

The Black Tax: 150 Years of Theft, Exploitation, and Dispossession in America


Hunter Bacot^{1,c}

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In *The Black Tax*, Andrew Kahrl (2024) demonstrates empirically that both the government and tax systems in the United States have worked to suppress the accumulation of wealth in the Black community specifically, but by situation, those who are disenfranchised or disadvantaged in the American capitalist economic system. This book depicts the grossly inequitable application and treatment of government policies under the law. The depiction of the historical plight of Blacks in America across the 20th century and into the 21st century is complemented with evidence from case examples, legal battles, court cases, and government policies that document measures taken against the Black community at large to prevent any access to, much less any accumulation of wealth. This wealth deprivation is accomplished through forced divestment and dispossession of property that is systematically and painstakingly depicted along a historical continuum chronicling the systemic manipulation and malfeasance of Blacks.

Tracking sequentially, this book tells a story about the underbelly of American urban life that prey on those experiencing misfortunes or hardship or who are disadvantaged and vulnerable. Throughout the book's five parts, which are enriched through his exquisitely authenticated research, Professor Kahrl chronicles the systemic racist actions of vile individuals supported by an equally abhorrent institutional apparatus designed to provide inequitable control to one group to impose a system of treachery on another and do so without reprisal amid universal protections well-crafted by accomplices in legislative and city halls across America. *The Black Tax* is a meticulously well-researched and documented presentation about societal transgressions against Blacks that demonstrates the gross fiscal repercussions on their rights and ability to accumulate wealth. As a historian, Kahrl develops in magnificent detail and depth the financial, legal, unethical, and immoral transgressions against Blacks that, as he brings to life with documented depictions, were pervasive across the country. Kahrl delineates with care and

¹Department of Political Science, University of North Carolina Greensboro.  <https://orcid.org/0000-0001-7507-2154>. ^cCorresponding Author: ahbacot@uncg.edu.

precision the racist practices by powerful political and capitalist elites who oppressed and victimized Black Americans then, and still do today through land/lien sales (land taking). Most egregious from this elucidation of these legal land grabs is the dismissal of Black efforts at redress, i.e., Blacks sought relief through proper means, i.e., court and lobbying for legislative changes, only to be repeatedly shut out – being disenfranchised, thus no voice – or repressed by laws enacted by Whites to victimize the disadvantaged. Unbelievably, these same outcomes continue to be experienced today by society's disadvantaged populations (see p 343, regarding contemporary research in Baltimore showing that for every two properties sold in majority Black neighborhoods, one was a tax sale). The various forms of racist torment, whether it be through the denial of equal access or inequitable distribution and disbursement of wealth, have established a socially accepted notion that Blacks are not entitled to basic accouterments of civic life or equitable service provision by local governments, nor do they deserve to be treated to legislative protections from unscrupulous behavior of individuals preying on their disadvantage or compromised circumstances (e.g., exclusion from education, employment, opportunity, voting, participation, etc.) complicated by adverse experiences (e.g., death, poor health, unemployment, etc.). As documented, denial and exclusion by design remanded Blacks to an existence controlled by Whites, perpetuating exclusionary policies across public and private institutions out of greed.

A litany of exemplary and gut-wrenching vignettes fills each chapter with vivid, harsh realities suffered by Blacks at the hands of the White establishment working within racist institutional settings. Though the inequitable financial treatment of Blacks is the central storyline, Kahrl reveals much more, as the book is an authenticated treatise of the harsh, violent repression Blacks suffer at the hands of the White America whose aggrandizement entitled them control and superiority; through this need to control and retain their superiority, White imposed policies and laws entrenched tremendous financial consequences and hardship on an entire population – Blacks. Most unconscionable is that these abhorrent actions perpetrated against Blacks are permitted through a federal, state, and local institutional scheme to oppress a race systematically. Though despicable, in addition to exposing these transgressions, the greatest outcome from this book is that it makes a tremendously compelling case for reparations to Blacks and their communities throughout the United States based on what has been stolen from them.

While the book is well-researched, the story of racist oppression through legal means by the unprincipled is thick and frequently difficult and depressing to wade through. Yet, traversing the Black experience through this lens of legal and institutional oppression is well worth it, not only for the read but also for the context to experience the guile embodied in these inequitable and scandalous public policies that promote racial and economic discrimination (still today). The book is so well presented that the reprehensible practices described – land dispossession without due process, sustaining current policies designed to ease the dispossession of land from the disadvantaged and racial/ethnic minorities, or having common sense legal remedies rejected under the guise of “it's the law” – engulf the reader as a coconspirator who feels the misery of its victims that are but a cog in a civic environment that uses these racist policies to promote the excision of property from people. In short, no matter the excuse served as justification for taking property, Kahrl provides an additional treatise on racist actions and institutions that demands reform to remedy civic ills that fully justify reparations for Blacks in the United States.

While those in public finance, history, civil rights, Black studies, local government management, and law, should find this work compelling across a host of interests, those

interested in urban political and economic systems and Black history/studies appear to be the target audiences that would most value the information and topic. However, given the richness of the details and the tracking of historical grievances, there is likely a broader audience. For example, given its current state of affairs, the real estate profession (agents, brokers, owners, and the real estate legal community) would benefit tremendously from the information in this book. Also, those interested in institutional racism should find the contents more than worthwhile. Those needing justification for the utility of diversity, equity, and inclusion policies and practices across both private and public spheres will find this book useful (and I am not proposing such justification is needed; the realities of today's politics epitomize such a need).

Moreover, historical geographers and cultural anthropologists can likely benefit from the robust information that directs research on the usurpation of land in personal lineages of urban neighborhoods or for further understanding racial land plundering and its generational effects on the acquisition and disposition of land, not to mention wealth. Finally, and likely most importantly, those serving as members of the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO), those working in Register/Recorder of Deeds office across the country, and every state legislator across the United States would benefit on knowing the atrocious past of individual land usurpation and its consequences for Blacks in America. Being informed of matters surrounding land theft and the reasons and consequences of these situations may lead to changes in how those victimized are treated when faced with these circumstances involving their property. As a society, we all would benefit from Kahrl's book by being informed about how those victimized by such schemes suffer exponentially, as well as the debilitating effects of these local government policies that ultimately advance the separation of people, families, and communities from their property no matter the circumstances.

Disclosure Statement

The author declares that there are no conflicts of interest that relate to the research, authorship, or publication of this article.

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