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Wealth Redistribution, Race and Southern Public Schools, 1880-1910

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Abstract
This article measures the wealth redistribution effected by southern public schools and the taxes which supported them. It extends and contributes to the existing literature on this subject in three ways. First, the measurement is based on a larger sample of southern states and over more years than previous efforts. Second, this article establishes that from 1880 to 1910 throughout the South the public schools were a conduit for a consistent and significant flow of resources from whites to blacks. Blacks did not pay enough taxes to fully finance black public schools even at the lower levels dictated by white controlled school boards. Third, the establishment of segregated schools and the disenfranchisement of southern blacks did not eliminate this transfer but only moderately reduced it. The effect of Plessy v. Ferguson and the establishment of segregated schools was not as large as previously thought.

Introduction

Black educational achievement in the 50 years following emancipation was

substantial. Black literacy increased from 10% in 1880 to 50% in 1910. (Note 2) Robert Higgs writes:

> But even if the true literacy figure a half century after emancipation reached only 50 percent, the magnitude of the accomplishment is still striking, especially when one recalls the overwhelming obstacles blocking black educational efforts. For a large population to transform itself from virtually unlettered to more than half literate in 50 years ranks as an accomplishment seldom witnessed in human history. (Note 3)

Increasing black literacy becomes even more striking when placed in historical context. The 50 years following emancipation saw the establishment of an oppressive racial code in the South, the elimination of blacks from the political process, and the establishment and subsequent constitutional validation of a "separate but equal" black school system. (Note 4)

Measuring the contribution of the public schools and their supporting taxes is a historically relevant and interesting exercise for two reasons. First, any history of black achievement must include not only an account of black accomplishments, such as the rise in black literacy in the postbellum era, but a careful description of the environment in which these accomplishments occurred. Given the central importance of literacy and education to effective participation in the political process and the improvement (or lack of improvement) in absolute and relative black incomes, a careful description of the assistance (or lack of assistance) provided by government is crucial.

Second, assessing taxes to support the public schools and allocating funds between racial groups was effected if not determined by the perceived and actual movement of resources between racial groups. Although the constitution does not recognize separate classes of citizens who should be responsible for paying for their own schools, southern whites did think of the world as divided into two groups: black and white. Many southern whites did hold to the normative position that blacks taxes should pay for black schools and white taxes should be reserved for white schools. To thoroughly understand white resistance to publicly supported black schools, the forces driving segregation, and changing support levels for black education, an understanding of the actual redistribution of wealth effected by the public schools and the taxes which supported them is paramount. (Note 5)

Although measuring the contribution of public schools and their supporting taxes is a historically interesting and relevant question, any assessment of the contribution of southern public schools to black educational achievement requires a careful distinction between two counterfactuals. First, did educational segregation retard black achievement, or stated more precisely, if the public schools had spent equal amounts on black and white children and the tax system supporting the public schools remained unchanged, would blacks have been better off? Obtaining a yes answer to these questions is trivial (being obvious from the question being asked) although a quantitative estimate of the exact decrease in black educational resources would be interesting as would an estimate of the effect of such a decrease on black educational achievement. (Note 6)

This first counterfactual has formed the basis for the condemnation of southern public schools. White dominated school boards used the doctrine of "separate but equal" to divert resources from black to white schools, thus increasing the quality of white education without being forced to impose higher taxes. This diversion along racial lines, combined with the generally lower level of educational expenditures in the South has led scholars such as Harlan, Myrdal, Key, Ransom and Sutch, Higgs, Margo, and Kousser to condemn the southern public school system and specifically the white dominated local school boards which allocated resources between black and white schools. (Note 7) To quote Robert Higgs, "ramshackle and poorly equipped school houses, incompetent teachers, and half taught pupils and in many districts not even this much -characterized the black's portion of the public schools." (Note 8)

This article does not address the normative question of the "just" level of support for black children, and, therefore, does not question this traditional criticism of the public schools. Instead a second counterfactual is answered, did the public schools, despite educational segregation, advance black educational achievement or stated more precisely, did the public schools and the taxes which supported them redistribute wealth from whites to blacks? Black would have been better off if school boards had allocated resources equally between black and white children but did blacks benefit overall from public schools despite educational segregation? In addition, the related question is addressed, how did the disenfranchisement of blacks, the constitutional validation of the doctrine of "separate but equal", and the establishment of segregated schools alter the redistribution of wealth effected by the public schools and their supporting taxes.

Speculating on the actual redistribution of wealth effected by the public schools has a long historical tradition. The most famous treatment is probably Du Bois who argued that black taxes paid for black schools. (Note 9) In recent years, Morgan Kousser and Jonathan Pritchett measured the wealth redistribution effected by public schools in North Carolina. (Note 10) This article improves on recent work by drawing on a larger number of southern states and a greater number of years. Expanding the cross section of states is important because North Carolina, the basis for most previous calculations, is not very representative of the South as a whole. (Note 11) In North Carolina, Kousser found that whites subsidized blacks before 1910, but by 1910 the subsidy had been virtually eliminated.

Looking at a larger number of states, a different result emerges. Southern public schools and their supporting taxes were a conduit for a significant and continuous flow of resources from whites to blacks. The flow would have been much larger if per child expenditures were equalized but black schools received some funds in excess of the taxes paid by blacks. Further, by 1910, when the system of segregated schools had been firmly established, this flow had not been eliminated but only reduced by about 1/3rd. The effect of black disenfranchisement and segregation throughout the south was not to eliminate the black subsidy but to only moderately reduce it. In other words, the effect of disenfranchisement and segregation on black education may not have been as severe as previously thought.

These estimates are the consequence of several factors. First and foremost is the primary source of school funding-the property tax. During the period, primarily due to their emancipation without property, blacks owned significantly less property than whites. In relative terms, blacks owned only 3.6% as much property as whites in 1880 and 7.4 % as much property in 1910. (Note 12)

Using the 1880 census, Nancy Virts and I have recently shown that income was much more evenly distributed than property. (Note 13) Southern per capita black income in 1880 was 53% of white income. More importantly, because school spending was a local decision, per capita black labor income in agricultural areas, where the vast majority of blacks lived and went to school, was 79% percent of white labor income. Adjusting for larger black families, black per worker labor income was 90% of white labor income in agricultural areas. It is obvious from these numbers that a property tax would tax blacks very little relative to whites with equal incomes. In other words, inherent to any property tax financed school system was a redistribution from property owners to non-property owners-i.e. from whites to blacks.

The second factor, almost as important, was the disenfranchisement of blacks through the use of the poll tax. As black literacy rates rose in the late nineteenth century, literacy tests as a device to exclude black voters, became less effective. Gradually, the poll tax replaced the literacy test as the primary barrier to black (and also poor white) voter participation. The effectiveness of the poll tax is evidenced by the steady decline in black voter participation from 63% in 1880 to less than 10% in 1910. (Note 14)

However, unlike the literacy test the poll tax had an important effect on public school financing. The poll tax while excluding blacks from voting also excluded blacks from contributing to public school financing. The dramatic fall in black voter

participation and the consequent fall in taxes collected from blacks transformed the poll tax from a device facilitating a flow of funds from blacks to whites in 1880 to one which transferred funds from whites to blacks in 1910.

The third factor and the one which has drawn the most concentrated attention from scholars is the establishment of segregated schools. Once segregated schools were established, it was a simple matter for white dominated school boards to allocated more resources per child to white schools than black schools. (Note 15)

It is important to note that consideration of this third factor in isolation from the other two factors is a meaningless exercise. To illustrate this point, consider hypothetical southern public schools forced by the courts to provide truly separate but equal schools-equal defined here as spending equal amounts per child regardless of race. It is not inconceivable to imagine white dominated school boards making a simultaneous adjustment of spending, increasing spending per black child, and taxes, increasing black taxes, so that the average black family, on net, is no better off in truly equal schools than they were in segregated and unequal schools.

I use the available quantitative evidence and examine how these three factors, the property tax, disenfranchisement and the poll tax, and so called "separate but equal" schools, combined to effect the educational resources available to black and white children.

My basic result is that the favorable aspects of property tax financing and poll tax financing, where blacks did not vote, made the public schools an institution which on net provided a continuous and significant flow of resources from white taxpayers to black children. It would have been larger if expenditures were equalized but remained positive in the face of hostile white southern politicians, racist institutions, and fixed elections. Stated another way, white dominated school boards allocating educational resources unequally between black and white schools were unable to overcome the favorable aspects of property and poll tax financing. The effect of segregation was a reduction but not elimination of the white subsidy of black schools.

This result necessitates a restatement of the traditional condemnation of southern public schools. A non-segregated school system would have aided black educational efforts more than the "separate but equal" system that arose, but it is incorrect to view segregated southern schools as a device by which whites extracted wealth from blacks. When both taxes and expenditures are considered the separate but equal school system appears to have provided a net transfer to black students.

Computing the Real Subsidy per Child

Conceptually, computing the net resource flow in the public schools is straightforward; simply subtract taxes paid from the value of education received. (Note 16) Since school funds had two sources, property and poll taxes, the subsidy per child by race can be computed using equation 1. (Note 17)

Subsidy = Expenditures - Proprty - Poll Taxes (1)

Unfortunately, the historical record does not provide precise data on the relative importance of property and poll taxes in school funding. Because of this limitation, the educational subsidy is computed in three stages. First, the real subsidy, if property taxes were the sole source of school funds, is computed. Second, the real subsidy, if poll taxes were the sole source of school funds, is computed. Proceeding in this manner allows the inherent advantages and disadvantages for whites and blacks in each source of school financing to be delineated. Finally, the real subsidy, under a range of reasonable assumption about the relative importance of property and poll taxes in school funding, is computed.

The real subsidy in a property tax financed public school system can be measured by first computing the tax rate needed to support historic levels of spending.

$$t_{property} = \frac{E_{black}C_{black} + E_{white}C_{white}}{P_{black} + P_{white}} \qquad (2)$$

where:

$t_{property}$ = tax rate required to support historic levels of spending

E = expenditures per enrolled child by race

C = enrolled children by race

P = taxable property by race

The required tax rate is computed by dividing the total spent by the amount of taxable property. (Note 18) Once the required tax rate is known, the real subsidy in a property tax financed public school system can be computed.

$$S_{black}^{property} = \left[\frac{E_{black}C_{black} - t_{property}P_{black}}{C_{black}} \right] \Big/ W \qquad (3)$$

$$S_{white}^{property} = \left[\frac{E_{white}C_{white} - t_{property}P_{white}}{C_{white}} \right] \Big/ W \qquad (4)$$

where:

S = real subsidy per child in a property tax financed public school system by race

W = Warren Pearson wholesale price index , (1880 = 1)

The real subsidy is computed by subtracting the taxes paid by race from the total spent on education by race and dividing by the number of enrolled children by race.

Equations 2,3, and 4 require three pieces of information: levels of assessed property by race, enrollment by race, and spending by race. Assessed property by race is given in

The required tax rate, given in **Table 3 (See Appendix)**, increased dramatically from 1880 to 1910. Higher enrollments and higher spending levels, at least for white children, increased the required property tax rate. The increase in the value of taxable property only partially offset the effect of higher enrollments and spending. The public school expansion, often associated with progressivism, substantially increased the burden of taxation on property owners. Given prevailing white racial attitudes and traditional southern aversion to expanding the role of government, it is easy to see why the redistribution of wealth through the public schools system was politically potent. (Note 24)

The real black and white subsidy from a property tax financed public school system, given in Table 3, establishes two important points. First, property tax financing provided a significant subsidy to black children. In 1880, blacks paid only $.08 in property taxes and received $1.28 in education. This implies a subsidy rate of 94%; for each dollar of education received blacks paid $.06 in property taxes. In 1910, blacks paid $.88 in property taxes and received $2.35 in education. This implies a subsidy rate of 63%. Second, the increase in white enrollment relative to black enrollment and the increasing racial spending differential reduced but did not eliminate the subsidy inherent in a property tax financed public school system. Despite segregation, blacks received more than $2 of education in 1910 for each $1 in property taxes paid.

The other source of school funds was the poll tax. The real subsidy in a poll tax financed public school system can be measured by first computing the poll tax needed to support historic spending.

$$t_{poll} = \frac{E_{black}C_{black} + E_{white}C_{white}}{\beta_{black}N_{black} + \beta_{black}N_{white}} \qquad (5)$$

where:

t_{poll} = required poll tax

β = voter participation rates by race

N = eligible voters by race

The required poll tax is equal to total expenditures divided by votes cast. Once the required tax rate is known, the real subsidy can be computed.

$$S^{poll}_{black} = \left[\frac{E_{black}C_{black} - N_{black}\beta_{black}t_{poll}}{C_{black}}\right] \Big/ W \qquad (6)$$

$$S^{poll}_{white} = \left[\frac{E_{white}C_{white} - N_{white}\beta_{white}t_{poll}}{C_{white}}\right] \Big/ W \qquad (7)$$

where:

S^{poll} = real subsidy in a poll tax financed public school by race

The real subsidy per enrolled child in a poll tax financed public school is computed by subtracting black poll taxes from total expenditures on black children and dividing by enrolled children.

Equations 5,6, and 7 require two additional pieces of information. The number of

eligible voters and the participation rate by race. Eligible voters were computed as half the population over 21 years old. Voter participation rates are averages of participation rates from presidential and gubernatorial elections occurring within each 5 year period reported by Kousser. (Note 25) When no elections are reported by Kousser within a 5-year period, participation rates were taken as those in the nearest reported election.

The voter participation rates in Table 3 show the trends reported by Kousser. The sharp fall in black voter participation reflects the disenfranchisement of blacks. The mild fall in white voter participation reflects the conversion of the South to a one-party system.

The increasing required poll tax is caused by two factors. First, spending levels and enrollments increased substantially. More enrolled children and more spending per child, required higher taxes to support the public schools. Second, the disenfranchisement of blacks and the reduction in white voter participation pursuant to conversion of the South to a one party system reduced the number of votes cast. Fewer votes cast required higher taxes per vote to raise a given amount of revenue. (Note 26)

The pattern of real subsidy in a poll tax financed public school varied widely from state to state. Two forces reduced the real black subsidy; rising white enrollments and increased spending per white child. If total spending on both races is constant, the larger the white portion of enrolled children the less each black child would receive. Likewise, the higher white per child expenditures, the lower black per child expenditures. Lower black voter participation increased the black real subsidy. As blacks (and some whites) were steadily disenfranchised, blacks comprised a smaller portion of the voting electorate. The fewer black votes cast relative to total votes cast, the smaller portion of each dollar raised from a poll tax was paid by blacks. The varying wealth redistribution inherent in a poll tax financed public school system was determined by the extent of black disenfranchisement, relative black and white enrollments, and the difference in black and white per capita spending.

Measuring the actual real subsidy requires one additional piece of information: the relative importance of the property and poll tax in school financing. If this were known, the real subsidy could be computed.

$$S_{black} = \eta S_{black}^{property} + (1-\eta) S_{black}^{poll} \qquad (8)$$

$$S_{white} = \eta S_{white}^{property} + (1-\eta) S_{white}^{poll} \qquad (9)$$

where:

S = real subsidy by race

η = proportion of school finances raised from property tax

(1- η) = proportion of school finance raised from poll tax

The real subsidy is a weighted average of the subsidies inherent in property and poll tax financed school systems where the weights are the portion of school funds raised from poll and property taxes.

Unfortunately, only fragmentary evidence survives about the relative importance of poll and property taxes. **Table 5 (See Appendix)** shows the limited information contained in the Kousser dataset. In Arkansas, Florida, Mississippi and Louisiana, property taxes accounted for roughly 80-95% of school revenue. In Virginia and North Carolina, the property tax accounts for roughly 50-75% of school revenue. North Carolina was unique in raising a significant portion of school revenue from an income tax. (Note 27)

Combining fragmentary evidence from Table 5, the required poll tax from **Table 4 (See Appendix)** , and evidence on the size of poll taxes indicates poll taxes were a minor source of school funding. Although there has been no comprehensive compilation

of actual poll taxes, there is evidence that poll taxes were in the neighborhood of $1 to $2. (Note 28) Since the poll tax required to support all school spending varied between $3.68 and $13.43 from 1890 to 1910 and elections did not occur every year, the poll tax probably provided less than 25% of school funds.

Table 6 (See Appendix) shows the real subsidy computed under a variety of reasonable assumptions about the relative importance of property and poll taxes. Two features of the public schools are evident. First, the public schools provided a continuos and substantial net subsidy to blacks. Under reasonable assumptions about the relative importance of property and poll taxes and in every state in which the historical record allows computation, whites subsidized black schools. (Note 29) The source of the subsidy is the primary source of school funds; the property tax. Because blacks had little property to tax, most school funds were raised from white taxes. Second, racial spending differentials only moderately reduced the white subsidy of black schools. Although the black subsidy declined steadily from 1885 to 1910, blacks paid roughly 1/2 the value of education received in 1910 compared to roughly 1/3rd in 1885.

The size of the black subsidy can be given some perspective by comparing it to black income in 1880. Black per capita income in the South is 1880 was $41.81. (Note 30) The average subsidy declined from a peak of $1.38 to $1.82 in 1885 to $1.18 to $1.36 in 1910. This means the average subsidy declined from 3.3-4.4% of black per capita income in 1885 to 2.8-3.3% in 1910-a reduction of 0.5 to 1.1% of black income. While the effect of segregated schools was not trivial, the magnitude of the reduction in the public school subsidy of blacks, when compared to black income, was quite small.

These two results suggest a reconsideration of the literature which has examined the rise of public schools in the South. In the standard treatment of the progressive movement and education, the public schools are depicted as "making education available to the common man." (Note 31) Some authors, have argued that rather than benefiting the common man, the educational system benefited the middle class *white* man. (Note 32) The calculations in this research do not shed much light on intra-racial wealth redistribution. However, the calculations do illuminate the pattern of inter-racial redistribution. The public schools, despite differences in the black and white spending per enrolled child, were a conduit for a flow of resources from white families to black school aged children.

The distributional aspects of the public schools imply that if the public schools and the taxes which supported them were abolished, whites could buy more education with moneys saved from abolished taxes than they received "free" from the public school system. Conversely, if blacks were forced to buy education privately from moneys paid in taxes, they would be unable to purchase the same amount of schooling received "free" in the public schools. The southern public school system increased the educational resources of black children while reducing white educational resources.

Of course, the public schools redistributed wealth in a more complex pattern than just subsidizing black children with white taxes. Among whites and blacks there were certainly poor whites and rich blacks whose net flow of resources from the public schools was different than the "average" white or black family. These differences could possibly account for the continued political support for the public schools in a white dominated political process. Given the existing data on income distributions, wealth distributions and race, measuring the net flow of resources between individuals with different income and wealth levels is nearly impossible. In addition, expenditures were not equal across urban and rural areas nor were they equal from county to county within a state. However, the net flow of resources across racial groups is clear.

These two results also highlight the peculiar logic of concentrating attention on equalizing expenditures while ignoring the source of school funding. One common vision of "social justice" demands that expenditures on black and white children be equalized. While equalizing expenditures across racial groups would increase the net flow of resources to blacks in the South, as the two points made here show, this would lead to a larger but still positive net resource flow to blacks. It is difficult if not

impossible to argue the level of subsidy implied by equal expenditures on black and white children, given the relative reliance on the poll and property tax, the voter participation rates of blacks and whites, and the level of black and white taxable property is superior to another level of subsidy implied by different levels of expenditure. In fact, if variations in taxable property and voter participation across states and time are considered, equalizing expenditures across race would lead to different levels of net subsidy across states and over time. It is difficult to see how the particular pattern of subsidy implied by equal expenditures is "best."

Conclusion

In the first half century following emancipation, most blacks lived in the South. This resulted from the productivity of slave labor in cotton production and the suitability of the South for growing cotton. In the South, educational expenditures were well below those of the North. This was largely the result of lower income in the South (roughly half the level in the North), the hostility of Southerners toward government expenditures of any type, and white indifference toward black welfare. (Note 33) These factors alone meant blacks on average received less public schooling than whites.

Within the South, educational funds were allocated unevenly among black and white children. Previous research into black public education has concentrated almost solely on this racial differential in southern expenditures. The racial differential has been used to portray the southern public school system as one which exploited blacks for the benefit of whites. Bond argued that if the total amount of taxes available to the public school system was fixed, each dollar taken from black schools was a dollar that could be spent on white schools. (Note 34) Other historians have used racial differentials in school expenditures to argue that the general movement toward larger expenditures on public schools did not substantially benefit blacks. (Note 35)

This article supports a modified condemnation of Southern public schools. By applying tax rules equally across race and maintaining and increasing a differential in black/white per pupil expenditures, whites drained resources from black education and enhanced white education. This research measures the extent of that drain.

The effects of racism, hostile institutions, and rigged elections on black education were severe but were not pushed to the reactionary extreme. The public schools were the conduit for a small but significant flow of resources from white taxpayers to the average black child. For the average white family, eliminating the public schools would have increased the funds available for education.

In addition, I have shown that the effect of segregation and the exclusion of blacks from the political process in the postbellum South may not have been as severe as previously argued. In the late nineteenth and early twentieth century, the wealth redistribution effected by southern public schools was reduced but not eliminated. The net black subsidy was reduced in absolute terms by about one-third. This represented a reduction in average black per capita income of 0.5% to 1.1%. While the magnitude of this reduction should not be trivialized, it is not as large as some previous accounts have suggested.

Given these facts, the condemnation of southern public schools in the first 50 years after emancipation requires a slight modification. This article has shown that despite racial differentials in public school expenditure, blacks were net gainers from the establishment of public schooling in the South and whites were net losers. Based on this finding, public schooling in the South should be considered a positive contributing factor to black educational achievement. If expenditures per pupil across race had been equalized, black public schools could have contributed so much more.

Notes

1. Morgan Kousser (1980b) and Jonathan Pritchett (1989) consider the division of public school moneys in a single state, North Carolina. Pritchett further restricts his analysis to a single year, 1910. Prior conclusions about the racial division of public school moneys have generalized the quantitative analysis from a single state and, in the case of Pritchett, a single year to the whole South. Ng (1990) shows that North Carolina is atypical of other southern states and that 1910 is atypical of earlier years. In particular, the division of school benefits was more favorable to whites in North Carolina in 1910 than in any other southern state in the postbellum period.
2. Robert Higgs (1977, p. 120). See also Roger Ransom and Richard Sutch (1977, p. 30).
3. Higgs (1977, p. 120).
4. This obstacles facing black progress were at least partially ameliorated by the striking increase in black incomes and welfare following emancipation and the subsequent increase in absolute black incomes. See Ng & Virts (1989, 1993).
5. See Harris (1985) for a study of how white's perceptions of the redistribution of wealth between races affected the division of public resources between black and white schools.
6. There is a growing body of literature attempting to determine the effect of educational expenditures on the black/white income differential. See Smith (1984), Orazem (1987), and Margo (1986). Margo (1987) estimates the effect of equalizing school expenditures on black and white attendance rates.
7. Harlan (1958, pp. 10-15), Myrdal (1944, p. 341), Key (1949, p. 533), Ransom and Sutch (1977, pp. 23-31), Higgs (1977, p. 11 & 124), Margo (1982, 1984, p. 321), Kousser (1980c pp 23-4 & 43).
8. Higgs (1977, p. 124).
9. Du Bois (1901).
10. Kousser examines the net benefits to blacks from the public schools in North Carolina, Kousser 1980b. Kousser concludes that whites subsidized black schools from 1880 to 1910 but by 1910 the subsidy was insignificant in North Carolina. Kousser also examines net subsidies in the Richmond public schools, Kousser (1980c pp. 26-27), and argues that whites subsidized black schools when only expenditures on teachers is examined but if expenditure figures for buildings and maintenance were available the subsidy would be greatly reduced or eliminated. On a related point, Kousser argues the tax regime in North Carolina was regressive when the percentage of wealth paid in taxes is examined across racial groups, Kousser (1980b, p. 174-76). Recent work on estimating black and white income from the manuscript returns of the 1880 census (Ng and Virts 1989a and 1989b) shows average wealth levels do not reliably indicate income levels. While black wealth per capita was 3.5-7.5% of white wealth, average black worker income was 90% of white worker income. While the North Carolina tax system may appear regressive when percentage of wealth paid in taxes across race and wealth levels is considered, when percentage of income paid in taxes is considered the tax system was probably quite progressive.
11. Ng (1990).
12. See Table 1.
13. Ng & Virts (1989a).
14. See Table 4.
15. See Harris (1985) for a detailed examination of how this was accomplished in the Birmingham school district.
16. The calculations in this article ignore the possibility of property taxes being passed from predominantly white property owners to black renters in the form of higher rents. While this is an important issue which may alter the wealth redistribution from the public schools computed here, it is also an intractable measurement

problem. Jonathan Pritchett tries to measure the amount of "pass through" for a single state and year, North Carolina 1910 (chosen presumably because the data for such a calculation are most readily available), and can only conclude that it is "plausible" that blacks' taxes, indirect and direct, paid fully for black schools. Of course, his estimates also indicate that it is possible that blacks' taxes, direct and indirect, did not pay full for black schools. Pritchett does not address tax incidence in other states and years nor does he discuss the representativeness of North Carolina. See Pritchett 1989 and, also, Smith 1973. The measurement of indirect taxes is discussed in Ng (1990). In Ng (1990), I also point out several material errors in Pritchett's methodology which if corrected would reverse his conclusion. Because property taxes were imposed within small geographic areas, it is likely that the little if any of the property tax was passed through to renters in the form of higher rents.

17. Fees for various publicly provided goods and services, such as transferring title to property, were also a source of school funding, but there is no evidence that the amount raised was significant. See Margo (1985, pp. 71-74) and Kousser (1980a, pp. 400-1).
18. Strong evidence indicates tax rules were applied equally. There is little evidence that black and white property was taxed at different rates (Higgs, 1984 pp. 778-80).
19. The property numbers are supplemented by data from Margo (1984).
20. To this author's knowledge, this is the first published use of the Kousser dataset.
21. Higgs (1982 & 1984). Margo (1984).
22. Margo (1985).
23. See Anderson (1988, p. 112, 151, 189, & 190) for attendance rates.
24. This point is made by Thornton (1982) and Bullock (1958, p. 53-61).
25. Kousser (1974).
26. Because all eligible voters, not just those who chose to vote, were legally required to pay poll taxes, it is possible that the assumption inherent in equations 5,6, and 7, that only those voting paid poll taxes, is incorrect. However, Kousser writes, "The poll tax limited rather than expanded the suffrage after 1870 because those in power made every effort not to collect the tax from men they deemed undesirable voters. There is no record of prosecution of a poll tax delinquent." Kousser (1974, p. 63). This point is supported by Tipton Snavely (1916, p. 41).
27. North Carolina's constitution limited the property tax to 30 cents per $100 of property in the 1890's. Harlan (1958, p. 62).
28. Kousser (1974, p. 6).
29. If 75% of school revenue in Louisiana came from the property tax, Table 6 indicates blacks would have provided a small subsidy to whites. However, Table 5 indicates that more than 90% of school revenue in Louisiana came from the property tax.
30. Ng and Virts (1989a).
31. See Fishlow (1966a & 1966b).
32. Kousser (1980b).
33. Bullock (1970 p. 47, 56-58).
34. Bond (1970). This argument is repeated by Margo, 1984 and 1985.
35. Kousser (1980b) and Harlan (1958).
36. Losers in the narrow sense that white expenditures on public education exceeded the value of services received.

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Appendix

Table 1
Population and Real and Total Per Capita Property by Race

			1880	1885	1890	1895	1900	1905	1910
Alabama	White	Per Capita							
		Property							
		Population	662,185	747,952	833,718	917,435	1,001,152	1,114,992	1,228,832
	Black	Per Capita							
		Property							
		Population	600,103	639,296	678,489	752,898	827,307	867,780	908,252
Arkansas	White	Per Capita				$256.00	$249.50	$155.02	$262.34
		Property				$225,710,641	$235,670,604	$160,881,974	$296,710,567
		Population	591,531	705,142	818,752	881,666	944,580	1,037,803	1,131,026
	Black	Per Capita				$28.87	$23.14	$19.57	$15.27
		Property				$9,758,705	$8,488,679	$7,923,734	$6,765,010
		Population	210,666	259,892	309,117	337,987	366,856	404,874	442,891
Florida	White	Per Capita							
		Property							
		Population	142,605	183,777	224,949	261,141	297,333	370,484	443,634
	Black	Per Capita							
		Property							
		Population	126,690	146,435	166,180	198,455	230,730	269,700	308,669
Georgia	White	Per Capita	$286.09	$381.54	$454.90	$465.05	$386.56	$413.67	$414.80
		Property	$233,707,728	$342,486,364	$445,058,237	$502,173,040	$456,642,223	$540,480,839	$593,905,571
		Population	816,906	897,632	978,357	1,079,826	1,181,294	1,306,548	1,431,802
	Black	Per Capita	$7.95	$11.96	$17.50	$19.18	$16.66	$21.27	$26.60
		Property	$5,764,890	$9,474,576	$15,026,866	$18,163,130	$17,236,928	$23,519,262	$31,313,462
		Population	725,133	791,974	858,815	946,814	1,034,813	1,105,900	1,176,987
Kentucky	White	Per Capita	$252.28	$424.85					
		Property	$347,434,718	$630,396,775					
		Population	1,377,179	1,483,821	1,590,462	1,726,386	1,862,309	1,945,130	2,027,951
	Black	Per Capita	$11.51	$18.91					
		Property	$3,124,401	$5,101,181					
		Population	271,451	269,761	268,071	276,389	284,706	273,181	261,656
Louisiana	White	Per Capita				$245.09	$215.38	$287.59	$295.93
		Property				$157,838,644	$157,141,037	$240,240,044	$278,490,899
		Population	454,954	506,675	558,395	644,004	729,612	835,349	941,086
	Black	Per Capita				$15.45	$13.07	$20.99	$14.30
		Property				$9,344,891	$8,503,617	$14,321,552	$10,211,196
		Population	483,655	521,424	559,193	604,999	650,804	682,339	713,874
Mississipi	White	Per Capita							
		Property							
		Population	479,398	512,125	544,851	593,026	641,200	713,656	786,111
	Black	Per Capita							
		Property							
		Population	650,291	696,425	742,559	825,095	907,630	958,559	1,009,487
North	White	Per Capita			$169.84	$262.33	$249.78	$272.05	$288.29
Carolina		Property			$179,249,849	$304,165,709	$315,625,821	$375,989,461	$432,584,880
		Population	867,242	961,312	1,055,382	1,159,493	1,263,603	1,382,057	1,500,511
	Black	Per Capita			$8.81	$16.89	$20.10	$26.02	$29.53
		Property			$4,944,584	$10,012,029	$12,554,111	$17,204,746	$20,608,265
		Population	531,277	546,148	561,018	592,744	624,469	661,156	697,843
Virginia	White	Per Capita				$369.56	$380.02	$364.38	$344.77
		Property				$408,911,326	$453,311,373	$470,535,464	$479,161,444
		Population	880,858	950,490	1,020,122	1,106,489	1,192,855	1,291,332	1,389,809
	Black	Per Capita				$23.30	$25.77	$27.51	$33.68
		Property				$15,102,853	$17,023,969	$18,321,093	$22,602,934
		Population	631,616	633,527	635,438	648,080	660,722	665,909	671,096
Average	Black	Per Capita	$9.73	$15.44	$13.16	$20.74	$19.75	$23.07	$23.88
	White	Per Capita	$269.18	$403.20	$312.37	$319.61	$296.25	$298.54	$321.22
		Ratio	28	26	24	15	15	13	13

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Table 2
Enrollment and Total Real Per Capita Expenditures on Teacher's Salaries by Race (1880 Prices)

			1880	1885	1890	1895	1900	1905	1910
Alabama	White	Per Capita		$2.45	$2.15	$3.45	$2.89	$4.24	$8.41
		Enrollment		143,037	180,504	196,908	196,899	219,472	280,182
		Expenditure		$350,852	$387,327	$678,787	$569,316	$929,605	$2,355,852
	Black	Per Capita		$2.48	$2.22	$2.05	$1.57	$1.78	$2.24
		Enrollment		92,255	114,131	114,187	116,915	104,487	142,813
		Expenditure		$228,759	$253,869	$233,613	$183,621	$185,895	$320,175
Arkansas	White	Per Capita							
		Enrollment		122,096		217,759	227,305	248,640	295,636
		Expenditure							
	Black	Per Capita							
		Enrollment		43,451		79,882	84,275	87,115	100,640
		Expenditure							
Florida	White	Per Capita			$3.98	$8.98	$12.46	$12.37	$9.95
		Enrollment			54,178	60,566	43,587	85,297	92,834
		Expenditure			$215,489	$544,092	$542,995	$1,055,225	$923,416
	Black	Per Capita			$2.58	$3.87	$3.05	$3.40	$2.83
		Enrollment			36,408	34,353	45,201	52,286	55,273
		Expenditure			$93,915	$133,058	$137,895	$177,804	$156,488
Georgia	White	Per Capita							$6.74
		Enrollment			188,321	218,801	241,997	220,430	288,049
		Expenditure							$1,942,219
	Black	Per Capita							$1.52
		Enrollment			118,334	144,544	171,188	157,968	204,791
		Expenditure							$311,112
Louisiana	White	Per Capita		$6.37	$4.68	$1.48	$11.42	$10.41	$12.66
		Enrollment	31,639	59,674	70,585	101,490	121,906	142,729	184,755
		Expenditure		$380,214	$330,251	$150,630	$1,392,361	$1,486,512	$2,339,012
	Black	Per Capita		$2.63	$2.61	$0.53	$2.89	$2.27	$2.49
		Enrollment	22,627	41,418	49,671	66,215	74,283	67,388	78,862
		Expenditure		$108,848	$129,608	$34,996	$214,417	$152,783	$195,987
Mississippi	White	Per Capita			$4.89	$6.19		$7.28	$9.81
		Enrollment		140,787	154,677	162,830	160,018	198,471	147,403
		Expenditure			$757,107	$1,007,450		$1,443,895	$1,446,215
	Black	Per Capita			$2.39	$2.58		$2.33	$1.97
		Enrollment		153,455	174,378	187,785	184,315	222,011	223,841
		Expenditure			$417,522	$484,182		$516,673	$441,117
North Carolina	White	Per Capita	$1.29	$2.09	$1.60	$2.75	$2.45	$3.64	$4.34
		Enrollment	150,874	179,044	205,841	226,968	271,446	325,290	362,744
		Expenditure	$193,934	$373,580	$329,895	$623,217	$664,622	$1,183,224	$1,573,908
	Black	Per Capita	$1.28	$2.09	$1.43	$2.53	$1.96	$2.14	$2.07
		Enrollment	85,530	109,990	116,464	117,407	131,490	149,821	155,692
		Expenditure	$109,557	$229,571	$166,079	$296,964	$257,608	$321,201	$321,561
Virginia	White	Per Capita			$3.57	$5.61	$3.79	$4.33	$8.17
		Enrollment	162,087	194,235	206,058	231,432	250,877	259,969	282,352
		Expenditure			$734,828	$1,299,478	$951,596	$1,125,043	$2,305,680
	Black	Per Capita			$2.14	$2.47	$2.30	$2.39	$3.36
		Enrollment	76,959	109,108	118,831	121,277	119,903	115,891	117,757
		Expenditure			$254,782	$299,586	$276,062	$276,744	$395,774
Average	Black	Per Capita	$1.28	$2.40	$2.23	$2.34	$2.35	$2.38	$2.35
	White	Per Capita	$1.29	$3.64	$3.48	$4.74	$6.60	$7.04	$8.58
		Ratio	1.00	1.52	1.56	2.03	2.80	2.95	3.65

Notes: Enrollment and expenditure figures compiled from county level statistics extracted from state school reports by J. Morgan Kousser.

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Table 3
Required Tax Rate and Real Net Subsidy per
Enrolled Child Inherent in a Property Tax Financed Public School System
(1880 prices)

		1880	1885	1890	1895	1900	1905	1910
Alabama	Tax Rate		0.19%	0.24%	0.30%	0.24%	0.32%	0.64%
	Black Subsidy		$2.26	$2.04	$1.68	$1.25	$1.15	$1.18
	White Subsidy		($1.46)	($1.29)	($0.97)	($0.74)	($0.55)	($0.60)
Arkansas	Tax Rate							
	Black Subsidy							
	White Subsidy							
Florida	Tax Rate			0.43%	0.78%	0.74%	1.05%	0.72%
	Black Subsidy			$2.32	$3.03	$2.34	$2.10	$1.79
	White Subsidy			($1.56)	($1.72)	($2.43)	($1.29)	($1.06)
Georgia	Tax Rate							0.36%
	Black Subsidy							$0.97
	White Subsidy							($0.69)
Louisiana	Tax Rate		0.23%	0.25%	0.11%	0.97%	0.64%	0.88%
	Black Subsidy		$2.13	$2.23	$0.37	$1.78	$0.90	$1.35
	White Subsidy		($1.48)	($1.57)	($0.24)	($1.08)	($0.42)	($0.58)
Mississippi	Tax Rate			0.65%	0.73%		0.83%	0.68%
	Black Subsidy			$2.03	$1.98		$1.47	$1.18
	White Subsidy			($2.29)	($2.28)		($1.64)	($1.79)
North	Tax Rate	0.13%	0.15%	0.27%	0.29%	0.28%	0.38%	0.42%
Carolina	Black Subsidy	$1.20	$1.96	$1.31	$2.28	$1.69	$1.70	$1.51
	White Subsidy	($0.68)	($1.20)	($0.74)	($1.18)	($0.82)	($0.79)	($0.65)
Virginia	Tax Rate			0.30%	0.38%	0.26%	0.29%	0.54%
	Black Subsidy			$1.93	$2.00	$1.93	$1.93	$2.33
	White Subsidy			($1.11)	($1.05)	($0.92)	($0.86)	($0.97)
Average	Tax Rate	0.13%	0.19%	0.36%	0.43%	0.50%	0.59%	0.60%
	Black Subsidy	$1.20	$2.12	$1.98	$1.89	$1.80	$1.54	$1.47
	White Subsidy	($0.68)	($1.38)	($1.43)	($1.24)	($1.20)	($0.92)	($0.91)

Notes: (1) For states without data on taxable property, taxable property estimated as population times average per capita taxable property o states with reported data. (2) Required tax rates computed using equation 2. Black and white subsidy computed using equations 3 and 4.

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Table 4
Voter Participation Rates, Real Poll Tax Required per Enrolled Child, and Real Subsidy Inherent in Financing the Public with Poll Taxes (1880 prices)

			1880	1885	1890	1895	1900	1905	1910
Alabama	White	Subsidy		$0.09	$0.08	$0.80	$0.75	$0.71	($0.09)
		Participation	60%	63%	65%	60%	55%	54%	53%
	Black	Subsidy		($0.14)	($0.13)	($1.39)	($1.26)	($1.50)	$0.17
		Participation	54%	62%	69%	65%	60%	35%	10%
	Tax			$2.27	$2.05	$2.41	$2.22	$3.91	$12.88
Arkansas	White	Subsidy							
		Participation	54%	62%	69%	65%	60%	54%	47%
	Black	Subsidy							
		Participation	70%	61%	52%	39%	25%	18%	10%
	Tax								
Florida	White	Subsidy			($0.18)	$0.03	($2.29)	($0.86)	($0.32)
		Participation	83%	80%	76%	67%	57%	52%	46%
	Black	Subsidy			$0.27	($0.06)	$2.21	$1.40	$0.53
		Participation	82%	64%	46%	26%	5%	8%	10%
	Tax				$3.93	$7.96	$11.00	$17.93	$16.32
Georgia	White	Subsidy							($0.09)
		Participation	53%	57%	60%	55%	49%	50%	50%
	Black	Subsidy							$0.12
		Participation	44%	39%	34%	24%	13%	12%	10%
	Tax								$9.61
Louisiana	White	Subsidy		$1.81	$0.95	$0.41	$3.50	$1.81	$0.19
		Participation	58%	57%	57%	56%	55%	61%	67%
	Black	Subsidy		($2.61)	($1.34)	($0.63)	($5.74)	($3.83)	($0.44)
		Participation	54%	52%	51%	49%	47%	29%	10%
	Tax			$2.95	$2.49	$0.78	$6.98	$7.32	$12.78
Mississippi	White	Subsidy			($0.73)	($1.59)		($1.61)	($0.63)
		Participation	71%	62%	52%	54%	55%	53%	50%
	Black	Subsidy			$0.65	$1.38		$1.44	$0.41
		Participation	37%	27%	16%	8%	0%	5%	10%
	Tax				$9.16	$10.19	$0.00	$14.30	$13.69
North Carolina	White	Subsidy	$0.04	($0.17)	($0.13)	($0.33)	($0.25)	($0.35)	($0.61)
		Participation	78%	77%	75%	80%	85%	80%	74%
	Black	Subsidy	($0.07)	$0.28	$0.24	$0.64	$0.52	$0.75	$1.43
		Participation	90%	78%	66%	59%	51%	31%	10%
	Tax		$1.05	$1.73	$1.34	$1.92	$1.98	$3.58	$5.66
Virginia	White	Subsidy			$0.80	$0.95	($0.36)	($0.27)	($0.02)
		Participation	68%	61%	53%	47%	40%	33%	25%
	Black	Subsidy			($1.38)	($1.81)	$0.75	$0.61	$0.04
		Participation	73%	74%	75%	45%	15%	13%	10%
	Tax				$3.15	$5.34	$6.27	$8.58	$23.07
Average	White	Subsidy	$0.04	$0.58	$0.13	$0.04	$0.27	($0.09)	($0.22)
		Participation	66%	64%	63%	60%	57%	54%	51%
	Black	Subsidy	($0.07)	($0.82)	($0.28)	($0.31)	($0.70)	($0.19)	$0.32
		Participation	63%	57%	51%	39%	27%	19%	10%
	Tax		$1.05	$2.32	$3.68	$4.77	$4.74	$9.27	$13.43

Notes: (1) Voter participation rates taken as averages of rates in presidential and gubernatorial elections within five year intervals. (2) Tax rates computed using equation 5. Black and white subsidy computed using equations 6 and 7.

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Table 5
Sources of School Financing
(1880 prices)

		1880	1885	1890	1895	1900	1905	1910
Alabama	% Property Tax							
	Property Tax				$1,864,964		$974,715	$1,237,004
	Poll Tax					$176,779		
Arkansas	% Property Tax				93%	95%	96%	96%
	Property Tax				$3,856,614	$4,628,709	$6,270,542	$6,604,893
	Poll Tax		$134,315		$277,450	$262,865	$267,371	$240,087
Florida	% Property Tax				90%	93%	96%	95%
	Property Tax				$581,544	$584,573	$1,214,183	$1,036,133
	Poll Tax				$64,648	$43,163	$55,072	$59,974
Georgia	% Property Tax							
	Property Tax			$6,780,098		$10,016,075		$18,048,972
	Poll Tax							
Louisiana	% Property Tax		88%		92%		92%	96%
	Property Tax		$560,615		$1,689,702		$2,172,238	$3,643,902
	Poll Tax		$75,395		$153,453		$181,805	$167,802
Mississippi	% Property Tax					84%		
	Property Tax					$1,659,448		
	Poll Tax					$324,880		
North	% Property Tax	33%	52%	53%	52%	54%	69%	56%
Carolina	Property Tax	$135,729	$320,839	$458,934	$523,677	$557,352	$725,316	$788,163
	Poll Tax	$277,281	$296,229	$405,062	$484,092	$473,763	$320,819	$623,297
Virginia	% Property Tax	71%		82%	53%	52%	76%	
	Property Tax	$1,136,578		$1,770,315	$556,406	$514,539	$2,169,442	
	Poll Tax	$454,418		$397,711	$497,429	$466,226	$698,605	

Notes: (1) Poll and property taxes computed by aggregating county level estimates collected from annual school board reports collected by Kousser.

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Table 6
Real Net Subsidy per Enrolled Child in the Public Schools

Alabama	White	90%		($1.30)	($1.15)	($0.80)	($0.59)	($0.42)	($0.55)
		85%		($1.23)	($1.08)	($0.71)	($0.52)	($0.36)	($0.53)
		75%		($1.07)	($0.95)	($0.53)	($0.37)	($0.23)	($0.47)
	Black	90%		$2.02	$1.82	$1.37	$1.00	$0.89	$1.08
		85%		$1.90	$1.71	$1.22	$0.87	$0.75	$1.03
		75%		$1.66	$1.50	$0.91	$0.62	$0.49	$0.93
Arkansas	White	90%							
		85%							
		75%							
	Black	90%							
		85%							
		75%							
Florida	White	90%			($1.42)	($1.55)	($2.41)	($1.24)	($0.99)
		85%			($1.35)	($1.46)	($2.41)	($1.22)	($0.95)
		75%			($1.22)	($1.28)	($2.39)	($1.18)	($0.88)
	Black	90%			$2.12	$2.72	$2.33	$2.03	$1.66
		85%			$2.02	$2.57	$2.32	$1.99	$1.60
		75%			$1.81	$2.26	$2.31	$1.92	$1.47
Georgia	White	90%							($0.63)
		85%							($0.60)
		75%							($0.54)
	Black	90%							$0.88
		85%							$0.84
		75%							$0.76
Louisiana	White	90%		($1.15)	($1.32)	($0.18)	($0.62)	($0.20)	($0.50)
		85%		($0.99)	($1.19)	($0.14)	($0.40)	($0.09)	($0.46)
		75%		($0.66)	($0.94)	($0.08)	$0.06	$0.13	($0.39)
	Black	90%		$1.66	$1.88	$0.27	$1.02	$0.43	$1.17
		85%		$1.42	$1.70	$0.22	$0.65	$0.19	$1.08
		75%		$0.95	$1.34	$0.12	($0.10)	($0.28)	$0.90
Mississippi	White	90%			($2.13)	($2.21)		($1.64)	($1.67)
		85%			($2.05)	($2.18)		($1.64)	($1.61)
		75%			($1.90)	($2.11)		($1.63)	($1.50)
	Black	90%			$1.89	$1.92		$1.47	$1.10
		85%			$1.82	$1.89		$1.46	$1.06
		75%			$1.68	$1.83		$1.46	$0.98
North Carolina	White	90%	($0.61)	($1.10)	($0.68)	($1.09)	($0.76)	($0.74)	($0.65)
		85%	($0.57)	($1.05)	($0.65)	($1.05)	($0.73)	($0.72)	($0.64)
		75%	($0.50)	($0.95)	($0.59)	($0.97)	($0.68)	($0.68)	($0.64)
	Black	90%	$1.08	$1.79	$1.20	$2.12	$1.57	$1.61	$1.50
		85%	$1.01	$1.71	$1.15	$2.03	$1.52	$1.56	$1.50
		75%	$0.89	$1.54	$1.04	$1.87	$1.40	$1.47	$1.49
Virginia	White	90%			($0.92)	($0.85)	($0.87)	($0.80)	($0.88)
		85%			($0.83)	($0.75)	($0.84)	($0.77)	($0.83)
		75%			($0.64)	($0.55)	($0.78)	($0.72)	($0.73)
	Black	90%			$1.60	$1.62	$1.81	$1.80	$2.10
		85%			$1.43	$1.43	$1.75	$1.74	$1.98
		75%			$1.10	$1.05	$1.64	$1.60	$1.76
Average	White	90%	($0.61)	($1.18)	($1.27)	($1.11)	($1.05)	($0.84)	($0.84)
		85%	($0.57)	($1.09)	($1.19)	($1.05)	($0.98)	($0.80)	($0.80)
		75%	($0.50)	($0.89)	($1.04)	($0.92)	($0.83)	($0.72)	($0.73)
	Black	90%	$1.08	$1.82	$1.75	$1.67	$1.55	$1.37	$1.36
		85%	$1.01	$1.68	$1.64	$1.56	$1.42	$1.28	$1.30
		75%	$0.89	$1.38	$1.41	$1.34	$1.17	$1.11	$1.18

Notes: Real net subsidy computed using equations 8 and 9.

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