

APPENDIX F – ACTUAL MOTIVATIONS FOR PROPERTY TAX PROVISIONS

The actual motivations for passing these property tax provisions are founded in the general anti-tax sentiment of Alabama voters, not any alleged racially discriminatory effect or intent.

Governor Albert Brewer recalled that the “resistance to increasing property taxes was pretty much across the board” because “philosophically, you can go back in Alabama history for a century and a half . . . [and] there’s something about the populism that’s sort of inherent in our people, and particularly because of our agricultural roots that places some sort of haloed status on land, ownership of property.” Brewer Dep. at 15-16. DeWayne Key explained, “There is an anti-property tax mentality that is pervasive across the whole state, and Lawrence County is just no exception.” Key Dep. at 43.

Regarding Amendment 325, Brewer said, “Voting for a bill like this would be like voting for motherhood. It would just be that basic. And the people who were behind this legislation or this Constitutional Amendment were taking advantage of . . . the panic that they sensed from the Court decision in *Weissinger* in ’71, I believe.” Brewer Dep. at 25-26. If something was not done about the property tax equalization situation, Gov. Brewer said he “advocated taking the State out of the ad valorem field because it was such an insufficient amount of

money to the State and was such a disruptive factor in the political process.” *Id.* at 59.

Jeff Frederick agreed that the threat in *Weissinger* of reverting to a 60% assessment rate if the Legislature did not act frightened property owners across the State because of the economic burden of increased taxes. Frederick Dep. at 83. Gov. Brewer concurs that there could have been “a revolution if the 60 percent ratio had been . . . enforced.” Brewer Dep. at 48.

Legislators also responded to an urban versus rural component in these property tax provisions. Joe Fine said he voted for the Amendment 373 bill because he “was trying to represent the people that elected me, the rural folks.” Fine Dep. at 12. Conversely, Waggoner voted against the Amendment 325 bill because “it was giving an ad valorem advantage to timberland, rural Alabama, and those of us in Jefferson County felt like it was unfair. I imagine all of urban Alabama voted against the original bill in ’71. I haven’t seen a vote tally, but I imagine it was rural versus urban; and, of course, I was very urban.” Waggoner Dep. at 21. Waggoner said he also voted against the current use bill because “it was primarily giving . . . rural farmland, timberland an advantage as far as their ad valorem taxation. They would not be taxed at the same rate as the people” that Waggoner represented. Waggoner Dep. at 16.

Dr. Paul Hubbert explained the rationale behind opposition to the bill that became Amendment 325 as he saw it:

There were certain of the urban senators who opposed it. It was promoted as something that would keep folks' taxes from going up three, four hundred percent, as I recall. There was general feeling in the state that people wanted to keep their taxes low and some of the politicians didn't want to raise taxes. So the Lid Bill was supposed to be the answer to that problem. . . . One of the arguments at that time that I recall -- I think folks like George [Lewis Bailes] . . . may have been involved in it at that point -- was that rural areas were not paying a fair share and some of the urban areas felt like they were doing more than their fair share.

Hubbert Dep. at 12-13. Dr. Hubbert believed that rural legislators supported Amendment 325 “to try to keep their taxes as low as possible” while urban legislators opposed it because in the years before *Weissinger*, “urban areas did a better job on appraisals” than rural areas. *Id.* at 21-22.

The funding of the Foundation Program for education also added to the urban-versus-rural debate over property taxes. Because the State equalized education funding across counties to a large extent, rural counties that drew large sums of money from state coffers but contributed little in property taxes were seen as contributing a fair share. Ira Harvey explained, “in the foundation program concept, . . . local property tax was ‘equalized’ by the state . . . [but] counties

learned that if they collected less property tax, the state was obligated to make up the shortfall.”¹⁶ Anne Permaloff and Carl Grafton similarly explained:

[E]ducation funding conflicts rested on an urban-rural pivot. Urban interests were irritated because they paid far more in school taxes to the state than they received from it. Montgomery County in 1965–66 received only \$38 from the state for each \$100 of state school taxes collected in the County. Madison County received only \$51, Mobile \$58, and Jefferson \$41. At the opposite extreme, Wilcox received \$252 for each \$100 collected and Lowndes \$259.¹⁷

This was part of the context for urban legislators’ opposition to and rural legislators’ support for these property provisions.

Finally, some legislators had their own reasons for supporting the bill based on the characteristics of their constituencies. For example, Dr. White said that he was drawn to the bill that would become Amendment 373 because “people that had fixed incomes and had been living in the homestead for, say, fifty, sixty years, had some protection, a lot of protection, more than they did without this bill, for . . . taxes not to be priced more than the amount of their home.” White Dep. at 12. No legislator was aware of any racially discriminatory reason to support or oppose these property tax provisions.

¹⁶ Ira Harvey, *Financing Alabama’s Schools: The Pursuit of Accountability, Adequacy and Equity* (Montgomery: Center for Government and Public Affairs, Auburn University Montgomery, 2000), 245.

¹⁷ Anne Permaloff and Carl Grafton, *Political Power in Alabama* (Athens, Ga.: University of Georgia Press, 2008), 283.