effect, "That all free men who are hired servants shall pay their own tithes and duties are to be collected per poll for the country service."⁴ The poll-tax was abolished and a personal property tax substituted for a period of four years in 1649.⁵ The master or owner paid the taxes on servants.⁶ Free negro women were also accounted tithable in the year 1668 when it seems that, according to the early English custom of exempting women from the payment of capitation taxes, there was some question as to whether free negro women should not likewise be exempted. The general assembly declared that, "negro women, though permitted to enjoy their freedom yet ought not in all respects to be admitted to a full fruition of the exemption and immunities of the English, and are still liable to the payment of taxes."⁷

This statute was reenacted in 1705 and only white women, and children under sixteen years of age, were exempted from payment of the capitation tax.⁸ It seems that in certain cases prior to 1723 individuals were exempted by special act. Such acts were invalidated, however, in this year when all free negroes, mulattoes, etc., were "accounted tithables; any law, custom, or usage to the contrary, in any wise, notwithstanding."⁹ As the need for revenue in the colony increased during the

³ Henning's Statutes, Vol. I, 143.

⁴ *Ibid.*, Vol. I, 305.

⁵ *Ibid.*, Vol. I, 241.

⁶ *Ibid.*, Vol. I, 143.

⁷ *Ibid.*, Vol. II, 267.

⁸ *Ibid.*, Vol. III, 169.

⁹ Henning, Vol. IV, 133. It may be noted that in this year also free negroes were disfranchised in toto, "excepting such only as the county courts, for charitable reasons appearing to them, shall think fit to excuse." (*Ibid.*, Vol. IV, 133; Vol. VI, 40 and 41.)

eighteenth century a land tax was resorted to from time to time in addition to capitations. In 1769 the poll-tax which had been imposed on free negro women was abolished. The repeal of the act was based on two claims: (1) That it had been found "very burthensome," and (2) that it was "derogatory of the rights of free-born subjects." It provided that all "free negro, mulatto, and Indian women, and all slaves, shall be and are hereby exempted from being listed as tithables, and from the payment of any public, county, or parish levies."¹⁰

The provisions which after 1691 had forbidden manumission except by special act were repealed in 1782; and with the abolition of the restrictions on liberating slaves, steps were taken at the same time to enforce the collection of delinquent taxes.¹¹ The language of this act implies that there was some difficulty in collecting taxes from male free negroes. It provided: "That in case any slave so liberated shall neglect in any year to pay all taxes and levies imposed or to be imposed by law, the court of the county shall order the sheriff to hire out him or her for so long a time as will raise the said taxes and levies; *provided* sufficient stress cannot be made upon his or her estate."¹² The number of free negroes increased at a considerable rate during the eight years between 1782 and 1790, when, according to the report of the Federal census for Virginia, there were 12,866 free negroes in the state. In the meanwhile, however, capitation taxes were abolished in the year 1787, the legislature declaring that "whereas the tax on young slaves and the tax on free males above the age of twenty-one years, have been found very burdensome, and the situation of the public revenues will justify a revision of the said taxes; Be it therefore enacted, That so much of the laws of revenue as impose a tax of ten shillings to be paid by each free male above the age of twenty-one years, shall be and the same is hereby repealed, etc."¹³

All male persons above sixteen years of age (except those ex-

¹⁰ *Ibid.*, Vol. VIII, 393.

¹¹ *Ibid.*, Vol. XI, 39.

¹² *Ibid.*, Vol. XI, 40.

¹³ *Ibid.*, Vol. XII, 431.

empted by special act) were again liable to the payment of a capitation tax in 1792.¹⁴ Upon the declaration of war in 1812 the need for increased revenue in the commonwealth arose suddenly and the legislature in 1813 passed a discriminatory law as follows: "All free negroes and mulattoes above the age of sixteen years shall be subject to a poll-tax of one dollar and fifty cents, to be collected in such manner as shall be provided by law; *provided* that such free negroes and mulattoes as are bound out as apprentices, shall be, and are hereby exempted from the tax hereby imposed."¹⁵ This unprecedented change of policy in imposing a capitation tax only upon negroes was due in part perhaps to other causes than the sudden need for greater revenue. The number of free negroes had increased constantly since 1782,¹⁶ and the problem had assumed such proportions by 1800 that a movement for colonization was started and "new and unusually stringent measures for keeping watch over and controlling the actions of free negroes were enacted."¹⁷ The free negro had become such a menace that restrictions upon emancipation were not sufficient to remove the grave aspects which had already developed. By a discriminatory tax, therefore, it was possibly hoped that pressure would be brought for removing free negroes from the state or for forcing them to become apprentices in default of paying the tax.

For collecting the taxes it was provided that: "The poll-tax imposed on free negroes and mulattoes shall be collected by the sheriffs in the same manner and at the same time that they collect taxes on the taxable property of the commonwealth, and they shall account for and pay the same into the public treasury at the same time and in the same manner, and under the same penalties, that they account for and pay the taxes on the several articles of taxable property herein before mentioned."¹⁸

¹⁴ Shepherd's Virginia Statutes at Large, I, 184.

¹⁵ Acts of Assembly 1812-1813, Part II, 6.

¹⁶ According to the Federal census enumeration the number in 1820 was 36,875.

¹⁷ Russell, "The Free Negro in Virginia, 1619-1865," 66.

¹⁸ Acts 1812-1813, 8. The mode of procedure for the collection of delinquent poll-taxes consisted in an order from the court of the

The rate of \$1.50 per poll was raised in 1815 to \$2.50 but applied only to male free negroes "above the age of sixteen years and under the age of forty-five."¹⁹ Some free negroes permitted unpaid assessments to reduce them to temporary servitude, but, as Mr. J. H. Russell points out, "these capitation taxes were collected with remarkable success. In 1814, \$8,322 was paid in to the treasury by 5,547 free negroes, or about ninety per cent of the male free negroes within the taxable age. In 1815, when the rate was \$2.50 instead of \$1.50, as in the two preceding years, and only such as were between the ages of sixteen and forty-five were taxable, 4,023 free negroes paid their assessments, which amounted to \$10,057.50—or a sum which was equal to the amount received into the treasury from lawyers' licenses or from the tax on carriages, and was one and one-half per cent of the total revenue of the state."²⁰ During the three years when free negroes were paying a high poll-tax the white inhabitants were paying none."²¹

The capitation tax was abolished in 1816 and the Acts of Assembly contain no record of a subsequent reenactment of the law until 1850. In this year free negroes above twenty-one and under fifty-five years of age were again assessed with a discriminatory tax of \$1.00 per capita. The amount derived from this source was to be used exclusively for the colonization of free negroes in Liberia, and was to supplement an annual appropriation of \$30,000 for this purpose.²² The act contained a provision making it obligatory for free negroes to report themselves to the commissioners of revenue for assessment, and the fund was to be carefully set apart by the auditor and treasurer in

county or corporation authorizing the sheriff or sergeant to hire out the delinquent for a sufficient time necessary to raise the taxes—distress always being made on any existing property first. (Acts 1815-1816, 61.) In 1820 the minimum rate at which free negroes and mulattoes could be hired out was eight cents a day. (Acts of Assembly, 1820, 26.)

¹⁹ Acts 1814-1815, 8.

²⁰ Auditor's Report for 1815-1816; Acts 1815-1816, 88.

²¹ Russell, "The Free Negro in Virginia, 1619-1865," 115.

²² Acts 1840-1850, 7-8.

their reports. For the subsequent ten years the levy of one dollar was unchanged.²³ A capitation tax of eighty cents was levied in 1860 upon all male free negroes and all white males who had attained the age of twenty-one years.²⁴ The tax of \$1.00 on male free negroes which had been continued since 1850 had not been repealed and it devolved upon the auditor of public accounts to make a decision as to which of the taxes should operate. He decided to collect both assessments.²⁵ The collection for 1860 when both capitation taxes were imposed was \$13,065.22.²⁶ In 1861 the act of 1853 levying a poll-tax and establishing a colonization board was abolished and the levy of 1860 remained in force.²⁷ With the adoption of this act discrimination in levying poll-taxes ceased; after 1860 the taxes were uniform for whites and negroes.

²³ White males were required to pay a poll-tax in 1852, as follows: "A capitation tax, equal to the tax assessed on land of the value of two hundred dollars, shall be levied on every white male who has attained the age of twenty-one years; and one equal moiety of the capitation tax upon white persons shall be applied to the purposes of education in primary and free schools." This tax for white males in 1852 amounted to thirty-six cents per capita. (Acts 1852, 14 and 331.) It was raised to forty cents in 1853 (Acts 1852-1853, 20), and to eighty cents in 1856. (Acts 1856, 11.)

²⁴ Acts 1859-1860, 59.

²⁵ Code 1860, 242 and 243 note. The auditor gave the following instructions to the commissioners: "Section 4 of chapter 3, Acts 1859-1860, imposing taxes for the support of government, levies a tax of eighty cents on every free negro over the age of twenty-one years. This section imposes a tax of one dollar on every male free negro between twenty-one and twenty-five years of age, to be applied to the removal of free negroes from the commonwealth. The enquiry is naturally suggested, whether both taxes are to be assessed and collected for their specific purposes. Both acts may consistently stand together; and while it is not believed the General Assembly did intend to impose both taxes, yet such seems to be the only interpretation that can be sustained."

²⁶ Auditor's Report for 1861; Code 1860, 243. In 1861 representatives from a portion of the western counties of Virginia assembled in convention at Wheeling and effected a division of the state. The statistics quoted above prior to this year include West Virginia before the separation.

²⁷ Acts 1861, 4.

The demand for greater revenue during the Civil War became more and more urgent, with a consequent increase in the capitation tax levy. The rate which in 1862 had been raised to \$1.20 was increased to \$2.00 in 1863.²⁸ The assessment on free negroes in 1863 was \$11,554.²⁹ During the decade from 1850 to 1860 the taxes levied on free negroes appear to have been collected with fair success. Owing to the financial hardships of the state during the years immediately subsequent to the war, the rates levied were small and taxes were necessarily difficult of collection from the mass of newly emancipated negroes. The legislature which assembled in 1866 imposed a small tax of twenty-eight cents per capita "upon every male person, over the age of twenty-one years, not exempted from taxation for bodily infirmity."³⁰ The rate was increased to sixty cents in 1867.³¹

The so-called Underwood Constitution as adopted in convention in 1867-1868 and ratified by the people in 1869 provided for equal and uniform taxes, "whether imposed by the state, county, or corporate bodies." It contained the following clause for a capitation tax: "The General Assembly may levy a tax, not exceeding one dollar per annum, on every male citizen who has attained the age of twenty-one years, which shall be applied exclusively in aid of public free schools; and counties and corporations shall have power to impose a capitation tax, not exceeding fifty cents per annum, for all purposes."³²

The maximum levy granted for school purposes in the constitution was imposed by statute in 1870; the amount assessed in this year at \$1.00 per capita being \$146,883 for white males and \$90,183 for negroes. The total delinquency was 36.25 per cent.³³ As a large proportion of the negro population possessed comparatively little wealth and received a scant income the percentage of unpaid capitations was much larger for negroes than

²⁸ Acts 1861-1862, 4; 1863, 4.

²⁹ Auditor's Report, 1863.

³⁰ Acts 1865-1866, 61.

³¹ *Ibid.*, 1866-1867, 861.

³² Constitution of 1867-1868, Art. X, Sections I and 5.

³³ Auditor's Report, 1871; Acts 1870, 335.

for whites. For the years 1874 and 1875 the relative assessments and delinquencies for white and negro males are shown by the following table:

TABLE I: AMOUNT ASSESSED, AMOUNT DELINQUENT, AND PER CENT DELINQUENT FOR WHITES AND NEGROES IN 1874 AND 1875.³⁴

	Assessment		Delinquent		% Delinquent	
	Whites	Negroes	Whites	Negroes	Whites	Negroes
1874	\$152,292	\$ 98,071	\$21,237	\$40,287	14.0	41.0
1875	163,020	101,186	24,237	37,751	14.8	37.3

Thus it will be seen that for the above years the percentage of delinquency for negroes was approximately three times that of white males.³⁵

In 1875 the white capitation tax assessments amounted to \$163,020 and the assessments on colored males had increased to \$101,186. It is interesting to note that of the number of white males assessed there were 20,215 living in cities for whom the percentage of delinquency was 39.7, while the total per cent for the state was only 14.8. Of the negro males assessed 13,742 were in cities, while the per cent of delinquency in cities was 72.7 as against 37.3 for the entire state.³⁶ Sentiment for enforcing payment of the assessments by making it a condition for voting was growing in popular favor. One explanation for

³⁴ Auditor's Report, 1874 and 1875.

³⁵ The annual report of the Superintendent of Public Instruction for 1873 contained the following statement: "At present one man in every three assessed fails to pay his capitation tax, and there are probably near 60,000 men not assessed every year. Assessors fail to make complete lists, owing no doubt to the small amount of the tax, and the difficulty of collecting it in many cases. The result, as the matter now stands, is humiliating. About 82,000 of those assessed fail to pay, and 56,000 are not assessed, so that 138,000 out of 300,000 pay nothing. In other words the state gets \$162,000 where she ought to get \$300,000." (Annual Reports, 1873.)

³⁶ Auditor's Report, 1875; statistics are compiled for counties and cities from "Rough Settlements" in the State Auditor's Office.

this sentiment was the need for more revenue; another was the desire to wrest the control of the ballot, especially in the black sections of the state, from the hands of the negro.

An important source of public school revenue was the capitation tax levy of fifty cents which was optional on the part of counties and cities to impose—popular vote in all cases being the deciding factor. That the annual fluctuations and unpaid assessments rendered local school funds necessarily unstable and precarious is not surprising.³⁷ The State Superintendent of Public Instruction and virtually all of the division superintendents advised in 1871 that "local voting for school expenses be abolished, except for extraordinary expenditures." About four-fifths of the counties in this year were imposing the local capitation tax levy.³⁸

Because of the pressing need of revenue for school purposes the State Superintendent of Public Instruction in 1873 recommended to the legislature that the poll-tax rate be doubled and the payment of the tax be made a requirement for voting. He believed that an anticipated objection to the measure, "that candidates for office might buy votes by paying the voter's tax," was

³⁷ The following regulation intended to enforce payment of the local capitation tax assessments in school districts was passed by the State Board of Education in 1871: "Be it ordered, That the attention of school trustees be directed to the last clause of the 46th section of the school law which provided that 'no person shall be allowed to attend any public school whose father, if he be alive and resident within the school district and not a pauper, shall not have paid the capitation tax in aid of public free schools last assessed on him;' but the actual enforcement of this clause shall not begin until the first of December each year, or until such other date as may be fixed by law for tax collectors to complete their work and to return their delinquent lists."

³⁸ "Of course by a certain mode of electioneering," said a county superintendent, "we can secure any tax, as the colored people have a large majority in our county. If, however, the colored people all vote one way and that in favor of any tax proposed, this very thing will drive away the whites from the support of the schools. Hence, for the present, it seems best for the tax necessary to be imposed by the legislature." (Superintendent of Public Instruction for 1871, Supplement to Annual Report.)

really an argument in its favor since a "vote-buying candidate would take other and worse means for securing votes if he did not do this." In his annual report on the condition of school revenue in 1875, he again stated to the legislature that, "could the prepayment of the capitation tax be made a condition of voting, our school revenues would be materially increased."³⁹

In January, 1876, an anomaly in the application of public school funds was discovered, the result of which had an immediate effect in the enactment of a measure applying particularly to the capitation tax. The Supreme Court in 1872 sustained the validity of an act passed in 1871 known as the Funding Bill. This bill provided that the coupons of state bonds should be "receivable for all taxes, dues, debts and demands due the state."⁴⁰ Although a subsequent act in 1872 repealed this provision the Court upheld the original law and suggested an increase in the rates of taxation. It declared the obligation to provide for the interest due on the state bonds to be "as high as the duty applying the capitation tax and other funds to the schools."⁴¹ Thus in 1876 it was found that the auditor had reported only so much of the school funds as had actually been paid in cash—the amount paid in coupons having been diverted for payment of the state debt. The need for school funds had become so imperative that a constitutional amendment imposing a capitation tax as a requirement for voting was submitted to the people at the regular November election in 1876. A few days prior to the election the *Richmond Whig*, referring to this amendment in an editorial, said, "Another, and perhaps the most important of all the amendments is the one denying the ballot to those who refuse to pay their capitation tax. This again will insure to the treasury some \$50,000 annually that is now withheld."⁴² It was adopted by a vote of 129,373 to 98,359.⁴³

³⁹ Annual Report of the Superintendent of Public Instruction for 1875, 124.

⁴⁰ Acts 1870-1, 379.

⁴¹ *Antoni v. Wright*, 22 Gratton's Reports, 833.

⁴² *Richmond Whig*, Nov. 2, 1876.

⁴³ Brenaman, J. N., "History of Virginia Conventions," 122.

It was soon found that the amendment did not prove to be a panacea for those localities in which the negro vote had become most destructive and in which political corruption was most prevalent, nor did it materially increase the amount of school revenue. "For the six years from 1879 until 1885 the negro vote of the state was a powerful factor in its control."⁴⁴ State and federal offices were in the hands of unscrupulous men who held them mainly by amassing negro votes. Here the capitation tax proved no barrier since political agents took care that the tax was paid in due time, or, if the day of election arrived without the assessments having been paid, worse methods were resorted to, and by means of a mere technicality the negro vote was registered anyway. On the other hand, many honest white voters procrastinated in the payment of their capitation taxes until too late and consequently lost their votes.

So obvious were the abuses that the legislature submitted to the people the question of deciding at the November election in 1882 whether prepayment of the capitation tax as a requirement for voting should be continued or repealed. Apropos of repealing the amendment the *Richmond State* said: "This we sincerely hope will be the last election in Virginia in which the use of money will be an absolute necessity, made so by the constitution, for any purpose. The requirement of the capitation tax as a prerequisite for voting has been the source of all our ills, and yet when it was adopted we were assured by the very wise men who were the fathers of the movement that it was the only thing needed to make our elections pure and keep the government of the state in the control of our best people. We doubted this at the time and foresaw the use that would be made of it by bad, ambitious men. We knew that the white people would neglect or grow careless of their duty in this respect, and that they would also reject with scorn any proposition from others to pay this tax for them, while those interested in voting them would in some way see that the taxes of the negroes were paid, or that some sort of fraud would be resorted to in order to qualify them to vote, and such has been

⁴⁴ *Ibid.*, 80.

the actual fact. The party in power not only to-day but on former occasions, had tax receipts ready made out in blank and signed by the collectors to be filled up by the name of anyone offering as a substitute or an original voter to cast his vote in the interest of the Boss while thousands of our own people throughout the state had failed to pay the capitation tax or to allow anyone to pay it for them, and so lost their votes.

"With the repeal of this constitutional provision every voter in the state is set free, and with a free ballot and a white preponderance of one-third over the black in the state we ought to be able to carry with ease all future elections. The registration will be the only test then, and under the circumstances by which we are surrounded is an absolute necessity, though it needs some amendment to meet the unforeseen emergencies and to prevent either false registration or fraudulent voting." ⁴⁵

It was abolished by a vote of 107,303 to 66,131. Many of the leading newspapers fought hard to have the amendment repealed. The *Richmond State* again urged that, "The free ballot, made entirely free by the repeal of the poll-tax, will add at least forty thousand to our white voting strength, and with this reënförment we have no apprehensions for the future.

. . . We suppose no one questions the fact that the poll-tax requirement kept at least one-fourth of our white voters from the polls, simply because of their neglect to pay the tax or their refusal to allow anyone to pay it for them; while on the other hand, the colored voter had somebody to attend to this small matter for him, and was not at all sensitive about it." ⁴⁶

White capitation tax assessments increased from \$163,020 in 1875 to \$191,226 in 1881, or about 17.3 per cent. The phenomenal increase may be explained by the fact that fewer exemptions were made because of bodily infirmity. By an act approved April 21, 1882, the commissioners were directed to "ascertain and assess for taxation all male persons of full age

⁴⁵ *Richmond State*, Nov. 5, 1882.

⁴⁶ *Ibid.*, Nov. 18, 1882.

and sound mind residing in his district, city, or town, on the first day of February of each year, unless otherwise directed by the auditor," etc.⁴⁷ Negro assessments increased from \$101,186 in the former year to \$116,004 in the latter, representing a gain of 14.6 per cent. For the years 1881 to 1883 inclusive a comparison of assessments and percentages of delinquency for whites and negroes may be made from Table II.

TABLE II: CAPITATION TAXES ASSESSED AND RETURNED DELINQUENT FROM 1881-1883.⁴⁸

Year	Assessment		Delinquent		% Delinquent	
	Whites	Negroes	Whites	Negroes	Whites	Negroes
1881	191,226	116,004	32,805	49,672	17.2	42.8
1882	190,582	114,064	35,988	52,947	18.9	46.4
1883	193,118	115,742	35,647	49,373	18.5	42.7

Comparing the percentage of delinquency in 1875, or the year before prepayment of the capitation tax was made a requirement for the franchise, with that of 1881, or the year in which the amendment of 1876 was repealed, there is a ratio of 14.8 to 17.2 for whites, and 37.3 to 42.8 for negroes. Both for white and negro assessments, therefore, there was an increase in the percentage of delinquency. As was stated above, this fact may be explained from the unusual increase in assessments—this increase representing in part those who had previously escaped for various reasons. The maximum delinquency for the three years, 1881 to 1883, occurred in 1882, although the election in the latter year was an extremely important one. It might have been expected that there would be a decrease in the payment of poll-taxes in 1883; there was, however, no perceptible deviation from the average either for whites or negroes.

During the seven years from 1883 to 1889 inclusive the average poll assessments amounted to 202,614 for whites and

⁴⁷ Acts of Assembly, 1882, 384.

⁴⁸ Assessments taken from Auditor's Reports; delinquent taxes compiled from "Rough Settlements" in Auditor's office, Richmond.

115,742 for negroes, while the total increase for white assessments was 18,751 or about ten per cent. The average assessment for negroes during the same period was 115,742, and although the number listed by the commissioners of revenue fluctuated, there was practically no increase. The average number reported for capitation taxes during this period was identical with that of 1883 and the assessments for 1890 were even somewhat lower.⁴⁰ The virtually stationary character of negro assessments for so many years resulted in part from an increasing negro population of a migratory character, due to a large influx of population in cities, to frequent moving from county to county, and to the employment of large forces in the construction of railways, mining operations, etc. According to the Federal Census Report for 1890 there were 130,747 negro males of taxable age, or 12.1 per cent in excess of the number assessed. This number, if slightly diminished by criminals and inmates of charitable institutions, still denotes a large surplus unassessed. An even greater discrepancy occurs, however, for this year in the case of white males, the census report being 14.6 per cent more than the number enumerated by the state for capitation taxes. It is a significant fact also that the percentage of delinquency for whites increased from 18.5 in 1883 to 24.5 in 1890, representing a rise of six per cent as compared with four and one-half per cent for negroes. For this period the percentage of delinquent negroes increased from 42.7 to 47.2

There was a steady and rapid growth in white assessments throughout the decade from 1890 to 1900. Similarly there was a constant increase for negroes though the growth was not so marked as for whites. The proclivity in both races for ignoring capitation tax assessments was considered by the legislature in 1896, and inasmuch as the tendency was becoming aggravated each year an act was passed making the tax a lien on real estate.⁵⁰ The effectiveness of this act, as illustrated by Table III, was negligible, and it does not appear to have been

⁴⁰ *Ibid.*, 1883-1890.

⁵⁰ "Be it enacted by the General Assembly of Virginia, That every capitation tax for state, county and corporation purposes shall be

TABLE III: ASSESSMENTS AND DELINQUENCY FOR
WHITES AND NEGROES FOR THE YEARS
1890, 1895, AND 1900.

Year	No. Assessed		No. Delinquent		% Delinquent	
	Whites	Negroes	Whites	Negroes	Whites	Negroes
1890	211,869	114,047	51,823	54,202	24.5	47.2
1895	234,268	120,152	59,124	57,427	25.2	47.8
1900	257,123	125,033	67,954	59,612	26.4	47.7

attended by any results in the case of either white or negro delinquencies.

Before proceeding further with the discussion of this chapter, it will not be irrelevant to notice more particularly the policy of the state prior to the year 1900 in imposing a capitation tax. Attention has been called to the fact that the imposition of a poll-tax on free negroes before the Civil War was primarily for the purpose of raising revenue, but it also served to minimize the number who might be given freedom and to control those who were freed. At the termination of the Civil War there was an imperative need for revenue. What with the chaotic condition of the state treasury, an overwhelming state debt, and the establishment in 1870 of public free schools, it was necessary to provide a system of taxation which should become practical and certain in its operation. Hence the retention of the capitation tax. Only temporarily from 1876 to 1882 was an attempt made to use the tax as a means for controlling the ballot.

A tendency which in the administration of the tax became accentuated throughout the period from 1866 to 1900, was a steady growth in the percentages of delinquency. Except for unimportant variations this holds true both for white and negro

a lien upon the real estate owned by the person against whom such tax is assessed, from the time of such assessment; and if such tax be not paid, such real estate may be subjected to sale for the payment thereof and all costs and expenses, at the same time and in the same manner that such real estate would be subjected to sale for the payment of taxes assessed thereon." Acts 1895-1896, 402.

assessments. The law-making body endeavored to counteract such an objectionable tendency of the tax by making poll assessments a lien upon real estate, but the purpose of this law was never realized, owing to the enactment of a law in 1900 providing for a constitutional convention. Indeed, it must have failed of its purpose since a large majority of delinquents assessed were not owners of real estate. Before taking up the change of policy arising from the adoption of the present constitution, it will be well to note more fully the actual working of the poll-tax in 1900 as it affected negroes in the various portions of the state.

Of a total population which amounted to 1,854,184 at the beginning of the new century, 660,722, or 35.6 per cent, were negroes: Negro males of voting age numbered 146,122 and formed 32.6 per cent of the state's voting population, as against 34.5 per cent in 1890.⁵¹ The discrepancy which existed between negroes who were accounted of taxable age and the number listed for capitation taxes by the state was slightly greater than in 1890, amounting to 14.4 per cent—as compared with 14.7 per cent of taxable white males who escaped assessment. In cities where the percentage of delinquency for both races continued since 1875 to be inordinately high, 83.2 per cent, or \$19,712 of an assessment which totalled \$23,682, was returned delinquent. It is quite evident therefore that the capitation tax as it pertained to negroes in cities was a farce and an almost complete failure. Likewise for white males in cities the law was scarcely more effective, the number of assessments to delinquents standing in 1900 as 47,157 to 27,442—a percentage of 58.2.

In addition to the migratory character of the urban population two general causes may be assigned for this indifference to capitation assessments. There was no effective method by which enforcement of payment could be made in the first place, and there was not sufficient interest to insure voluntary payment in the second. The law of 1896 placing a liability on real estate for delinquent polls would have been, if enforced,

⁵¹ Census Report, 1890 and 1900.

less operative on negroes in cities than in counties because fewer negroes in cities were real estate owners. The principle of the law was bad since the cost of collecting the tax would ordinarily have been more than the tax itself. Without an effective means of enforcement, attempts at collection were futile.

Capitations reported delinquent usually remained so, a much smaller proportion being subsequently collected than in the case of land and property taxes. In 1900 the total amount of delinquent capitation taxes collected was approximately 6 per cent of the total assessment for this year. Delinquent real estate and personal property taxes were collected much more successfully.⁵²

Table IV contains relative percentages of delinquency for negro capitations, divisions of the state having been made from the percentages of negro population.

**TABLE IV: PERCENTAGES OF DELINQUENCY FOR
NEGROES IN DIVISIONS OF THE STATE
HAVING DIFFERENT PERCENTAGES
OF NEGRO POPULATION.⁵³**

Less than 12½ per cent.....	53.4
12½ to 25 per cent.....	45.5
25 to 37½ per cent.....	47.5
37½ to 50 per cent.....	61.6
50 to 62½ per cent.....	37.8
62½ per cent and over.....	26.8

Twenty counties and two cities in the southwestern and mountainous portions of the state had a population of which negroes composed less than 12½ per cent. Some of these counties are among the wealthiest of the state, and it might have been expected that where the negro population was com-

⁵² See the following chapters for a discussion of these subjects of taxation.

⁵³ Cities and counties are included in the divisions in which their combined population falls. Percentages of population are based on Federal Census Reports for 1900.

paritively small and widely distributed the social and economic conditions would have been such as to insure a low percentage of delinquent capitations. That this assumption does not hold true is due in part to the fact that a large proportion of the negroes assessed were employed temporarily in various occupations—principally mining and railroad construction—and had no permanent abode. The two groups in which negroes represented from $12\frac{1}{2}$ to 25 per cent respectively of the state's population do not deviate materially from the average percentage for the six groups or from the total percentage of the state. The fourth division contains eight cities including most of the largest in the commonwealth—a fact which explains the unusually high delinquency percentage of 61.6 for this group. It is a striking fact that the fifth and sixth groups which are the two divisions in which percentages of negro population are greatest, have the least percentages of delinquency. In the sixth division there are ten counties, in each of which negroes compose more than $62\frac{1}{2}$ per cent of the population, but only 26.8 per cent of poll assessments for them were returned delinquent. It will be remembered that the total percentage of white delinquency for the state was 26.4, a margin of only four tenths of one per cent less than for the sixth division above. Inasmuch as the capitation tax in 1900 was applied exclusively to public school funds, the small percentage of delinquency for all counties and cities whose negro population exceeded fifty per cent is creditable. To sum up, therefore, we may deduce the following conclusions from Table IV: (1) The division of negro population in which most of the largest cities are included has the greatest percentage of delinquency, and (2) the divisions having the highest percentages of negro population have the lowest percentages of delinquency.

A radical change of policy in the administration of the capitation tax took place in the first three years of the new century. What had previously been wholly a fiscal tax now became mainly a political measure, and the state sacrificed a portion of the yield from capitations in order to accomplish through taxation a purpose which it believed desirable. This change of policy was effected through the new constitution in 1901-02.

The constitution which was finally adopted in 1868 had contained a clause which limited the action of future legislatures insofar as they might undertake to revise or change the suffrage article. It was provided, "That no amendment or revision shall be made which shall deny or in any way impair the right of suffrage or any civil or political right as conferred by this constitution except for causes which apply to all classes and persons without distinction."⁵⁴ This section also provided that the question of calling a convention to revise and amend the constitution should not be submitted to popular vote earlier than the year 1888. In 1889 and again in 1897 proposals for a convention were defeated by the electorate; but in the latter year the majority of votes cast in opposition had greatly diminished and sentiment was rapidly crystallizing in favor of such a convention. When the question was voted on in 1900 it was carried by a substantial majority.

One of the impelling desires for constitutional reform arose from the need for a complete revision of the elective franchise. No attempts were made to minimize the primary issue before the convention. In the words of the assistant secretary of the convention, "While many reforms were wrought in the organic law of the commonwealth by the convention of 1901-2, the great issue of the convention was the suffrage and the effort to restrict it without contravention of the Federal Constitution and with the least practicable reduction of the number of white voters."⁵⁵ The bitter struggle for political supremacy during the period when there were no restrictions on voting has been touched upon briefly in the foregoing pages in connection with the poll-tax requirement for suffrage which obtained from 1876 to 1882. It was widely thought that questionable methods were

⁵⁴ Constitution of 1867-8, Article XII, Sec. I.

⁵⁵ J. N. Brenaman, "History of Virginia Conventions," 82. "The chief purpose of this convention," said the Honorable Carter Glass, delegate from Lynchburg, "is to amend the suffrage clauses of the existing Constitution. It does not require much prescience to foretell that the alterations which we shall make will not apply to all persons and classes without distinction." (Debates, Constitutional Convention of 1901-2, Vol. I, 54.)

resorted to in relegating the negro to the rear in those counties which had a majority population of negroes. The awakening of the people to the menace of fraudulent politics gave rise to the determined demand for a new constitution which would remove the negro from the electorate as far and as fully as this could be done by lawful means.⁵⁶

The duty which had been entrusted to the convention and the task which confronted it were not easy in the performance. In speaking of the suffrage legislation which it was incumbent on the convention to enact, the president of the convention referred to it as a subject of "transcendent interest and importance."⁵⁷ Freedom to enact such measures as would not violate the fifteenth amendment by discriminating against any class of citizens on account of "race, color, or previous condition of servitude," was of course unquestioned but it was difficult to draw a clause that would in effect disfranchise the bulk of incompetent votes without violating that amendment. The horns of the dilemma which the committee appointed to draft the suffrage article was obliged to confront were, first, to place such restrictions on suffrage as would exclude the mass of the negro vote; second, to affect the white vote as little as possible. A mere literacy test was impossible of adoption, because the higher percentage of illiteracy was found in the mountainous portions of the state where there were few negroes. Conditions in the western counties, where the negro population has always been extremely small, were entirely different from those of the eastern and southside, or "Black Belt" counties. It was difficult to obtain an "understanding" clause or a capable clause based on literacy without at the same time disfranchising many of the whites. Except for party affiliations there was no objection offered by the members of the committee on suffrage from the western part of the state to the disfranchisement of negroes so long as the white vote was not interfered with. In giving to the convention the majority report of the committee Mr. Watson thus commented on

⁵⁶ *Ibid.*, Vol. II, 253.

⁵⁷ Hon. John Goode.

this difficulty: "Political, economic, and social conditions, variant as the soil itself in the different sections of the state, have greatly complicated the undertaking and protracted the investigation beyond the anticipation of many wise and good citizens. To strike from the suffrage the alien and the enemy in eastern Virginia and at the same time leave untouched the worthy but illiterate Anglo-Saxon of the mountain side and to the west beyond, was not an easy task for the mind to conceive nor for the hand to execute."⁵⁸ In other words, recognition of certain distinctive features was necessary in framing Virginia's suffrage article, and for this reason the principles which had been followed by other Southern states in revising the suffrage articles of their respective constitutions were not applicable to the needs of Virginia.

It may be stated here that while a large majority of the members of the convention thought it a wise plan to curtail the negro vote the method for doing this was not to be one of any sort of discrimination merely along race lines. Whatever laws were passed would be, it was hoped, administered strictly and justly to whites and negroes alike. For instance, if an "understanding" clause for registration were passed it would in purpose apply to all applicants in exactly the same manner. It may be noted again that there was no fear of a negro majority in the state; but only in the counties of the "Black Belt" was it felt that relief was needed from the negro vote. Representatives of the densely populated negro sections, therefore, advocated more stringent qualifications for the suffrage amendment than those of the other sections. It was hoped by all, however, that the laws would be in conformity with the Federal Constitution, practical of operation, and as far as possible free from maladministration.

It is essential that proper significance be attached to the facts set forth above if a clear understanding be obtained of the circumstances by which prepayment of the capitation tax for voting was made a fundamental part of the constitution. Beginning with the year 1904 payment of the tax was made a

⁵⁸ Debates of the Constitutional Convention, Vol. I, 598.

requirement for registration. This provision was contained in section 20 of the second article of the constitution:

"After the first day of January, nineteen hundred and four, every male citizen of the United States, having the qualifications of age and residence required in section Eighteen, shall be entitled to register, *provided*: First, That he personally paid to the proper officer all State poll-taxes assessed or assessable against him, under this or the former Constitution, for the three years next preceding that in which he offers to register; or, if he come of age at such time that no poll-tax shall have been assessable against him for the year preceding the year in which he offers to register, has paid one dollar and fifty cents, in satisfaction of the first year's poll-tax assessable against him;" etc.

Section nineteen of the suffrage article provided for a general registration of voters during the years 1902 and 1903 but payment of the capitation tax was not made a requirement for voting until after the first day of January 1904. If all eligible citizens complied with the general registration clause which obtained in 1902-3, then section twenty of the suffrage article would have been applicable only to citizens of voting age immigrating from other states and to those who attained the age of twenty-one years within the state. Persons failing to register prior to 1904 were forced, in order to be eligible for registration subsequently thereto, to pay the capitation taxes assessed against them for the preceding three years. Not only was prepayment of the capitation tax made a requirement for registration after 1904 but it was also imposed as a condition for voting. Section twenty-one provided that "Any person registered under either of the last two sections, shall have the right to vote for members of the General Assembly and all officers elective by the people, subject to the following conditions:

"That he, unless exempted by section twenty-two,⁵⁰ shall,

⁵⁰ Under section twenty-two "no person who, during the late war between the States, served in the army or navy of the United States, or any State of the United States, or of the Confederate States, shall

as a prerequisite to the right to vote after the first day of January, nineteen hundred and four, personally pay, at least six months prior to the election, all State poll taxes assessed or assessable against him, under this Constitution, during the three years next preceding that in which he offers to vote; etc." The reason for inserting the phrase, "That he personally pay to the proper officer all State poll taxes assessed, etc.," is quite obvious. It was intended to prevent candidates for office and politicians from paying the tax for a large class of voters with a view to securing votes.

All male residents of the state twenty-one years of age were assessed with the capitation tax except those pensioned for military services. Levying the tax was not conditioned upon registration or the exercise of suffrage. Presumably many citizens who for whatever reason were not voters and who failed to pay their poll assessments six months prior to the election would pay the tax at a later date. It was not intended that the percentage of delinquency in head taxes should be augmented by imposing the tax as a prerequisite to voting. Section 173 of chapter XIII of the constitution contained the general provision levying capitation taxes and provided for distribution of the revenue collected from this source.⁶⁰

at any time be required to pay a poll-tax as a prerequisite to the right to register or vote. The collection of the State poll-tax assessed against anyone shall not be enforced by legal process until the same has become three years past due.

⁶⁰ "The General Assembly shall levy a State capitation tax of, and not exceeding, one dollar and fifty cents per annum on every male resident of the State not less than twenty-one years of age, except those pensioned by this State for military services; one dollar of which shall be appointed exclusively in aid of the free public schools, in proportion to the school population, and the residue shall be returned and paid by the State into the treasury of the county or city in which it was collected, to be appropriated by the proper county or city authorities to such county or city purposes as they shall respectively determine; but said State capitation tax shall not be a lien upon, nor collected by legal process from, the personal property which may be exempt from levy or distress under the poor debtor's law. The General Assembly may authorize the board of

In order to prevent fraud or confusion the General Assembly passed an act by which duly registered voters whose assessment for capitation taxes had been omitted should be allowed, upon presentation of a certificate from the county clerk or clerk of the city court, to pay such taxes to the treasurer and obtain a receipt therefor.⁶¹ To the General Assembly was left the matter of determining what property should be attached for unpaid capitation assessments. The law of 1896 making delinquent polls a lien upon real estate was continued in force by the acts of 1902-3-4.⁶² It contained the additional act however "that no real estate shall be sold for the payment of any State capitation tax until such tax shall have become three years past due."⁶³

While it was optional for counties and cities to impose a capitation tax of fifty cents prior to 1902, only one dollar was collected by the state. Since 1903 the state collects \$1.50, or the full amount of the assessment and returns one-third of the receipts to the counties and cities. Special tax tickets are prepared by the treasurer for persons assessed only with poll-taxes. Capitations are included, however, in the ticket containing assessments of real estate, personal property, etc., when there are such and a special ticket is made out. When capitations are paid before the remainder of the taxes in the ticket fall due, the treasurer gives a receipt and makes a record of such payment on the tax ticket. The following tables show the annual capitation assessments and the amounts returned delinquent in the counties and cities respectively since 1900:

supervisors of any county, or council of any city or town, to levy an additional capitation tax not exceeding one dollar per annum on every such resident within its limits, which shall be applied in aid of the public schools of such county, city or town, or for such other county, city or town purposes as they shall determine."

⁶¹ Acts of Assembly 1902-3-4, 559.

⁶² See above, note 50.

⁶³ Acts 1895-96, 402; 1902-3-4, 55; Pollard Code, Vol. I, Sec. 636a.

TABLE V: CAPITATION ASSESSMENTS 1901-1914.⁶⁴

Year	Counties	Cities	Total
1901	\$313,214	\$ 72,590	\$385,804
1902	315,581	73,704	389,285
1903	469,779	115,058	584,837
1904	479,659	120,682	600,341
1905	490,575	124,214	614,790
1906	487,275	125,804	613,080
1907	487,087	140,940	628,027
1908	500,795	148,132	648,928
1909	505,875	157,943	663,818
1910	510,498	152,513	663,011
1911	509,445	161,384	670,829
1912	514,135	162,342	676,478
1913	514,563	166,157	680,720
1914	520,011	169,403	689,414

TABLE VI: CAPITATION TAXES RETURNED DELIN-
QUENT 1901-1914.⁶⁵

Year	Counties	Cities	Total
1901	\$ 80,222	\$48,810	\$129,032
1902	92,410	49,038	141,448
1903	141,868	64,708	206,575
1904	150,107	69,418	219,525
1905	159,546	71,928	231,474
1906	160,692	74,406	235,098
1907	158,670	76,943	235,612
1908	171,408	78,699	250,107
1909	168,506	82,741	251,247
1910	173,353	88,009	261,363
1911	173,992	94,144	268,137
1912	179,993	89,404	269,397
1913	176,069	93,100	269,170
1914	178,772	99,237	278,009

⁶⁴ Report, Auditor of Public Accounts, 1915, 313.⁶⁵ Figures for 1901 and 1902 are the amounts returned delinquent; since 1902 for the amounts returned delinquent but not collected.

A glance at Tables V and VI reveals the fact that capitation assessments for the state as a whole increased slightly and at a normal rate during the first three years of the new century. In 1903 the tax imposed by the new constitution became effective and an additional fifty cents per capita was levied. Consequently the state's total capitation assessments for 1903 were approximately one-third greater than in 1902. By deducting one-third of \$584,837 it will be found that the number of males entered for poll-taxes in 1903 was but slightly greater than the previous year. There was a notable increase for the subsequent year, however, when about 6,520 more males were assessed. From 1903 to 1914 it will be seen that the state's total assessments at \$1.50 per capita increased more than \$100,000, or nearly 18%. The total delinquency for 1914 was greater than for 1903 by \$71,433.37 and the percentage of total delinquency for 1914 was 40.3 as against 35.3 in 1903. For the year 1900 this percentage was only 33.4—or approximately one-third of the state's capitation assessments was returned delinquent. By 1914 the fraction had grown to two-fifths. Of the total amounts returned delinquent from 1903-1914 but \$134,226 was collected afterwards. The above comparisons will give a general idea of the relation between Virginia's total capitation assessments and total percentages of delinquency from 1900 to the present time. A more detailed comparison for whites and negroes during this period will be afforded by Table VII. (See page 35.)

Assessments for white males increased rapidly during the first fourteen years of the new century. The sudden leap which occurred for both whites and negroes in 1903 resulted from the new tax law imposing an additional fifty cents per capita. Beginning with this year it is necessary in order to obtain the number of males assessed to subtract one-third of the amount of the annual assessments. This number for whites was, in 1903, 265,671, a slight increase over 1902, but in 1904 when prepayment of the capitation tax was made a requirement for suffrage nearly 10,000 more white males were assessed. By 1910 the total number had increased to 311,991 and in 1914 to 330,582. Colored assessments on the other hand remained practically stationary during the first four years after 1900.

TABLE VII: ASSESSMENTS, DELINQUENCES, AND PERCENTAGES OF DELINQUENCY FOR WHITES AND NEGROES.⁶⁶

Year	Assessments		Delinquencies		% Delinquent	
	Whites	Negroes	Whites	Negroes	Whites	Negroes
1900	\$257,123	\$125,033	\$67,954	\$59,612	26.4	47.7
1901	260,016	125,788	68,663	60,369	26.4	48.0
1902	264,752	125,533	75,305	66,143	28.4	52.7
1903	398,507	186,330	99,597	106,401	25.0	57.1
1904	413,408	186,934	109,865	109,714	26.6	58.7
1905	425,210	189,579	119,526	112,015	28.1	59.1
1906	424,822	188,257	119,278	114,162	28.1	60.6
1907	439,354	188,674	125,050	113,568	28.5	60.2
1908	456,557	192,371	132,094	117,468	28.9	61.1
1909	469,226	194,592	132,634	118,613	28.3	60.9
1910	467,987	195,024	136,791	124,571	29.2	63.9
1911	474,449	196,380	144,595	123,542	30.5	62.9
1912	482,388	194,090	146,915	122,482	30.4	63.1
1913	488,855	191,865	149,481	119,689	30.5	62.4
1914	495,817	193,541	152,893	125,116	30.8	64.6

There was a small increase in 1905, again in 1908, and in 1911 the maximum was reached when the number assessed was 130,920. The actual gain represented by this figure over the lowest assessment for the entire period, that of 1900, was but 5,887. Since 1900 the number of negro males assessed has declined. Bearing upon the influx of negroes in cities is the noteworthy fact that poll assessments for counties and towns of the state remained practically stationary from 1900 to 1910 and since 1910 have steadily declined.⁶⁷ The maximum total assessments for negroes, as was stated, occurred in 1911 and represented an annual increase of 5,887 over the number in 1900. In 1911, however, there were 6,794 more negro males assessed

⁶⁶ Percentages for years prior to 1909 are based on capitations returned delinquent; since 1909 on the amounts uncollected, subsequent collections being deducted.

⁶⁷ For a study of the negro's status in the rural sections of Virginia, see S. T. Bitting, "Rural Land Ownership among the Negroes of Virginia."

in cities than in 1900—or a decrease of nearly one thousand males took place in the towns and counties.

The principal reason for the static condition of negro assessments since 1900 is the small growth of the state's negro population. For the first decade there was an increase in negro population of scarcely more than 10,000 persons.⁶⁸ Less than 2,300 negro males of voting age had been added in 1910 to the census report of 1900, and the total percentage for the state of such had decreased from 32.6 to 30.5. A reverse condition was of course true for the state's white population as well as in the case of white males of voting age. During the years 1900-1910 the percentage of the latter increased from 67.3 to 69.5. The divergence between the number assessed by the state for capitulations and those who were found of taxable age by the Census surveys for 1890, 1900, and 1910 is shown in Table VIII.

**TABLE VIII: CAPITATION ASSESSMENTS AS COMPARED
WITH THE NUMBER REPORTED OF TAXABLE AGE
BY THE FEDERAL CENSUS FOR THE
YEARS 1890, 1900 AND 1910.**

Year	Whites		Negroes	
	Cen. Report	Assessments	Cen. Report	Assessments
1890	248,035	211,869	130,747	114,947
1900	301,379	257,123	146,122	125,033
1910	363,659	311,991	159,593	130,016

In 1900 there were 44,256 more white males reported of voting age than were assessed by the state for capitulations. For 1910 the number increased by 16.7 per cent and amounted to 51,688. The difference for negroes was, in 1900, 21,089 and in 1910, 29,577, an actual increase of 8,488, or 40.2 per cent. The percentage of white males of assessable age who were not listed for capitulations decreased by one-half of one per cent between 1900 and 1910; for negroes however there was a notable increase, the percentage rising from 14.4 in 1900 to 18.5 in 1910. This increase in the percentage of negro males who escaped as-

⁶⁸ Census Report 1910.

assessment resulted in part from conditions effected by the new constitution. The tendency if such it may be called may be explained by (1) the virtual disfranchisement of the negro, (2) a lack of vigilance on the part of commissioners, and (3) the rapid growth of city population. In 1910 the General Assembly reconstructed the legislative statutes of 1902-3-4 which provided a means of adjusting omitted capitation assessments and for assessing persons coming of age each year.⁶⁸ Thus the purpose of the act was not only to facilitate the method by which persons who had inadvertently been overlooked by commissioners might be assessed but also, in spirit at least, it was to encourage payment of the tax by all—especially those who were otherwise qualified for voting.

In the matter of delinquency white capitations may be dismissed in a few words. A very gradual but perceptible rise in the delinquency percentages occurred from 1900-1914. Although the increase was not rapid at any specific time, there was for the whole period a growth of more than four per cent. A study of Table X shows that the increase occurred in counties—the rise in cities being negligible. It is also noticeable that the pronounced fluctuations in the column for cities are not so apparent in that for counties. The total white delinquency in 1914 was 30.8 per cent. Thus a large minority of whites omitted to pay their capitation taxes. Two reasons may be suggested for the increase which has taken place since 1903. In the first place the tax was raised from \$1.00 to \$1.50, and in the second, the dominating influence of a single party regime in many counties and congressional districts has lessened the importance of the ballot. The imperativeness of the ballot diminished with the absence of close party rivalry.

Certainly lack of compulsion or mode of enforcement has been an important factor in the enormous rise, since 1903, of delinquent negro capitations. A glance at the percentage column for negroes in Table VII will suffice to show the rapidity with which unpaid negro polls, since the enactment of the new constitution, have been allowed to increase. The graph lines

⁶⁸ Acts, 1910, 464.

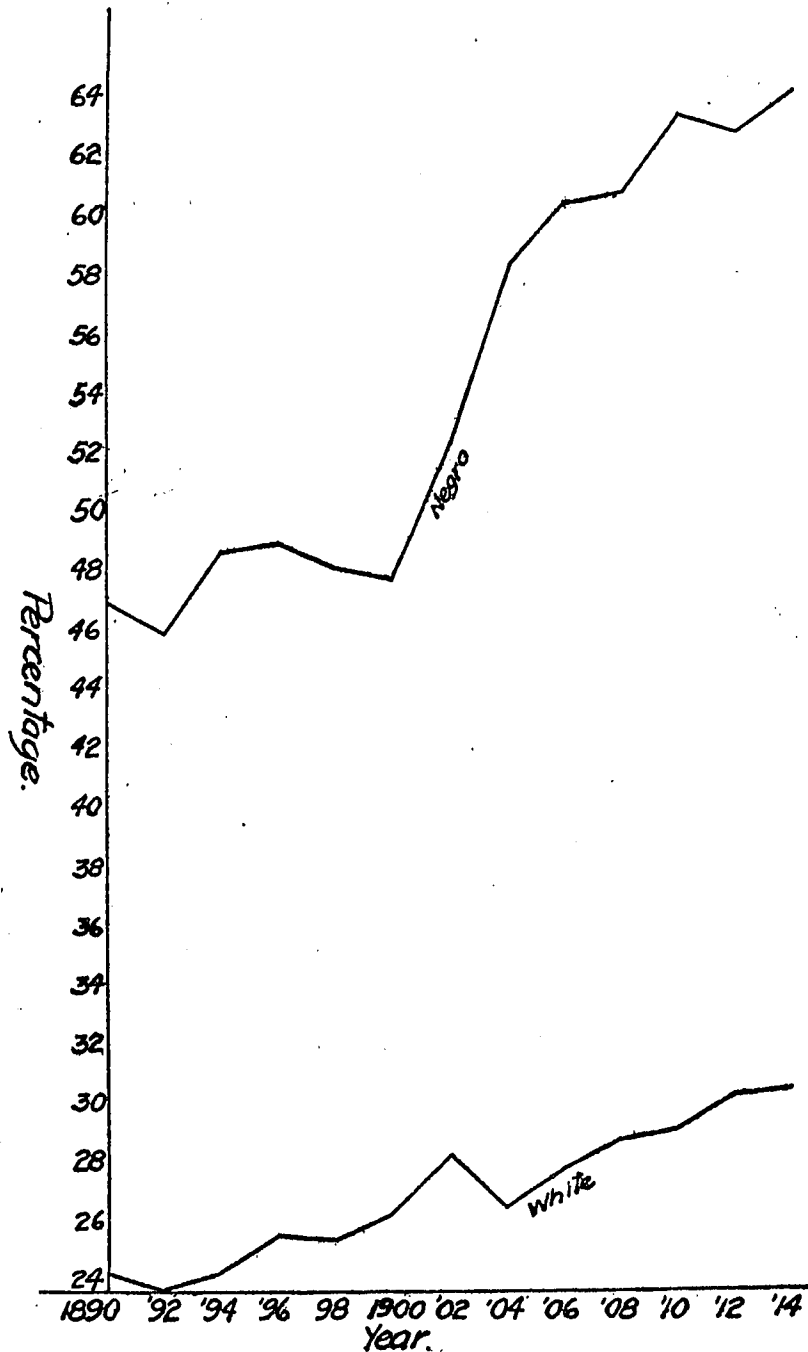
on page 39 illustrate this increase to good advantage and afford a comparison for whites and negroes. From 1900, the year in which a constitutional convention was provided for, to 1914 the percentage of delinquent negro capitations rose from 47.7 to 64.6. In 1914 nearly two-thirds of the negro males assessed allowed their poll taxes to go unpaid. Table IX contains the rela-

**TABLE IX: PERCENTAGES OF DELINQUENCY FOR 1900
AND 1910 FOR DIVISIONS OF THE STATE BASED
ON NEGRO POPULATION.**

Negro Population	1900	1910
Less than 12½ per cent of total population.....	53.4	60.1
12½ to 25 per cent of total population.....	45.5	60.3
25 to 37½ per cent of total population.....	47.5	73.5
37½ to 50 per cent of total population.....	61.6	68.4
50 to 62½ per cent of total population.....	37.8	53.3
Above 62½ per cent of total population.....	26.8	66.9
State.....	47.7	63.9

tive percentages of delinquency in 1900 and 1910 for divisions of the state based on population. As might have been expected the figures for 1900 and 1910 vary considerably in each division, the percentage in 1910 being larger in every instance than in 1900.

A comparison of the percentages of delinquency for negroes since 1900 may be found in Table XI for counties and cities. Delinquency in cities has always been much greater than in counties and in 1900 marked a total of 83.2 per cent. As the increase since 1904 has been negligible the assumption is fairly warranted that a limit has been reached and that a margin of approximately fifteen per cent of negro males assessed may be expected to pay the tax in cities. In counties the point where further rise in the delinquency column may not be expected has apparently not been reached. A total which amounted to but 39.4% in 1900 advanced to 58% in 1914. Upon delinquent negro polls therefore it is evident that the new constitution has had almost no effect in cities but has applied almost wholly to counties.



Percentage of White and Negro Capitation Tax Delinquency in Successive Years.

TABLE X: ASSESSMENTS, DELINQUENCIES, AND PERCENTAGES OF DELINQUENCY FOR WHITE CAPITALATIONS IN COUNTIES AND CITIES SINCE 1900.⁷⁰

Year	Counties			Cities		
	Assess.	Delin.	% Delin.	Assess.	Delin.	% Delin.
1900	\$209,996	\$39,558	18.8	\$ 47,157	\$ 27,443	58.2
1901	210,763	39,189	18.6	49,253	29,474	59.8
1902	213,572	56,167	26.3	51,180	30,192	59.0
1903	318,273	64,257	20.2	80,235	35,340	44.0
1904	328,182	70,807	21.6	85,226	39,058	45.8
1905	335,799	77,314	23.0	89,491	42,211	47.2
1906	334,302	74,903	22.4	90,520	44,376	49.0
1907	337,430	77,912	23.1	101,924	47,139	46.2
1908	347,873	86,348	24.8	108,684	45,746	42.1
1909	352,830	84,579	24.0	116,396	48,056	41.3
1910	358,124	85,436	23.9	109,863	51,356	46.7
1911	358,779	89,864	25.0	115,669	54,731	47.3
1912	364,977	95,936	26.3	117,411	50,978	43.4
1913	367,385	94,369	25.7	121,470	55,112	45.4
1914	372,846	93,461	25.1	123,027	59,432	48.3

TABLE XI: ASSESSMENTS, DELINQUENCIES, AND PERCENTAGES OF DELINQUENCY FOR NEGRO CAPITALATIONS IN COUNTIES AND CITIES SINCE 1900.⁷¹

Year	Counties			Cities		
	Assess.	Delin.	% Delin.	Assess.	Delin.	% Delin.
1900	\$101,351	\$39,900	39.4	\$ 23,682	\$ 19,712	83.2
1901	102,451	41,033	40.1	23,337	19,336	82.9
1902	103,009	47,297	45.8	22,524	18,846	83.4
1903	151,506	77,034	50.8	34,824	29,367	84.3
1904	151,477	79,350	52.4	35,457	30,364	85.6
1905	154,857	82,290	53.1	34,723	29,726	85.6
1906	152,973	84,132	55.0	35,285	30,030	85.1
1907	149,657	80,764	54.0	39,017	32,804	84.1
1908	152,922	84,515	55.3	39,449	32,954	83.5
1909	153,045	83,927	54.8	41,547	34,685	83.5
1910	152,375	87,918	57.7	42,650	36,654	86.0
1911	150,666	84,128	55.8	45,714	39,414	86.2
1912	149,159	84,056	56.3	44,931	38,426	85.5
1913	147,179	81,700	55.5	44,687	37,988	84.9
1914	147,165	85,311	58.0	46,376	39,805	85.8

⁷⁰ Compiled from "Rough Settlements" and Auditor's Reports.

⁷¹ *Ibid.*

Nominally there has continued to exist a statute for enforcing payment of capitations three years past due but, practically, the law has remained a dead letter. In the knowledge of the writer no case has ever occurred in which real estate has been sold to discharge a lien consisting of poll taxes alone. Obviously many negroes are not owners of real estate; quite obviously too not a few negroes who are assessed with poll taxes are not owners of any property whatsoever. If it is a sound principle of taxation that all should contribute to the expenses of government in proportion to the ability to pay, it would apparently be a good thing for the state to provide a more logical and feasible means of enforcing collection of the tax.

To this end the General Assembly at its biennial session in 1916 passed an act for enforcing payment of delinquent polls.⁷² Provision is made for a special delinquent capitation tax collector in each county and city, whose duty it is "to enforce the collection by levy, garnishment, or otherwise" of capitation taxes "as much as three and not exceeding five" years past due. The clerk of the city or circuit court is required on or before the first day of October of each year, to compile a list of all persons with delinquent taxes for the years designated in the act and to furnish copies to the State Auditor of Public Accounts and to the special collector. For making out the list of names the clerk

⁷² Act approved March 22, 1916; Virginia Tax Laws, 185. Section 3 of the act reads, "On or before the first day of October of each year the clerk of the court appointing the delinquent capitation tax collector, shall make out a duplicate list of all persons within his county or city who shall be as much as three (3) and not exceeding five (5) years delinquent in payment of capitation taxes, one of said lists shall be sent to the auditor of public accounts and the other list shall be by said clerk delivered to the delinquent capitation tax collector and as a compensation for his work in making out said list shall receive five (5) per centum of all moneys collected from the said list by him made, which said amount shall be retained by said clerk out of the money paid over to him by the said collector, and the clerk shall annually on or before the fifteenth day of October pay into the State treasury, through the office of the auditor of public accounts, the amount paid over to him by the said collector, less the commission authorized by this act to be retained by the clerk."

receives a remuneration of five per cent from the total amount collected. The special collector receives for his services twenty per cent of the total collections.

The immediate reason for the enactment of this law was a threatened deficit in the state's revenue. It was not a change of policy resulting directly from the high percentage of insolvency for negroes in counties and for both whites and negroes in cities. The act was one among numerous fiscal measures designed to prevent a treasury deficit. It supplants the provision of 1902-3-4 in which delinquent capitations were a lien on real estate only, and all property is now liable by "levy, garnishment, or otherwise" as a means of enforcing payment. Since a collector must be appointed for every county and city the law, in its *modus operandi*, should be direct and certain. It seems doubtful, however, whether the percentage of current delinquency will be greatly reduced or whether suffrage will be augmented—a result certainly not intended by the framers of the law. The attorney-general in a recent ruling limited the tax in its application to two years, holding as unconstitutional that portion of the clause which instructs special collectors to take proceedings against persons "as much as three" years delinquent.⁷³ Hence in the first year of its enforcement, 1916, the law is applicable only to delinquent capitations of 1911 and 1912.

It is impossible to say which of the provisions of the suffrage article have been most effective in disfranchising the negro in Virginia, and such a discussion is beyond the province of this paper except in so far as it is related to the capitation tax. Prepayment of the tax as a requirement for voting has undoubtedly been a potent factor. The effect of the new suffrage article was in a way psychological. The negro learning that his disfranchisement was one of the purposes of the convention did not attempt to meet the requirement of registration—especially when the capitation tax was imposed as a prerequisite also. He felt that the ballot was not worth the trouble. Realizing that payment of the capitation tax six months before election was essential for voting and that the ballot was a privilege not to be

⁷³ *Richmond Times-Dispatch*, July 22, 1916, 12.

enjoyed except by paying it, he, as he did not enjoy the privilege, felt no compunction in allowing the tax to become delinquent. As the state adopted a *laissez-faire* policy in not enforcing collection of delinquent polls, he felt that this was a silent approval of his action. Or he felt that the state was at least willing to make a sacrifice to be rid of his vote. With a vigorous educational policy on the part of the state, and a rapid decrease in illiteracy, the negro may gradually become more independent economically and raise his standard of citizenship. As to whether he will then gradually come into possession of the ballot must be left for future years to determine.

CHAPTER II.

THE REAL ESTATE TAX.

In making a study of real estate we shall find that the negro is at a disadvantage by reason of three forms of inequality that exist in Virginia. The first is that which exists between large and small real estate properties, and holds true in both counties and cities. This affects the negro because he is usually the owner of a small property. A second inequality arises from sectional divergencies of assessment; for the sections where assessments in Virginia are highest are just those where the negro population is densest.¹ A third inequality is found in the unequal assessment of white and negro holdings which will be explained later.

The taxing of negro real estate is of chief importance in the present study because real estate is the principal source of all taxes paid by negroes. Indeed, it is of prime importance in the state's fiscal system as a whole; for, as was said in 1914 by the Joint Committee on Tax Revision: "In Virginia the tax on land is now and seems likely long to remain the basic tax of any revenue system that rests upon property and not upon income."² Therefore it is necessary to notice briefly the present conditions of land ownership in the state.

Virginia falls in the category of those states which are primarily agricultural. More than three-fourths of the entire area—the total acreage is approximately 25,767,680—is in farms. There are one hundred counties in the state, and of these, seventy-four, or about three-fourths of the total have from 60 to

¹ See Tables XXIV and XXV below.

² Report of the "Joint Committee on Tax Revision," 1914. "In many respects," said the Committee, "the tax on real estate is the most important in our system. It yields a large revenue, and we use it as a measure for adjusting other taxes," 222.

90 per cent of their land in farms. In thirteen counties of the state, according to the last census report, the average value of land per acre was less than ten dollars, while in only five was the average greater than fifty dollars. For the state as a whole the average was \$20.24. Table XII compiled from census reports is indicative of the improvement which took place in farm lands and agriculture from 1870 to 1910.

TABLE XII: GROWTH IN IMPROVED LAND AND AGRICULTURE.³

	1870	1880	1890
Population	1,225,163	1,512,565	1,655,980
No. of farms	73,849	118,517	127,600
Land in farms.....	18,145,911	19,835,785	19,104,951
Imp. land in farms.....	8,165,040	8,510,113	9,125,545
Acres per farm.....	245.7	167.4	149.7
Value per farm.....	\$2,666	\$2,088	\$2,308
Total value farms.....	\$196,906,040	\$247,476,536	\$294,488,569
Per cent. of farms operated by			
owners		70.5	73.1
By tenants		29.5	26.9
Val. land and buildings per acre.	\$9.39	\$10.89	\$13.32

TABLE XII (CONTINUED)

	1900	1910	Per cent increase in last decade
Population	1,854,184	2,061,612	11.2
No. of farms.....	167,886	184,018	9.6
Land in farms.....	19,907,883	19,495,636	-2.1
Imp. land in farms.....	10,094,805	9,807,058	-2.2
Acres per farm.....	118.6	105.9	-10.7
Value per farm.....	\$1,927	\$3,397	76
Total val. farms.....	\$323,515,977	\$625,065,383	93.2
Per cent. of farms oper-			
ated by owners.....	69.3	73.5	
By tenants	30.7	26.5	
Value of land and build-			
ings per acre.....	\$13.64	\$27.29	100

³ S. T. Bitting, "Rural Land Ownership Among the Negroes of Virginia," 16.

For the first three decades after 1870 the value of farm property increased, but this increase was small as compared with that from 1900 to 1910. The increase during the last decade was nearly ten times as great as during the decade immediately preceding. In 1910 the total farm property in the state was represented by 85.1 per cent in land and buildings, 12 per cent in live stock, and 2.9 per cent in implements and machinery. The total increase in the value of farm property during this decade was \$301,549,000, or 93.2 per cent. The average value of land and buildings per acre increased from \$9.39 in 1870 to \$13.64 in 1900 and \$27.29 in 1910.

As given by the census the average size of farms in Virginia was 105.9 acres. This represents a decrease of about 3.5 acres a year since 1870, when the ante-bellum plantations were still in existence, so that the average farm contained 245.7 acres. Many of the plantations have now been cut up and sold, while some have been divided into several tenant holdings, which are counted as farms and their operators as farmers. This is largely accountable for the increase in number and the reduction in size of farms since 1870. The total number of farms, as given in Table XII, in 1910, was 184,018.⁴ The average value of farms was \$3,400, of which about \$500 represented the value of live stock and implements and machinery, and about \$2,900 the value of land and buildings. Of the 184,018 operators of farms 133,664 are classed as owners and 48,729 as tenants. The number of white farmers in 1910 was 135,904; of negro farmers 48,039.

In Table XIII is shown the tenure of farms for the census years 1900 and 1910, and the proportion of owners to tenants and managers for both races.

While figures are not available showing the land acquired by negroes during the Reconstruction Period it may be said that the amount was relatively very small. This was likewise true of the poor white class. It was not until after 1880 that the negroes began to secure farms to any extent. "From the testi-

⁴ The number of farm operators of course is the same as the number of farms.

TABLE XIII: TENURE OF FARMS.⁵

	Per cent All farmers		Per cent White farmers		Per cent Negro farmers	
	1900	1910	1900	1910	1900	1910
Owners	68	72.6	71.2	74.6	59.3	67
Managers	1.3	.9	1.5	1.1	.5	.4
Tenants	30.7	26.5	27.3	24.3	40.2	32.6

mony of people familiar with conditions at that time," says Mr. S. T. Bitting, "and from a few records derived from county books the tide turned about 1880 after economic conditions had again become fairly stable."⁶

The substantial progress of the negroes in acquiring titles to farms during the subsequent period is shown by the Federal decennial censuses and, since the later years of the nineteenth century, by the annual reports of the state auditor. The number of acres of white ownership reported to the auditor for taxation in 1895 was 25,154,781, while the amount owned by negroes was 833,147. Thus, in this year approximately 3.2 per cent of the farming area of the state as assessed for taxes was of negro ownership. A half decade later the percentage of ownership for negroes had increased but little, but at the end of the subsequent five years, or in 1905, negro ownership had risen to slightly more than five per cent. The re-assessment of 1910 showed a percentage of 6.6 and that of 1915, 7.4. These figures are inaccurate, however, as representing the acquisition of land from white owners for the reason that the increase in negro ownership was not commensurate with the decrease in white ownership, the latter decrease resulting from a correction of former assessments.

In Tables XIV and XV may be found a comparison of the real estate owned by whites and negroes since 1895.

⁵ S. T. Bitting, "Rural Land Ownership Among the Negroes of Virginia," 16.

⁶ *Ibid.*, 16.

TABLE XIV: REAL ESTATE OWNED BY WHITES AND NEGROES IN COUNTIES.⁷

Year	Whites			Negroes		
	Acres	Val. of Land	Val. of Land and Buildings	Acres	Val. of Land	Val. of Land and Buildings
1895 ...	25,154,781	\$113,129,317	\$153,537,517	833,147	\$3,450,247	\$5,359,401
1900 ...	25,781,954	119,386,584	163,495,160	990,790	4,134,886	6,650,576
1905 ...	24,241,928	121,297,400	172,571,459	1,292,697	5,640,239	9,311,772
1910 ...	21,920,481	140,385,897	200,506,298	1,551,435	8,253,048	13,517,807
1915 ...	21,012,354	161,792,673	233,124,491	1,674,823	10,365,377	16,919,866

TABLE XV: TOWN LOTS OWNED BY WHITES AND NEGROES.⁸

Year	Whites		Negroes	
	Value of Lots	Value of Lots and Buildings	Value of Lots	Value of Lots and Buildings
1895	63,074,643	137,771,075	2,142,196	5,400,147
1900	66,675,759	148,952,698	2,233,122	5,813,801
1905	78,211,180	179,110,758	2,697,807	7,287,380
1910	115,166,879	250,796,497	4,186,742	10,851,718
1915	123,523,840	272,932,778	4,577,797	11,855,333

As regards the value of land and buildings the assessment for negroes increased from 3.9 per cent of the total in 1900 to 6.3 per cent in 1910, but only to 6.8 in 1915. Both in acreage and assessed values discrepancies, although not as considerable as a decade ago, have continued to exist between state assessments and estimates by the census bureau. In 1900, for example, the land reported by the Auditor of Public Accounts of white and negro ownership, was more than 1,000,000 acres

⁷ Compiled from Annual Reports of the State Auditor of Public Accounts.

⁸ *Ibid.*

in excess of the state's total acreage,⁹ while the combined area in farms was but 19,907,883. A large fraction of this error has been corrected by the reassessments since 1900. One of the most important reasons for the variation lay in the fact that, owing to poorly defined boundary lines and disputed titles to portions of land in several counties, many farms were reported too large and in some instances assessed twice. On the other hand, it may be said in this connection that some land has been added to the state entries because of previous omitted assessment. "Indeed," stated the Joint Committee on Tax Revision, "there is reason to believe that considerable parcels and tracts are escaping assessment altogether, for in 1910 there were put on the books many thousands of acres that had not previously been taxed, and we have no means of knowing whether the assessors found all that had been escaping."

The above conditions have been quite as true in the case of negro ownership as in that of whites. In 1900, 2,229,118 acres were included by the census under the head of negro farms, but the amount filed on the state's land books was only 990,790 acres. Nearly half of this deviation had been corrected by the state in 1910. The state auditor thinks that the difference arises from the fact that the census report shows the number of acres of land in possession of negroes; whereas the land books of the state show only the number of acres deeded to and actually owned by negroes.

The distribution of farms by size groups between whites and negroes is given for 1910 in Table XVI. Of the first group, that is of farms containing less than three acres, the percentage, one-tenth, was the same in 1910 for whites and negroes. For both races also there was a marked decrease in the number of farms in this group between 1900 and 1910. This fact may have resulted from a different interpretation by the census enumerators as to what constitutes a small farm, or may represent an actual decrease in that type of farm. Of the farms operated by negroes 35.5 per cent contained less than 20 acres; while the size group from 20 to 49 acres constituted 34.2 per cent.

⁹ See above, page 44.

**TABLE XVI: DISTRIBUTION OF FARMS BY SIZE GROUPS
FOR WHITES AND NEGROES.¹⁰**

	Whites		Negroes	
	Number of Farms	% of Total	Number of Farms	% of Total
Under 3 acres	183	.1	44	.1
3 to 9 acres.....	10,485	7.7	6,979	14.5
10 to 19 acres.....	11,976	8.8	10,079	20.9
20 to 49 acres.....	25,959	19.1	16,431	34.2
50 to 99 acres.....	29,657	21.8	8,685	18.1
100 to 174 acres.....	28,831	21.2	4,166	8.7
175 to 259 acres.....	13,893	10.2	1,070	2.2
260 to 499 acres.....	10,608	7.8	530	1.1
500 to 999 acres.....	3,338	2.5	112	.2
1000 and over.....	974	.7	18	Less than .1%

Thus nearly seven-tenths of the farms operated by negroes were less than 50 acres in size, although the average farm, as was noticed above, contained 46.5 acres. The farms of white farmers containing less than 20 acres formed 16.6 per cent of the total, a much smaller proportion for farms of this size than in the case of negroes. Percentages for the size groups, 20 to 49 acres, 50 to 99, and 100 to 174, did not vary widely in the case of white farmers, and constituted respectively, 19.1, 21.8, and 21.2.

It will be necessary to remember that the average number of acres in farms of negro ownership is much smaller than that in farms of white ownership—the former being 46.5 in 1910 and the latter 127.¹¹ Of improved land also the average farm operated by white farmers contained 64.4 acres, while there were 23.1 acres of improved land in the average farm operated by negroes. Nearly 70 per cent of all farms operated by negroes contained less than 50 acres as compared with 35.7 per cent for whites. The average value of land and buildings per acre for white farmers was \$28.21 and for negroes \$20.21. These figures, however, include in all cases, both tenants, owners,

¹⁰ Arranged from Census Report, "Statistics for Virginia," 1910, 630.

¹¹ Census Report, "Statistics for Virginia," 1910, 628.

and managers of farms and, hence, are only partially representative of land owned exclusively by negroes.

The foregoing preliminary survey will suffice to point out the progress which negroes have made in the acquisition and management of farms in Virginia and to some extent the character of those farms. Reference to the preceding chapter and to the map on page 8 will be found useful as an aid to understanding the divisions of the state according to population.

The taxes by which negroes are most affected are those on real estate, personal property, and polls. In the preceding chapter it was seen that the capitation tax which is a standardized amount assessed on all males (with few exceptions) above twenty-one years of age, was, prior to the adoption of the present constitution in 1902 somewhat greater in the percentages of delinquency for negroes than for whites, and since 1902, the percentages for negroes have become more than twice as great as for whites. The question as to whether negroes are contributing their proportional share of taxes cannot be determined fairly from the results ascertained in the study of capitations. To answer the question, "Are negroes paying their way in Virginia?" one will need to compare those classes of taxes which apply equally to both races in proportion to ability. Real estate should be especially productive of results in this direction since through it more taxes are collected from negroes than through any other tax; and from a study of real estate a more accurate judgment is possible concerning the economic importance which negroes have come to assume as contributors to the state's annual revenue.

Prior to 1891 the annual reports of the state auditor do not include separately for whites and negroes the assessed value of real estate or the amount of tax assessed on it. The general tax rate imposed by the state in 1871 was \$.50 on the hundred dollars¹² but was reduced to \$.40 in 1881-82.¹³ This rate as fixed by the legislature was continued unchanged until the end of the century.

The constitution of 1867-8 provided for the reassessment of

¹² Acts 1870-1871, 274.

¹³ *Ibid.*, 497.

real estate once in five years.¹⁴ The General Assembly, however, in 1881-2 approved an act requiring commissioners of the revenue, whose duty it had been to appraise annually all personal property, to list real estate also,¹⁵ but, although it had become the duty of commissioners of the revenue to list real estate, it was not in their province to assess it except in case of new improvements or when land was found to have been omitted or when tracts were divided. It was their duty to note the divisions of land which occurred through sale and otherwise and to apportion the tax assessments in an equitable manner.¹⁶ For these reasons fluctuations in assessed values of land took place in the interim between regular assessment periods, and land values have on the whole steadily advanced. The quinquennial assessments should normally show more decided changes in land values as indicative of a general increase or decrease, while fluctuations in the years between may mean that values have rapidly risen in localities where much land has been divided and where unusual improvements have been made. Years of excessive prosperity or depression with the attendant shifting of ownership result to a certain extent in the readjustment of assessments. In the case of white and negro ownership the acquisition of land by either race from the other affects proportionally the annual assessments for both races. In Tables XVII and XVIII the annual variations of assessments may be accounted for by one or more of the above causes. These tables contain the amount of realty taxes assessed annually on whites and negroes for purposes of state revenue—separate assessments having been made for counties and cities. The percentage columns show the annual increase or decrease.

¹⁴ "The General Assembly shall provide for the reassessment of the real estate of this state in the year 1869, or as soon thereafter: provided, in making such assessments no land shall be assessed above or below its value." Constitution of Virginia, Art. X, Sec. 6.

¹⁵ Code of Virginia, 1887, Sec. 456.

¹⁶ "In case part of a tract or lot of land has become the freehold of another between quinquennial assessments and a title is recorded before the commencement of the year for which such taxes or levies are assessed, the property belonging to the owner of that part shall not be distrained for more than a due proportion of the said taxes or levies." Code 1887, Sec. 624.

TABLE XVII: INCREASE IN TAXES IN COUNTIES.¹⁷

Year	Whites		Negroes	
	Amount	Per Cent Increase	Amount	Per Cent Increase
1891	\$747,534		\$22,788	
1892	751,232	.5	24,182	6.1
1893	757,286	.8	25,437	5.2
1894	764,917	1.0	26,755	5.2
1895	747,724	-2.2	27,717	3.2
1896	720,047	-3.7	29,566	6.7
1897	724,206	.6	30,601	3.5
1898	730,054	.9	31,361	2.5
1899	731,004	.1	32,231	2.8
1900	746,724	2.2	33,736	4.7

TABLE XVIII: INCREASE IN TAXES IN CITIES.

Year	Whites		Negroes	
	Amount	Per Cent Increase	Amount	Per Cent Increase
1891	\$396,151		\$12,864	
1892	417,593	5.4	13,505	4.9
1893	426,805	2.2	13,892	2.9
1894	437,667	2.5	14,056	1.2
1895	462,164	5.7	14,105	.4
1896	451,874	-2.3	14,301	1.4
1897	454,680	.6	14,330	.2
1898	458,470	.8	14,400	.5
1899	464,348	1.3	14,278	-.9
1900	470,934	1.4	14,437	1.1

A slight increase took place, for instance, in white and negro assessments between 1890 and 1894. The average annual increase in counties for whites during this period was \$5,794.00, or less than 1 per cent, while for negroes in counties the average increase was 5.5 per cent—an absolute gain averaging \$1,322. Thus while for negroes the yearly per cent of increase averaged approximately eight times as much as for whites the average actual increase for whites was more than three times

¹⁷ Compiled from Auditor's Reports.

as great as for negroes. These results show the necessity of considering the absolute as well as the relative figures in estimating the advancement which land values have made for the two races. Furthermore as negroes have acquired land rapidly during the past four decades much of the increase in negro assessments resulted from a change of title from white to negro ownership—thus diminishing to some extent white assessments. In fact it may be doubted whether the assessments of land owned by negroes made any substantial increase during these years except that which occurred through this means, for the financial depression of 1894 had an undoubted effect in checking the upward trend of assessments.

This effect, however, had its full demonstration in 1895 when there was a general reassessment of land. For this year there was a falling off in white assessments of 2.2 per cent and in the subsequent year a further reduction of 3.7. Thereafter assessments again increased, the greatest gain being between 1899 and 1900. For negroes there was a constant increase throughout the decade although the percentage of increase was smaller in the latter half than in the first. The percentage column for negroes in cities shows a decrease in the latter half of the decade. For whites in cities taxes increased more rapidly in the first five years, an actual decrease occurring for the year 1896. If assessments are compared at the beginning and end of the decade it will be found that the amount in counties had not, for whites, quite reached in 1900 what it was in 1891; but for negroes the amount in 1900 was greater by one-half than in 1891. In cities there was an increase of 19 per cent for whites and 12 per cent for negroes.

Delinquent taxes assessed on real estate became a lien on the property itself and it was the duty of the treasurer as soon as practicable after the fifteenth day of June each year to make out a list of real estate "delinquent for the nonpayment of taxes and levies thereon."¹⁸ The clerks of the courts were then to record and index in a book the list of real estate delinquent.¹⁹ The law provided that: "After five years unless

¹⁸ Code 1887, Sec. 605.

¹⁹ *Ibid.*, Sec. 611.

the taxes are paid, as much of such real estate shall be sold at public auction as is necessary for payment of taxes . . . If no sale takes place such land is to be purchased by the auditor and is to be vested in him for the benefit of the state and county, city and town."²⁰ From 1893 to 1900 inclusive the annual percentages of delinquency for both races are given in Table XIX, counties and cities being listed separately.²¹

TABLE XIX: PERCENTAGES OF DELINQUENT TAXES.

	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1893	6.0	15.6	7.3	27.0
1894	6.6	19.0	11.4	30.5
1895	6.8	17.0	9.3	31.0
1896	6.4	19.8	8.6	28.4
1897	5.0	14.9	4.7	23.3
1898	4.4	12.7	6.3	20.1
1899	4.1	11.5	5.7	19.3
1900	4.0	11.4	4.8	18.7

Delinquent capitation taxes during the decade from 1890 to 1900 were, as will be remembered from the figures cited in the previous chapter, nearly four times for whites and three times for negroes, greater than the percentages shown in Table XIX for delinquent land taxes. Moreover since the enforced collection of delinquent capitations was seldom made—notwithstanding the statute of 1896 which rendered such delinquencies a lien on real estate—only a small amount of the delinquent taxes was ever paid in. There is no means of ascertaining, either for whites and negroes or in counties and cities, separately, the amount of delinquent taxes on real property collected by the state. Figures are available showing voluntary payments made, the amounts collected by land sales, and collections from the redemption of lands the titles of which had become vested in the state, but they make no distinction of

²⁰ *Ibid.*, Sections 636, 637, 639, 662, 663.

²¹ The Rough Settlements of the State Auditor's office do not contain complete reports of delinquent land taxes separately for whites and negroes before 1893.

race or locality. They indicate, however, that a much greater percentage of delinquent real estate taxes was collected during the decade than of delinquent capitation taxes.

The total amount of delinquent real estate taxes reported for 1895 was \$103,352, while in this year the total amount of delinquent taxes collected for previous years was \$57,582. Of this total \$26,300 was collected before and after the sale of lands to others than the commonwealth, and \$31,282 from the redemption of land acquired by the state. The delinquent real estate taxes collected in 1900 for previous years were \$98,111, an amount notably greater than in 1895 and very much in excess of the delinquent taxes reported in 1900. It may be asserted then that during the decade the delinquent taxes annually collected amounted to a large proportion of those previously reported, owing to a marked decrease in delinquencies during the latter part of the period.

Inasmuch as the yearly percentages of delinquency for negroes were much in excess of similar percentages reported for whites the assumption is warranted that, proportionally, more land of negro ownership was allowed to be sold for the payment of taxes, both to the state and to others, than land of white ownership. In the case of whites in counties the percentages of delinquency remained fairly steady from 1893 to 1897, sharply declining for the remainder of the decade. Percentages for negroes in counties were from two and one-half to three times as great as for whites. The financial disturbances between 1893 and 1896 appear to have caused a direct increase in the non-payment of real estate taxes by negroes in both counties and cities. There was a noticeable increase in delinquencies for whites in cities during the same years, a more normal condition resulting for both races in 1897. For both races also, and in the country and city alike, the percentages of delinquency rapidly decreased in the last three years of the decade. Although delinquencies in real estate taxes for whites were barely greater in cities than in counties it is a striking fact that for negroes they were almost twice as great in cities.

There are two reasons for the fact that in counties delinquencies run much higher for negroes than for whites. The

first of these is the small value of negro holdings and the consequently low assessments, and the second, the difficulty of collecting the taxes. In Table XVII of the present chapter it was seen that according to the census distribution of 1910 there were in the entire state only 44 farms of negro ownership which were under three acres in size. This fact however seems due to a purely arbitrary classification by the census enumerators. For example, in the Rivanna district of Albemarle county—in which the percentage of negro population is but 32.4—the commissioner of the revenue in the year 1916 listed more than 44 tracts containing less than three acres each.²² Thus in proportion to the total number for each race, as has been noted above, there are more holdings of small value for negroes than for whites. On many of these the taxes assessed are exceedingly small, frequently amounting to less than \$1 and sometimes to as little as \$0.15.

The cost of collecting an unpaid tax of such small amount is greater than the tax itself. This will be evident from a fuller explanation of the procedure which governs the treasurer in making collections. Taxes may be paid annually on or after the first day of July for the current year and, prior to December first, are payable at any time to the treasurer, whose office is at the county seat.²³ For the sake of convenience, however, this official either in person or by deputy, visits on appointed days a convenient place in every district of the county and receives taxes.²⁴ A penalty of five per cent is added to all taxes which have not been paid by the first of December.²⁵ After December first the treasurer is required to "call upon each person charged with taxes and levies who has not paid the same prior to that time."²⁶ A special collector is appointed to find the owners of properties past due for taxes and if possible to make collections. Any visible personal property may be levied

²² Land books of the Commissioners of the Revenue in the treasurer's office of Albemarle county.

²³ Acts 1878-9, 323; 1897-8, 25, 671; Pollard Code, 1904, Sec. 603.

²⁴ Pollard Code 1904, Sec. 603.

²⁵ *Ibid.*

²⁶ *Ibid.*

on for the amount of the taxes. Although the law requires the collector to make but one visit to a land holder he is usually authorized to make two or more trips—especially when there are taxes of large amount in arrears. All taxes which have not been paid by June 1st are returned “delinquent.” The treasurer then compiles a list of delinquencies and at the session of the circuit court of the succeeding January the lands on this list are put up for sale to the highest bidder—in compliance with existing laws.²⁷

Theoretically the officer who is deputized as special collector is obligated in the same degree to collect unpaid taxes from all persons, regardless of race or the amount of the tax ticket. Since, however, the percentage of land holdings of small value is greater in the case of negro ownership than in that of white ownership the percentage of holdings returned delinquent is likewise greater for negroes. For example, a negro whose real estate taxes amount to perhaps fifty cents may live in a remote part of his magisterial district. The special collector on his visit finds the owner of the property absent—as is the rule rather than the exception—employed perhaps as a railway laborer or miner and with no immediate prospect of return. There are many negro landlords of small real estate properties who are periodically absent for several months each year. If found at home the negro cannot pay but promises to have the amount at a later date. There is no personal property on which the officer can levy and the tax is returned delinquent. At the delinquent land sale the negro’s property is not purchased most likely either because of its undesirability or defective title. From year to year the taxes on numerous holdings of this sort are returned delinquent—due in large measure to the fact that the time and cost involved in collection amount to more than the taxes. To sum up, therefore, the taxes assessed on many negro farms of small value, even if collected, would hardly justify the time and cost expended and hence go to swell the delinquent percentage column.

In cities the percentage of delinquent taxes on real estate for

²⁷ Pollard Code 1904, Sec. 637.

negroes averages about one and three-fourths times as much as in counties. The causes which were found explanatory of conditions in counties do not, however, explain the excessive amount of delinquencies in cities. Here one must rather look for a general reason in the economic complexity of modern city life. The kinds of urban employment in which negroes are most generally engaged are peculiarly subject to each rise and depression in business prosperity. Wages are unstable, and there is a constant shifting of positions. Thus the marginal labor line as it moves upward or downward may make or unmake the fortune of a large class of negroes who are struggling to pay for a home.

The negro's general improvidence is a trait of character which can not be ignored. It is a strong determinant factor of his present economic condition and must be recognized by every student of the race problem. The country condones shiftlessness and ignorance in the negro to a greater extent than does the city. In other words the negro has not yet learned to adjust himself to the conditions of city life. Here business is conducted more scientifically and methodically than in the country; transactions are made to a much larger extent on a cash basis. Suppose, for instance, that a negro runs an account in a country store. When the time for settlement comes the merchant will, if the negro is not able to pay the debt, carry it for an indefinite time on his books. The practice in the city is quite different. Trustworthy negroes may buy goods on credit for short periods, but when the date of payment arrives lack of foresight is not tolerated and no pains are spared to collect the debt. The ability to look ahead, and to provide for future wants—a quality as yet poorly enough developed in the negro at best—is thwarted in the city by the multifarious avenues of spending. Gradually no doubt he is adjusting himself to city business methods, but his inability at present to fit himself into the scheme of things must be considered as a reason in part for his failure to pay taxes and meet other obligations.

Only in rare instances do negroes who buy real estate in cities pay for it except by installments. Various agreements are

made whereby a stipulated payment is deducted from the laborer's weekly or monthly wages, or he is himself required to deduct the amount of the installment. The result is, that with the intervention of unforeseen circumstances, and through a miscalculation of his ability to meet various obligations, the purchaser is unable to discharge his tax bill. Store debts and the installments on a lot or home which must be discharged to prevent the loss of previous payments loom up with greater immediate significance than the tax item.

Note a typical case. A is a negro who drives a delivery wagon, thereby earning \$10 a week. He found that by careful saving it was possible for him to lay by \$1.50 of his weekly wages, or approximately \$72 a year. He started a small savings account and after accumulating a few months' surplus bought a lot for which he made a small cash payment, leaving the remainder to be paid weekly or monthly. It was a vacant lot on which he intended eventually to build a house. He set himself the difficult task of paying in installments an amount which required a number of years to be discharged in full. Meanwhile the real estate dealer held a lien on A's property and when the latter failed to meet the requirements of the contract he lost what payments he had made and his lot reverted to the dealer. It is easy to grasp the significance of A's undertaking and the disastrous results attending it. For various reasons any working man may be temporarily thrown out of employment, and strenuous times follow when he will be forced to accept lower wages or seek work in another city. Having put the installments at a maximum figure when his wages were good, he finds it impossible to meet all obligations when his circumstances are worse. Meanwhile his taxes—though a small item—have been put off from time to time and returned delinquent. His poll-tax since 1896 has likewise become a lien on his real estate and clouded the title.²⁸ Moreover, it must be remembered that in cities there is a considerable body of negro transients which is continually fluctuating as employment becomes scarce or plentiful. Many a ne-

²⁸ See chapter I, page 22.

gro goes to town, gets a job, thinks he is settled for life, and begins to pay for a lot, only to move on in a few months. "The main reason for the non-payment of the tax in question," says the treasurer of one of the state's largest cities, "is that negroes buy a vacant lot, expecting to build on it, afterwards find that they can not, and quit paying, move away, etc."²⁹ It may be said, however, that since 1900 negro real estate tax delinquency has slightly diminished.

Although the present constitution adopted in 1902 made far-reaching changes in the capitation tax it left the tax on real estate practically unaltered except to lower the rate.³⁰ This was reduced from forty to thirty-five cents on the hundred dollars with an added proviso making it incumbent on the General Assembly to prescribe the rate after the first day of Jan-

²⁹ The list of delinquent properties as first made out is later reported to the court under four divisions: Redeemed before sale, sold to individuals, sold to the commonwealth, heretofore sold to the commonwealth. (Pollard Code 1904, Sec. 642a.) The reason for delinquency in the first division according to the treasurer of another of the state's largest cities, is that, "the title is generally clear and the owner prefers to wait until the last moment, with some few exceptions where there has been an oversight or a life tenant. In cases of sales to individuals, this grows out of carelessness, neglect, ignorance in trusting to others, or a lack of attention, or perhaps in a few cases an oversight. In cases of sales to the commonwealth, the title is very often defective. The individual buyer is afraid of it and year after year this same property is reported as delinquent and later as having been heretofore sold to the commonwealth.

"It is sometimes found that property on the land books dating back as far as 1873 does not exist and this develops when an individual purchaser has gone into the title and he at once petitions the court to refund the purchase money. We also have known that there is a certain class of negroes who are more or less careless about making wills and if they die without a will leaving heirs they will go on enjoying the use of the property, however small, without ever thinking of a distribution, never agreeing among themselves, and so the property goes delinquent."

³⁰ Indirectly it paved the way for radical changes through the adoption in 1915 of a segregation system of taxation. For a complete discussion of the changes recently made see Thomas Walker Page: "The Movement for Tax Reform in Virginia," published in the *Journal of Political Economy*, October, 1916.

uary 1907.³¹ The constitution did not specify either a maximum or minimum rate for localities on tangible personal property and real estate. The state rate was unchanged until a system of partial tax segregation was adopted in 1915.³² Under this system all taxes collected from real estate and personal property were segregated to localities save a tax of 10 mills on the dollar, to be applied exclusively for public school use.³³

TABLE XX: AMOUNT OF STATE TAXES LEVIED ON REAL ESTATE IN COUNTIES.³⁴

Year	Whites		Negroes	
	Amount	Increase Per Cent	Amount	Increase Per Cent
1901	\$759,718	3.2	\$37,193	10.0
1902	763,869	.5	38,463	3.4
1903	687,018	-9.9	35,312	-8.2
1904	695,741	1.2	37,218	5.4
1905	707,885	1.7	38,623	3.8
1906	760,961	7.5	44,671	15.7
1907	761,745	.1	45,159	1.1
1908	779,184	2.3	45,596	.9
1909	787,499	1.1	47,433	4.0
1910	812,903	3.2	48,824	2.7
1911	969,720	19.3	59,494	21.9
1912	986,522	1.7	60,668	.2
1913	998,614	1.2	62,104	.2
1914	1,006,588	.7	63,479	.2

³¹ Constitution of Virginia, Sec. 189.

³² Acts 1908, 19.

³³ Extra Session, Acts of Assembly, 1915, 119.

³⁴ It has been thought best to omit Buchanan county from the column of assessments for whites in counties in order to obtain more accurate percentages. Concerning this county the Auditor speaks as follows: "The taxes for 1911 on real estate improperly assessed, therefore not collectable, were \$8,772.84, which is .0047 per cent of the amount assessed and the amount of taxes for 1911 — returned delinquent on real estate were \$92,554.12 which is .05 per cent of the amount assessed. \$30,660.66 of this \$92,554.12 was delinquent in one county, viz: Buchanan, where large tracts of land having no actual existence are assessed, therefore the taxes are returned delinquent."

TABLE XXI: AMOUNT OF STATE TAXES LEVIED ON REAL ESTATE IN CITIES.

Year	White		Negroes	
	Amount	% Increase	Amount	% Increase
1901	\$473,560	.5	\$14,172	-1.8
1902	483,988	2.2	14,650	3.4
1903	433,962	-10.3	13,278	-9.4
1904	440,894	1.6	13,754	3.6
1905	451,529	2.4	14,362	4.4
1906	504,509	11.7	15,948	11.0
1907	537,443	6.5	18,185	14.0
1908	558,173	3.9	19,419	6.8
1909	575,666	3.3	20,931	7.8
1910	594,852	3.3	21,530	2.9
1911	736,311	23.8	28,489	32.3
1912	769,312	8.1	29,077	2.1
1913	823,341	3.5	29,048	0.0
1914	807,128	2.0	29,766	2.5

Tables XX and XXI carry the annual increase in taxes from 1900 to 1914. With the exception of a single year, 1903, the columns of percentages show a general increase in counties for both races. The results for this year, however, form only an apparent exception since the existing rate of forty cents on the \$100 was reduced to thirty-five. Had the rate not been reduced $12\frac{1}{2}$ per cent there would have been a normal increase for this year also. The years 1901, 1906, and 1911—or those immediately following the regular quinquennial assessments—show the greatest increases, and this fact is also true for cities in 1906 and 1911. It is not true for the latter in 1901—the amount for whites in that year remaining practically unchanged and an actual increase occurring for negroes. For whites there is a more rapid increase in cities than in counties; similarly for negroes the rate is greater in cities, but not in as large ratio as for whites. The changes which occur between quinquennial assessments represent an increase of buildings and improvements. Commissioners of the revenue make assessments on all new improvements made between quinquennial years; but neither for the state nor for the races are the variations regular.

TABLE XXII: PERCENTAGES OF DELINQUENCY.

	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1901	2.9	7.8	4.1	15.2
1902	2.8	11.1	4.4	13.6
1903	2.9	12.1	4.2	15.3
1904	3.7	11.9	4.2	15.6
1905	2.6	11.4	2.9	9.5
1906	2.7	11.0	3.1	12.6
1907	3.1	12.6	3.5	14.5
1908	3.0	12.3	3.4	13.4
1909	2.9	12.9	3.0	11.9
1910	2.6	10.7	2.9	12.0
1911	2.6	10.1	2.8	10.7
1912	2.9	9.8	2.9	14.0
1913	2.8	9.1	3.0	14.4
1914	2.9	9.5	3.0	13.3

A glance backward at Table XIX, the calculations of which are continued in Table XXII, will reveal the fact that for whites the percentage of taxes annually returned delinquent has averaged barely half as much since 1900 as in the years from 1893 to 1897. This is true both of counties and cities. It is equivalent to saying, moreover, that the increase took place wholly within the period from 1893 to 1900 and that the delinquency has shown practically no tendency to decline since 1900 in either division. In other words although the assessments have increased rapidly, insuring a rise in taxes, there have since 1900 been scarcely any fluctuations in the proportion returned delinquent. It would seem, therefore, that with no change either in the ratio of assessments to true value, or in the rate of taxation, the percentages of delinquency for whites tended to remain at a fixed level. It might have been expected that the percentages returned delinquent for whites in cities should have exceeded similar returns in counties, but since 1904 the figures have been almost identical.

The above generalizations in the case of white delinquencies hold true in the main for negroes, although there are some important differences. Thus there was a swift decrease in delin-

quency for negroes from 1893 to 1900; but unlike those for whites the figures for negroes have continued to decrease slightly since 1900. Also, unlike the case with whites there has continued to be since 1900 larger delinquency among negroes in cities than in counties. There are, finally, more frequent and more pronounced variations from year to year in the columns for negroes than in those for whites.

Once again it must be remembered that the figures given in Table XXII are not as significant as in the case of capitation delinquencies. For some of the taxes allowed to be returned delinquent are paid between the date for making out the lists and the time appointed for offering the property for sale. This fact apparently is especially applicable to negroes in some of the larger cities. The percentages for negroes in Table XXII average from three to four times greater than for whites, and yet, if annually the taxes returned delinquent for negroes but "redeemed before sale" are subtracted from the total amount due, the percentages of delinquency will be notably diminished. If the amount of delinquent taxes collected each year is compared with the amount returned delinquent the difference is found to be of not much importance. In 1910, for example, the total amount returned delinquent for both races was \$50,819, but the total collected from the amount returned delinquent for the previous year, which was redeemed before sale, was \$22,106. The delinquency for negroes in this year was \$7,825, or 15.4% of \$50,819, the total for whites and negroes. Hence the proportional part of \$22,106 for negroes was a little more than \$3,000, and by subtracting this from the total amount for negroes—\$7,825—we find this total reduced by approximately two-fifths. This is, of course, a mere assumption; but it is one which we are justified in accepting, and it reduces the percentages for negroes in Table XXII so much as to lend an entirely different color to negro delinquencies. The negro as a payer of real estate taxes—the largest with which he is assessed—returns but a comparatively small amount permanently delinquent. This is a fact hardly anticipated from the study of capitations. Nineteen and ten was by no means an exceptional year and the above

figures constitute a fair average of delinquent taxes collected annually before the sale of land takes place.

Table XXIII contains percentages of delinquency for negroes

TABLE XXIII: PERCENTAGES OF DELINQUENCY FOR NEGROES IN DIVISIONS OF THE STATE GROUPED ACCORDING TO NEGRO POPULATION.

	% Delin. Land		% Delin. Capitulations	
	1900	1910	1900	1910
Less than 12½% pop.....	10.6	9.0	53.4	60.1
12½ to 25% pop.....	9.0	9.3	45.5	60.3
25 to 37½% pop.....	10.5	7.5	47.5	73.5
37½ to 50% pop.....	15.9	19.6	61.6	68.4
50 to 62½% pop.....	14.9	8.6	37.8	53.3
Above 62½% pop.....	7.5	9.4	26.8	66.9
State	13.6	11.1	47.7	63.9

in six divisions of the state, grouped according to the distribution of population in 1900 and 1910. The total negro population was reduced from 35.6 per cent at the beginning of the decade to 32.6 at its close, and consequently there were some counties and cities which were classified in a lower percentage division in 1910. For counties in which cities are located the percentage of combined population was taken as a criterion and both were placed in the corresponding division. To illustrate, the combined negro population of Henrico county and Richmond city was 39.1 per cent in 1900, and they were included in the division "37½ to 50 per cent." In 1910 this county and city were brought within the group division "25 to 37½ per cent" as their combined negro population had decreased to 35.5 per cent.

Percentages of delinquency in 1900 did not vary greatly for the three group divisions containing less than 37½ per cent population and were less in each group than the state's total delinquency. The fourth and fifth divisions contain the highest percentages for this year while the sixth division—that in which the proportion of negro population was more than 62½ per cent—had the least delinquency of all. In 1910 the total delinquency for the state decreased to 11.1 per cent. In only one division for this year was this total exceeded, that being for the classification "37½ to 50 per

cent." Two or three counties in which the delinquencies amounted to almost half the assessments were responsible for the unusually large percentage in this division.

There has been a marked contrast since 1900 in the matter of delinquent capitation and real estate taxes. The tendency to delinquency in negro capitations has been one of constant increase, while the reverse is true for the latter.

In the preceding pages of this study we have been concerned primarily with the amount of real estate taxes with which negroes have been assessed, the rapid growth of these assessments since 1890, the proportion allowed to become delinquent in both counties and cities and a comparison of these percentages with white delinquencies. We have also investigated the reasons underlying the percentages of taxes returned delinquent for negroes. In seeking to discover whether they are paying real estate taxes in proportion to their ability we have found that a somewhat higher per cent of their taxes are returned delinquent each year than in the case of whites, and the amount of delinquencies for negroes themselves is greater in cities than in counties. At the same time a good part of the taxes returned delinquent is redeemed before sale of the property takes place and some is collected subsequently for an indefinite number of years. The percentages worked out in Tables XIX and XXII therefore cannot be taken as accurately expressive of the taxes on real estate which continue permanently delinquent.

To determine whether negroes are paying taxes in proportion to their ability it is necessary to know whether their property is assessed in a fair and equitable manner. It is not unusual to think of the negro, financially, as constituting one of the South's most staggering burdens. Without undertaking to consider the elements of this burden, as, e. g., expenditures for education, costs of maintaining criminal and charitable institutions, etc., is it possible to ascertain for Virginia whether negroes are sharing the state's burden of taxation in proportion to their ability? It is imperative to know, if we may formulate an answer to such a query, not only the amount of taxes delinquent for negroes as compared with whites, but also the ratio of assessments to true property values for negroes as compared with a like ratio for whites.

Regardless of what may or may not be the best method of assessing real estate Virginia has not formally veered from the policy of estimating both realty and tangible personal property on a basis of "fair market value." The constitution of 1867-8 was careful to provide that no land should be assessed "above or below its value."³⁵ "Except as hereinafter provided," reads the constitution of 1901-02, "all assessments of real estate and tangible personal property shall be at their fair market value, to be ascertained as prescribed by law."³⁶ Reassessment of land was provided for every five years.³⁷

Land assessors are appointed every five years, on or before the first day of January of the year for which they are to make assessments. They receive appointments by the circuit court in the counties and by the corporation or hustings court in the cities. Cities having a population of more than 15,000 have two assessors—except the city of Richmond which has three. The number in counties is the same as that of commissioners of the revenue.³⁸ The latter officials vary in number from one in some counties to two, three, or as many as six in others, no county having more than one for each magisterial district.³⁹ The duties of assessors may be summarized as follows: "The assessors shall, immediately after their appointment, proceed to examine all the lands and lots assessable by them, with the improvements thereon, within their respective counties, districts, and corporations, and shall, upon examination, ascertain and assess the fair market value thereof, and at the same time shall note whether the owner is white or colored."⁴⁰ On all divisions of land which take place between quinquennial assessment years, commissioners of the revenue apportion the assessments among the owners after the division is made. Also, it is the duty of commissioners to assess all improvements made during the intervening years.

³⁵ See footnote 15.

³⁶ Constitution of 1901-02, Sec. 169.

³⁷ *Ibid.*, Sec. 171.

³⁸ Acts of Assembly 1884, 113; 1902-3-4, 610.

³⁹ Pollard Code 1904, Sec. 448.

⁴⁰ Acts 1884, 114.

The latitude for inequalities of assessment under such a system is truly immense and the evils have been familiar enough throughout the state. Before 1900 much discontent had arisen because of a widespread feeling that taxes were unequally distributed. Demands became more insistent that the inequalities existing both among localities and among the various classes of taxpayers be corrected. The Constitutional Convention of 1901-2, recognizing the need of reform, made it constitutionally possible, after a lapse of ten years, for the legislature to enact a segregation system of taxation.⁴¹ As a consequence, at the expiration of this period the legislature assumed the problem of tax adjustments. At the biennial session of 1912 it defeated a bill creating a permanent state tax commission, and at the following session, yielding to a petition from various influences, postponed all consideration of tax revision until in special session in 1915. This postponement was effected in order to provide for study of the situation by a special tax commission which consisted of ten members—three from the senate, four from the house, and three citizens to be appointed by the governor.⁴² This joint committee on tax revision completed its report and presented it to the governor on Nov. 1, 1914. In the chapter on real estate the committee found the chief defects, as it said, "in the appraisal of real estate." It characterized undervaluation as being "practically universal." And yet, said the committee, "this would not be so serious if the degree of undervaluation were known and were everywhere the same; but this is notoriously not true. Real estate in some counties is assessed at more than fifty per cent of its selling value; in other counties at less than twenty per cent. . . . And not only does undervaluation vary in degree from county to county and from city to city, for within the limits of the localities inequalities are even more gross and unjust. It thus happens that some citizens of Virginia are paying in taxes many times more than other citizens on lands of the same value."⁴³ Thus facts which the state

⁴¹ Constitution of 1901-2, Sec. 169.

⁴² See Thos. W. Page, "The Movement for Tax Reform in Virginia," *Journal of Political Economy*, October, 1916.

⁴³ "Report of the Joint Committee on Tax Revision," 8.

had felt for two decades to be true were now verified by careful investigation.

In order to ascertain the degree of undervaluation the committee procured a list of all the recorded sales of real estate in Virginia during the year beginning February 1, 1912, and ending January 31, 1913, the year that is midway between the last preceding and the next approaching assessment. Of the results obtained from the sales of this year the committee said: "It is proper for us to say that we do not regard the ratio of assessments to selling prices as an infallible indication of the degree of undervaluation. The appraisal of all real estate cannot be made merely by a study of sales in any community. The work of the assessor, as explained below, is by no means so simple. It should be remembered in studying our tables that many sales are induced by exceptionally high offers, and would not occur at all at the 'fair market value.' It is true, on the other hand, that some sales are made under necessity at prices below the value of the property, but sales of this class are less numerous than the others. Therefore, the real degree of undervaluation of all the real estate in any county or city is without doubt somewhat less than the ratios in our tables indicate. For making comparisons, however, of assessments in one locality with those of another, we regard the tables as entirely trustworthy, since the same motives for selling at any price at all would apply broadly in all our counties and cities.

"For obvious reasons many of the sales threw no light on the true value of the property. Some were mere trading transactions; others were clearly shown on the face of the record to be arranged among relatives so that other considerations than money were likely to be involved. Such transactions were eliminated from our list, as they were apt to be misleading. There were likewise excluded all sales made by commissioners and other officers of the court, sales to public service corporations and sales to the government whether federal, state or local. Our purpose was to include only fair voluntary transactions, made after reasonable advertisement, where the seller was under no compulsion to sell and the buyer under no compulsion to buy. We frankly admit that motives not strictly economic may,

without our knowledge, have affected the price paid in many of the sales retained in our list, but we are convinced that such motives would weigh as much on one side as on the other, and that would not appreciably affect the average for the state as a whole, or for any county or city. Our final list thus purged of doubtful transactions, contained 16,362 sales in the counties, and 4,431 in the cities."⁴⁴

By making a comparison of assessments with prices actually paid in *bona fide* sales, the committee found that the average assessment of real estate for the hundred counties of Virginia is 33.5 per cent of "its fair market value." For the cities the average assessment is 53 per cent. "In every county and city," the committee further said, "we found wide differences in the the ratio of assessment to selling price among individual owners. Some properties were assessed at a very high rate, a few were above their selling price; others on the contrary, were sometimes assessed in the same neighborhood at less than ten per cent of what they sold for."⁴⁵

The committee grouped the number of sales obtained for counties in six divisions, according to the amount of the selling price, and computed the ratio of total assessment to total selling price for each division. The results for counties are tabulated in Table XXIV and in Table XXV for cities.

**TABLE XXIV: RATIO OF ASSESSMENT TO SELLING PRICE
ON LARGE AND SMALL PROPERTIES
IN COUNTIES.⁴⁶**

Val. of Prop.	No. Sales	Tot. Assess.	Tot. Sell. Price	Ratio
Total	16,362	\$7,929,415	\$23,666,730	33.5
Under \$500	7,683	718,187	1,536,634	46.7
\$500-\$1,000	2,965	776,978	1,992,607	39.0
\$1,000-\$2,500	3,219	1,791,904	4,924,387	36.4
\$2,500-\$5,000	1,574	1,714,282	5,241,605	32.7
\$5,000-\$10,000	635	1,285,946	4,127,999	31.1
Over \$10,000	286	1,642,118	5,843,498	28.1

⁴⁴ "Report of the Joint Committee on Tax Revision," 9.

⁴⁵ *Ibid.*, 9.

⁴⁶ "Report of the Joint Committee on Tax Revision," 10.

**TABLE XXV: RATIO OF ASSESSMENT TO SELLING PRICE
ON LARGE AND SMALL PROPERTIES
IN CITIES.**

Val. of Prop.	No. Sales	Tot. Assess.	Tot. Sell. Price	Ratio
Total	4,431	\$6,475,430	\$12,215,456	53.1
Under \$500	921	143,974	241,443	59.8
\$500-\$1,000	835	335,129	575,904	58.2
\$1,000-\$2,500	1,280	1,173,217	2,080,856	56.5
\$2,500-\$5,000	856	1,555,122	2,776,501	56.0
\$5,000-\$10,000	361	1,263,713	2,383,685	53.0
Over \$10,000	178	2,004,275	4,157,067	48.2

Two facts stand out prominently in the foregoing tables. First, the average small country tract is assessed at nearly half its true value, while the average country estate of ten thousand dollars and upward is assessed at a little more than a fourth of its value. The average owner of the large estate pays in taxes only about one-half as much in proportion to its worth as the average owner of the small property. "Out of the widespread abuse of unequal valuation," declared the Tax Committee, "many serious evils arise. The most obvious is that some land owners are making in proportion to their ability much larger payments to the government than are others. A peculiarly striking feature of this evil is that the chief sufferers from it are the smaller land owners. The true value of their small and little-improved holdings is much easier to ascertain than is that of the rich man's large estate. The poor man, furthermore, usually has for his protection little influence, either personal or political. Finally, the poor man is ignorant of the means of correcting an unfair assessment or finds that he cannot afford it; he is usually ignorant even that the assessment is unfair, since in this state no way is provided for him to find it out. He therefore pays the tax the government demands without knowing that in proportion to the value of his land he is sometimes paying five or ten times as much as his rich neighbor."⁴⁷

The second important fact, which is equally as obvious as the

⁴⁷ "Report of the Joint Committee on Tax Revision," 10.

first, is the relatively higher assessment—that is, as compared with the selling price—of real estate in cities than in counties. In cities the total assessment is 53.1 per cent of the total selling price; in counties it is 33.5 per cent. One notices that in cities also there was a greater ratio of assessment to selling price for small properties than for large, but this difference is less accentuated than in counties.

The following paragraph by a member of the Committee on Tax Revision is an excellent summary of the conditions which that body found to obtain for the state:

"The combined rate of all taxes was \$1.49 on the assessed value, and only 58 cents on the true value of real estate. On the whole, therefore, taxes were low, and the majority of the landowners in the state had no valid cause of complaint. But there was a minority that labored under a very real grievance; for, by reason of unequal assessments, a few were paying far more, while some paid much less, than the average. Fourteen counties showed an assessment of less than 25 per cent, and nine of more than 50 per cent, of true value. In the cities assessments varied between 45 per cent in Winchester and 76.5 per cent in Fredericksburg. In the country small properties were assessed on the average 20 per cent higher than large properties in the same locality; in the cities there was a similar discrepancy, though it was not so great. Now, the state tax was uniform on the assessed value of all taxable property at the rate of 35 cents on the \$100. As a result it was shown that for every dollar paid to the state by the owner of a small property in a certain county with a high assessment, there was a payment of only four cents by the owner of a large estate in another county with a low assessment. This particular discrimination, it is true, was more burdensome in appearance than reality, because undervaluation prevailed everywhere, and the amount actually collected by the state was not great even from the most highly assessed lands. But with local taxes it was harder to bear, since the rate of these was never less than twice as high, and was sometimes eight times as high, as the state rate. The higher the local rate, the greater was the real hardship imposed by inequalities. Nor was there any provision whatsoever in the

state for adjusting unequal assessments. Even in case of actual overvaluation the only recourse of an aggrieved owner was a costly and tedious appeal to the courts."⁴⁸ It will be seen that the inequalities just described affect the real estate owned by negroes as well as whites.

The final list of recorded sales which the Committee on Tax Revision procured included transactions made by both white and colored persons. And while the sales for negroes are included in the calculations of the report, there was no need for the committee's purpose, to tabulate the sales for whites and negroes separately. Consequently, while the report contains the sales made by both races, it has no comparisons by which it may be judged whether discriminations are made in the assessment of real estate owned by whites and negroes. Fortunately, however, in collecting the list of sales, the committee required to be indicated on the cards compiled for each individual transaction whether the sale was made by a white person or negro. At the completion of the report the cards thus collected were deposited in the State Library. It has, therefore, been possible to ascertain separately for whites and negroes the results which were combined in the report of the committee.

Of the 16,362 sales obtained for the counties, 2,083 were made by negroes. There were 4,431 sales made in cities, and negroes were represented by 332 of these. Table XXIV above contains for all the counties of the state, the ratio of assessments to selling price on large and small properties. In Table XXVI this is shown for whites and negroes separately.

The most significant fact immediately apparent in Table XXVI is the large difference for whites and negroes in the ratio of assessment to selling price. In the case of whites the total assessment in counties is 33.1 per cent of the selling price; for negroes it is 45.3 per cent. The combined total ratio is 33.5 per cent, or only four-tenths of one per cent higher than the ratio for whites alone. The total assessment on the sales included for negroes in counties is much smaller than for whites. Thus

⁴⁸ Thomas Walker Page, "The Movement for Tax Reform in Virginia," *Journal of Political Economy*, October, 1916.

TABLE XXVI: RATIO OF ASSESSMENT TO SELLING PRICE
IN COUNTIES.⁴⁰

Whites				
Val. of Prop.	No. Sales	Assessment	Selling Price	Ratio
Total White	14,279	\$7,582,659	\$22,900,715	33.1
Under \$500	6,047	574,467	1,273,804	44.9
\$500-\$999	2,688	691,245	1,815,703	38.1
\$1,000-\$2,499	3,083	1,715,237	4,723,881	36.4
\$2,500-\$4,999	1,549	1,689,219	5,168,578	32.8
\$5,000-\$9,999	626	1,270,373	4,075,251	31.2
\$10,000 and over.....	286	1,642,118	5,843,498	28.1
Negroes				
Total for Negroes.....	2,083	\$ 346,756	\$ 766,015	45.3
Under \$500	1,636	143,720	262,830	54.5
\$500-\$999	277	85,733	176,904	48.4
\$1,000-\$2,499	136	76,667	200,506	38.3
\$2,500-\$4,999	25	25,063	73,027	34.3
\$5,000-\$9,999	9	15,573	52,748	29.5
\$10,000 and over.....	0	0	0	0
Total W. & N.....	16,362	7,929,415	23,666,730	33.5

while \$346,756 was the total assessment for property sold by negroes, that sold by whites was assessed at more than \$7,000,000. Similarly the sales of negro property totalled \$766,015; of white property nearly \$23,000,000. Hence, although the ratio of assessment to selling price for negroes is 12.2 higher than for whites, the combined total is raised but four-tenths of one per cent above the total for whites. Not only is the ratio of assessment to true value for negroes much greater than that for whites, but the ratio for every property division except one is likewise greater for negroes. In the case of sales amounting to less than \$500 each it was 10 higher for negroes; and for sales of more than \$500 but less than \$1,000 the difference was approximately the same. In the remaining classifications the assessment rate for negroes diminished rapidly and was less than that for whites in the division of \$5,000

⁴⁰ Compiled from sales recorded and deposited in the State Library by the Joint Committee on Tax Revision.

to \$10,000. In this division the assessment of negro property had declined to 29.5 per cent of the market value while that for whites stood at 31.2. It will be noted that no sales amounting to \$10,000 or more were made for negroes.

The above results for counties are very similar to those in Table XXVII for cities.

TABLE XXVII: RATIO OF ASSESSMENT TO SELLING PRICE IN CITIES.⁸⁰

Whites				
Val. of Prop.	No. Sales	Assessment	Selling Price	Ratio
Total White	4,099	\$6,328,786	\$11,965,263	52.9
Under \$500	772	120,679	206,235	58.5
\$500-\$999	730	290,406	502,586	57.8
\$1,000-\$2,499	1,217	1,123,755	1,989,716	56.5
\$2,500-\$4,999	842	1,529,908	2,732,974	56.0
\$5,000-\$9,999	360	1,259,763	2,376,685	53.0
\$10,000 and over.....	178	2,004,275	4,157,067	48.2
Negroes				
Total for Negroes.....	332	\$ 146,644	\$ 250,193	58.7
Under \$500	149	23,295	35,208	66.2
\$500-\$999	105	44,723	73,318	61.2
\$1,000-\$2,499	63	49,462	91,140	54.4
\$2,500-\$4,999	14	25,214	43,527	58.0
\$5,000-\$9,999	1	3,950	7,000	56.4
\$10,000 and over.....	0	0	0	0
Total W. & N.....	4,431	6,475,430	12,215,456	53.1

The assessment rates for cities are much higher than for counties. Hence, although in all of the sale divisions, except one, the ratios of assessment to selling price are greater for negroes than in the corresponding division for whites, the difference in ratios is not so pronounced as in counties. In the total values of urban property for the two races the ratio is 52.9 for whites and 58.7 for negroes. The combined total ratio is 53.1. For sales amounting to less than \$500 each the

⁸⁰ Compiled from sales recorded and deposited in the State Library by the Joint Committee on Tax Revision.

ratio for negroes exceeded that for whites by 7.7, and in the next higher division the difference was 3.4. There is a higher ratio for whites, on the other hand, in the division which included sales made between \$1,000 and \$2,500. This is the single exception, for in the following groups the ratios were again higher for negroes. No sales amounting to \$10,000 or more were recorded for the latter.

It is evident that the assessment, as compared with the fair market value of real estate, averages higher for negroes than for whites. This is a condition found to be true for both counties and cities. Furthermore, since real estate of small value is assessed at a higher rate than tracts of larger size and value; and since the greatest difference in the ratios for whites and negroes is found in the case of properties of small value the latter race fares unequally. As land holdings increase in size the difference in ratios for the two races diminishes until for large estates it practically disappears. Obviously then, since the majority of negro real estate holdings are small, the bulk of negro property is being assessed at a markedly higher percentage of its true value than is white property and it becomes peculiarly important to inquire into the cause of this discrimination.

When a negro buys property from a white owner, other things being equal, he must usually pay more for it than would a white purchaser.⁵¹ This is especially true whenever the community in which the property lies is inhabited predominantly by white citizens. The purchase by a negro of real estate in such a community is apt to cause a general depreciation of values there. Tracts of land, or lots, lying in close proximity to the parcel of real estate bought by a negro are not as valuable as they were previously. To some extent, mere race prejudice, but to a larger extent other factors, cause this depreciation. Handicapped as he usually is by lack of capital and scientific training, the negro cannot maintain and improve

⁵¹ This proposition of course is applicable only in the case of voluntary transactions, but it will be remembered that the Committee on Tax Revision discarded all sales which were not made voluntarily.

his property as he should, and all too frequently it is allowed to become dilapidated. This tendency is promoted by his lack of persistence and nomadic propensities. Real estate of whatever sort is likely to be less productive in his possession than in the hands of his white neighbor. Habits of thriftlessness, ignorance of social responsibilities, and a lack of foresight prevent him from utilizing his resources to the best advantage. And while he does not make the necessary improvements on his property he also fails to give it the attractive appearance that he should. As a result, his land either absolutely sinks in value or at least fails to show the same increment of value that it would in white possession. Thus, while the negro is not commonly regarded as a desirable purchaser, on the other hand, if he desires to sell his lot or farm he is usually unable to obtain as much for it as can a white owner, or a price that is equivalent to its productive capacity. He will seldom find a negro buyer who can give him a price amounting to the real value of his property, unless the terms of payment cover a long period of installments. Because of the undesirable location, of a hesitancy in succeeding the negro occupant, or for some other reason, he will not be offered as much by a white person as a white owner would be. The negro thus appears to be handicapped in both the purchase and sale of real estate.

The above facts serve to explain the disproportionate ratios of assessment to selling price on negro property. Assessors and commissioners of the revenue, in making new assessments, are necessarily influenced by the productive capacity of property. It is difficult for them to take note of the real but formally unrecognized depreciation which may have occurred merely from negro ownership. Consequently, a parcel of real estate owned by a negro is assessed by the same standards as if owned by a white man. No allowance is made for the decrease in selling value due to negro ownership. To illustrate, let us suppose that two parcels of real estate in the same community have, as nearly as is possible to ascertain, the same productive value. One of them is owned by a negro, the other by a white person. If put up for fair voluntary sale the negro's land, or lot as the case may be, will not bring as much

as the white man's, but in appraising the properties for taxation assessors do not allow for such discrepancy. The result is, that in Tables XXVI and XXVII ratios are higher for negroes than whites, especially on small holdings. And we have already seen that a majority of negro taxpayers own small holdings.

It is true also, that higher assessments on negro property of small value prevail for city and town lots just as in the case of farm lands and farms. The conditions described above and the influences enumerated to show why inequalities of assessment occur, have as potent an application to urban real estate as to rural sections. Assessments are rather better in cities and the discrepancy between actual and assessed values is not as large as for country property; but a difference in ratios for whites and negroes obtains for both counties and cities.

Thus it appears that in proportion to the market value of their property negroes are paying relatively more taxes in Virginia than are whites. If, however, the taxes are compared with the income-bringing possibilities of the property instead of the market value, race discrepancy is not so apparent.

CHAPTER III.

PERSONAL PROPERTY AND INCOME TAXES.

Personal property has constituted an important part of Virginia's tax system during her whole history and the state still derives about ten per cent of its annual revenue from this source. Under the tax laws which have existed since the adoption of the constitution of 1867-8, personal property has been classified as "Schedules B and C"—"Schedule B" including all tangible property and "Schedule C" representing choses in action or intangible personalty. On both classifications a rate of forty cents on the hundred dollars was levied as the state's share during the period between 1881-2 and the new constitution of 1901-2.¹ The latter constitution fixed the maximum state rate at thirty-five cents on tangible property, until the year 1907, thus leaving the rate on "Schedule C" to be fixed by the legislature.² This body, however, placed a similar rate on intangible property and did not alter the rate on either class until 1912.³

The Committee on Tax Revision of 1914 referred to intangible property as commonly applying to "monies, credits, and those rights, claims and privileges that pass into private ownership and have a commercial value."⁴ Little property of this kind existed when the state's tax laws were in process of formation. Tangible property, on the other hand, was of much importance, and the laws passed were more especially applicable to "Schedule B." But though nominally a distinction was made in the two classes of personal property, the same laws applied to both. Toward the close of the century, however, there was a rapid increase in intangible property. The report

¹ Code 1887, Sec. 577.

² Constitution of 1901-2, Sec. 189.

³ The present discussion extends only to the enactment of the recent tax laws in 1915.

⁴ Report 1914, 49.

of the State Auditor for the year 1887, the first year in which a separate report was made for the two classes of personal property, showed the amount of choses in action assessed to be \$38,476,076. It had thus assumed a place nearly equal in importance to tangible property, the assessed value of the latter amounting to \$43,397,887 for the same year.

Not until 1891 were the taxes levied on personal property reported separately for whites and negroes. The report for this year, however, and for the period between 1891 and 1902, inclusive, does not divide the taxes on tangible and intangible property. Table XXVIII contains the taxes levied on both classes during this period.

TABLE XXVIII: TAXES ON PERSONAL PROPERTY IN COUNTIES AND CITIES!

Year	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1891	\$251,154	\$10,645	\$123,292	\$1,873
1892	247,607	11,489	122,892	2,023
1893	240,209	11,856	121,783	2,114
1894	222,744	11,234	111,303	1,836
1895	209,570	10,945	110,699	1,882
1896	251,637	11,107	113,124	1,988
1897	232,616	10,629	165,678	1,935
1898	248,058	10,920	140,013	1,896
1899	249,613	11,319	148,042	1,989
1900	268,939	12,919	145,900	2,037
1901	297,053	13,297	156,806	2,245
1902	262,924	22,435	164,369	2,402

From 1891 to 1902 the taxes levied on negro personal property varied from about 4 to 5 per cent of the amount levied on white property. During the same period the proportion of taxes on negro real estate varied from 3 to 5 per cent of the amount levied on real estate of white ownership.⁵ Thus it would seem that in counties the personal property owned by negroes formed about the same per cent of the amount owned by whites as did real estate. In cities a like comparison does

⁵ See Table XVII.

not hold. Whereas the taxes on city real estate of negro ownership approximated 3 per cent of the amount for whites, the personal property taxes averaged only 1.5 per cent of the levy for whites.

As in the case of real estate there was no significant growth in the taxes on white personal property in counties, though the assessments vary considerably from year to year. There was a steady falling off between 1891 and 1896, for which the financial depression and fall in values which occurred during these years were doubtless largely responsible. During the remainder of the period the amounts were irregular. Until 1896 there was a consistent decline in the personalty taxes on whites in cities, but for the twelve years as a whole there was an important increase. Neither in counties nor cities did the taxes on negro property show such fluctuations. With the exception of a single year in counties the taxes on negro personalty remained stationary. In this respect personal property of negro ownership compares rather unfavorably with negro real estate for the same period.^o In Tables XXIX and XXX may be found the taxes levied on tangible and intangible property respectively from 1903 to 1914.

TABLE XXIX: TANGIBLE PERSONAL PROPERTY TAXES.

Year	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1903	\$134,352	\$14,054	\$32,663	\$2,132
1904	143,583	15,060	33,190	2,070
1905	148,598	16,075	41,630	2,180
1906	160,405	17,957	49,064	2,577
1907	170,950	18,514	53,881	3,205
1908	184,665	20,069	61,677	3,293
1909	190,746	20,524	63,998	3,683
1910	203,755	22,294	70,082	3,822
1911	202,335	22,272	78,658	4,439
1912	210,614	23,018	75,112	4,566
1913	245,572	24,845	85,750	4,844
1914	254,507	25,906	94,572	5,049

^o See Tables XX and XXI.

TABLE XXX: INTANGIBLE PERSONAL PROPERTY TAXES.

Year	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1903	\$112,889	\$209	\$117,032	\$ 87
1904	123,183	340	113,047	185
1905	127,572	310	106,115	146
1906	135,674	379	117,114	158
1907	146,135	490	142,642	193
1908	150,977	482	139,511	206
1909	156,814	626	148,979	228
1910	166,005	490	160,229	240
1911	182,952	543	175,791	343
1912	182,508	546	186,368	336
1913	280,662	797	216,417	256
1914	228,221	366	231,291	263

The notable increase of real estate taxes since 1900⁷ has been paralleled by a similar growth in the personal property levy. Between 1903 and 1914, it will be seen that for both races county personal property taxes virtually doubled and city taxes more than doubled. This increase took place despite the fact that in 1903 the rate was reduced from \$.40 to \$.35.

A comparison of Tables XXIX and XXX shows that there was a fairly even increase on tangible and intangible property. Another significant fact is the importance which taxes on intangible property had assumed in 1903, especially in cities. Evidently, however, very little intangible property was of negro ownership. Thus we may account for the preponderance of negro taxes paid by counties. Although negro real estate taxes levied in cities formed approximately two-fifths⁸ of the county real estate taxes, the proportion of all personal property taxes was but one-fifth of the county levy. By far the greater portion of tangible personal property both for whites and negroes is in counties. While tangible property constitutes almost all personalty of negro ownership in cities, it represents for whites

⁷ See Tables XX and XXI.

⁸ See Table XXII.

a much smaller part than intangible property. Since 1903 intangible personal property taxes for whites have increased about as rapidly in counties as in cities. During the same period counties also contributed much the greater part of the taxes from this classification paid by negroes.

TABLE XXXI: PERCENTAGES OF PERSONAL PROPERTY TAXES RETURNED DELINQUENT.

Year	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1893	2.3	14.7	7.5	63.7
1895	3.0	20.5	7.8	66.0
1900	4.3	14.3	9.8	64.5
1905	5.6	17.0	6.0	54.3
1908	6.1	16.3	7.5	62.0
1909	5.7	17.8	8.1	54.0
1910	5.3	17.3	9.6	59.0
1911	5.8	17.8	7.3	54.0
1912	5.4	15.6	8.2	62.0
1913	4.1	14.0	6.7	60.1
1914	4.6	12.2	5.7	58.4

The delinquency shown in Table XXXI includes both tangible and intangible property. As in the case of real estate, the amount returned delinquent of property owned by whites in counties is relatively less than that for whites in cities and that for negroes in both counties and cities.⁹ Delinquency in personalty taxes, however, is somewhat higher than in those on

⁹ "Tangible personal property, under the laws of this State, for the purposes of taxation, embraces live stock, vehicles, automobiles, bicycles, books, pictures, tools of mechanics, farming implements, felled timber, cord wood, watches, clocks, musical instruments, household furniture, gold and silver plate, diamonds, other precious stones and precious metals, jewelry, boats and other water craft, firearms, seines, pound nets, toll bridges, turnpikes, ferries, telephone and telegraph poles, wires, switchboards, etc., owned by persons, firms and associations (not corporations); sewing machines, etc., and grain, tobacco and other agricultural productions (not the property of the producers) not used as capital in business." Auditor's Report, 1916, XI.

real estate and this is true for both races. For whites in cities the personal property tax delinquency is more than twice as great as the real estate tax delinquency, and for negroes in cities it is greater by more than four times. If we compare counties with cities in Table XXXI we find the percentages of delinquency for whites nearly twice as great in cities as in counties and for negroes more than three times as great.

Again, however, it must not be forgotten that percentages are apt to be misleading, and in Table XXXI the exceptionally large percentages of delinquency for negroes particularly in cities may cause an erroneous impression. For all of the state's cities the amount of taxes on negro personal property for 1914 was but \$5,312. About \$3,100, or 58.4 per cent of this was delinquent. Thus the actual delinquency is of less importance than one might infer from the percentage calculations.

The fact that delinquency is greater for personal property taxes than for real estate is in part due to the difference in character of the two classes of property. Real estate is fixed in situs and amount, whereas the quantity of personal property is continually changing; and hence there is an added difficulty in making collections. The nature of the property itself and the resulting difficulty in making collections seem to be the real reasons for the larger percentages of delinquency in personal property taxes. It is on the same grounds that we may account for the high per cent of delinquency on city property of negroes.

Taxes on intangible property, of course, once it is declared, are practically sure of collection, but we have already seen that negroes own little property of this class. Their personalty falls mostly under the head of tangible property.¹⁰ It consists among the most prosperous negro farmers of live stock, some household furniture, and vehicles and agricultural implements. Among the poorer tenants and day laborers it is confined usually to a scant amount of household goods. In cities the average negro, as was seen in Tables XXIX and XXX, owns little personal property of any sort. Most of it consists of a watch or clock perhaps, furniture, and similar household goods.

¹⁰ Pollard Code 1904, Sec. 603.

The laws governing the collection of delinquent taxes on personal property are sufficiently stringent. It is the duty of the treasurer to call for payment from all persons within his jurisdiction who, by the first day of December each year, have not paid their taxes. "Upon failure or refusal of such person or agent to pay the same he shall proceed to collect them by distress or otherwise."¹¹ After the first day of July he is required to make out a list of all property for which taxes cannot be collected.¹² The correctness of the list must be certified to by the court, the commissioners of the revenue, and, in counties, by the board of supervisors. It is then forwarded to the state auditor. The county or city treasurer may not receive the taxes afterwards, but they may be paid to the "public treasury" or to the "clerk of the circuit or corporation or hustings court." The auditor, within sixty days after receiving the list, must place it in the hands of any "sheriff, sergeant, constable, or collector," who must endeavor to collect the taxes by levy, distress, etc.¹³

Thus it would seem that the laws take due precaution to allow no taxes possible of collection to go unpaid. On the other hand, the personal property owned by a large number of negroes is limited to a few articles of very little value. In cities as well as in counties there are many negroes whose personalty is valued at less than \$25. At the rate of 35 cents on the hundred dollars the tax on such property is less than 10 cents. But even when the property is of two, three, or four times the above value the tax ticket is an extremely small item. When the treasurer attempts to enforce collection of such amounts, he is at once confronted with many difficulties. One is the migratory character of the negro population, a condition which becomes intensified among the negroes of least wealth. This floating element is employed only in occupations of temporary importance. In the negro resident sections there is an incessant moving in and out, so that between the date of assessment and

¹¹ *Ibid.*, Sec. 605.

¹² Pollard Code 1904, Sec. 608.

¹³ *Ibid.*, Sec. 612.

the expiration of the time allowed for payment there is much shifting in the population. As was said in the discussion of real estate, there are many absentee heads of families who are working temporarily away from home.

In the case of a great many negroes, therefore, the officer who has the duty of enforcing collection finds his task an impossible one. His only recourse is to sell such property as he may be able to find in possession of the debtor. But the difficulty of selling separate peices of property, the value of which is practically negligible to anyone except the possessor, is apparent. In many cases the real owner of the property is a matter of question. Furthermore the costs attached to such a procedure are much in excess of the tax itself. The result is that in cities more than half of the personal property levy on negroes cannot be collected and is reported delinquent in June. Study of the auditor's reports shows also that a very small per cent of the amount returned delinquent is collected afterwards. All delinquent personal property taxes collected in 1914 for all previous years were but 4 per cent of the taxes reported delinquent; the amount collected in 1915 was 5 per cent.

There remains to be considered but one other important phase of personal property taxation, viz., the problem of underassessment. Intangible property has been the source of much concern to the state within recent years, due to the fact that the larger part of this class has not been listed for taxation at all.¹⁴ When it is assessed, taxes are paid on the true value of the property, and so long as the rate on real estate and both classes of personal property remained the same, intangible property was obviously taxed at a much higher rate than tangible personalty or real estate. Thus the real difficulty has not been underassessment but lack of assessment. The difficulty arises from the very nature of intangible property which may easily be concealed or transferred from one place to another. As negroes possess little of this class of property we are more concerned with Schedule B.

In regard to the assessment of tangible property the Joint

¹⁴ Report of the Joint Committee on Tax Revision in 1914, 53.

Committee on Tax Revision spoke as follows: "With the proper change of terms, nearly all that we have said with regard to the defects in our methods of taxing real estate may be applied to the taxing of tangible property. Excessive inequalities abound, both among the localities and among individuals within the same locality. There is also a marked undervaluation everywhere, though it is slightly less than in the case of real estate.

In practical operation, the administration of the tax on personal property is in the hands of the commissioner of the revenue. He sends out the interrogatories, he examines the returns made by taxpayers, he assesses those who make no returns, he certifies the books to the auditor of public accounts, and to the local treasurer. The difficulties that confront him are very similar to those of the land assessor and cause a similar undervaluation, though the degree of undervaluation appears to be somewhat less than for real estate."¹⁵

It was impossible, however, for the Committee to obtain as accurately as for real estate the actual degree of undervaluation. As the best available measure of undervaluation, a comparison was made between certain classes of property enumerated in the United States census of 1910, and the same classes in the property books of 1913. The census report was three years old in the latter year and to this extent the comparison is defective. The production of such classes of farm animals as sheep and hogs, and even of horses and cattle, may be diminished or increased from year to year to meet the market conditions. "The comparison can be taken, therefore, to show only the approximate degree of undervaluation."¹⁶ It was not possible to make a comparison for all classes of tangible property except indirectly. The direct comparisons possible included \$45,000,000 of the amount assessed, leaving approximately \$59,000,000 for which a direct comparison could not be made. Referring to the value of the results the Committee said: "We feel justified in assuming, however, that the ratio of the assessed value to the

¹⁵ Report of the Joint Committee on Tax Revision in 1914, 46.

¹⁶ Report of the Joint Committee on Tax Revision in 1914, 47.

census value of this latter class is the same as the ratio of assessed to census value of the classes that can be directly compared. If this assumption be granted, then the true value of all tangible property in the Commonwealth in 1910 was \$220,000,000. In other words, property of this class in 1913 was assessed for taxation at 46.8 per cent of its true value. We believe that this ratio is substantially correct." The result of the comparison may be found in Table XXXII.

TABLE XXXII: VALUES OF TANGIBLE PERSONAL PROPERTY.¹⁷

	Assessment 1913	Census 1910	Ratio of As- essment to Census Value
Values of tangible property, all classes	\$102,798,104	\$220,300,380	46.80
Values of tangible property, classes not reported by census	58,595,348	(estimated) 124,156,200	47.20
Values of tangible property, classes reported by census..	44,382,755	96,144,180	46.20
Horses, mules, etc.....	26,784,959	48,083,529	55.80
Cattle	12,070,666	22,202,253	54.30
Sheep and goats.....	1,011,858	3,340,087	33.30
Hogs	1,584,227	4,042,428	36.00
Values of farm machinery....	2,931,036	18,115,883	16.19

From the above table the conclusion can be drawn that personal property is somewhat better assessed than is real estate. The ratio of assessment to census value for all classes of tangible personal property was 46.8 per cent. This may be compared with the ratio of assessed to selling value of real estate, which was 33.5 in counties and 53.1 in cities. The reason for this fact is apparent, for property of this class which is listed may be seen by the assessor and is easily appraised. "It is available for appraisal," said the Committee, "in quantities whose values are fairly well known to the average man. The opportunities for underassessment are rather less than those for the

¹⁷ *Ibid.*, 48.

undervaluation of realty. The main defect of the assessment of tangible property arises rather from the failure to list the property at all than from the failure to list it at a reasonable value."¹⁸

It is to be regretted that the comparisons in Table XXXII could not be made for whites and negroes separately. Any statement, therefore, relative to the assessment of negro personal property, as compared with that of whites, must stand the risk of a certain amount of inaccuracy. Careful observation, however, would perhaps show that on the whole the personal property of negroes is assessed at a lower per cent of its real value than is that of whites. This of course is exactly the reverse of the facts brought out in the analysis of real estate values. But it must be kept in mind that a large number of negroes possess but a small amount of personal property, which commissioners of the revenue are quite likely to appraise at a very low per cent of its value.

Personal property owned by the poorest citizens of both races consists of little beyond what is necessary for the immediate needs of the household. Table XXXII would indicate that the ratio of assessment to census value is greater for all classes of live stock than for farm machinery, and greatest for that class of live stock which, per unit, is of the highest value. If a comparison could be made, the ratio of assessment to census value for household goods would doubtless not be more than that for farm machinery, and probably less. The smallest ratios would be found to be those for household goods of least value, and a large portion of negro personal property would be included in household goods of this class.

The constitution of 1867-8 made the matter of levying a tax on incomes provisional with the legislature, placing the minimum exemption if such a tax should be levied at six hundred dollars.¹⁹ The legislature in 1869-70 fixed the exemption at one thousand dollars, allowing only one exemption for each

¹⁸ Report of the Joint Committee on Tax Revision, 49.

¹⁹ Constitution of 1867-8, Art. 10, Sec. 4.

family.²⁰ The rate was one per cent.²¹ At its regular session of 1883-4 the legislature reduced the exemption to six hundred dollars but left the rate unaltered.²² The income tax provision written in the constitution of 1867-8 was incorporated in the new constitution of 1901-2 without change.²³ In 1908 the exemption was raised to one thousand dollars, and to two thousand in 1912.²⁴ This clause remained in force until 1915, when the exemption on individual incomes was fixed at twelve hundred dollars, that of husband and wife at eighteen hundred, and an exemption of two hundred was allowed for each unmarried natural or legally adopted child under twenty-one years of age. The rate was left unchanged.²⁵

Table XXXIII shows that at no time has the number of negroes whose incomes exceeded the exemption been large, but a few negroes have paid an income tax for more than three decades. Because of the frequent increase and decrease of the exemption during this period it is difficult to ascertain whether the incomes of negroes have increased since 1890. The increased exemptions of 1908 and 1912 obviously eliminated practically all negroes who were paying taxes on incomes in counties and reduced very greatly the number in cities. Since 1890, both in counties and cities, the income taxes paid by whites have increased considerably. The increase did not occur during the decade from 1890 to 1900. After 1900 there is an irregular but real increase, notwithstanding the fact that the exemption was raised to one thousand dollars in 1908 and to two thousand in 1912. If a comparison of the years 1908 and 1915 be made, it will be seen that income taxes paid by whites in the latter year had doubled.

²⁰ Virginia Code 1873, 306.

²¹ *Ibid.*, 349.

²² Acts 1883-4, 565; Pollard Code 1914, II, 2195.

²³ Constitution of 1901-2, Sec. 170.

²⁴ Acts 1908, 20; 1912, 573.

²⁵ Acts 1915, 113.

TABLE XXXIII: INCOME TAXES LEVIED SINCE 1890.²⁶

Year	Counties		Cities	
	Whites	Negroes	Whites	Negroes
1891	\$13,105	\$13	\$49,046	\$44
1892	12,262	57	41,819	17
1893	14,973	50	36,655	22
1894	11,539	14	29,372	18
1895	9,193	6	31,817	10
1896	10,925	19	31,407	27
1897	8,773	6	28,705	18
1898	9,683	6	33,498	18
1899	17,582	8	36,552	6
1900	13,574	6	40,979	6
1901	18,356	6	45,220	22
1902	15,916	22	48,274	11
1903	19,622	9	51,040	30
1904	21,727	7	48,324	47
1905	25,541	14	59,227	70
1906	27,934	6	75,768	64
1907	38,859	30	98,132	212
1908	30,792	20	78,616	125
1909	30,745	27	82,362	112
1910	35,727	3	102,527	139
1911	37,576	7	107,775	134
1912	28,801	5	73,867	5
1913	53,807	8	110,277	45
1914	65,274	0	128,180	11
1915	68,436	7	144,881	33

²⁶ Compiled from the State Auditor's Reports.

CHAPTER IV.

CONCLUSIONS.

Negroes paid a capitation tax during most of the colonial period, and during part of the period between 1775-1860. Prior to 1860 they were frequently assessed with a discriminatory capitation tax, but since this date the rate has been uniform for all races. In 1814 the state collected \$8,322 from 5,547 free negroes within the taxable age. The rate in 1863 was \$2, and the total assessment on free negroes for this year was \$11,554. By the constitution of 1867-8 the legislature was given the power of levying a capitation tax, the maximum rate of which for state purposes was one dollar. The amount assessed on negro males at this rate in 1870 was \$90,183. The need for revenue was so pressing in 1876 that prepayment of the poll-tax was made a requirement for voting. It was hoped that this amendment would reduce the amount of capitation taxes annually returned delinquent, but it proved such an easy device for ballot box corruption that it was repealed. A tendency which in the administration of the tax became accentuated throughout the period from 1866 to 1900 was a steady growth in delinquency. Forty-seven per cent of the assessment for negroes in 1895 was returned delinquent. In 1896 the legislature endeavored to counteract such an objectionable tendency of the tax by making it a lien on real estate, but the purpose of the law was never realized.

With the adoption of the new constitution in 1901-2 a radical change of policy took place in the administration of the tax. What had previously been wholly a fiscal tax now became mainly a political measure. Payment of the poll-tax assessment six months in advance of election day was made a prerequisite for voting and a registration clause was enacted so that payment of the tax was not the sole requirement for suffrage. As there has been no effective mode of enforcing collection of capitation taxes the amount annually returned delinquent has

always been very large, and has increased at a great rate since 1902, especially for negroes. The growth in delinquency is illustrated by the graph lines on page 39. In 1914 more than thirty per cent of the capitation tax for whites and above sixty per cent of it for negroes was returned delinquent. At its biennial session in 1916 the legislature revised the laws for enforcing collection of delinquent capitations, which may result in a reduction of the large annual delinquency.

Real estate is the principal source of all taxes paid by negroes, and hence the taxation of negro real estate is of chief importance to the present study. In 1900 the total amount of negro real property as valued by the state for purposes of taxation was \$12,464,377; in 1914 it had more than doubled and amounted to \$28,775,199. The total state tax levy on negro real estate was \$48,173 in 1900 and \$93,245 in 1914. Thus of the total amount of real estate taxes levied in the latter year approximately five per cent was paid by negroes.

The per cent of real estate taxes annually returned delinquent is much smaller for both races than it is in the case of capitation taxes. Less than five per cent of the assessment for whites was returned delinquent in 1900, while for negroes the delinquency was 11.4 per cent in counties and 18.7 per cent in cities. In 1914 the amount of delinquency for whites had decreased to three per cent; for negroes also the amount had decreased to 9.5 per cent in counties and 13.3 in cities. A considerable part of the delinquent real estate taxes is ultimately collected, but there is no way of ascertaining how much of this is from either race. From the figures just quoted it is seen that delinquency is much greater for negroes than for whites in both counties and cities. There are two reasons for the higher delinquency for negroes in counties. The first is the very small value of many negro holdings, the low assessments, and the consequent carelessness in collection. In proportion to the total number for each race, there are more holdings of very small value belonging to negroes than to whites. On many of these the taxes assessed are minute, frequently amounting to less than \$1 and sometimes to as little as \$0.15. A second reason is the difficulty of collecting a tax of such small amount.

It is obvious that the cost of collection exceeds the value of the tax itself. From year to year taxes on numerous holdings of this sort are returned delinquent. In cities the percentage of delinquent taxes on real estate averages about one and three-fourths times as much as in counties. The reasons for this excessive delinquency in cities, however, are very different from those explanatory of conditions in counties. One must here take into consideration the negro's general improvidence. The country condones shiftlessness and ignorance in the negro to a greater extent than does the city. Transactions in the city are more business like and methodical, and the negro has not yet adjusted himself to the conditions of city life.

Are negroes in Virginia sharing the state's burden of taxation in proportion to their ability? To answer this question it is necessary to know the ratio of assessment to true property value for negroes as compared with a like ratio for whites. Real estate has been greatly underassessed, the amount of underassessment varying widely in different localities and among various classes of taxpayers. The latitude for inequalities is thus apparent. It was found by the Joint Committee on Tax Revision in 1914 that underassessment is greatest on large real estate holdings, and decreases as the value of the property decreases. The negro is thus at a disadvantage as compared with the white taxpayer because he is usually the owner of a small holding. Again, the negro real estate taxpayer is at a disadvantage because of sectional divergencies of assessment; for the sections of the state in which assessments are highest are just those in which the negro population is densest. A third inequality by reason of which negroes are at a disadvantage is that which is found in the unequal assessment of white and negro holdings. Real estate holdings which under the ownership of whites bear the same market value as under the ownership of negroes have a higher assessment for negroes than for whites. Whereas the ratio of assessment to selling price of real estate in counties was found in 1914 to be 33.1 for whites, it was 45.3 for negroes; and in cities 52.9 for whites and 58.7 for negroes. This inequality, however, is one in appearance rather than in economic fact. For if the income-bringing possibilities and productive

capacity of the holdings are taken into consideration rather than the selling price the discrepancy is not so apparent.

Most of the personal property owned by negroes is of the tangible class. In 1903 negroes were assessed with 8.8 per cent of all the state's tangible personal property taxes and in 1914 with 8.1 per cent. Delinquency in personal property taxes for negroes is relatively greater than in the taxes on real estate. This is especially true in cities but the total amount of personalty owned by negroes in cities has always been very small. For instance, in 1914 it amounted to but \$5,312. That delinquency is greater for personal property taxes than for real estate is in part due to the difference in character of the two classes of property. Unlike real estate the former is not fixed in situs and amount, but the quantity is continually changing. The difficulty of making collections is greater for it therefore than for real estate.

Taking the state as a whole, the underassessment of tangible personal property is somewhat less than that of real estate, but inequalities abound both among the localities and among individuals within the same localities. In 1914 the ratio of assessment to census value for all classes of tangible personal property was 46.8 per cent. Careful observation would perhaps show that the personal property of negroes is assessed at a lower per cent of its real value than is that of whites. Of all the classes of personalty for which a direct comparison between the state assessment and census value could be made, farm machinery has the lowest ratio of assessment. The personal property of a large number of negroes consists altogether of household goods and the ratio of assessment to census value for this class of property doubtless does not exceed that for farm machinery. A few negroes for the past several decades have paid a small income tax, but the amount paid by them from this source is as yet of little significance.

In 1910 negroes composed 32.6 per cent of the state's population. The total amount of revenue paid into the state treasury in 1914 was \$7,797,532. The real estate, capitation, personal property and income taxes assessed against negroes in this year amounted to \$318,381, or they were assessed with 5

per cent of all real estate taxes, 3.8 per cent of all personal property taxes, 28.1 per cent of all capitation taxes, and .00006 per cent of all income taxes. From these sources, therefore, they paid approximately 4.1 per cent of the state's total revenue. In addition to this amount they were assessed with a small amount of merchants' license and other license taxes, and miscellaneous taxes, which are not ascertainable.