

ABSTRACT

Title of Document: TAX REBELS: THE RISE OF THE WHITE PROPERTY OWNER IN COBB COUNTY, GEORGIA.

Mark Alan Barron, Doctor of Philosophy, 2015

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The objective of this dissertation is to document how white property owners in Cobb County, Georgia achieved political, economic, and social influence over local and state affairs by the mid-twentieth century through processes of racial privileging and policy-making. Prior to World War Two, the county's white property owners were historically divided into two competing political factions of equal demographic size with one faction residing in rural unincorporated parts of the county, and the other in urban centers. For much of their history, these two factions waged political battles against one another over the distribution of real and personal property taxes. In 1937, the two factions joined forces to push for a statewide homestead exemption to lower property taxes collected at the state and county level. The sudden loss of revenue financially devastated local governments across the state. In Cobb, city and county politicians and civic leaders began to search for new ways of raising revenue, including home-building campaigns, expansion of municipal utilities, and the courtship of federal investment. Through a combination of local planning and federal intervention, Cobb County's quest to raise revenue shaped a racialized built environment that privileged the interests of white

homeowners and ultimately influenced how white property owners saw themselves and the world around them through the policy-making process.

The primary vehicle for this study will be tax policy, a largely understudied yet critical component of the built environment. The trajectory of the white property owner in Cobb County is complicated, as it ties the effects of local, state, and federal policy-making to sets of identity politics influenced by white supremacy and formed over the course of several decades. It is a study long overdue for investigation as it lays the groundwork for understanding how property and financial self-interest would inform the political and social positions of white homeowners in the second half of the twentieth century. Within this convergence of racial and economic issues, one question is paramount: How did the interconnected political and social formations of white supremacy and property ownership change over time within the context of state and local tax policy debates?

TAX REBELS: THE RISE OF THE WHITE PROPERTY OWNER IN COBB
COUNTY, GEORGIA

By

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Dedicated to
Ruby Leigh Barron

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The arduous process of researching and writing a dissertation leaves a great many debts to be acknowledged. The words printed here cannot begin to express the gratitude I have for those who helped me make it through the Ph.D. program.

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INTRODUCTION

By any conceivable metric 1951 had been a very good year for Cobb County: local banks were flush with deposits, business was booming, and new single family homes were being built at an unprecedented rate. So many new families were moving into the county, in fact, that the local *Marietta Daily Journal* began publishing a section titled “Meet the Newcomers” that introduced readers to recent arrivals from states such as California, New York, and Michigan.¹ Cobb owed its prosperity in the 1950s to the California-based Lockheed Corporation, which had reopened Aircraft Assembly Plant #6 through an agreement with the United States Department of Defense to refurbish and eventually build airplanes for use in the Korean Conflict. The “bomber plant,” as it was known to locals, dated to 1943 when it was operated by Bell Aircraft, and was seen as the culmination of intense efforts on the part of local boosters to secure a defense industry for the county and its largest city, Marietta.² In the two years the plant produced bombers before the end of World War Two, the population of Marietta had doubled in size, and the federal government had invested millions of dollars into local housing programs, infrastructure improvements, and on the plant itself.³ The reopening of the plant by Lockheed continued Marietta’s and Cobb County’s meteoric development, as farmland was converted into subdivisions, earthen roadways were paved to four lane highways,

¹ “Meet the Newcomers” was a daily feature of Marietta’s local newspaper between 1951 and 1952. A typical entry was that announcing the arrival of the Moores family from Encino, California. The family resided in house on North Hillcrest Drive in Marietta and the father was employed as a tool manager for Lockheed. *Marietta Daily Journal*, 4 October 1951.

² A brief account of the arrival of Lockheed and the origins of the plant found in Thomas A. Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History* (Marietta: Cobb County Landmarks and Historical Society, 2003), 179-216.

³ The transformative effects of federal intervention on Marietta and Cobb recounted in L. M. Blair, “Memories of Marietta,” Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, p. 8. Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

and shopping centers replaced the older commercial districts as the centers of business and economy.

Between 1930 and 1950, Cobb's total population had grown seventy-five percent. More significantly, however, was the rise in the number of white residents. In 1930, whites in Cobb County held an eighty-one percent majority. By 1950, the total population of whites in Cobb had risen to ninety percent. By the mid 1960s, Cobb's African American population – despite a respectable upward trend since the 1930s – would come to constitute a mere five percent of the county's total residents, being overwhelmed by a two hundred and thirty percent increase in white residents over the same thirty-five year span.⁴

The raw demographics of race and wealth often portray an incomplete picture of urban and suburban development. In Cobb County of the early 1950s it was good to be white. The production lines and managerial positions of Lockheed were almost exclusively reserved for white employees.⁵ The subdivisions that seemed to spring up on a near weekly basis were similarly “protected and restricted.”⁶ Cobb, in this sense, was not merely developing as a county with high concentrations of affluent white homeowners; it was being made into a location of racial privilege.

⁴ *Historical Census Browser*. Retrieved 15 January 2012, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/collections>.

⁵ Several oral history interviews with African American employees of Lockheed during the 1950s that discuss the segregation of the workforce are found in Thomas A Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 341-348.

⁶ An advertisement for Pioneer Woods in Cobb County was typical for promising “protected and restricted” access. *Marietta Daily Journal*, 6 April 1958. In Cobb during the late 1940s and early 1950s, the use of “restricted” applied directly to race – some housing advertisements even signaled out Anglo-Saxon or Caucasian in the text. By the 1960s, the use of “restricted” became more coded and tied to “zoning.” In this time, phrases such as “highly restricted” or “very restricted” were often used.

At mid-century, white residents of Cobb County and Marietta were significant beneficiaries of federal intervention. This fact, however, was rarely acknowledged by the local population. One of the lasting legacies of federal interventionist policy-making, from the New Deal of the 1930s and through the Cold War of the 1950s and 1960s, is how white populations, privileged through federal investment, became divorced from their historical past. The wealth accumulated in Cobb County by the 1950s was accepted as a natural phenomenon of good planning at the local level. The county's super-majority white population was, for its residents, merely an extension of the homeowner's right to live where they wanted. The effect of federal intervention, of how it acts in concert with local policy-making to create environments of racial segregation and economic inequality, is a process of obfuscation. Cobb's white property owners at mid-century, unable or unwilling to recognize the significance of federal investment to the development of the county, created a local ideology rooted in low taxes and fiscal conservatism to explain their newfound wealth and prosperity.

For scholars of metropolitan development in the post-World War Two era this is a familiar story. From Phoenix, Arizona to Orange County, California, to Charlotte, North Carolina, and onto Atlanta, Georgia, scholars have seized upon the fertile interconnected fields of economic inequality, racial privilege, and federal intervention to examine issues of grassroots political organization, conservative ideology, and housing discrimination – among others.⁷ This dissertation, however, seeks to better understand the foundations of

⁷ See Matthew D Lassiter, *The Silent Majority: Suburban Politics in the Sunbelt South* (Princeton University Press, 2006), David MP Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (University of Chicago Press, 2007); Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton University Press, 2001), Mike Davis, *City of Quartz: Excavating the Future in Los Angeles* (London: Verso Books, 1990 ; reprint 2006); Michelle M Nickerson, *Mothers of Conservatism: Women in the Postwar Right* (Princeton University Press, 2012), Kevin M Kruse, *White Flight: Atlanta and the Making of Modern Conservatism* (Princeton University Press, 2005), Elizabeth

such issues by excavating into the history and formation of white property owners, and to explore the ways in which their desire for lower taxes affected the economic and political transformation of Cobb County, Georgia.

The objective of this dissertation, therefore, is to chart the rise of Cobb County's white property owners and document how they came to wield immense political, economic, and social influence over local and state affairs by mid-century. Prior to World War Two, the county's white property owners were far from being the formidable political bloc they would later become. Throughout much of the early twentieth century, their demands for increased services and lower taxes went unheeded. In the late 1930s, white property owners organized to push for a statewide homestead exemption to lower real property taxes. Faced with declining tax receipts, local officials scrambled to find new ways of raising revenue, including home-building campaigns, expansion of municipal utilities, and the courtship of federal investment. Programs and policy-making decisions at the federal level were instrumental to Cobb's transformation, as government money allowed local officials the ability to provide for infrastructure, education, housing, and employment – all for the benefit of the county's white population. The confluence between tax policy and federal intervention in the making of a politically active group of white property owners is significant to understanding the history and trajectory of metropolitan development in the twentieth century.

Tandy Shermer, *Sunbelt Capitalism: Phoenix and the Transformation of American Politics* (University of Pennsylvania Press, 2013).

The primary vehicle for this study will be tax policy, a largely understudied but critical component of the built environment.⁸ The rise of the white property owner in Cobb County is a complex one, as it ties the effects of local, state, and federal policy-making to sets of identity politics influenced by white supremacy and formed over the course of several decades.⁹ It is a study long overdue for investigation, as it lays the groundwork for understanding how property and economic self-interest would inform the political and social positions of white southerners in the second half of the twentieth century. Within this convergence of racial and economic issues, one question is paramount: How did the interconnected political and social formations of white supremacy and property ownership change over time within the context of state and local tax policy debates?

Putting Tax Policy into Focus

In his opening to a mostly glowing review of a book detailing the significance of tax policy in affecting Georgia's nineteenth-century political and social landscape, Mark

⁸ Within many studies of the formation and operation of whiteness in the American South, there is an over-emphasis on racial backlash and political social conservatism, while economic interests are underrepresented. Interestingly, studies on the formation of whiteness that focus on geographic regions other than the American South much more often incorporate economic concerns into their work. For examples of works on whiteness within a southern context see Michelle Brattain, *The Politics of Whiteness: Race, Workers, and Culture in the Modern South* (University of Georgia Press, 2001); Grace Elizabeth Hale, *Making Whiteness: The Culture of Segregation in the South, 1890-1940* (New York: Pantheon Books, 1998); Angie Maxwell, *Indicted South: Public Criticism, Southern Inferiority, and the Politics of Whiteness* (University of North Carolina Press, 2104); Lewis M. Killian, *White Southerners* (University of Massachusetts Press, 1985).

⁹ Richard Saull's work on the connections between uneven economic development (locally, nationally, and globally) and neoliberalism has greatly influenced this dissertation. As Saull accounts for the rise of neoliberalism as constitutive of a historical bloc. "[The historical bloc]...refers to the constellation of social, economic, political connections – organized nationally and internationally – between the administrative and coercive machinery of the state and social groupings but do so by incorporating them into the structures of state governance as subaltern partners. Thus, the historical bloc is more than just a political alliance, but rather the integration of a variety of class interests which are propagated throughout society in a way that promotes not just harmony of political and economic aims, but also a wider cultural and moral unity." Richard Saull, "Rethinking Hegemony: Uneven Development, Historical Blocs, and the World Economic Crisis," *International Studies Quarterly*, Vol. 56 (2012), 328.

Summers noted that “Nothing is certain but death and taxes, and historians dread books on the second almost as much as the arrival of the first.”¹⁰ While recognizably a tongue-in-cheek comment, Summers’s statement hits at an all too common preconception: that a formal study of taxation is an exercise in tedium and banality. After all, a perusal of the introductions and acknowledgments sections of the few monographic studies that focus on the historical dimensions of tax policy at either the local, state, or federal level locates a recurrent theme: an account of the various hurdles the authors faced in researching and producing their works. Mark H. Leff, for example, in his book detailing federal tax and fiscal policy during the New Deal, cautioned readers and future scholars that “Anyone venturing into terrain as forbidding as the tax system should have a good excuse.”¹¹ David T. Beito, who examines taxpayer antipathy in Chicago during the Great Depression, notes that when he began his study in the 1980s, little secondary source material on the fractious relations between local and state tax policies and regional populations existed beyond the events of the Whiskey Rebellion of the early 1790s.¹² David F. Prindle faced similar problems in locating sources while conducting research at the University of Texas at Austin for a book examining the intersections of American capitalism with political, economic, and legal theory. To find titles on “political thought” Prindle had to go to the “northwest side” of the “fifth floor” within the main library, while he found books on economic subjects on the “southeast side” of the “fourth floor.”

¹⁰ Mark W. Summers, Review of *From Slave South to New South: Public Policy in Nineteenth-Century Georgia* by Peter Wallenstein, *Journal of Southern History*, Vol. 54, No 3 (August 1988), 506.

¹¹ Mark H. Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 1.

¹² David T. Beito, *Taxpayers in Rebellion: Tax Resistance during the Great Depression* (Chapel Hill: University of North Carolina Press, 1989).

To cross reference the citations found in books focused on political and economic topics against books dealing with “legal thought,” Prindle wrote, “you have to travel to a different library, a third of a mile to the northeast on the edge of campus.”¹³

It is small wonder that the history of taxation, whether at the local, state, or federal level has failed to capture the geography of university library shelves in a manner commensurate to works centered on the organization of political parties, the history of federal housing policy, or the social formation of race in American society. This lack nonetheless is a strange omission, for politics, race, and the built environment are as intricately linked to public policy as they are to one another. As one historian has aptly noted, studies of tax policy could easily be “characterized as an x-ray” in that they [reveal] the anatomy of political and social power.”¹⁴ Another scholar writing on the significance of public policy has likened the “tax system” to a geological investigation, stating that it “has a stratified quality, each layer of tax institutions, almost like a layer of the earth’s crust represents the legacy of an earlier epoch or fiscal regime.”¹⁵ Taxation, from its design to implementation to the feelings of resentment or appeasement it can engender in those who pay (or in some cases, do not pay) its levy is deeply embedded into everyday life.¹⁶ As such, it is also important to rescue studies of tax policy from a

¹³ David F. Prindle, *The Paradox of Democratic Capitalism: Politics and Economics in American Thought* (The Johns Hopkins University Press, 2006), ix.

¹⁴ Quoted in Mark H. Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 2. The analogy of the x-ray is attributed to William A. Williams, *The Great Evasion* (Chicago: Quadrangle Books, 1964), 159.

¹⁵ W. Eliot Brownlee, ed. “Introduction,” *Funding the Modern American State: The Rise and Fall of the Era of Easy Finance* (Cambridge University Press, 1996), 8.

¹⁶ As Jason Read has noted, “[C]apitalist production has taken on a dimension that could be described as ‘micro-political,’ inserting itself into the texture of day to day social existence, and ultimately subjectivity itself.” Jason Read, *The Micro-Politics of Capital: Marx and the Pre-History of the Present* (SUNY Press, 2003), 2.

position as something that happens solely at a national level. While the works of Leff, Prindle, and also Romain Huret offer excellent insight into the origins of macro-policy, it is far past time to explore how taxation affects the function of government at all its levels.

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A study that centers itself on taxation and policy-making disputes lends itself to critical interventions in a number of different settings. Due to its “stratified quality,” the implementation of tax policy has broad significance, affecting not just the economic lives of a given population, but the very social structure of society. As such, a focus on taxation can help illuminate a number of different issues, well beyond the limits of urban and metropolitan development. From student achievement gaps due to education funding to income inequality and generational poverty, the power of tax policy has a long reach. The cross-applicability of a tax-focused study is a rich field of exploration – being both theoretically complex and methodologically diverse. Lifting the study of taxation from being what some may see as an exercise in banality to a critical study of how inhabitants of a landscape see themselves and the world around them through the policy-making process is a worthwhile endeavor.

Entering an Ongoing Conversation

The decidedly integrative nature of taxation into political, economic, and social realms may be what is propelling current scholars of the built environment to be willing to engage the historical ramifications of tax policies. As an area of study that relies upon interdisciplinarity to examine the direct, indirect, and more often cumulative effects of planning policy, politics, property rights, racial formation, and class conflict among a

¹⁷ Romain D. Huret, *American Tax Resisters* (Harvard University Press, 2014).

host of issues, many of which are illustrated at a scale that incorporates local, regional and national perspectives, the topic of taxation is more apt to find itself in a position of discussion. In his book *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida*, for example, historian Nathan D.B. Connolly explores the intersection of political power and real estate development in making a Black built environment in Greater Miami, Florida. In a startling revisionism of the motivations behind its local Civil Rights movement, Connolly demonstrates that African American elites in South Florida – as rentiers and landowners – pushed for policies amenable to their own economic interests. In this, issues of property rights and low taxes came to be intertwined with broader concepts of citizenship and race. Connolly’s study is decidedly complex. On one hand, local Black elites underrepresented the interests of lower income African Americans (many of whom were their tenants) in order to place themselves in a more privileged position in the capitalism of postwar real estate development. Yet, the actions of South Florida’s Civil Rights leaders also allowed for unprecedented access into housing markets and commercial development, “[granting] colored people the opportunity to pay property taxes and thus to make claims on the state for better access to public amenities and services.”¹⁸

Race and class are therefore crucial to understanding the impact of tax policy. Richard Harris provides a study of how Toronto’s blue-collar workforce fashioned its own suburban ideal though the construction of ramshackle houses on the peripheries of the city center. In the transformation of the idiosyncratic neighborhoods into a metropolitan sphere, property taxes would come to play an important part in the social

¹⁸ Nathan D.B. Connolly, *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida* (University of Chicago Press, 2014), 281.

conflict between working class self-identity and a prescriptive municipal vision based on land use and regulation.¹⁹ A similar theme relating to class identity and taxes, yet this time with strong associations to racial segregation, is found in Becky M. Nicolaides's *My Blue Heaven: Life and Politics in the Working Class Suburbs of Los Angeles, 1920-1965*.²⁰ An intense monograph focused on the plight of working class white residents of South Gate, Nicolaides's study examines the travails in which the suburban homeowners tried to keep their neighborhoods both blue collar and racially homogenous. During the Great Depression, with local tax bills mounting, the area began to change as more tenants began settling into dispossessed housing units. In an effort to beat back the changes financial problems wrought, South Gate's white residents became tax reduction activists, while championing a racially idealized conception of homeowner rights. For whites in South Gate, economic security was intractably tied to racial identity, political autonomy, and property rights.

The significance of tax policy also informs David MP Freund's work on policy-making and its implications in affecting racial politics in American suburbs.²¹ By examining how property was appraised and the reactions it elicited from white homeowners intent on staying in their homes and in racially-exclusive neighborhoods,

¹⁹ Richard Harris, *Unplanned Suburbs: Toronto's American Tragedy, 1900-1950* (The Johns Hopkins University Press, 1996). See also Mary Corbin Sies, review of *Chevy Chase: A Home Suburb for the Nation's Capital*, by Elizabeth Jo Lampl and Kimberly Pronthro Williams & *Unplanned Suburbs: Toronto's American Tragedy, 1900-1950*, by Richard Harris, *Journal of the Society of Architectural Historians*, Vol. 59, No. 4 (December 2000), 549-552.

²⁰ Becky M. Nicolaides, *My Blue Heaven: Life and Politics in the Working Class Suburbs of Los Angeles, 1920-1965* (University of Chicago Press, 2002).

²¹ David M.P. Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (University of Chicago Press, 2007). A complimentary study that also emphasizes the significance homeowners placed on tax appraisals, property values, and racial homogenization is Kevin M. Kruse, *White Flight: Atlanta and the Making of Modern Conservatism* (Princeton University Press, 2005).

Freund demonstrates that tax policy is an important structural component in the relationship between taxpayer and local government. As Freund interrogates the role federal housing policy played in fostering increased racial segregation in Michigan cities, he also ultimately underscores the interconnectedness of national, state, and local economic policy. Freund's white suburban Dearborn homeowners, after decades of being privileged by the architects of policy making, did not see themselves as biased in their politics or in their defense of racial exclusivity. Instead, they viewed their judgments and actions as a seemingly natural extension of what was actually a socially and politically constructed logic concerning property values, tax policy, and even citizenship.

Historian Matthew D. Lassiter, in his work detailing the formation of white suburban political consciousness in Charlotte and Atlanta in the latter half of the twentieth century, also discusses the mediating role tax policy played when it came to political and racial self-identification and sense of place. In his examination of Charlotte's anti-busing movement, for example, suburban whites organized to stop a "two-way" busing plan that would send both white and African American students to schools outside of their own immediate neighborhoods.²² In formulating their opposition, white suburban residents placed their concerns in terms of protecting property rights, while presenting themselves as aggrieved taxpayers whose freedom of choice was being limited by an overreaching government intrusion. Like Freund, Lassiter's agents of study relied upon a logic of colorblindness that allowed their own white privilege to be

²² Matthew D. Lassiter, *The Silent Majority: Suburban Politics in the Sunbelt South* (Princeton University Press, 2006), 136.

covered in economic self-preservation rather than in a declared opposition to racial integration.

In *Suburban Warriors: The Origins of the New Right*, Lisa McGirr provides an account of just how far white suburbanites were willing to extend their beliefs in property rights, individualism, and governmental decentralization into a broader movement of modern American conservatism.²³ Focused on Orange County, California, McGirr notes how the white affluent suburbs rebelled against what they saw as an intrusive federal government intent on legislating every aspect of their lives, from their religious choices to whom they chose to (or chose not to) call a neighbor or classmate. A common tactic used to channel white resentment into grassroots action was to organize an anti-tax group. Similar to how Lassiter's white Charlotteans and Freund's Michiganders were quick to mobilize community-based responses to perceived outside agitation in the name of economic self-preservation, Orange County's decades-long tax rebellion culminates in California's passage of Proposition 13, a ballot amendment that tied annual increases of assessed properties to inflation or a flat two percent instead of an assessor-derived value. For the conservative forces in McGirr's book, Proposition 13 was a profound victory and seemed to legitimate the anti-tax rhetoric that was so central to the idea of white taxpayer victimization. The fact that urban and minority majority school districts bore the brunt of the Proposition 13 initiative's revenue slashing implementation was certainly not lost on Orange County's white suburbanites who saw the ability to maintain their own schools as

²³ Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton University Press, 2001).

a product of personal responsibility, individual choice, and ultimately the supremacy of conservative values.²⁴

Though California's tax revolt of the 1970s is just a part of McGirr's overall take on the rise of the political right, it looms much larger in Robert O. Self's examination of Oakland after World War Two. Charting the plight of African Americans in Oakland's urban core to retain political power in local affairs and influence at a state level, Self demonstrates just how important tax policy is in its potential to manipulate and undermine the political process.²⁵ In a detailed contextual account of the roots of California's Proposition 13, Self illustrates how California's most powerful corporations and industries had successfully manipulated the state's tax code that by the mid 1970s, real property taxes and income taxes constituted the bulk of revenue. White residents in Alameda County even began complaining that due to excessive taxes, the opportunity for the working class to achieve homeownership was quickly dissipating. Tax relief as promised through Proposition 13, therefore, seemed to salve the economic concerns of working white families, who were nonetheless already disproportionately privileged when it came to employment and housing opportunity. According to Self's research, some of Proposition 13's biggest supporters were industries and corporations, who stood to see their tax liabilities reduced even more if the initiative passed, because as written, it would apply tax limits to both residential and commercial real estate. When Proposition 13 became law, the business community saw dramatic drops in its total share of

²⁴ A recent book also looking at the rise of conservatism in Orange County after World War Two to the Civil Rights Act but from a gendered perspective is Michelle M. Nickerson, *Mothers of Conservatism: Women in the Postwar Right* (Princeton University Press, 2012).

²⁵ Robert O. Self, *American Babylon: Race and the Struggle for Postwar Oakland* (Princeton University Press, 2005).

California's tax obligation. With a loss in revenue from residential and commercial taxes, social services went unmet, schools struggled for funding, and infrastructure improvements declined. All the while, sales taxes and other use-based fees increased, as more and more of the state's tax burden was passed onto the state's individuals and families. As Self highlights through the latter stages of his book, these events would have devastating effects on urban minority areas such as Oakland. In urban centers, already ignored by federal intervention for nearly a decade, the search for revenue became paramount to keeping schools and hospitals operating for the public. In the suburbs, white dominated enclaves enveloped Oakland with politically-active voters intent on keeping hold of their own self interests, using tax reduction as a rallying cry.

This dissertation seeks to build upon the framework of study established by these scholars and to expand upon their historical scope. Though recent works in studies of the built environment have tied the significance of taxes to issues of planning, race, political conservatism, and social activism, tax policy, itself, has remained secondary if not tertiary to the overall narrative. In an effort to move a study of tax policy and its implications on local communities to the forefront of discussion, two books, which notably do that, provide a very shortlist of mandatory reading.²⁶ The first is historian Peter Wallenstein's 1987 book *From Slave South to New South: Public Policy in Nineteenth Century Georgia*, which follows tax conflict in the state from the colonial period through the antebellum era and on to the beginnings of the New South. The

²⁶ Though not a full book, a chapter entry by Robert O. Self in the edited volume *The New Suburban History* was especially influential to this dissertation. Self's argument that "historians have not adequately studied and theorized local municipal governments as important state actors" within the process of metropolitan growth provided an excellent starting template for the research conducted on Cobb County. See Robert O. Self, "Prelude to a Tax Revolt: The Politics of the Tax Dollar in Postwar California," in *The New Suburban History*, edited by Thomas Sugrue and Kevin Kruse (University of Chicago Press, 2006), 147.

economic and political tensions between white property owners in rural sections of the state and those in the cities play important roles in understanding future fights over Georgia's fiscal policy. Though Wallenstein is less concerned with the formation of a built environment, he nonetheless provides an excellent starting point for launching an investigation into place, people, and fiscal policy. As he notes in the introduction, "most studies of public policy focus on either social *or* economic affairs, in most cases for only a few decades." Wallenstein, for his part, wanted to produce a study that examined the "connections" of multiple issues over a long period of time, and one that combined "federal, state, and local developments in one analysis."²⁷ The unifier to his study was tax policy and from it, he examined property rights, slavery, and political and economic conflict between rural and urban populations. A major point of his study, and one that heavily influenced the production of this dissertation, is how the dynamic qualities of taxation continued to resonate among taxpaying voters from one generation to another. The ideologies shaped in response to tax policy, and in reaction to changing social relations, evolve across time, exposing themselves as stratigraphical evidence of economic conflict.

The second book is David T. Beito's *Taxpayers in Revolt: Tax Resistance during the Great Depression*.²⁸ With Chicago as a case study, Beito delves into the grassroots formation of tax resistance in the early years of the Great Depression, noting that between 1931 and 1932, the majority of the city's property tax bills went unpaid. What Beito uncovered through an examination of various anti-tax organizations was the making of a

²⁷ Peter Wallenstein, *From Slave South to New South: Public Policy in Nineteenth Century Georgia* (University of North Carolina Press, 1987), 1-2.

²⁸ David T. Beito, *Taxpayers in Rebellion: Tax Resistance during the Great Depression* (Chapel Hill: University of North Carolina Press, 1989).

broad-based taxpayers' strike against what was viewed as excessive government intrusion into their economic livelihoods. By far the largest and most powerful of the anti-tax organizations to make Chicago and Illinois home was the Association of Real Estate Taxpayers (ARET) whose membership rolls ticked upwards of thirty thousand by the early 1930s. The most interesting component to Beito's research into the ARET is demonstrated in just who made up the group's membership. Though it was, as to be expected, home to many upper middle class families and businesses with interests in real estate, the majority of ARET was comprised of working class Chicagoans. Though Beito does not reflect on racial politics or its social formation in the book – a glaring omission – it is inferred that ARET was a white phenomenon given the group's strength in the city's white and white ethnic neighborhoods. Despite the book's subtle politically conservative tone, and its overstated conclusion that Chicagoans' (at least white ones') participation in the tax strike was a rejection against governmental bureaucracy, even though Chicago's working class would embrace the New Deal in the following years, Beito's study does provide an excellent framework for analyzing the social history of tax policy debates.²⁹

Another aspect in which this dissertation will expand upon preceding works has to do with time. With the important exceptions of Wallenstein's work on nineteenth-century Georgia tax policy, Freund's deconstruction of pre-war housing policies, and Connolly's examination of South Florida, most studies that engage with tax policy, local

²⁹ As will be demonstrated, Cobb County's white property owners also supported a tax revolt in the late 1930s, but for a complex set of reasons. Reducing tax revolts to a fight against bureaucracy is overly simplistic. Beito's book in recent years has become a favorite of the Ludwig von Mises Institute, an organization named for the late Austrian school economist, whose work is often cited in opposition to the policies of economist John Maynard Keynes.

politics, and property ownership tend to share a common link: the majority of their action takes place mostly after World War Two. On this, David M.P. Freund has correctly pointed out that the decades prior to the 1940s have “largely been ignored” with regards to their impact on housing policy, local politics, and especially, the racialization of America’s built environment. Though many recent urban, suburban, and planning studies privilege the postwar years, the events of the 1910s and 1920s were integral as Freund has observed in “setting the stage for New Deal-era housing policy, the modern housing market, and the intellectual foundations that helped defend racially discriminatory practices after 1940 in both the public and private sectors.”³⁰ Connolly, too, argues for the significance of starting a historical investigation in an earlier era, noting: “Even today, land and its uses serve as expressions of acceptable governance. And between the 1890s and 1960s, people built a sturdy and supple infrastructure for white supremacy that remains very much in place.”³¹ A study that focuses on the beginnings of these issues, particularly when it comes to suburbanization and metropolitan growth, would be a welcome addition. With taxation being this dissertation’s centerpiece, the long-term trajectories of local, state and federal policy-making, evolving political alignments, and social conflict can provide important background details on how post World War Two metropolitan regions in the Sunbelt South built upon the discriminatory patterns of its past to create a racially-exclusive future.

³⁰ David M.P. Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (University of Chicago Press, 2007), 45.

³¹ Nathan D.B. Connolly, *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida*, 3.

Likewise, a focus on the origins of suburban growth and metropolitan development allows for a deeper understanding of the mentalities of those involved in the process. Ed Ayers and Peter Onuf, in their influential revisionist intervention into American geography, allude to this when they write of how generational inhabitants of a landscape come to “assume historical burdens.”³² Tax policy, property rights in a fluid capitalist system, rising debt obligations, changing notions of citizenship, and social anxiety among others, have immense ramifications on the historical psyches of persons and families. In places such as Cobb County, Georgia, the relationships between property and conceptualizations of class and race were being negotiated and renegotiated since the nineteenth century. Even in spite of historical developments and transitions, these relationships continued to have resonance. In many ways it is akin to Walter Benjamin’s theorization of the human “cellar,” wherein the “antiquities” of personal experience and family history reside just out of contact with the conscious mind. For Benjamin, even though a body may project a bourgeois exterior, reflective of social and monetary accumulation over time, the contents and memories of the cellar can be brought out at any moment depending upon the situation.³³ This is no less true within the seeming resplendency of suburban Cobb County after World War Two, where memories and mentalities of its struggling farmers helped inform the present. Though white Cobb Countians held high rates of home ownership by the mid twentieth century, and gave every appearance of living a metropolitan ideal with well-funded schools, good roads,

³² Edward L. Ayers, Patricia Nelson Limerick, Stephen Nissenbaum, and Peter S. Onuf, *All Over the Map: Rethinking American Regions* (Baltimore: The Johns Hopkins University Press, 1996), vii.

³³ This is also much like Gramsci’s theorization of a historical bloc, whereby social practices and memory work to maintain hegemonic structures. Walter Benjamin, Trans. A.J. Underwood, *One Way Street and Other Writings* (New York: Penguin Books, 2008), 48-65.

and high paying jobs, they were – and have always have been – a highly contentious and fractious lot.

The study of how institutional structures, historical mentalities, and social formations evolved with an economic focus is a tricky subject. An important issue, therefore, when approaching the built environment from the perspective of tax policy, and perhaps one reason why so many scholars are hesitant to do so, is the potential trap of economic determinism, whereby complex factors of historical change become reducible to purely economic motivation. This is a point not to be taken lightly. Here, it is important to note that economic factors are intricately linked to the history of Georgia, from its expansion of slavery to the removal of Indigenous persons and on through federal Reconstruction and the New Deal.³⁴ In conducting literature reviews of political and economic concerns within Georgia, one notices that the issue of taxation is much more prevalent in studies from the 1940s and 1950s (even prior to Marxist analysis of the 1960s and 1970s) than in more recent scholarship. The reason is unclear, but perhaps it owes to the relatively short period of time that passed between what was historical event and what became historical study. Indeed, a survey of the multitude of recent articles and books produced on Georgia topics during the pre-World War Two era will show little interrogative concern for the role tax policy had in local, state, and regional politics. Unwind a microfilm roll for a Georgia newspaper from the 1910s to 1930s, however, and the editorial pages will be dominated with pieces discussing nearly every tax levy imaginable: income, automobile tags, gasoline, gross receipts, liquor, and of course, ad valorem. This dissertation's focus on taxation and its social and political implications is

³⁴ Perhaps the best overview of economic policy-making leading up to the New Deal for the American South is the "Introduction" of Bruce J. Schulman, *From Cotton Belt to Sunbelt: Federal Policy, Economic Development, and the Transformation of the South, 1938-1980* (Duke University Press, 1994), 1-38.

an endeavor to recover an overlooked, if not forgotten, aspect of everyday life in both Cobb County and Georgia. By viewing tax policy outside of a strictly economic experience, and by placing it within broader regional and national contexts, the concern against economic determinism can be mitigated.

Tax Rebels: An Origins Story of White Property Owners

The root of any debate over local or state tax policy in Georgia begins in the geography of economic self-interest, particularly the contested ground of urban and rural white property owners. In the history of American land use from the late nineteenth to early twentieth century, there is no shortage of inquiries into the political and economic conflicts between residents of the country's urban and rural areas.³⁵ Generally, these studies revolve around geographical differences, economic tensions over resources or monetary valuation, and competing ideals between Jeffersonian agrarianism and entrepreneurship. What is often missing from the rural / urban division is a critical intervention into how the binary itself was created, and by whom. In the American South, for example, where antagonisms between the interests of small farmers were often at odds with financial concerns of city businesses and banks, the divide between rural and urban interests is often taken as natural, an immutable fact of southern life. In truth, their differences, though recognizably rooted in economic and social concerns, were fluid and susceptible to manipulation.

³⁵ Charles W. Eagles, "Urban-Rural Conflict in the 1920s: A Historiographical Assessment," *Historian*, No. 49 (November 1986, 26-48; Richard Hofstadter, *The Age of Reform: From Bryan to FDR* (New York: Random House, 1956; Reprint, 2011); Arthur M. Schlesinger, Jr, *The Crisis of the Old Order, 1919-1933* (New York: Houghton Mifflin, 1964); William E. Leuchtenburg, *The Perils of Prosperity, 1914-1932* (University of Chicago Press, 1963).

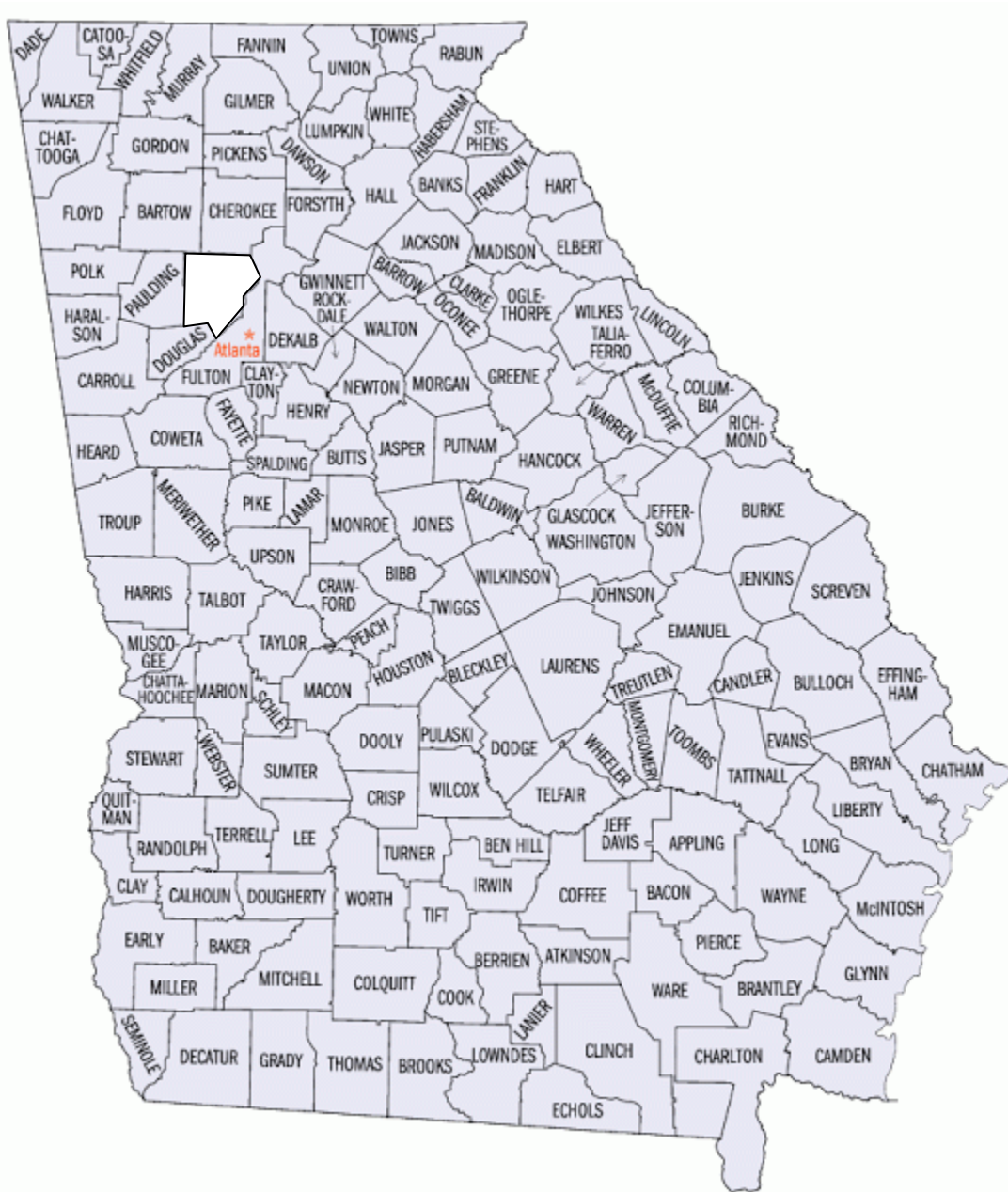


FIGURE 1: COUNTY MAP OF GEORGIA AT MID TWENTIETH CENTURY. COBB COUNTY IS FILLED IN WHITE AND LOCATED NORTHWEST OF ATLANTA IN FULTON COUNTY.

Map download available from http://quickfacts.census.gov/qfd/maps/georgia_map.html

In nineteenth and early twentieth-century Georgia, debates of tax policy would dominate the differences between agrarian and urbanized sections. With elected politicians unwilling to implement a uniform system of taxation for real and personal property, ad valorem assessments varied dependent upon the county. In real property assessments, tax valuations often failed to acknowledge the types of improvement made to land, or even the acreage of the lot. In Georgia's annual revenue reports up until the 1950s, tax receipts from municipal and unincorporated property were listed in separate categories. Prior to Georgia's equalization law of the mid 1910s, state tax reports also reflected the disparity between assessment calculations made against urban or rural property to meet state tax obligations.³⁶ Without a metric to account for improvements and acreage, the rates at which properties were assessed for state levy could vary from year to year and from place to place. Such was the fluctuation that it was not uncommon for city or rural taxpayers to proclaim themselves at various times to be among the most "over-taxed" class of Georgians.³⁷

With both rural and urban sections of the state steadfast in their belief that the other was not carrying its fair load of the "tax burden," Georgia's political establishment embarked on a decades-long feud that pitted city and agrarian interests against one another. From tax equalization, a law conceived by urban legislators and designed to make rural dominated counties increase their assessment revenue before being able to collect state funds to the county unit system, to a change to Georgia's election procedure

³⁶ See *General Administration Records, Office of the Comptroller General*. Georgia Department of Archives and History (GDAH).

³⁷ Peter Wallenstein, *From Slave South to New South: Public Policy in Nineteenth Century Georgia* (University of North Carolina Press, 1987).

engineered by rural counties that gave the most sparsely populated parts of the state increased voting power in state-wide elections, each session of Georgia's General Assembly became a venue for lowering the tax obligations of one group at the expense of another. By the 1920s, hostility between rural and urban parts of the state had grown so intense that the *Atlanta Constitution* implored state and local politicians to reform Georgia's tax system, noting that it was accomplishing little more than "arraying class against class...city against country."³⁸

Conflict between rural and urban whites was also manipulated for political gain, and in terms of corruption and cronyism in the early twentieth century, Georgia's state government had few rivals. Heavily influenced by corporate and industrial interests and incessantly lobbied by manufacturing organizations and various business groups, Georgia's General Assembly was a legislative body at odds with the mass of its constituents. As white property owners in the state fought over how tax policy was enforced and over what should be funded by state revenue, powerful special interest groups successfully manipulated the political establishment for its own benefit. With regards to tax obligations, for example, the influence corporations held with state government can be found in the annual reports of the state's revenue office. Within the reports, all forms of revenue were listed alongside the aggregate amount of what they supplied to the state, including "city property," "wild lands," and "value of dogs" among many others, along with the amount contributed by corporations operating in the state.

³⁸ *Atlanta Constitution*, 15 July 1923.

By 1921, however, although all the other forms of revenue were still listed, the amount of revenue generated from corporate taxes was no longer printed in the annual report.³⁹

Not surprisingly, the reliance on real property to form the bulk of state revenue led to widespread evasion in addition to resentments among propertied classes of Georgians. One of Georgia's tax commissioners once referred to tax collection as being the "life blood of the state."⁴⁰ Yet in most circumstances, despite the need for its revenue to keep the state running, the county agent charged with overseeing its collection was an appointee of the county-level tax and revenue commissioner.⁴¹ Lowered assessments on property far too often translated directly into political power. Though Georgia was a one-party state comprised of white Democrats, factional politics ran deep, and those that kept the majority of taxpayers content could control local government. With one hundred and sixty-one individual county assessors working to keep local property values as low as possible, the ability to fund the most basic of government services led to annual budget crises.⁴² As historian Albert D. Kirwan has similarly noted in his studies of Mississippi politics, whenever the "state levy went up, property assessments went down," a process that led to bloated state deficits and decreased social services.⁴³

³⁹ See fiscal years 1915-1925, *Statistical Report of the Department of Revenue of the State of Georgia*, GDAH.

⁴⁰ John C. Hart, "Georgia Problems," *Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association*, Vol. 11 (November 1917), 20.

⁴¹ A brief account of how tax assessment worked in Georgia is found in *The Marietta Journal*, 27 June 1919.

⁴² By the 1940s, the total number of Georgia's counties was reduced to one hundred and fifty nine following Fulton County's absorption of Milton and Campbell.

⁴³ Albert D. Kirwan, *Revolt of the Rednecks: Mississippi Politics, 1876-1925* (University of Kentucky Press, 1951), 261.

For as much as state government teetered on financial solvency from year to year, local governments, too, were often caught in a vicious cycle of debt, never quite emerging from their financial troubles. Beholden to bond markets for favorable rates, and with limited revenue to pay off existing debt obligations, municipalities across the state issued short term and long term bonds, passing debt from year to decade as interest continued to accrue. Adding to the difficulty local governments faced in dealing with their financial problems was Georgia's lack of a home rule doctrine.⁴⁴ Without municipal home rule, changes to local millage rates, bond issuances and their amounts, as well as what could appear on a city's public ballot, all had to be approved by a committee of Georgia's General Assembly and then put to an up or down vote before the entire legislature. The state's failure to adopt a home rule doctrine was not for lack of trying. Throughout the early twentieth century, Georgia's largest cities such as Atlanta and Columbus, down to moderate-sized cities such as Marietta and Cartersville, argued that municipal home rule would lead to better efficiency in government and would give more control over their fiscal situations. The state's rural legislators, politically emboldened by implementation of a county unit system that granted more voting power to sparsely-populated counties in state-wide elections, repeatedly blocked home rule from being considered. Unwilling to cede power away from state government and onto local

⁴⁴ Home rule for cities and/or counties is a decentralization of state powers to local government. Home rule powers often vary from state to state, but usually include things such as land annexation, local zoning, bond issuances, local property taxes, and the general organization of local government. While many states built home rule into their state constitutions, Georgia did not – mostly because the rural parts of the state wanted to keep urban areas submissive to state power. Donald Ray Escarraz and Thomas Yirak, "The Evolution of Georgia's Tax Structure" *Georgia Government Review*, Vol. 1, No. 2 (Summer 1968). Further background on how home rule functions across the United States and a brief history of its use is found in Dale Krane, Platon Rigos, and Melvin Hill, Jr., *Home Rule In America: A Fifty State Handbook* (New York: CQ Press, 2000). Georgia voters approved home rule for local governments by ballot amendment in 1966. *Marietta Daily Journal*, 9 November 1966 and *Atlanta Constitution*, 9 November 1966.

municipalities, rural Georgia's legislators ensured that they could retain a voice in urban politics and keep state tax levies in their favor.

The lack of home rule also affected pro-growth and development policies. Unlike the Michigan cities and suburbs chronicled by David M.P. Freund and the suburbs of Alameda County studied by Robert Self, where local zoning laws intersected with federal housing policies to promote racial separatism and an ideology of free market capitalism, Cobb County and its cities had neither the autonomy granted by municipal home rule doctrine nor much interaction with housing programs prior to the emergence of the Federal Housing Administration in the mid 1930s. The New Deal, in this case, had a profound effect on local governments, allowing for the first time a chance to throw off the burden of state government by working directly with federal agencies and bureaucracies.⁴⁵ Due to the injection of federal money that required a minimal matching fund amount for proposed projects, cities and counties such as Marietta and Cobb were able to participate in infrastructure and housing improvements without the threat of being stalled by an ineffectual state government. The move of local government from the sphere of the state to the federal government is a key component of the New Deal era's impact on Georgia politics.

Within this context of resentment politics and dysfunctional state government, the tax rebel emerged. As poll taxes, white primaries, and various forms of intimidation reduced voter turnout, the white real property owner became the backbone of the

⁴⁵ Georgia had two governors during the New Deal: Eugene Talmadge and E.D. Rivers. While Talmadge was anti-Roosevelt and used his executive power and clout to keep local governments from participating in New Deal programs, Rivers was a pro-Roosevelt politician who made sure that the legislative Committee on City and County Matters approved partnerships between municipalities and the federal government. Jane Walker Herndon, "Ed Rivers and Georgia's Little New Deal," *The Atlanta Historical Journal*, Volume XXX, No. 1 (Spring 1986).

electorate. Despite being aware that the tax system was being manipulated by corporate and industrial interests, white property owners routinely turned against one another to secure reductions to their own tax obligations. Over time, the resentment forged between economic classes and geographic partisans converged into an ideology of anti-tax views and anti-government feelings. The white property owning tax rebels chronicled in this dissertation are significant for the near totality of their resistance. In the fight to protect their property from what they saw as excessive taxation, encroachment from non-white racial groups, and obtrusive regulation, the tax rebel not surprisingly lashed out against local and state governments. In the 1930s, even though the federal government helped pacify the economic concerns of whites in the cities and the countryside through massive housing and infrastructure improvements, anti-government rhetoric flourished.

From the nineteenth-century onward, the Cobb County tax rebel was quick to form coalitions and alliances with others to protect their own interests, but even quicker to destroy established partnerships if it meant securing the temporary protection of their own fiscal interests. An example of this can be found in the Taxpayers' League, an organization of realtors and rentiers that originally formed in the 1920s but that had three different incarnations by the end of the 1930s. Determined to lower county assessments on real property and reign in what they felt was excessive spending by local governments, the league would have had a seemingly natural ally with rural farmers. In the 1910s, following the state-wide implementation of tax equalization, whereby counties were expected to uniformly assess real properties for state collection, rural white farmers threw their political force behind trying to lower the entire assessment process – from county level to state government. The Taxpayers' League, however, which was largely

an urban phenomenon, would not align itself with rural interests, believing the small farmer to be a tax dodger.⁴⁶ Even with the chance of producing political change to the tax code, the old urban / rural divide was difficult to overcome.



FIGURE 2: GEOGRAPHIC RELATIONSHIP OF COBB COUNTY TO SURROUNDING COUNTIES AT MID TWENTIETH CENTURY. THE CHATTAHOOCHEE RIVER SERVES AS THE BORDER BETWEEN COBB AND FULTON. THE RED STAR INDICATES THE LOCATION OF THE STATE CAPITAL OF ATLANTA.

Map download available from http://quickfacts.census.gov/qfd/maps/georgia_map.html

⁴⁶ The use of tax dodger and tax parasite began in the 1910s and continued into the 1930s. The terms were mostly used by urban politicians to deride rural landowners for not paying more in property taxes. See *Atlanta Constitution*, 1 September 1912; *Marietta Journal*, 9 November 1909; *Atlanta Constitution*, 4 August 1912.

A focus on white property owning tax rebels in Cobb County during the first half of the twentieth century also allows the opportunity to explore a political world before the liberal / conservative binary became entrenched in the identities of local populations. For much of the early twentieth century, the primary factions within Georgia's Democratic Party echoed the political debates from decades earlier. In the state's developed urban areas, for example, which were strongholds of the nineteenth century Whig Party, an underlying Whiggism continued to inform the politics and policies of elected officials and property owners.⁴⁷ Built upon the defunct party's principals of promoting economic development and increasing land equity, urban politicians, especially in areas such as Marietta and nearby Atlanta, never shied away from recalling their Whiggish pasts. Even into the late 1920s and early 1930s, local politicians and business leaders could be heard admonishing state government to return to the values of Crawford and Gilmer, two antebellum Whig governors. In rural areas of Cobb County and throughout the farming areas of North Georgia, Thomas Jefferson and Andrew Jackson were just as quick to be mentioned in political discourse during the first of the twentieth century as were Whigs in the cities. As Georgia sat on the verge of modernity in the 1930s and 1940s, political thought continued to recall debates from the antebellum era. Federal intervention, though it did not synthesize the political, economic, and social differences between rural and urban property owning whites, did create a system amenable to their interests and

⁴⁷ An excellent overview of persistent Whiggism in the twentieth century South is found in Bruce J. Schulman, *From Cotton Belt to Sunbelt: Federal Policy, Economic Development, and the Transformation of the South, 1938-1980* (Duke University Press, 1994), ix, 129-133, 211-217.

concerns at the local level – low taxes, more schools, and good roads – all, of course, with unquestioned white supremacy.⁴⁸

Over the course of the first half of the twentieth century, Georgia’s tax policy debates would become intertwined with property rights, citizenship, and white supremacy at the local level.⁴⁹ Evelyn Nakano Glenn, who has successfully critiqued the interrelations of citizenship with labor, has argued that scholars should see citizenship beyond its national and global definitions by examining how its meaning is constructed at the local level. “Citizenship,” Glenn writes, “has been used to draw boundaries between those who are included as members of the community and entitled to respect, protection, and rights and those who are excluded and thus not entitled to recognition and rights.”⁵⁰ Within Cobb County, citizenship was deeply tied to the political dictates of white supremacy, but also to the social realm of white privilege. Within the legal framework of white supremacy, where one could physically reside in a city, at what water fountain one could drink, and in which seat one could sit on a public bus were codified into local ordinances and enforced under penal threat. White privilege as the social manifestation of legally prescribed white supremacy might be seen as the extra-legal advantages of

⁴⁸ In the first half of the nineteenth century, the state-funded construction of the Western and Atlantic Railroad through North Georgia also served to bring rural and urban white Georgians together in a common economic and political cause.

⁴⁹ An introductory discussion of race and citizenship in academic discourse can be found in Patrick Wolfe, “Race and Citizenship” *OAH Magazine of History*, Vol. 18, No. 5 (Oct, 2004). See also Nathan D.B. Connolly, *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida* (University of Chicago Press, 2014),

⁵⁰ Evelyn Nakano Glenn, *Unequal Freedom: How Race and Gender Shaped American Citizenship and Labor* (Harvard University Press, 2009), 1-2. Nathan D.B. Connolly makes a similar argument, stating that socially constructed negative associations about African Americans in lived spaces “[M]ake all-white communities more appealing and thus, to this day, generally more expensive. They also make Black people, relative to whites, appear generally less deserving of state assistance and protection. Racial logic, in other words, did double duty through real estate.” Nathan D.B. Connolly, *A World More Concrete: Real Estate and the Remaking of Jim Crow South Florida* (University of Chicago Press, 2014), 7.

living within a racist society. Within the context of Cobb County in the first half of the twentieth century, white supremacy is about limiting rights and opportunities of African Americans while white privilege concerned the benefits of imposing racism, such as freedom of movement or the unquestioned right to hold personal and real property. As Nikhil Pal Singh has correctly surmised, whiteness is a “conscious assemblage...designed to extend, fortify, individualize, and equalize the government of private life in a world dominated by private property holders.”⁵¹ A study of how white supremacy and white privilege changed over time and in response to events such as political capitalism or federal intervention policy will provide a better understanding of the rise of Cobb’s tax rebel and what it meant to localized conceptions of citizenship.⁵² It will also demonstrate that within the localized world of white privilege, real property owning whites attained even more specialized rights than did non-real property owning whites.⁵³

With the appearance of more critical studies of the relationship between racial formation and the physical built environment since the 1990s, scholars from a variety of different fields turned their eye towards the question of how white supremacy and

⁵¹ Nikhil Pal Singh was directly writing within the context of American slavery, but it resonates for the twentieth century, as well. Nikhil Pal Singh, “Whiteness of Police,” *American Quarterly*, Vol. 66, No. 4 (December 2014), 1091.

⁵² An excellent argument for studying larger groups of white subjects is that “The benefits of being white are related to the loss of being non-white. This is why it makes more sense to analyze racism in terms of group position rather than in terms of the bigoted attitudes of individuals.” Michael K. Brown, Martin Carnoy, Elliot Currie, Troy Duster, David B. Oppenheimer, Majorie M. Shultz, David Wellman, *Whitewashing Race: The Myth of a Color Blind Society* (University of California Press, 2005), 44.

⁵³ For more discussion on the evolving relationship between whiteness and property from the colonial era forward see Steve Martinot, *The Rule of Racialization: Class, Identity, Governance* (Temple University Press, 2003).

privilege affected property rights in the United States.⁵⁴ Perhaps no more groundbreaking work exists on this subject than Cheryl Harris's "Whiteness as Property," which first appeared in a 1993 edition of the *Harvard Law Review*.⁵⁵ Arguing that whiteness serves as an intangible right in American society and is passed through familial lineage, Harris theorized that white privilege, in this respect, is best seen as a form of property. Derrick Bell has made similar arguments, noting that "In the United States, where property is a measure of worth, many whites with relatively little or no property of a traditional kind – money, securities, land – cling to their whiteness as a kind of property."⁵⁶ Whiteness as a form of property is at once mobile, valuable, and rarely loses its ability to translate into capital. The lasting significance of Harris's theorization of whiteness is that she articulates it as being equally immaterial in its ability to inform social processes and also material in its capacity to affect the physical environments of people inside and outside of the cloak whiteness offers.⁵⁷ Richard Delgado and Jean Stefancic, two leading voices in critical race theory, have built upon Harris's theoretical foundation and asserted that

⁵⁴ A few important works that will at least inform the discussions within this dissertation will include Michael Omi and Howard Winant, *Racial Formations in the United States from the 1960s to the 1990s* (London: Routledge Press, 1994), Clyde Woods, *Development Arrested: The Blues and Plantation Power in the Mississippi Delta* (New York: Verso Books, 1998), Bonnie Thornton Dill and Ruth Enid Zambrana, *Emerging Intersections: Race, Class, and Gender in Theory, Policy, and Practice* (Rutgers University Press, 2009).

⁵⁵ Cheryl Harris, "Whiteness as Property," *Harvard Law Review*, Vol. 106, No. 8 (June 1993), 1707-1791.

⁵⁶ Derrick Bell, "Epilogue," in Bernestine Singley, ed., *When Race Becomes Real: Black and White Writers Confront their Personal Histories* (Chicago: Lawrence Books, 2002), 327-328.

⁵⁷ It should be noted that the interrogation of whiteness as a social formation has not been without criticism. For many years, Historian Barbara Fields has been a critic of whiteness as field of study, referring to it as a "thimble rig" that "performs a series of deft displacements, first substituting race for racism, then postulating identity as the social substance of race, and finally attributing racial identity to persons of European descent." Barbara J. Fields, "Whiteness, Racism, and Identity," *International Labor and Working Class History*, No. 60 (Fall 2001), 48-56.

“[O]ver time, whiteness became a sort of asset, like a ranch or money in the bank. Whiteness and property have a common quality or premise, namely, the right to exclude. These features enabled white identity to become the basis of a system of privilege that allocates social benefits, one that in turn became legitimated in law as a kind of status property.”⁵⁸

In the late 1990s, George Lipsitz continued to expand upon the literature of critical race theory in his book *The Possessive Investment in Whiteness: How White People Profit from Identity Politics*. By critiquing law, labor, and culture, Lipsitz demonstrates how whiteness maintains societal racism to serve its own interests throughout American history. Writing on how whiteness secures its long-term accumulation of wealth, Lipsitz outlines how taxation plays a central role in defining who has mobility in the economic and political spheres of American life. In an effort to satisfy the demands of white taxpayers who feel over-burdened by local, state, and federal taxes, Lipsitz notes that the modern tax system has become increasingly regressive, with a considerable amount of the real burden being passed onto low-income and minority groups who have historically been shut out of property ownership through “payroll taxes, sales taxes, and user fees.”⁵⁹ The lingering effects of inequality in tax policy and distribution in services can be even more readily seen in events surrounding New York City’s “stop and frisk” program which, in the name of crime reduction, advocates searching young minority men and women for illegal goods and paraphernalia. Yet despite its tough-on-crime claims, stop and frisk is, in reality, a cash-cow for city revenue, as those stopped are given summons and citations to be paid into city coffers.

⁵⁸ Richard Delgado and Jean Stefancic, *Critical White Studies: Looking Behind the Mirror* (Temple University Press, 1997), 46.

⁵⁹ George Lipsitz, *The Possessive Investment in Whiteness: How White People Profit from Identity Politics* (Temple University Press, 1998; reprint 2009), 116.

Programs such as stop and frisk, in this respect, are examples of indirect taxes – placed on minorities so that whites and businesses need not have their tax liabilities raised.⁶⁰

The securitization of wealth among whites that Lipsitz outlines and the regressive, indirect forms of revenue generation from stop and frisk were heavily influenced by the histories of white property owners in places like Cobb County.

From a theoretical perspective, perhaps no better articulation of how political inequality, social privilege, and economic power manifest themselves into lived experience exists outside of the work sociologist Pierre Bourdieu. In his much cited 1986 article “The Forms of Capital,” Bourdieu sought to investigate how the French academic system aided in the construction of both class immobility and identity.⁶¹ From his study, Bourdieu theorized that there existed three forms of cultural capital: embodied, objective, and institutionalized. Capital is embodied by learning and is transferable from one generation to another; it is objectified in that it has a material basis, and institutionalized because those that hold cultural capital ensure that the state apparatus supports their interests. Cobb County serves as a corollary. Federal interventionism privileged white residents through job training and later defense employment. These privileged whites, in turn, bought houses and material possessions. In the political arena, Cobb’s white property owners pressured government for more schools and better infrastructure – all securing their hold over social and economic affairs. How Cobb’s white property owners

⁶⁰ Likewise, in Ferguson, Missouri, the city’s majority African American population has provided a significant bulk of local revenue through citations and court fines. The revenue collected was not invested back into Black communities, but was funneled instead into white sections of the city. *New York Times*, 4 March 2015. See also Michelle Alexander, *The New Jim Crow: Mass Incarceration in the Age of Colorblindness* (New York: The New Press, 2012) and Matt Taibbi, *The Divide: American Injustice in the Age of the Wealth Gap* (New York: Speigal and Grau, 2014).

⁶¹ An excellent reprint found in Imre Szeman, Timothy Kaposy, eds. *Cultural Theory: An Anthology* (New York: John Wiley and Sons, 2010), 81-93.

accumulated capital over the span of several decades is a key component of this dissertation.

This dissertation's focus on the white property owning tax rebel will expand upon the ideas expressed by critical race scholars and the groundwork of cultural capital and introduce a class and factional element to the formation of whiteness in Cobb County. The Cobb tax rebel through much of the first half of the twentieth century was both privileged through property ownership, access to voting rights, and of course, through being white in a highly racialized social and legal environment, but also aggrieved by political and economic systems that favored the interests of corporations, banks, industries, and the combined strength of lobby groups. Likewise, in terms of economic privilege, white property owners in the first decades of the twentieth century constituted a minority of Cobb's white population. The effects of a multi-decade tax rebellion, however, changed the dynamic of class difference among Cobb's white population. Spurred by federal interventionist policy, more and more whites through federally subsidized home loans and from employment in the defense industry rose to the ranks of property owners and voting citizens, the very basis of capital accumulation.

By the early 1950s, Cobb's white property owner was bent on maintaining economic, social, and political power. The more significant effect of federal intervention was that it salved conflict between rural and urban white taxpayers by introducing high paying jobs, subsidized infrastructure, and access to low interest mortgage loans. With increased federal investment, county and city governments in the metropolitan region were able to keep local millage rates at lower levels. This mitigation is crucial to understanding the importance of Georgia's metropolitan development at mid century.

The effects of federal intervention in Cobb County helped to synthesize the once oppositional nature of white property owners into an ideology based on low taxes and pro-growth policy-making. With rural and city interests no longer in direct conflict in places like Cobb County – and throughout many of the counties surrounding the city of Atlanta – the metropolitan political coalition became a potent political force. The mid century metropolitan regime, to build upon the model provided by Clarence Stone, was, nonetheless, constantly being negotiated and maintained.⁶² One part of the process was to push for a more regressive tax structure at the state level. For example, metropolitan white property owners sought to transfer more of the tax burden onto the shoulders of lower income Georgians through sales taxes and user fees, while pushing for the abolition of state level property taxes. For Cobb County, which received investment from the federal government and had an expanding local tax base of professional residents, the ability to support schools and infrastructure was not in question. For counties outside of metropolitan Atlanta and without federal subsidy, the loss of a share of collected state revenue had dire consequences, as their schools struggled to pay teacher salaries and roads crumbled. The second part was the formation of a new political ideology rooted in a language of low taxes, business development, housing subdivisions, and, of course, white supremacy. In the early 1950s, Cobb was just breaking ground on a massive suburbanization that would make it one of the fastest growing counties in the United

⁶² In his book *Regime Politics: Governing Atlanta, 1946-1988*, Stone cautions readers that “Urban regimes are not fixed entities. They form and re-form as groups with differing aims seek to shape arrangements in ways that promote their sometimes competing goals.” Clarence Stone, *Regime Politics: Governing Atlanta, 1946-1988* (University Press of Kansas, 1989), 25.

States during the late twentieth century.⁶³ The metropolitan ideology it fostered would resonate across local, regional, and national levels.

Framework

Because this dissertation will study a broad convergence of factors from public policy to the changing dynamics of white supremacy and racial privilege within the built environment, primary source documents must be placed within a scope of theoretical and methodological inquiry from a diverse array of academic fields from both the humanities and the social sciences.⁶⁴ Drawing upon primary source material that will include federal, state, and local records, manuscript collections, historical newspapers, oral history interviews, genealogical data, and insurance maps, this investigation aims to produce a methodologically rich contribution to the studies of public policy-making and racial privilege within the context of the American South.⁶⁵ These primary sources will be interpreted both originally – as a requirement of the dissertation process – and also in comparison to major recent works dealing with topics of the history of urban growth, the built environment, racial formation, and economic history. As a monographic study, this dissertation will be both descriptive in its ability to demonstrate the inner workings of tax policy and policy-making at the local, state, and national level, and intensive in its focus on the environs within and surrounding Cobb County, Georgia.

⁶³ Cobb's growth is chronicled in Thomas A. Scott, *Cobb County, Georgia and Origins of the Suburban South: A Twentieth Century History* (Cobb Landmarks Society, 2003), 761-796.

⁶⁴ This includes scholarship from American Studies, History, Geography, Anthropology, Sociology, and African American Studies.

⁶⁵ Specific repositories can be found in the Bibliography, but research was conducted at the National Archives, the Georgia Department of Archives and History, the Cobb County Public Library's genealogical center, Marietta's City Clerk's Office, and the Kennesaw State University Rare Book Room. Historical newspapers include the *Marietta Journal* (*Marietta Daily Journal* after 1937), *Cobb County Times*, *Atlanta Constitution*, and *Atlanta Daily World*.

This dissertation is presented in three parts. The first will lay the foundation for understanding the context of white taxpayer antipathy (Chapters 1 and 2). Significant themes within these expositional chapters include the racialization of property rights at the turn of the twentieth century, evolving political alignments at the local, state, and national level, ideological formations, and the corruptive influence of unbridled corporate and industrial interests on the daily lives of Cobb County's white property owners. How did state and local tax policy intersect with federal policy to affect racial and class formation in Cobb County during the first half of the twentieth century? What role did Georgia's emergent system of political capitalism play in creating an atmosphere of resentment between various groups of white property owners?

The second part examines the rise of special interest groups and the roots of anti-government sentiment (Chapters 3, 4, and 5). The conclusion of the second part focuses the events surrounding the 1937 Homestead Exemption Act, which saw rural and urban property owners unite to support the lowering of all real property tax obligations for owner-occupied homes. What were the immediate and long-term ramifications of anti-government rhetoric that grew out of the discontent white property owners felt towards the policy-making process? And, how did white property owners finally achieve a consensus to push for a state constitutional amendment to allow for a homestead exemption?

The last section will investigate the fallout of the tax rebellion, with particular attention being paid to how local governments mitigated the loss in revenue through participation in New Deal programs and through the successful courtship of a federal defense plant (Chapters 6 and 7). Particular focus is paid to the city of Marietta's plan to

broaden its local tax base through expanding housing programs. The city's effort to raise revenue through the addition of white property owners is discussed from the perspective of supply-side economic policy. When the city failed to add the number of housing units needed to keep pace with bond debt and local services, it partnered with the county to lure a massive federally subsidized bomber plant to the area. In what ways did white Cobb County's support for property tax relief aid in further segregating the local environment? And, how did the opening of the defense plant substantially change the political and social influence of the white property owner in local and state affairs?

This dissertation concludes (Chapter 8) with an examination of the years between the closing of the aircraft assembly plant in 1945 and its re-opening in 1951. This period would prove significant for Cobb County because even though the bomber plant was shuttered, federal projects that were planned for during the war years continued to be implemented. The most substantial of these projects included a massive hydroelectric dam that in addition to providing electricity, supplied a reservoir for pre-treated potable water and a recreational lake for Cobb County. The continued federal investment in Cobb would provide the foundation for its phenomenal growth in the numbers of white homeowners beginning in the 1950s. Also significant by 1951, following the re-opening of the bomber plant, was that white property owners, having successfully lowered real property tax liabilities, sought to engineer a more regressive tax system that relied on sales, gasoline, and other user-based taxes. This turn towards regressive or backdoor taxes would hit cities and counties who were not receiving substantial federal support especially hard. As Cobb County appeared to be an economic miracle by mid century, its neighboring counties continued to struggle with educational funding and road

construction. At the confluence of low property taxes, federal intervention, and white supremacy, an asymmetrical topography of whiteness emerged – while all whites retained social, and sometimes political privilege, white property owners in places like Cobb County reaped unparalleled economic benefits.⁶⁶

⁶⁶ In many respects, this dissertation is not just an examination of the pre-Sunbelt South, but a study of the foundation upon which neoliberalism would be built beginning in the third quarter of the twentieth century. Paula Chakravartty and Denise Ferreira da Silva, “Accumulation, Dispossession, and Debt: The Racial Logic of Global Capitalism – An Introduction,” *American Quarterly*, Vol. 64, No. 3 (September 2012), 361-385; David Harvey, *Spaces of Global Capitalism: Towards a Theory of Uneven Economic Development* (London: Verso Books, 2006); Erdogan Bakir and Al Campbell, “Neoliberalism, the Rate of Profit, and the Rate of Accumulation,” *Science & Society*, Vol. 74, No. 3 (July 2010), 323-342.

CHAPTER 1

THE POLITICS OF PLACE

On a spring day in 1820, along the northern banks of Georgia's Chattahoochee River, United States Army officer Andrew Jackson dismounted his horse to nail a federal proclamation onto a nearby tree. The northern side of the river was federally recognized by treaty as the territory of the Cherokee Nation. The land south of the river was under the authority of the state of Georgia. The notice was brief and declarative: "[W]hite men with their livestock found trespassing on the Indian land will be arrested... their crops, houses and fences destroyed."¹ On orders from the United States government, Jackson had spent months travelling the interior of the Nation looking for evidence of illegally constructed white settlements, talking with local Cherokee leaders, and writing reports about the state of relations between Georgia and its Native Peoples. Given the significant rise in Georgia's white population during the early 1800s, and the near insatiable desire they had for land, there was no surprise in what Andrew Jackson discovered during his expedition: whites were felling trees for cabins and clearing brush for crops; small herds of livestock were grazing on the land; and makeshift ferries were carrying traffic back and forth across the river. "On the excursion through the Cherokee Nation," Jackson reported to his superiors, "I found a great many intruders and those on the north of the Chatahoochey [sic] not only numerous but insolent and threatening resistance."²

The land upon which Jackson placed the warning would become, just twelve years later, Cobb County. The declaration to force trespassers from the Cherokee Nation

¹ *Correspondence of Andrew Jackson*, edited by John Spencer Bassett, Vol. III (Washington D.C.: Carnegie Institute, 1926-1935), 26.

² *Ibid.*

had little to no effect against a seemingly endless tide of white settlers. Land-hungry and willing to take up arms against any government attempting to thwart what they conceived as their natural right to property, Georgia's "insolent" whites were a driving factor leading to the eventual removal of the state's Native peoples less than two decades later.³ Events beginning with Removal and leading through the remainder of the nineteenth century illuminate a number of significant topics that would resonate in Georgia's history well into the twentieth century. The opening for legal white settlement of what was referred to at the time as Georgia's "frontier," for instance, provides an entry-point into studying the integrated nature of social relations, political objectives, economic systems, and the effects of early federal intervention in counties such as Cobb carved from the former Indian Territories. Central to these were the formation of distinctive groups of white settlers who had competing views on how Georgia's government should be run and from whom it should be financed. The unyielding desire many whites had for property ownership played a direct role in pushing treaty cessions and Removal, and it also gave rise – both in numbers and in political influence – to a white yeomanry comprised of subsistence-based farming families. The creation of Cobb County through the dispersal of property to white Georgians also helped establish an entrepreneurial class in North

³ As many historians have come to concur, the military and the United States government mainly lacked the will to simultaneously confront the trespassers and the sentiment of "Manifest Destiny" spreading across not just Georgia but the entire country. Andrew Jackson, despite his warnings to white "intruders" to leave the Nation, had little sympathy for the concept of Native sovereignty in 1820, and even less when he became President of the United States nine years later. Likewise, the state's political leaders showed little concern for upholding existing land treaties by stopping the illegal crossing of whites into Native lands. By the mid 1820s, after all, the political objective of the state's elected officials and land-owners was to remove all Native Peoples from the northern and western lands, to fulfill their belief in Georgia's destined boundary with Alabama to the west and Tennessee and North Carolina to the north. Background on Native Removal in Georgia found in Tiya Miles, *Ties that Bind: The Story of an Afro-Cherokee Family in Slavery and Freedom* (University of California Press, 2006), 132-135; 149-154 ; John A. Andrews, *From Revivals to Removal: Jeremiah Evarts, the Cherokee Nation, and the Search for the Soul of America* (University of Georgia Press, 1992) ; Carolyn Johnson, *Cherokee Women in Crisis: Trail of Tears, Civil War, and Allotment, 1838-1907* (University of Alabama Press, 2003), 56-69.

Georgia that included land speculators, mercantilists, and lawyers, as well as financial institutions and industries. The social and economic conflicts that arose between these groups – one agricultural-based, the other more urban-centered and business-oriented – influenced both political party participation and fiscal policy at the state and local level for decades.⁴

This conflict also reflected and engaged regional and national trends, especially in economic matters. Slavery, for instance, became an issue tied to market prices, credit lending, land valuation, and perhaps most importantly, tax revenue. Industrialization, tariffs, state's rights, and publicly-funded infrastructure projects would, likewise, highlight the growing sense of resentment each group of property owners held towards the other.⁵ In the 1830s and 1840s, for instance, Cobb's white property owners pushed for the construction of a state-funded railroad that would tie North Georgia to regional and national markets. The creation of the railroad was more than just about capitalist enterprise (both mercantile and agricultural), and was seen by Cobb and other counties adjacent to its route as a revenue-generating device. By charging shipping rates to Georgia businesses and farmers for use of the rail line, the railroad would, in theory,

⁴ Unlike some states, Georgia only recognizes two entities of local government - city or county, with no exception made for other units of settlement such as civil or charter townships.

⁵ Georgia's political history in the years between Removal and the American Civil War has failed to receive the interrogative attention it deserves. Historian Charles Sydnor, writing at the mid twentieth century, put forth an interpretation of the period's political processes which for many later scholars still holds true when he noted that "party conflict south of the Potomac, from nullification to the 1840s had the hollow sound of a stage duel with tin swords." Such interpretation reduces a complex series of events of local, state, and national character as largely insignificant in light of an inevitable war. Georgia historian F.N. Boney once wrote of the seemingly incomprehensible nature of Georgia's political organization during the period, arguing that in politics, "Tendencies never became hard and fast rules...which remained fluid, inconsistent, and rather illogical throughout the Antebellum Period." While there was certainly fluidity in political alliances, dismissing political motivation as "illogical" creates the false impression that somehow the era is beyond both theorization and methodological pursuit. Charles Sydnor, *The Development of Southern Sectionalism, 1819-1848* (Baton Rouge: Louisiana State University Press, 1948), 316. F.N Boney quoted in Kenneth Coleman, ed. *A History of Georgia* (University of Georgia Press, 1977,1991 edition), 135.

contribute funds to state government that would result in the reduction of real and personal property taxes.⁶ In the years leading up to the Civil War, Cobb's politicians even argued that its white population should be able to pay a lower shipping rate than residents in other counties due to Cobb having supplied land to the rail line.⁷ In this, Cobb's white property owners supported the intervention of state government into economic affairs so long as they were the primary beneficiaries and were not above alienating white property owners in other counties for the sake of their own financial interests.

The relationships between a physical place and the people that inhabit its terrain are best studied through the lens of political geography. As a subfield of human geography with an intellectual history dating to the 1930s, political geography is a largely discursive exercise, interested in how a "body of knowledge...produces particular understandings about the world" through a study of "internal debates, the evolutionary adoption of new ideas, and dynamic boundaries."⁸ Unlike studies of formal politics that tend to give supremacy to national or international events and their effects on local populations, political geography chooses a more integrated approach to historical development, offering a study of how people interact with one another and shape their local environments while being readily aware of the political and economic world that

⁶ This dissertation follows Georgia tax code for the definitions of real and personal property. Real property is defined as immovable, fixed property such as land, buildings, and other structures. Personal property is defined as objects, materials, stock certificates, bond notes, and mortgages.

⁷ Peter Wallenstein, *From Slave South to New South: Public Policy in Nineteenth Century Georgia* (University of North Carolina Press, 1987), 37.

⁸ Quoted from Martin Jones, Rhys Jones, Michael Woods, Mark Whitehead, Deborah Dixon, and Matthew Hannah, eds, *An Introduction to Political Geography: Space, Place, and Politics* (New York: Routledge Press, 2015), 3.

surrounds them.⁹ Such a methodological approach is particularly suited for a study of the origins of Cobb County and its white property owners, and shows sharp concern for the logic of political motivation and organizational structure.¹⁰ With a focus attuned to the locality of place (and how *that place* recognizes itself within regional or national settings), political geography is also decidedly materialist, showing interest in the interrelations between people and the environments they build.¹¹ As highlighted in the removal of Native Peoples from Georgia's borders so that white settlers could lay claim to property, there is a deep connection between the construction of a built environment and conceptions of race.¹² By tying land ownership, tax policy, and capitalist productivity to whiteness, Cobb's landscape became inherently racialized – a consequence that would have profound effects on the Cherokee, enslaved Africans, and

⁹ Geographers Joe Painter and Alex Jeffrey have argued that “formal politics...is something that can sometimes *affect* everyday life, but isn't really a *part* of everyday life.” Joe Painter and Alex Jeffrey, *Political Geography* (London: Sage Publications, 2009), 7.

¹⁰ As a sub field of human geography, political geography dates to the 1930s, where its earliest scholars were interested in macro-oriented formal politics. In the 1970s, geographers were influenced by the growing structuralist movement in the social sciences and began injecting materialist approaches to political geography. By the late 1990s, currents of post structuralism encouraged geographers to combine discursive analysis to materialist studies. More information of the intellectual history of political geography found in Joe Painter and Alex Jeffrey, *Political Geography* (London: Sage Publications, 2009), 1-18.

¹¹ Peter J. Taylor has argued that a materialist methodology “directs us away from the state as our starting point and towards the fundamental political economy of capital accumulation.” Peter J. Taylor, “A Materialist Framework for Political Geography,” *Transactions of the Institute of British Geographers*, Vol. 7, No. 1 (1982), 20.

¹² Recently, scholars have become increasingly interested in how intersections of race, gender, class, and ethnicity are situated within the history of capitalism. Many of the works argue that capitalism (particularly American capitalism) is not just a device that condones inequality, but is a system that requires inequality in order to operate. From a historical perspective, these works explore the dynamics of racial formation across different time periods with a focus that incorporates the significance of local, regional, national, and international spaces. See, for examples, Grace Kyungwon Hong, *The Ruptures of American Capital: Women of Color Feminism and the Culture of Immigrant Labor* (University of Minnesota Press, 2006) and Denise Ferreira da Silva, *Toward a Global Idea of Race* (University of Minnesota Press, 2007).

later Freedmen and Freedwomen.¹³ With an understanding of the relations of property ownership, the racialization of the built environment, and the construction of two distinct white political identities, two fundamental questions are opened: How was Cobb's white property owner historically constituted? And, how was the racialization of property and tax policy in Cobb affected by a convergence of geographical, economic and political forces at the local, regional, and national level?

A Hunger for Land

The path to Native American Removal and the subsequent creation of Cobb County began several hundred miles to the southeast, along Georgia's coastal and upper Savannah River region following the incorporation of large-scale human slavery into capitalist production. With West African bodies impressed into bondage, rice, tobacco, and long staple cotton became the state's primary exports by the late eighteenth century. Labor-intensive for the enslaved persons forced to work the fields and modestly, if at all, profitable for the planters, agricultural production required vast amounts of land and human resources.¹⁴ The introduction of the hand-operated cotton gin in the mid 1790s, however, revolutionized the state's agricultural prospects by dramatically curtailing the expenditure of labor needed to separate ball from seed. The new technological innovation also allowed planters the ability to grow heartier varieties of short staple

¹³ John D. Marquez, drawing upon the work of Ferreira da Silva, has posited that "race... does not justify oppression. It produces it." In this sense, race is a necessary component of capitalist economic systems, creating a socially "expendable" class for whom accumulation can be denied. John D. Marquez, *Black-Brown Solidarity: Racial Politics in the New Gulf South* (University of Texas Press, 2014), 44. Psyche Williams-Forsen has also addressed the formation of political ideologies among white elites in attempts to collapse market capitalism into constructs of racial difference. Psyche Williams-Forsen, *Building Houses out of Chicken Legs: Black Women, Food, and Power* (University of North Carolina Press, 2006), 24-25.

¹⁴ Tobacco was a high-profit crop for the first few harvests, but quickly drained the soil of nutrients. See R. Douglas Hurt, *American Agriculture: A Brief History* (Purdue University Press, 2009), 43-45 and Timothy Silver, *A New Face on the Countryside: Indians, Colonists, and Slaves in South Atlantic Forests, 1500-1800* (Cambridge University Press, 2004), 167-172.

cotton that prior to the gin's creation had not been a cost effective alternative. From 1791 to 1801 the amount of cotton produced in Georgia exploded to rates of nearly 1900 percent.¹⁵ As plantations became more economically viable, credit and banking systems in Georgia and throughout the South became prolific as they sought to capitalize on an expanding and newly commoditized cotton market. Georgia's planters began expanding their land-holdings by borrowing against the collateral of their acreage, personal property, and future harvests, and became the first hardened proponents of Indian Removal from the state's fertile inland areas, where short staple cotton could be grown in abundance and sold on an international cotton market.¹⁶ To ensure that their expanding plantations would be properly cultivated, the planters, many of whom also held office in state government, likewise facilitated the expansion of an institutionalized slave labor system encompassing the importation and mass sale of African persons into forced bondage.¹⁷ Between 1790 and 1808, the international slave trade brought approximately 48,000 West Africans into Georgia. Georgia's slave trade auctioneers, a byproduct of a changing agricultural climate and economic system, relocated approximately 17,000

¹⁵ Frederick B. Gates, "The Impact of the Western and Atlantic Railroad on the Development of the Georgia Upcountry, 1840-1860," *The Georgia Historical Quarterly*, Vol. 91, No. 2 (Summer 2007), 172.

¹⁶ This inland region would become the Black Belt, a geographic area simultaneously defined by both the rich dark color of its soil and for the high number of descendent African Peoples forced to cultivate its fields. The fertility of the soil is largely due to the fall line, where Georgia's rivers begin to take a direct route to the sea. The Black Belt in terms of population would include enslaved Africans during the Antebellum and Civil War Period, as well as Free Persons in the Post-bellum Period.

¹⁷ Georgia was originally a free-colony, but early planters persuaded Britain's Parliament to amend the colonial charter to allow West African slavery. Secondary source literature that locates racial formation within the context of colonial America includes Theodore Allen, *The Invention of the White Race* (New York: Verso Books, 1994) and Steve Martinot, *The Rule of Racialization: Class, Identity, Governance* (Temple University Press, 2003).

enslaved persons from the Mid-Atlantic to Georgia from 1790 to 1820.¹⁸ By the end of the first quarter of the nineteenth century, roughly forty-four percent of the state's total population was held in human bondage.¹⁹

As Georgia's enslaved African population continued to grow from 1790 to 1820, its white population also grew substantially, rising from approximately 53,000 to 190,000 during the first three full decades of American nationhood, an increase of over two hundred and fifty percent.²⁰ Georgia's expanding white population during this period was overwhelmingly concentrated in those with English and Scots-Irish ancestry, but also showed small concentrations of other white ethnic groups.²¹ Though many of these settlers arrived from passenger ships landing in New York, Philadelphia, New Orleans, or the state's primary port in Savannah, before heading to interior regions of Georgia, many others were second or third generation Americans from the northeast, Mid Atlantic, or the Upper South who sought a new life on what was thought of at the time, as America's

¹⁸ By 1808 importation of enslaved persons into the United States was considered illegal, but the sale of African peoples and their descendents continued. David A. Nichols, "Land, Republicanism, and Indians: Power and Policy in Early National Georgia, 1780-1825" *The Georgia Historical Quarterly* Vol. 85, No. 2 (Summer 2001), 203.

¹⁹ Historical Census Browser (2004). Accessed online 13 November 2011, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/>. Census year 1820 for state of Georgia with variables "total population" and "total slave population."

²⁰ Historical Census Browser (2004). Accessed online 13 November 2011, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/>. Census year 1820 for state of Georgia with variables "total population," "white males," and "white females."

²¹ One example included German-speaking Bohemian Moravians who originally settled in the state to provide missionary work to Native American populations. Georgia also had a small but established Jewish population in and around Savannah dating to the early founding of the colony. During the early nationhood period, between 1790 and 1820, however, Jewish immigration was slight, picking up again after 1840. For additional information consult Ralph Melnick, "Jews in the South," in *Encyclopedia of Religion in the South*, ed. Samuel S. Hill (Macon, Ga.: Mercer University Press, 1997).

western frontier.²² For those arriving in Georgia with money in hand, buying small parcels of land was a possibility and a small white farmer class was born. A significant segment of the white immigrant population, however, without money or capital and having little potential to acquire land, earned for themselves the moniker of being “white trash” and of “inhabiting the lower classes.”²³

The collision between Georgia’s growing white immigrant population and its established planters, who were intent on expanding personal land ownership, led to political problems that reverberated across the state for several decades. While many landless white immigrants settled in Georgia’s urban cities such as Savannah or Augusta where they worked in trade or in emerging factory positions, others sought to partake in agricultural subsistence production, where they might join the ranks of the state’s land-owning independent small farmers. The limited options for newly minted poor whites, however, often meant staying in a labor position in the state’s urban areas, renting a small piece of land from a planter, or as it became increasingly popular, illegally crossing into the Indian Territories.²⁴ The growing discontent among the state’s burgeoning white

²² A list of “pioneer families” who settled in the newly opened Cobb County in the 1830s illustrates the dominance of British surnames in the area. Sarah Temple, *The First Hundred Years: A Short History of Cobb County Georgia* (Self Published, 1935; Reprinted 1997 Cobb Landmarks and Historical Society), 47-50.

²³ Daniel R. Hundley, a northerner who travelled the antebellum South may be the first to have coined the expression “white trash.” D.R. Hundley, *Social Relations in Our Southern States* (New York, 1860), 193-195. A more detailed analysis on the making of poor white as a class-based term can be found in Matthew Wray, *Not Quite White: White Trash and the Boundaries of Whiteness* (Duke University Press, 2006), 21-65.

²⁴ Information on Antebellum tenancy among whites can be found in Frederick A. Bode and Donald E. Ginter, *Farm Tenancy and the Census in Antebellum Georgia* (Athens: University of Georgia Press, 1986).

population was codified in a popular verse: “All I ask in this creation / Is a pretty little wife and big plantation / Way up yonder in the Cherokee Nation.”²⁵

The quest of poor whites to obtain legal land ownership was thwarted by the economic concerns of plantation owners and the corrupt state political establishment they oversaw.²⁶ The Yazoo land fraud case best epitomized this scenario, when, in 1795, the state passed a significant amount of its land holdings (the unsettled areas of what would become the states of Mississippi and Alabama) to a group of financial speculators who had bribed and intimidated state officials into selling them the land. In one of Georgia’s first examples of broad coalition building since the end of the colonial era, small independent white farmers, landless poor whites, and many of the state’s early newspapers joined their voices in decrying the readily apparent graft of the sale.²⁷ The state’s political establishment, no doubt concerned about angry white crowds but probably even more fearful that it had been cheated in the selling price, soon balked at handing over the land. After several court cases in which the speculators sued the state, the federal government stepped in and purchased the territory. Under terms of transfer, Georgia received an annual payment from the United States for the sale, as well as a promise from the federal government to explore the termination of all Indigenous land claims within the state’s borders.

²⁵ This short “ditty” was popular among the state’s white men who pushed for the removal of Indigenous Peoples from Georgia’s borders. Marion L. Starkey, *The Cherokee Nation* (New York, 1946), 109.

²⁶ A look at how whiteness and economic factors were interconnected the American South can be found in David T. Gleeson, *The Irish in the South, 1815-1877* (Chapel Hill: University of North Carolina Press, 2001).

²⁷ See George R. Lamplugh, “‘Oh the Colossus! Oh the Colossus’: James Jackson and the Jeffersonian Republican Party in Georgia, 1796-1806” *Journal of the Early Republic*, Vol. 9, No. 3 (Autumn 1989), 315-334 and A.M. Sakolski, *The Great American Land Bubble: The Amazing Story of Land-Grabbing, Speculation, and Booms from Colonial Days to the Present Time* (New York: Harper Books, 1932), 124-146.

In response to the Yazoo debacle and to avoid future cases of widespread corruption, the state implemented a land system beginning in 1805 that allowed whites and military veterans to enter a lottery for the dispersal of future land obtained by cession.²⁸ Many of those in the upper echelons of the state's powerful planter class resented the loss of such potentially valuable agricultural land to whites of varying economic means. Planters, specifically, argued that the lottery system denied state government of revenue that could fund the state's new land-grant college and various infrastructure improvements, and urged that the parcels be put up for auction. Given the increasing tension between Indigenous Peoples and the state over cession-politics, however, the majority of white elites were in general agreement that the lottery would at least help in "establishing a barrier population against the aggressive Indians" by bolstering the ranks of the state's militia.²⁹

Yet even with additional land lotteries over the next two decades, the overall desire for land never subsided and the state's poorest whites, unable to procure land through the market or by lottery, grew more disgruntled and continued crossing boundary markers into Native territories. The writings of Colonel Hugh Montgomery, North Georgia's Indian Agent in the 1820s, speak to the mindset of the state's land-hungry white residents, when he noted that the "prevailing idea in Georgia (especially among the lower class) is that they are the rightful owners of the soil, and that the Indians are mere

²⁸ Prior to the implementation of the lottery, Georgia had operated under a headright system, that privileged existing property owners and their first born sons through a metric that awarded more opportunity based on the number of slaves and children one had. George R. Lamplugh, *Politics on the Periphery: Factions and Parties in Georgia, 1783-1806* (Newark: University of Delaware Press, 1986) and James C Bonner, *A History of Georgia Agriculture, 1732-1860* (University of Georgia Press, 1964).

²⁹ Edward J. Harden, *The Life of George M. Troup* (Savannah: EJ Press, 1859), 191-192. James C. Bonner, *A History of Georgia Agriculture, 1732-1860* (University of Georgia Press, 2009), 38.

tenants at will; and indeed...there is only one point on which all parties both high and low in Georgia agree, and that is, that they all want the Indian lands.” When the colonel rode through what would become Cobb County in 1826, just as Andrew Jackson had six years prior, he remarked that white settlers – though there illegally – had militarized themselves to action against any Cherokee that dared live too close to what they viewed as their own property. ³⁰

Adding fuel to an already volatile situation was a growing sense of victimization on behalf of Georgia’s whites, poor and wealthy alike. As the only remaining member of the original thirteen colonies whose Native inhabitants had not been cleared from its borders, Georgia’s politicians began blaming the land crisis and ensuing instances of white violence on the United States government. Often citing the promise to look into voiding all Native American land claims in the state, as had been stipulated in the post-Yazoo land sale, the state’s political establishment sought to absolve itself from increasing acts of violence. As one Georgia politician noted at the time, the United States government was either “unwilling or unable” to remove the state’s Native Peoples. Because of this, many white citizens surmised, Georgia had no choice but to take matters into her own hands and solve the crisis by whatever means it saw necessary, and that if violence did erupt, it was the federal government’s fault for being apathetic to the needs of white Georgians. ³¹

³⁰ During these years it was not uncommon for white trespassers to form raiding parties designed to intimidate Cherokee families by burning their houses and killing their livestock. Quote and information from Sarah Temple, *The First Hundred Years: A Short History of Cobb County Georgia* (Self Published, 1935; Reprinted 1997 Cobb Landmarks and Historical Society), 18-19.

³¹ Colonel Montgomery’s assertion that all classes of white Georgians generally agreed on the removal of Native peoples from the state was true to point, but not without subtle difference. Where interloping whites relied on tactics of violence in direct confrontations with Native Peoples, Georgia’s political establishment and social elites more often couched their assessment of Indian affairs in what was seen in the day as a

Concurrent to increases in anti-government rhetoric was an attempt to create a racial hierarchy based on white desire for open land. Georgia's Governor George Troup, whose first cousin was a leader of the Lower Creeks wrote that "the utmost of rights and privileges which public opinion would concede to Indians would fix them in a middle station, between the Negro and the white man; and that as long as they survived this degradation without the possibility of attaining the elevation of the latter, they would gradually sink to the condition of the former."³² This sentiment was shared by another Georgia politician, George Gilmer, who often corresponded with a Cherokee leader, John Rogers. In an 1831 letter, Gilmer urged Rogers to move his family west of the Mississippi River with other emigrating Cherokee, arguing that his "friend" should "accompany the Cherokee People in the move... You can be more useful and consequently happier with them than with us."³³ Georgia's new racial hierarchy, as proscribed by established white property owners, became clear by the second quarter of the nineteenth century, with whites holding a top position, Native Americans in a "middle station," and Africans – whether free or enslaved – at the bottom.

Just as concepts of race and class proved dynamic along the border between Georgia and its Native Peoples, so too, did the changing notions of what constituted

"science" of racial superiority. Sharon Flanagan has noted that many of the state's politicians were "cloaking their racism as altruistic concern for Native innocence and savage nobility." Thomas Jefferson's "Notes on the State of Virginia" (1787); Sharon P. Flanagan, "The Georgia Cherokees who Remained: Race, Status, and Property in the Chattahoochee Community" *The Georgia Historical Quarterly* Vol. 73, No. 3 (Fall 1989), 594; Edward J Harden, *The Life of George M. Troup* (Savannah: EJ Purse, 1859), 191.

³² William McIntosh was Troup's first cousin. McIntosh assumed "chief" status of the Lower Creeks and signed the treaty of Indian Springs in 1825, which ceded Creek land claims to Georgia. McIntosh's "chief" status was contested by many Creeks, who murdered McIntosh shortly after the treaty was announced. Quote from Reginald Horsman, "American Indian Policy and the Origins of Manifest Destiny" in Francis Paul Prucha, ed. *The Indian in American History* (Hinsdale: Illinois, 1971), 25.

³³ George R. Gilmer to John Rogers, Milledgeville, 10 March 1831, Governor's Letter Books, Cherokee Collection, Box 3. Page 246. Georgia Department of Archives and History (GDAH), Morrow, Georgia.

property rights. As expressed in the United States Constitution, Indian lands under treaty were considered sovereign entities, alongside federal and state governments. Beginning in 1823, the sovereign property rights of Native American Tribes began to be diminished with the Supreme Court ruling in *Johnson v McIntosh*. In recognition of European property laws regarding “right of discovery,” the Court ruled that colonial laws in place at the time of “discovery” of the New World continued after the formation of the United States. In short, the United States held title to all Native Lands, with Tribes merely holding legal possession in tenancy. Tenancy, in this respect, meant that the land could not be transferred to a private person, but only to the federal government. As Chief Justice Marshall concluded: “Their [Indian Tribes] power to dispose of the soil at their own will, to whomever they pleased, was denied by the original fundamental principle, that discovery gave exclusive title to those who made it.”³⁴ In Georgia, as in other states, state governments would recognize a prominent, wealthy Native American – who more often than not held European ancestry and who happened to be open to land cession – as a “chief,” negotiate a land cession with that person, and send the treaty to the United States Congress for ratification.³⁵ Although the Cherokee Nation would eventually challenge their loss of land claim in a Supreme Court case, which saw the Court rule that Georgia had overstepped its Constitutional limits in negotiating treaties, the decision did nothing to halt what would become known as the Trail of Tears, the Removal of the state’s remaining Native Peoples. Georgia’s state and local governments, along with land

³⁴ The *Johnson v McIntosh* ruling is online with the Native American Constitution and Law Digitization Project, University of Oklahoma, Accessed 12 April 2013, <http://thorpe.ou.edu/treatises/cases/Johnson.html>.

³⁵ An excellent primer on treaty disputes between Georgia and the Cherokees and Creeks in Tim Alan Garrison, *The Legal Ideology of Removal: Southern Judiciary and the Sovereignty of Native American Nations* (University of Georgia Press, 2009), 85-102

hungry whites were in rare general agreement with one another when they embraced President Andrew Jackson's assertion that the Cherokee were a "conquered and dependent people."³⁶

Though seemingly far removed from the politics of global capitalism, Georgia's land hungry whites and established white property owners were well-integrated in an evolving universal concept of white political, social, and economic supremacy. Legal scholar and critical theorist Peter Fitzgerald, in a study of the significance of the term "human rights" in post-Enlightenment global contexts, has demonstrated how "rights" were, and still are, constructed within a dynamic framework of economic exploitation. The formation and practice of "rights" such as with human or property is dependent upon a constant strategy of difference-making that serves to reinforce a concept of white supremacy as being the basis of legal thought. In the contested lands of North Georgia, whites, whether as established property owners or as hopeful ones, embraced a concept of legal "rights" that tied race not just to land ownership but to the right to accumulate capital.³⁷ Such an increasingly racialized interpretation of property rights would continue throughout the nineteenth and twentieth century as many whites considered themselves – and not without legal precedent – to be the rightful heirs of all American soil, regardless of their economic or social class.³⁸

³⁶ Blake A. Wilson, *Buying America from the Indians: Johnson v McIntosh and the History of Native Land Rights* (University of Oklahoma, 2012), 328.

³⁷ Peter Fitzgerald, "Terminal Legality? Human Rights and Critical Being," in Peter Fitzgerald and Patricia Truitt, eds, *Critical Beings: Law, Nation and Global Subject* (Burlington: Ashgate Publishing, 2004), 119-136.

³⁸ Grace Kyungwon Hong has also noted the destructive qualities of universal markers such as human rights or property rights. Hong argues that the formation of these markers in the era of American nation-making laid a powerful foundation for global inequality seen in the latter half of the twentieth century.

The effects of evolving conceptualizations of race, class, and property in the first half of the nineteenth century produced an economically and politically self-aware group of land holding whites.³⁹ Referred to by agrarian historians from the 1930s as “plain folk” and by later southern social historians as the “yeomanry,” this group of subsistence-based farmers, empowered by their escalating numbers and their ability to vote as landholders, began fomenting their political and economic interests into pamphlets, newspapers, and other various tracts that focused their complaints on the influence planters held in state and local governments.⁴⁰ Chief among their arguments against the state’s elites was their rejection of large-scale slavery, which they viewed as an economic threat that drove prices down due to the planter’s ability to bring increases in supply to market upon the backs of African labor. In northwest Georgia’s Carroll County, itself the creation of a Creek land cession, lottery settlers in a rebuke of the planter class and reflecting the ambivalent feelings they held towards large plantation slavery in general,

Grace Kyungwon Hong, *The Ruptures of American Capital: Women of Color Feminism and the Culture of Immigrant Labor* (University of Minnesota Press, 2006) , xi-xiv.

³⁹ White identity was formed by oppositional consciousness with whiteness being defined against socially formed others (eg. African Americans and Native Peoples). An excellent account of this process is found in David Roediger, *The Wages of Whiteness: Race and Making of the American Working Class* (London: Verso, 1999 ; 2003 edition).

⁴⁰ The southern agrarian movement is sometimes referred to as the Vanderbilt Agrarians. The movement consisted of a number of historians, poets, and early environmentalists connected academically to Vanderbilt University in the 1920s and 1930s. The agrarians tended to romanticize the white southern farmer as embodying Thomas Jefferson’s ideal of an egalitarian rural majority. By the 1940s, social scientists such as Howard Odum from University of North Carolina, Chapel Hill who argued that white farmers were victims of traditionalism and should embrace modernization of social and political institutions. Sociologist Odum was also an early scholar interested in the formation of a white identity. A good overview of the agrarian movement in Anthony Gene Carey, “Frank L. Owsley’s Plain Folk of the Old South after Fifty Years,” in *Reading Southern History: Essays on Interpreters and Interpretations*, Glenn Feldman, ed. (University of Alabama Press, 2001), 49-60. See also Howard W Odum, *Race and Rumors of Race: The American South in the Early 1940s* (University of North Carolina Press, 1943; reprint 1997).

came to refer to their newly apportioned home county as the “free state of Carroll.”⁴¹

While it was not uncommon for the yeomanry to participate in small scale slavery – often excused as an economic necessity precipitated by the demands of settling new land – as a group with distinct political and economic concerns, they remained wary of the influence slavery-dependent planters had in state politics. What was becoming apparent by the 1820s was that the emergent white yeoman class was a political force that had no problem in exerting its new found strength. Indeed, in the roughly twenty five years Georgia’s lottery system was active, nearly two thirds of the state was parceled to over 100,000 white families.⁴² By the beginning of the 1840s, Georgia’s white yeomen owned more land in total acreage than did the state’s planter class, the only southern state to have such an imbalance.⁴³

While many scholars have rightfully addressed the “myth” surrounding agrarian values, democratic republicanism, and self-sufficiency, the significance of these traits seemed no less real to the small Georgia farmers who saw themselves as embodying the vision of Jefferson’s rural community-based America.⁴⁴ Even as early as 1860, writers

⁴¹ In the mid 1830s, Carroll and Cobb Counties shared a border. By the late nineteenth century, the two were separated by Paulding and Douglas Counties. Steven Hahn, *The Roots of Southern Populism: Yeoman Farmers and the Transformation of the Georgia Upcountry, 1850-1890* (New York: Oxford University Press, 1983; reprint 2006), 15.

⁴² Numan V. Bartley, *The Creation of Modern Georgia* (Athens: University of Georgia Press, 1990, 2nd edition), 12-17.

⁴³ Jim Gigantino, “Land Lottery System,” *New Georgia Encyclopedia* [accessed online 2 September 2012]. See also Numan V. Bartley, *The Creation of Modern Georgia*, 2d ed. (Athens: University of Georgia Press, 1990).

⁴⁴ Joyce Appleby, “Commercial Farming and the Agrarian Myth in the Early Republic” *Journal of American History*, Vol. 68 (1982), 833-849 ; Lacy K Ford, *Origins of Southern Radicalism: The South Carolina Upcountry, 1800-1860* (Oxford University Press, 1988) ; Harry L Watson, “Conflict and Collaboration: Yeomen, Slaveholders, and Politics in the Antebellum South” *Social History*, Vol. 10, No. 3 (October 1985), 273-298 ; Paul A Shackel, “Classical and Liberal Republicanisms and the New Consumer Culture,” *International Journal of Historical Archaeology*, Vol. 2, No. 1 (March 1998).

were referring to the “honest southern yeomen” as being “the industrious poor whites of the south.”⁴⁵ For many white yeomen, industriousness and self-sufficiency through land ownership were badges of honor that they came to believe separated themselves from the business-minded elites of Georgia’s cities and from the market-driven planters of the Black Belt. The appeal of democratic republicanism as an identity marker proved to have a lasting effect on Georgia’s small farmers. Even into the twentieth century, for example, the most popular newspaper among the state’s white farmers was titled *The Jeffersonian*, and politicians in counties with strong numbers of rural voters never hesitated to extol the virtues of Thomas Jefferson, or the legacies of Andrew Jackson.⁴⁶

As the Cherokee embarked on the Trail of Tears in 1838 and 1839, the relationships between the yeomen who settled into North Georgia’s new counties such as Cobb and the old planter families in the Black Belt and Coastal Regions would become even more complicated, as state’s rights, tax policy, publicly-funded infrastructure plans, industrialization, and ultimately secession came to dominate political discourse. Poor landless whites – those “inhabiting the lower classes” – continued to reside in Georgia’s older cities, as well as in the social and economic landscapes of the newly formed counties. With their unlawful settlements uprooted by the legal awarding of land from the lotteries, poor, and once more landless whites in the former Indian Territories often gravitated to the nascent towns where they again labored in construction and milling, and

⁴⁵ Harry L. Watson, “Conflict and Collaboration: Yeomen, Slaveholders, and Politics in the Antebellum South” *Social History*, Vol. 10, No. 3 (October 1985), 274.

⁴⁶ *The Jeffersonian* was published by Thomas Watson, a highly influential leader in agrarian populism who would later form a détente with the state’s Democratic Party based on both parties insistence that African Americans be disenfranchised. For more information see C. Vann Woodward, *Tom Watson: Agrarian Rebel* (Oxford University Press, 1963).

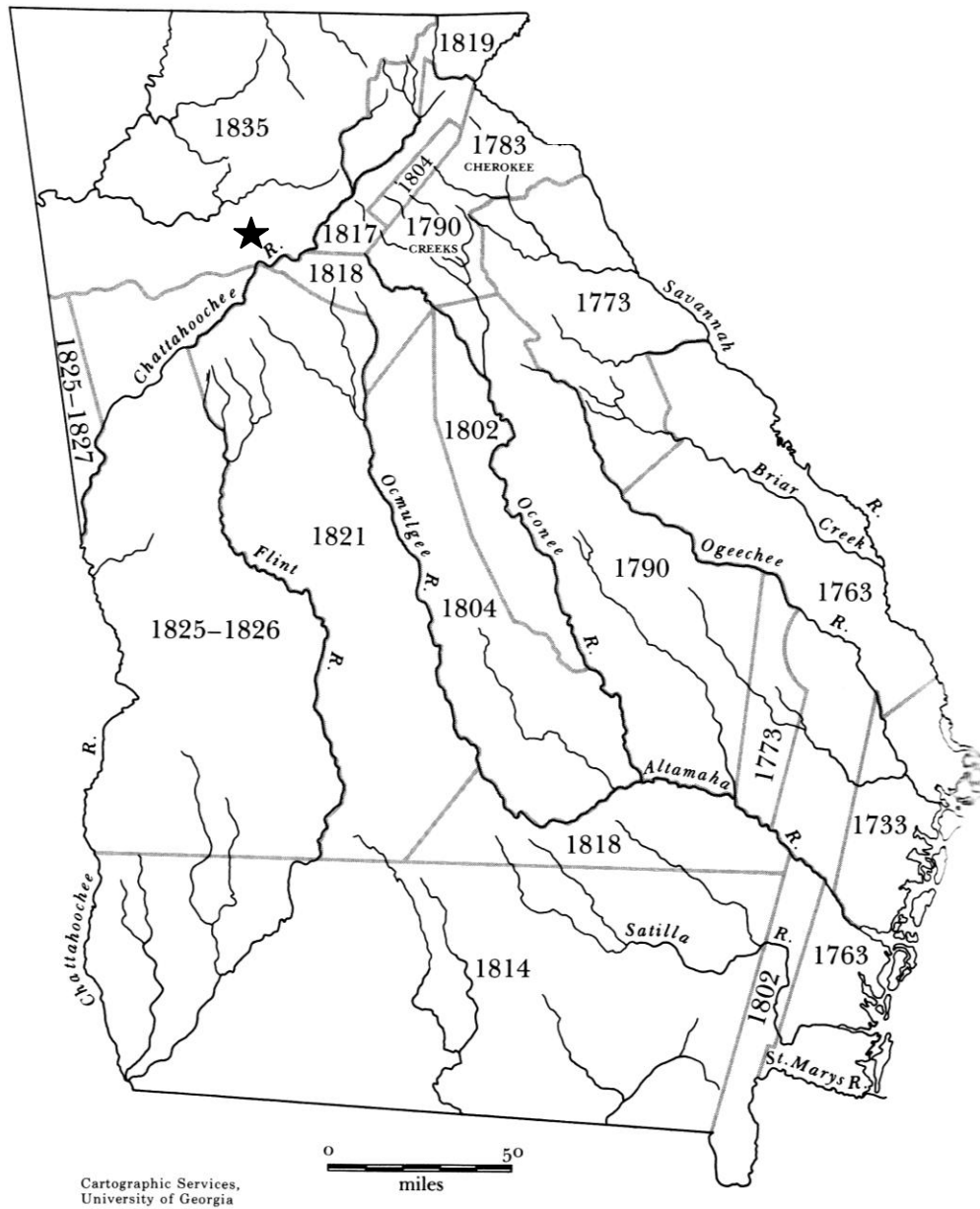


FIGURE 3: NATIVE AMERICAN LAND CESSIONS, 1733-1835

The star indicates the location of Marietta in Cobb County, Georgia

Reprinted from Kenneth Coleman, ed. *A History of Georgia* (University of Georgia Press, 1991; Second edition), 100.

in later years, especially after the destruction of the southern economy by the Civil War, in northern-financed factories, becoming the backbone of North Georgia's industrial workforce.⁴⁷ Following the upheaval of the Civil War, the ensuing economic depressions of the late nineteenth century, and a volatile cotton market in the early twentieth century, issues of ownership, property rights, political influence, and market capitalism would continue as the state's white yeomanry struggled to keep hold of both their land and their social position.

The Rural / Urban Divide

The founding of Cobb County in 1832, the year of the next to last land lottery for Georgia, highlighted the rifts being felt across the state as white yeomen entered the upcountry seeking to preserve their new political clout as land owners. With fertile bottomlands in the southern end of the county along the Chattahoochee River and red clay choked hills turning into mountains with streams speckled with gold flakes to the north, Cobb offered a diverse physical geography to arriving white settlers. As proscribed by the state, the land was distributed in two separate lotteries, one for land, which awarded one hundred sixty acre parcels, and a gold lottery, which was granted in forty acre allotments. In accordance with preceding lottery draws, entrants were required to be citizens of the United States (which precluded Native Americans and descendent Africans) and to be documented residents of Georgia for at least three years, which precluded most newly arriving immigrants who may not have documentation such as tax

⁴⁷ The history of poor whites in the Deep South – their placement within an emerging Antebellum economic system and their impact on racial formation – has never been adequately studied. Two exceptions are Frederick A Bode and Donald E. Ginter, *Farm Tenancy and the Census in Antebellum Georgia* (University of Georgia Press, 2008) ; Charles C. Bolton, *Poor Whites of the Antebellum South: Tenants and Laborers in Central North Carolina and Northeast Mississippi* (Duke University Press, 1993) and Charles C. Bolton and Scott Culclasure, eds. *The Confessions of Edward Isham: A Poor White Life of the Old South* (University of Georgia Press, 1998).

payments or letters of tenancy. Additionally, anyone previously cited for trespassing in the Indian Territories was denied the ability to draw. The lottery system, in these respects, was designed to favor the state's established whites – planters, yeoman, and their progeny. Though “insolent” whites had been integral parts of Removal politics, once the state took title to Native lands, Georgia's government and its legal system privileged white families who had stayed within the bounds of the law.⁴⁸

By 1834 wagons were streaming into Cobb County, crossing legally-constructed ferries over the Chattahoochee River. Within a year, a county seat of government was platted a few miles north of the river towards the geographic center of the county. Given the name Marietta, a county courthouse was erected and a small business district created.⁴⁹ In the short time between the founding of Cobb County and the start of the Trail of Tears six years later, many Cherokee, in spite of being dispossessed of their lands, still had a physical presence in the area, trading goods and services with arriving lottery grantees and other settlers. In this sense, early Cobb County was not the impenetrable barrier Georgia's elites envisioned, but was instead a dynamic borderland between the older Black Belt plantations of the south and the remnants of the Cherokee Nation to the north.⁵⁰

⁴⁸ Male bachelors along with widows received one draw; a family of orphans and married men with dependents received two draws. With a ten dollar grant fee paid upon winning a tract, awardees were free to move onto their new land or, as was sometimes the case, sell the acreage to the highest bidder. Farris Cadle, *Georgia Land Surveying History and Law* (Athens: University of Georgia Press, 1991) ; and on the Georgia Secretary of State website at http://sos.georgia.gov/archives/what_do_we_have/land_lottery/land_lottery_1832gold.htm [accessed 9 January 2013].

⁴⁹ Historically, Georgia has recognized “city” as the only unit of incorporated municipality. The term “town” was often used by residents, but the only legal designation was as a city.

⁵⁰ This brief period has only recently begun to be explored in academic scholarship. See Tiya Miles, *Ties that Bind: The Story of an Afro-Cherokee Family in Slavery and Freedom* (University of California Press,

With the exception of Marietta, Cobb's other early cities of Acworth and Springville (Powder Springs) were less centers of commercial activity as they were place markers granted charter of incorporation by the state's General Assembly.⁵¹ Since Georgia only recognized two units of local government – city and county – a geographic place able to receive incorporation often reflected the influence of a well-connected businessman or industrialist who hoped to build a commercial center at some point in the future. Throughout Georgia, it was not uncommon to find chartered cities with populations under a few hundred people, and sometimes even less.⁵²

Politics in the county and in the nascent city of Marietta closely followed the divisions seen in older established parts of the state. Throughout the early nineteenth century the two dominant political factions in Georgia involved the followers of former governors George Troup and John Clarke. Class and geographical differences were integral to the state's political organization, with Clarkites tending to be more rural with high concentrations of yeomen farmers in its ranks, while the Troupite faction consisted largely of wealthy planters, as well as those birthed by Georgia's changing economic climate and geographic expansion, such as merchants, bankers and assorted urban entrepreneurs. Not surprisingly, in new counties such as Cobb with a strong yeoman population due to the land lottery, Clarkites tended to be powerful in the countryside,

2006). Background information for Cobb and Marietta from Sarah Temple, *The First Hundred Years*, 34-45.

⁵¹ Into the twentieth century, Springville (Powder Springs) remained largely under-developed. Acworth would become a small cotton trade market on the Western and Atlantic Railroad by the late nineteenth century. Cobb's other cities by the end of the nineteenth century included Austell, Kennesaw, and Smyrna. The city of Roswell was originally located in Cobb County but moved into Milton County in the late 1850s. Sarah Temple, *The First Hundred Years: A Short History of Cobb County Georgia* (Self Published, 1935; Reprinted 1997 Cobb Landmarks and Historical Society), 47-50.

⁵² See also David Goldfield, *Race, Region, and Cities: Interpreting the Urban South* (Louisiana State University Press, 1997), 189-245.

while Troupites were particularly influential in its newly incorporated cities, such as Marietta. Both factions were ardent supporters of Indian Removal and embraced white supremacy as the basis of government. Clarkites however, reflective of their yeoman base and republican values, remained wary of planters, large-scale slavery, as well as city development and business, while Troupites tended to embrace economic growth through public-funded projects and the private accumulation of capital.⁵³

The politics of Removal and Georgia's direct participation in Supreme Court rulings as in the *Worcester* decision had thrust the state and especially its newly formed counties into political disputes of regional and national character. The federal tariff acts of 1828 and 1832, which were designed to protect northern industrial interests by enacting a tax on goods imported from other countries (mainly from Great Britain) incensed the urban Troup faction for two primary reasons. First, was the belief that import tariffs unfairly affected the South due to its agricultural-based economic system. Because the region was an export-based economy that relied upon importation of finished goods, many politicians, planters, and merchants feared that higher import taxes would hinder economic development in the region. Second, they felt that Great Britain, the South's largest trading partner, might retaliate against higher tariffs by purchasing less cotton, an occurrence that would cripple southern ports such as in Savannah, implode the region's highly leveraged banking institutions, and subsequently discourage large-scale

⁵³ Background information on Troup and Clarke factions can be found in Franklin M. Garrett, *Atlanta and Environs: A Chronicle of its People and Events, 1820s-1870, Vol 1* (University of Georgia Press, 1969), 52-54 ; Anthony Gene Carey, *Parties, Slavery and the Union in Antebellum Georgia* (University of Georgia Press, 1997), 22-30 ; Kenneth Coleman, ed. *A History of Georgia* (University of Georgia Press, 1977), 89-104.

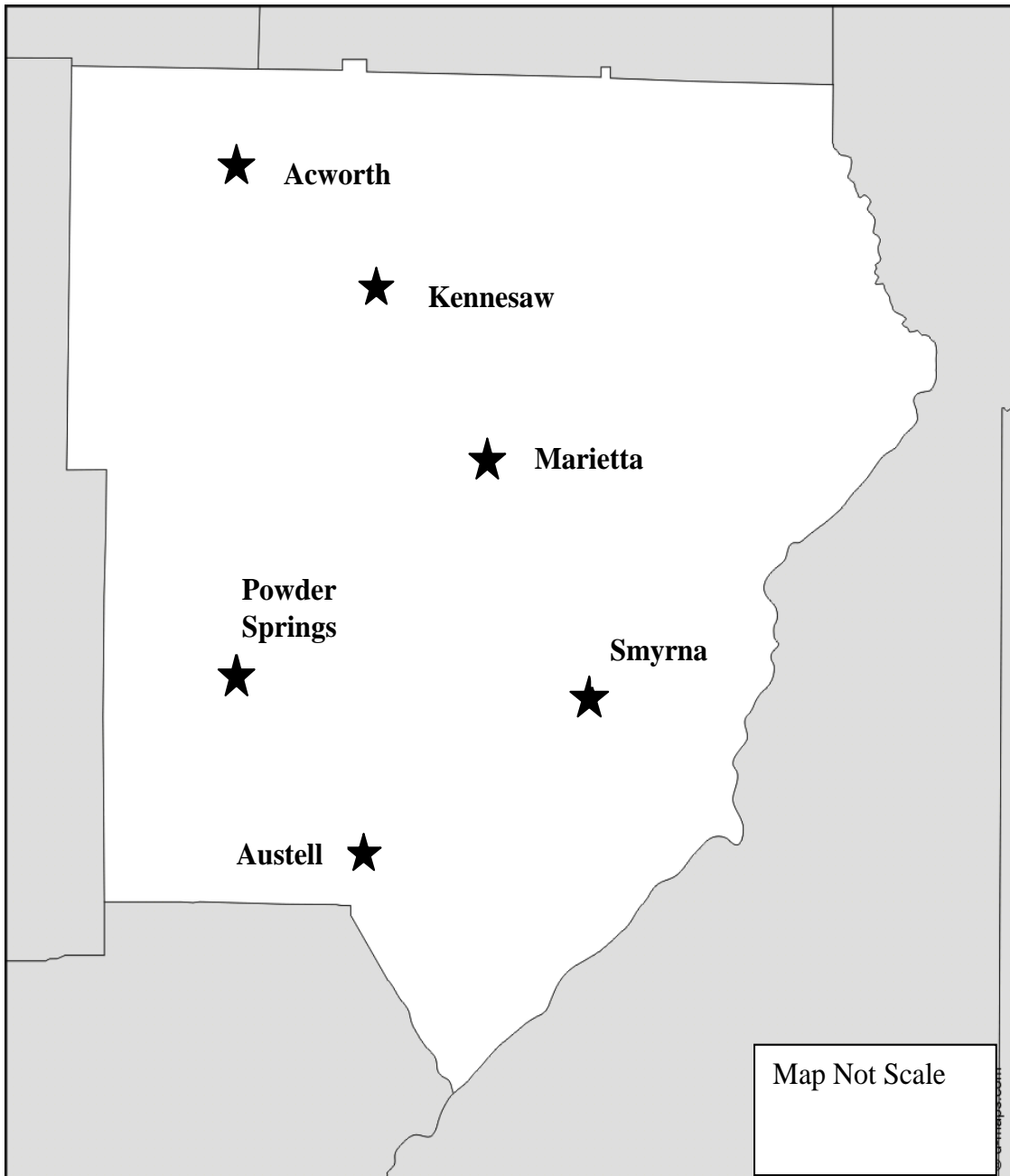


FIGURE 4: COBB COUNTY'S SIX CITIES

agricultural production in places like Cobb County.⁵⁴ Despite being geographically removed from the state's shipping ports and lacking established financial institutions, Cobb County and Marietta were, nonetheless, within the orbit of state, regional, national, and even international economic systems. Those who favored development and economic expansion, as the Troupites did, sought to protect their interests based on what they saw in the state's future – a fully integrated economic system consisting of agriculture, mercantilists, banks, and industry, all predicated on the notion of low tariffs and the continued practice of human slavery. The tariff dispute came to a head in 1832 when South Carolina passed an ordinance arguing that the state could nullify any federal law it found as detrimental to the interests of its people. Andrew Jackson, recently elected to the Presidency, began preparations for the use of force against the state until members of Congress successfully negotiated a new tariff compromise between northern industrialists and southern politicians.⁵⁵

Georgia's subsistence-based farming yeomanry was less affected by trans-Atlantic trade than were the large planters of the Black Belt or the South's urban mercantilists, but were certainly not without an opinion in the matter. Many yeomen believed that the federal government should obtain the majority of its revenue from import taxes instead of domestic excises that might affect their day to day lives on a level that tariffs would not. Though a higher tariff benefitted the interests of northern bankers and industrialists – the antithesis of the yeomanry's Jeffersonian ideals – from the

⁵⁴ Northern industries countered that Great Britain was selling finished goods at a cost lower than America's new industries could afford, creating a competitive imbalance. Tariffs, as viewed by politicians of the North, protected America's interests as an emerging industrialized nation and helped the country raise revenue. See Edward E. Baptist, *Creating an Old South: Middle Florida's Plantation Frontier Before the Civil War* (Chapel Hill: University of North Carolina Press, 2002).

⁵⁵ Background on the nullification crisis found in Mark R. Cheatham, *Andrew Jackson, Southerner* (Louisiana State University Press, 2013), 133-141.

perspective of state and local politics, the main foe of the small landed farmer was still the planter class and the broader Troup faction. Thus, Clarkites and its yeomen constituents sided pro-federal tariff. Georgia's Troup faction, which by 1830 contained several competing elements, split on whether to oppose the tariff. Planters, who were to be directly affected by the excise, largely stood against the tariff and embraced the concept of nullification. Many emergent entrepreneurs, merchants, and bankers, especially in the new upcountry counties, however, voiced concern not so much over whether the tariff was harmful to their interests, but over the secessionist rhetoric of nullification.⁵⁶ Much more so than in the state's Black Belt, the upcountry, birthed from federal intervention in Removal politics, was less willing to embrace secessionist thought. The tariff issue also highlighted direct economic tensions between yeomen and large scale planters in both the Black Belt and the Upcountry. Though the yeomanry prided itself for self sufficiency, they often lacked the ability to gin their own cotton and take their goods to market and were thus dependent upon planters, to remove seed from ball and to sell the farmer's bales on the cotton market. It is possible that Georgia's white small farmers were willing to accept tariffs out of a sense of aggrievement over being unable to control the economics of their own properties.

In the midst of the debate over the tariff, Georgia's anti-nullification Jackson loyalists from the Clark faction folded into a newly created Union Party. The troubled Troup faction likewise reorganized itself as the State's Rights Party, following similar political organizations in Virginia and South Carolina. As a broad-based coalition of

⁵⁶ In the *Southern Banner*, for instance, a pro-Andrew Jackson newspaper with sympathies for the Troup faction, John C. Calhoun, the father of nullification rhetoric, was editorialized to be "like Lucifer," a man who would destroy the country to "reign...in a hell of his own creation." *Southern Banner*, 17 August 1832.

planters, merchants, and other wealthy elites, the Georgia party continued to be split on the nullification issue. Within a few years of the nullification crisis being resolved, another point of contention within the new State's Rights Party emerged, it too highlighting the rift between the planter and business wings.⁵⁷ At issue was the Bank of Georgia, a state-funded venture designed to underwrite or finance infrastructure improvements across the state that the General Assembly had narrowly passed with the backing of a Troupite-held governor's office. Popularly supported by the State's Rights' pro-business wing, and marginally accommodated by the party's planters, the bank was never fully funded and became a source of antipathy for Georgia's yeomanry, who saw the bank as a device that could take money from small farmers, while handing the financial benefits of the improvements over to businessmen and industrialists. Just as the tariff and nullification issue split the Troupites years before, the state bank question sowed discord in the State's Rights Party with convention meetings being unable to decide whether to support or weaken what their own party members had helped create. Not surprisingly, the Union Party capitalized on the split in the State's Rights camp by decrying the continued existence of the state bank. In Cobb, as in other counties of the former Cherokee Territories, the Union Party reigned supreme in the 1830s, often beating State's Rights candidates for local and state election by two to one margins, closely indicative of population trends between county and city voters.⁵⁸

⁵⁷ In the 1832 gubernatorial election newly appointed State's Rights candidate Joel Crawford lost the election mostly for his refusal to state his own position on the nullification crisis.

⁵⁸ Cobb's election results for the 1830s and 1840s can be found in Sarah Temple, *The First Hundred Years*, 214-222.

In an effort to legitimize their floundering party and reflective of the growing integration between local, state, regional, and national politics, Black Belt and upcountry members of Georgia's State's Rights Party aligned themselves with the Whigs, a business-friendly party that supported the national bank, tariffs, and publically-funded infrastructure improvements designed to further entrepreneurial and industrial growth. While seemingly odd given that many State's Rights members had been ambivalent to the idea of either a national or state bank and that the former party could not even reach consensus over the question of nullification and the tariff, affiliation into an emergent two party national political system was unavoidable. What the alignment demonstrated was the unity the State's Rights Party and national Whigs shared in opposing Georgia's Union Party and the national Democratic Party's grasp on yeomen farmers and white urban laborers.⁵⁹

With an increasing number of cities and business operations sprouting up in both the new counties and across the Black Belt, Georgia's Whiggish State's Rights Party began making considerable inroads in local and state elections in the mid to late 1830s. Not surprisingly, economic tensions between reenergized Whigs and state Democrats came to the fore, triggered, in large part, by the end of federal payments from the Yazoo land transfer. The end of the payments coupled with the state legislature's decision to dramatically cut tax rates led to Georgia reporting no revenue for three straight years

⁵⁹ As one historian has noted of the political merger: "The creation of the Whig party was an act... which wedded high tariff, pro-bank northern National Republicans to southern low tariff, anti-bank Republicans, witnessed by a bridal party of nullifiers, anti-masons, Virginia State's Righters, and conservatives in general." Robert J. Morgan, *A Whig Embattled: The Presidency under John Tyler* (Lincoln, Nebraska, 1954), 149. A good overview of Whig ideals in the South and especially their views on government intervention in promoting modernization can be found in Adam L Tate, *Conservatism and Southern Intellectuals, 1789-1861* (University of Missouri Press, 2005), 296-298.

beginning in 1835.⁶⁰ Additionally, the state government found itself unable to issue bonds because the end of federal Yazoo payments meant that Georgia lacked a form of steady revenue to satisfy any potential bond purchasers. By the end of the 1830s, the state government began taxing real and personal property which were dominated by farmland and slave-holdings as a way to generate revenue. The structure of this tax was based on an ad valorem system that placed a levy according to the value of real and personal property. In an ad valorem system of taxation, property – such as with land – would be taxed a percentage of its assessed worth; the higher the value of the property, the higher the tax.

Search for Revenue without Taxation

Throughout the fiscal crisis and subsequent revenue reorganization plan, there was a strong unilateral public demand on the part of Georgia's white property owners for government-funded services. Georgia's Union Party, for instance, championed hospitals, asylums, and additional welfare for the poor. State's Rights members favored transportation enhancements, such as with canals and wagon roads, as well as irrigation projects – reflective of their belief in using public money to spur economic growth beneficial to their interests. Both parties favored additional spending on education. Finding the money to fund any project, however, proved to be problematic, as voters in both parties balked at seeing any possible increase in their own taxes. From the 1830s and continuing throughout the remainder of the Antebellum Period, Georgia's two dominant political parties waged an ongoing battle over what taxes should fund state

⁶⁰ Peter Wallenstein, "More Unequally Taxed than any People in the Civilized World': The Origins of Georgia Ad Valorem Tax System," *The Georgia Historical Quarterly*, Vol. LXIX, No. 4 (Winter 1985), 459.

government.⁶¹ Whiggish State's Rights voters advocated that ad valorem real property taxes should pay the largest part of the financial burden, while Democratic supporting Union Party members argued that increased taxes on slaves and other forms of personal property should be the basis of government funding.⁶²

As historian Peter Wallenstein has argued, what Georgia's white property owners wanted, as did so many states in the years before the Civil War, were "tax-free sources of revenue."⁶³ What emerged in the 1830s to be a possible realization of this desire was state-funded railroad construction. Conceived as a publically-supported venture, proponents of the state railroad contended that Georgia could issue bonds for the construction costs based on future generated income to build a rail system that would tie the state's agricultural regions and cities with markets in the Mid-west and possibly even up the east coast. As planned, the proposed rail line would begin just south of the Chattahoochee River and continue through northwest Georgia to connect with existing lines in Chattanooga, Tennessee. In a rare show of cooperation across party lines, the rail plan gained supporters among Union Party and State's Rights members. The Union Party's Jacksonian Democrats in the state saw Georgia's ownership of the railroad as essential because they believed it to be in the shared interests of white land owning farmers, who might be able to bypass having to deal with Black Belt influenced agricultural markets through direct rail access, while also seeing their tax liabilities

⁶¹ George Ruble Woolfolk, "Taxes and Slavery in the Antebellum South," *Journal of Southern History*, Vol. 26 (May 1960).

⁶² Peter Wallenstein, "'More Unequally Taxed than any People in the Civilized World': The Origins of Georgia Ad Valorem Tax System," *The Georgia Historical Quarterly*, Vol. LXIX, No. 4 (Winter 1985), 459-487.

⁶³ Peter Wallenstein, "'More Unequally Taxed than any People in the Civilized World': The Origins of Georgia's Ad Valorem Tax System" *Georgia Historical Quarterly*, Vol. LXIX, No. 4 (Winter 1985), 461.

reduced due to increased revenue. Georgia's Whiggish State's Rights members also saw the benefits of a state-owned rail line, but for different reasons. Whigs, by and large, had no problem with state ownership of the rail system as they were champions of active government and viewed it as sound investment for promoting economic growth for Black Belt planters and business opportunities for bankers, merchants, and industrialists.

Rome's *Georgia Courier*, a Whig-leaning newspaper, editorialized in the early 1840s that in terms of promoting economic growth in the area "the distance to market" was "the great drawback upon our prosperity."⁶⁴ As one early historian of American real estate noted "land speculation and railroad construction went hand in hand."⁶⁵

Another aspect of State's Rights' support for the railroad was that many pro-railroad Whigs believed that once the line was opened, it would lead to the creation of new credit systems that would help finance future growth and development. Since the failure of Georgia's state bank, enterprising capitalists and pro-business politicians were left to either the volatility of private banks to finance construction projects or the slow process of waiting for state tax receipts to fund infrastructure improvements. With a working railroad many state Whigs believed that a combination of revenue and capital would increase credit lending, which, in turn, would spur business entrepreneurship and industrial development. By the 1840s, belief in the power of credit lending systems had become a near rallying cry for Whigs across the South. In Maryland, for instance, a Whig legislator extolled that "credit is the poor man's capital; and by it, in a moral point of view, the nation is benefited; for every individual is more anxious to preserve his

⁶⁴ Hahn, *Roots of Southern Populism*, 34.

⁶⁵ A.M. Sakolski, *The Great American Land Bubble*, 275.

integrity and honesty, when he knows, that by doing so, it may advance his wealth and prosperity.”⁶⁶ Credit lending also took on a regional character with proponents claiming that it would free the South from northern influence over its economic affairs. With a publically-funded transportation system, one historian has noted, Georgia’s Whigs saw an opening to encourage the state’s yeoman farmers to become “rational, market oriented, self-interested capitalist producers.”⁶⁷

This Whig notion, however, was at odds with the aspirations the yeomanry held for the railroad line’s completion. For white small farmers along the line’s route, direct rail access was seen as a way to reduce their reliance on third parties in the system of agricultural exchange by effectively cutting out the planter and his influence over markets from the equation. Even with white property owners in agreement that the rail plan would provide tax free revenue, the discrepancies in what the railroad’s opening would mean at an economic level would have profound effects in years to come.

Work on cutting right-of-way and laying track for the newly christened Western and Atlantic Railroad began as early as the late 1830s only to be curtailed during a national economic depression that lasted nearly seven years. In the early days of the rail line’s survey and construction, the state employed Cherokee laborers, but after the Trail of Tears and the onset of the depression and a shortage of state financing, slave labor filled the ranks of the railroad’s workforce.⁶⁸ As many historians have noted, the

⁶⁶ National Whigs, drawing upon growing anti-Semitism, even claimed that new lines of credit would be a boon for southern whites, who would no longer be at the mercy of “the Jews, the Shylocks.” Thomas Brown, “Southern Whigs and the Politics of Statesmanship, 1833-1841,” *The Journal of Southern History* Vol. 46, No. 3 (August 1980), 372-373.

⁶⁷ Frederick B. Gates, “The Impact of the Western and Atlantic Railroad on the Development of the Georgia Upcountry, 1840-1860,” *Georgia Historical Quarterly* Vol. 91, No. 2 (Summer 2007), 170.

⁶⁸ Cherokees as laborers on the rail line found in Temple, *The First Hundred Years*, 517.

prolonged construction phase of the rail line led to disputes over whether work should continue. Primary among the arguments against continuing the line was the rising cost of the project and the always contentious question of tax policy and of who was and was not paying their fair share. Small farmers across the state grumbled over tax assessments on their property, while noting that many of the largest planters near the proposed railroad were finding it more economically advantageous to lease slaves to the state for the construction than it was to plant cotton. Among planters in areas removed from the construction resentment toward the railroad also began to fester. Historian Steven Hahn, writing on the ill feelings brewing among the elites of the Black Belt toward the railroad, noted that many planters “had little desire to subsidize potential competitors” in the northwest parts of the state.⁶⁹ As progress on completing the railroad lagged, whether one supported or opposed continuing the endeavor often rested on where one resided. In northwest Georgia, the line continued to garner wide support from yeomen and Whigs, alike. New businesses in cities where the proposed railroad would have stops, such as in Marietta, flourished with activity, while area farmers looked forward to increased market potentials enabled by new transportation access (See Figure 3). In portions of the state not directly impacted by the construction, even among state Democrats, who had originally conceived the plan, enthusiasm waned with representatives from south and eastern Georgia refusing to support a project from which their constituents “would derive scant benefit,” but from which they were expected to share in the cost burden through state ad valorem taxes to complete.⁷⁰

⁶⁹ Hahn, *Roots of Southern Populism*, 34.

⁷⁰ *Ibid.*

The debate over real property taxes would heighten in the late 1840s, when a Whig dominated state legislature began to remake Georgia’s tax laws through sweeping changes to the ad valorem system. Under an 1852 tax act, planters and urban landowners saw their share of taxable property decrease dramatically. Prior to the new tax act, the majority of Georgia’s revenue came from slave-holdings and personal property, as well as from the poll tax. In terms of real property, town lots prior to 1852 were taxed at higher rates than farms, leading a city resident to exclaim in the Whig-leaning *Southern Recorder* that Georgians residing in the cities “are more unequally taxed than any people in the civilized world.”⁷¹ Following the passage of the 1852 act, slave-holdings and urban lots saw tax reductions, while rural farm land witnessed marked increases.

TABLE 1: Percentages of Georgia Property Taxes Paid in Three Selected Counties Before and After the 1852 Tax Act⁷²

County	Type of Property	1851	1852	Relative Change
Baldwin	Slaves	43.0%	43.6%	+1%
	Land	14.4	18.7	+30%
	Town Lots	18.2	4.9	-73%
Hancock	Slaves	64.1%	53.2%	-17%
	Land	12.6	22.6	+79%
	Town Lots	8.0	2.3	-72%
Walton	Slaves	55.2%	43.6%	-21%
	Land	19.1	26.2	+37%
	Town Lots	6.3	1.4	-78%

Lowered tax rates on town lots in incorporated areas and on the numbers of enslaved persons combined with the opening of the Western and Atlantic Railroad had an immense effect on state and local economies. In counties where the rail line traversed the landscape, cotton production at least quadrupled during the 1850s. Even counties

⁷¹ *Southern Recorder*, 16 December 1851.

⁷² All data and table information from Peter Wallenstein, “‘More Unequally Taxed than any People in the Civilized World’: The Origins of Georgia Ad Valorem Tax System,” *The Georgia Historical Quarterly*, Vol. LXIX, No. 4 (Winter 1985), 482.

removed from direct access to the railroad, but that abutted counties that did, saw increases in cotton production double their 1840s levels.⁷³ The numbers of enslaved persons in counties along or near the rail line also grew in accordance with the rise in cotton production.

TABLE 2: Rise in Percentage of Enslaved Persons as Related to Total County Population in Selected Counties Carved from Cherokee Nation⁷⁴

County	1840		County	1850		County	1860	
	Total Population	Percent in Slavery		Total Population	Percent in Slavery		Total Population	Percent in Slavery
Cass (Bartow)	9390	21%	Cass (Bartow)	13300	23%	Cass (Bartow)	15724	27%
Cherokee	5895	8%	Cherokee	12800	9%	Cherokee	11291	11%
Cobb	7539	12%	Cobb	13853	16%	Cobb	14242	27%
Floyd	4441	29%	Floyd	8205	37%	Floyd	15195	39%
Forsyth	5619	10%	Forsyth	8850	12%	Forsyth	7749	12%
Gilmer	2536	4%	Gilmer	8440	2%	Gilmer	6724	3%
Lumpkin	5671	9%	Lumpkin	8955	11%	Lumpkin	4626	9%
Murray	4695	17%	Murray †	14433	13%	Murray	7083	20%
Paulding	2556	18%	Paulding	7039	21%	Paulding	7038	8%
Union	3152	3%	Union	7234	4%	Union	4413	3%

†In 1850, Murray County included what would become Catoosa and Whitfield Counties, and contained parts of existing Cass and Chattooga Counties.

As Table 2 illustrates, the counties carved out of former Native American lands, which had prided themselves on the values of self sufficiency and yeoman ideals, were becoming increasingly more integrated into the economics of agricultural slave labor production. Such integration was especially noticeable in counties with physical access to the state constructed railroad. Yet unlike the older established counties of the agriculturally-dominated Black Belt, North Georgia's counties along the Western and Atlantic route also included growing urban centers that fostered industrial development, mercantile operations, banking institutions, and other venues of commerce. Increased

⁷³ Steven Hahn, *The Roots of Southern Populism*, 45.

⁷⁴ Data compiled from population statistics, United States Census, 1840, 1850, 1860.

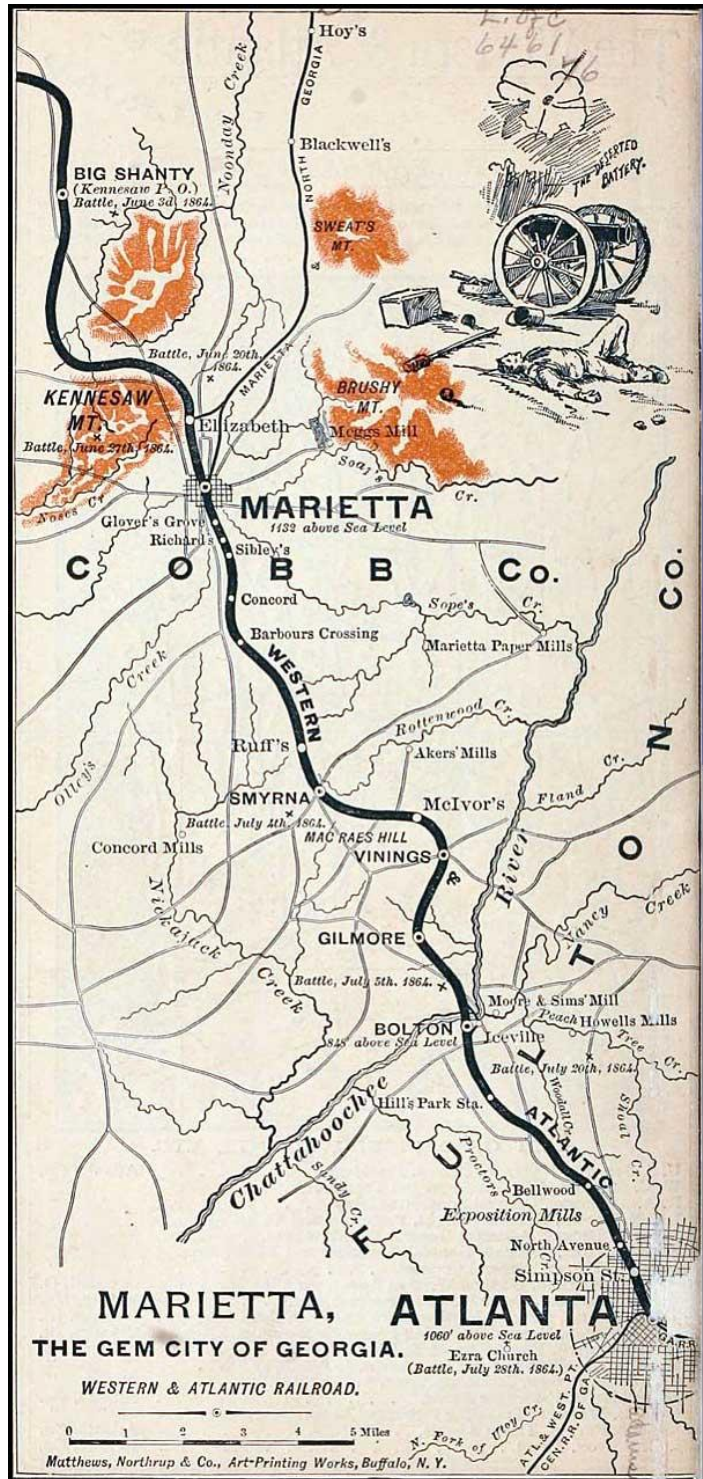


FIGURE 5: AN 1885 MAP ILLUSTRATING THE WESTERN AND ATLANTIC RAILROAD IN COBB COUNTY AND THE GEOGRAPHIC RELATIONSHIP BETWEEN MARIETTA AND ATLANTA. THE ORIGINAL INTENT OF THE MAP WAS TO PROVIDE LOCATION SITES OF CIVIL WAR BATTLES.

<https://archive.org/details/mariettagemcity00west>. The Library of Congress is unaware of any copyright restrictions for this item.

levels of production and business following the opening of the railroad line demonstrate that counties such as Cobb were undeniably involved in antebellum market capitalism. The population split between commercial and agricultural interests, however, was largely unique in Georgia, where counties were dominated politically by either its cities or by its rural concerns.

Although urban / rural economic tensions as epitomized by the 1852 Tax Act had often run high throughout the period between settlement and the beginning of the Civil War, operation of the Western and Atlantic brought not only revenue but the opportunity for capital accumulation. For a short period of time between the rail line's opening and the onset of the Civil War, real and personal property taxes were actually reduced. According to Peter Wallenstein, "As nontax revenue took pressure off taxpayers, the two groups' differences grew less pronounced."⁷⁵ The two factions also managed to work together to lobby state government for a discounted freight cost relating to the movement of agricultural and commercial products emanating from locations adjacent to the government subsidized rail line, a plea that alienated other regions of the state and brought about a strong rebuke from railroad officials in Georgia's government. One leading official of the state railroad upon hearing of the lobbying effort scoffed at the idea: "They insist that the Road [rail line] was constructed for the purpose of promoting the agricultural and industrial interests of one peculiarly favored section of the state, and protest against the efforts of its managers to make it a source of direct pecuniary profit; they are willing to tax the whole population of Georgia for its construction, but when the time comes to reimburse its owners for their outlay...they seek to...deprive the Road of

⁷⁵ Peter Wallenstein, *From Slave South to New South*, 84.

all profit from its way of business.”⁷⁶ Even though deep economic differences still existed between factions of white property owners – be they in the countryside or cities – the coalition instilled by the railroad led to a brief period of political cooperation at the local level.

The realization of lowered property taxes with increased revenue, and the political cooperation it fostered would prove to be short lived. In addition to the 1840s and 1850s ushering in an era of publically-funded infrastructure projects, it also witnessed a startling reversal of political organization at the state level. Having embraced private-public improvements such as the Western and Atlantic Railroad, many members of the old State’s Rights Party, particularly those from North Georgia, reformed into the Constitutional Union Party, which continued to align nationally with Whigs and held strong pro-federal feelings in contrast to the nullification rhetoric that once came out of the State’s Rights camp. Other former State’s Rights members, especially planters from the Black Belt, joined the Democratic Party, which over the course of the 1850s and in the context of the American South, were harboring increasingly anti-Union sentiments. Georgia governor Joseph E. Brown, a one-time ardent supporter of Jackson and vocal opponent of nullification had, over the course of a decade, come to embrace Calhounism. In a demonstration of his new state’s rights leanings, Governor Brown seized control of the Georgia Military Institute located in Marietta and significantly increased funding to the state militia system. By the mid 1850s, as the national Whig Party began to collapse, so too did Georgia’s Constitutional Union Party. As early as 1852, many Georgia Whigs were already backing away from national affiliation. When the national party nominated

⁷⁶ Western and Atlantic Railroad, *Report* (1855), 8-9 ; also quoted in Peter Wallenstein, *From Slave South to New South: Public Policy in Nineteenth Century Georgia* (University of North Carolina Press, 1987), 37.

Winfield Scott for the presidency, a significant number of disaffected Georgia Whigs shunned the nominee and voted for Daniel Webster who had actually died before the election.⁷⁷ With some Constitutional Union members sitting out of local and state politics, many more entered into the Democratic fold, while others still followed the end of the national Whigs into splinter parties.⁷⁸ In Georgia's seventh congressional district, which included Cobb County, a candidate aligned with the national xenophobic and anti-Papist Know Nothing Party even managed to win election, despite a decided lack of immigrants or Catholics in North Georgia. In this sense, party affiliation was secondary to protecting local interests, which continued to be Whiggish. Although political realignments and reversals of ideological differences may appear "illogical" on the surface, they reflected the evolving attitudes commercial and agricultural interests held towards changing economic and social conditions.⁷⁹

The Cost of Secession

Examinations into North Georgia's participation in secession have received ample attention over the past several decades. One current of thought holds that the dissolution of the Constitutional Union Party removed a political ballast that countered states rights extremism. Another line of reasoning contends that economic forces drove the secession crisis. Still another argues that a confluence of southern nationalism, increased militarism, and the desire to protect not just white supremacy but the hegemony of white

⁷⁷ Barton Carr Shaw, *The Wool Hat Boys: A History of the Populist Party in Georgia, 1892-1910* (Ph.D. Dissertation, Department of History, Emory University, 1979), 246.

⁷⁸ There was, of course, a national Constitutional Union Party as late 1860 that also appealed to former Whigs.

⁷⁹ F.N. Boney quoted in Kenneth Coleman, ed. *A History of Georgia* (University of Georgia Press, 1977,1991 edition), 135.

landowning farmers and business persons led to secession.⁸⁰ In probability, there is truth in all lines of thought. As pointed out, much of the region was increasingly integrated in the economics of slavery; was in a fractured state of political organization; and was mostly united to the protection of its commercial and agricultural interests. Yet it should also be noted that while counties such as Cobb approved secession from the Union, many of its neighbors did not. Indeed, when the armies of General Sherman began pushing Confederate forces south from Tennessee and into the mountains of northern Georgia, many southern soldiers were shocked to see towns and communities where the United States' flag still flew above public buildings and private residences alike. As the war inched closer to Cobb County, the Western and Atlantic Railroad was routinely targeted for destruction, and Union and Confederate forces stripped many homes and farms of their wares. By the summer of 1864, Union forces controlled the major commercial centers of North Georgia. Prior to beginning the march to Savannah, Sherman's army set fire to parts of Marietta and Atlanta, including county courthouses, city buildings, cotton warehouses, and most structures related to the railroad.⁸¹

Unsurprisingly, the physical destruction unleashed upon North Georgia transformed the region's political, social and economic structures, as agricultural and commercial systems were left in a state of chaos given the breakdown in infrastructure

⁸⁰ Most recent works on the dissolution of the Whig Party explore these three ideas. See Michael F Holt, *The Rise and Fall of the American Whig Party: Jacksonian Politics and the Onset of the Civil War* (Oxford University Press, 1999), 838-878 ; Frank Towers, *The Urban South and the Coming of the Civil War* (University of Virginia Press, 2004), 183-218.

⁸¹ There is no shortage of scholarly books and articles written on the Atlanta Campaign and subsequent March to the Sea. An excellent overview of military battles is covered in Charles Royster, *The Destructive War* (New York: Vintage Books, 1991). The war as seen through the experiences of a soldier can be found in Samuel R. Watkins, *Company Aytch: Or, A Sideshow of the Big Show* (New York: Plume Books; Reissue 1999); A recounting of Marietta during the war from the point of view of a Pro-Union family can be found in Louisa Warren Fletcher, *Journal of a Landlady* (Chapel Hill: Professional Press, 1995).

and currency. With dissolution of Confederate currency, creditors demanded payment in federal greenbacks, a high value note that most southerners could hardly obtain. The collapse of the southern economy led to a massive turnover in property ownership, especially among the planter class who, unlike their yeoman counterparts, often held high quantities of debt due to their direct relationships with regional and national markets, as well as the credit systems they had advocated so vociferously.

At the end of the Civil War, Georgia's state government was still accountable for its pre-war debts and faced the fact of having to issue bonds to rebuild much of its infrastructure. Local governments suffered similar problems. As late as 1869, four years after the end of the Civil War, Cobb's government held a grand total of sixteen cents in the county treasury.⁸² On the social front, the end of the war greatly unsettled the racial and class formations constructed over the decades following Removal. In Cobb County, twenty-seven percent of its total pre-war population were newly emancipated and by 1868 granted federal citizenship. The next ten years would see dramatic tensions arise between struggling propertied whites and Freedmen and Freedwomen over land ownership, labor contracts, and for men, the right to vote without duress.⁸³ Even as the years after the war witnessed the maturation of Lost Cause mythology, Georgia's veterans and their widows, unlike those in the North, were unable to receive assistance or pensions from the federal government. The need to provide for veterans and their families placed an extra annual fiscal burden onto state government.

⁸² Rebecca Nash Paden and Joe McTyre, *Cobb County* (Charleston: Arcadia Publishing Local History Series, 2005), 26.

⁸³ An excellent book examining gender and emancipation, a long overlooked topic of study, can be found in Mary J. Farmer-Kaiser, *Freedwomen and Freedmen's Bureau: Race, Gender, and Public Policy in the Age of Emancipation* (Fordham University Press, 2010).

TABLE 3: Collected Percentages Contributed to State Property Tax ⁸⁴

	1860	1870	1888
Rural Real Estate	24.1%	42.3%	31.0%
Urban Real Estate	5.2%	21.2%	23.8%
Slaves	45.0%	---	---
Miscellaneous Personal Property	6.7 %	14.4%	15.0%
Merchandise	2.3%	5.7%	5.2%
Capital	16.7%	16.4%	16.8%

With much of the Western and Atlantic Railroad’s infrastructure waiting to be rebuilt, and with the loss in revenue it once generated for the state combined with the loss from levying slave holdings, Georgia once again turned to ad valorem taxation to pay for the majority of state expenditures. As represented in Table 3, the 1870 data figures relate to the tax codes enacted by Georgia’s Reconstruction Republican government. The sharp increases in rural and urban tax collection helped fuel white resentment towards what was seen as a government of carpetbaggers and former slaves.⁸⁵ As many historians have noted, however, Georgia’s Reconstruction government was far from economically radical.⁸⁶ Although there were marked rises in ad valorem taxes, they were needed to offset the loss of revenue from slave holdings and the destruction of the railroad. Actual spending adjusted for the changes shows that the aggregate value generated from

⁸⁴ Data compiled by Peter Wallenstein and published in Wallenstein, *From Slave South to New South*, 188-189.

⁸⁵ J. Thornton Mills addressed the issue of economic interests driving whites towards Redeemer politics when he noted that “Racism cannot serve... as an all purpose explanation for small farmers’ electoral behavior.” J. Thornton Mills III, “Fiscal Policy and the Failure of Radical Reconstruction in the Lower South,” in J. Morgan Kousser and James M. McPherson, eds, *Region, Race, and Reconstruction: Essays in Honor of C. Vann Woodward* (Oxford University Press, 1982), 350.

⁸⁶ The 1950s saw a major revisionism in interpretation of Reconstruction. Three landmark early works that look extensively at Georgia and/or the Deep South include C. Vann Woodward, *Origins of the New South, 1877-1913* (Louisiana State University Press, 1951); Judson Clements Ward, “The New Departure Democrats of Georgia: An Interpretation,” *Georgia Historical Quarterly* 41 (September 1957), 227-236; Kenneth M. Stamp and Leon F Litwack, eds, *Reconstruction: An Anthology of Revisionist Writings* (Louisiana State University Press, 1969).

property taxes fell precipitously from \$672,000,000 in 1860 to \$226,000,000 in 1870, only to rise modestly to \$357,000,000 in 1888.⁸⁷ The decrease is illustrative of the lowered value of real and personal property in the state – as could be expected after the war and during the economic depression that followed – but the aggregate value taken into consideration with the percentages collected in ad valorem taxes demonstrates that Georgia’s Reconstruction government was far from a radical body intent on transforming the state’s economic system through massive tax and spend programs. Another interesting component of the data is that taxes on merchandise, a commodity held by members of the state’s mercantilists and small business persons, also doubled after the Civil War. Tax percentages on capital, which included industrial and manufacturing concerns, however, remained remarkably steady compared to other forms of property available to taxation. Though capital was a large contributor to state revenue, the increased burden on small commercial, merchandise-based businesses would create friction between small businesses and industry and corporations, a division that seldom receives the investigation it deserves.

Cobb’s White Property Owner in Reconstruction and the New South

Resentments among white property owners following the increased tax rates placed upon the public by the state’s Reconstruction government played a significant part in rebuilding the Democratic Party and ushering in the era of Redemption, a white revanchist exercise to reclaim Georgia’s government from Republicans and their African American allies. Shortly after the tax receipts of 1870, disgruntled white taxpayers fueled by economic anxiety and a belief in the cure-all fix of white supremacy, drove

⁸⁷ Aggregate value in this case refers to the total amount in dollars collected from property taxes. Wallenstein, *From Slave South to New South*, 188-189.

state Democrats back to power in the Georgia General Assembly. Two years later, resurgent Democrats regained the governorship, ushering in a nearly one hundred and thirty consecutive year reign of Democratic governors.⁸⁸

Although the 1870 reclamation of state government was supported by a broad coalition of white property owners, from both the cities and countryside, representing small farmers, planters, businessmen, and urban professionals, fissures in the new political alliance would emerge nearly instantaneous to the transfer of power from Republican to Democrat. The impending breakdown was prophesized by Joseph E. Brown, the state's Civil War era governor and one-time arch secessionist turned post-war Republican "scalawag" turned born-again Democrat who looked at the formation of Georgia's new multi-factional Democratic Party and surmised it to be "a heterogeneous mass of as antagonistic elements as ever banded together in one common cause."⁸⁹ White supremacy may have brought the coalition together, but it would be tax policy that would break it apart.

Among the chief complaints of disaffected white taxpayers was that the state's Democratic hierarchy was awarding spoils of office to persons and industries it favored. Generally, these favorites were individuals or nascent corporations that could provide financial gain to those at the head of the party. This was especially true when it came to railroad ownership. Citing the need to generate revenue, Georgia's Republican and later

⁸⁸ A short list of works examining the Redeemer era include William Cohen, *At Freedom's Edge: Black Mobility and the Southern White Quest for Racial Control, 1861-1915* (Louisiana State University Press, 1991); Eric Foner, *Nothing but Freedom: Emancipation and its Legacy* (Louisiana State University Press, 2007); from the perspective of rural white Georgians see Mark V. Wetherington, *Plain Folk's Fight: The Civil War and Reconstruction in Piney Woods, Georgia* (University of North Carolina Press, 2005); from the perspective of Freedmen see Russell Duncan, *Freedom's Shore: Tunis Campbell and Georgia Freedmen* (University of Georgia Press, 1986).

⁸⁹ After Reconstruction, Brown would become a born again Democrat. Rebecca Latimer Felton, *My Memoirs of Georgia Politics* (Atlanta: Index Printing Company, 1911), 65.

Democratic Parties engaged in a wholesale dismantling of public ownership over the state's rail lines. Rail lines such as the Western and Atlantic were designed to generate revenue through leases, while reducing the tax obligations of property owners. Many of the whites who rallied behind the Democratic banner in 1870 did so out of rising real and personal property taxes, and were largely surprised that what they perceived to be valuable public commodities were being sold to newly-organized corporate concerns. Small business owners and rural farmers no doubt expected the government they supported to be economical in expenditure and reach. When state government began awarding contracts and issuing bonds for the rebuilding of infrastructure destroyed during the war, astute property owners growled at what they saw as continued graft and corruption. Indeed, in an 1870 special investigation conducted by the national Democratic Party that was meant to uncover Republican graft in Georgia during Reconstruction, its investigators found a dismal assessment of both parties.⁹⁰

One particular case that became a favorite topic of Democratic dissidents involved what was known as the "Brunswick and Albany railroad swindle." During the war years, Georgia Governor Joseph E Brown took control of the line claiming it necessary for the war effort. At the conclusion of the war, the devastated railroad line was sold for fifteen hundred dollars to a private individual. Within a few years, the Brunswick and Albany Railroad was incorporated by a group of investors and began pressing the governor's office and the General Assembly for monetary help in rebuilding the line. By 1869, the state had agreed to financially support the rail line's reconstruction

⁹⁰ The report concluded that "Knavery and corruption abound...when we uncover one rotten Republican we find two rotten Democrats under him." The quote is attributed to a national Democratic Party committee investigating graft during Reconstruction, which itself is quoted in a letter from William H Felton dated 30 March 1870 and reprinted in Rebecca Latimer Felton, *My Memoirs of Georgia Politics*, 246.

with state-issued bonds. When Democrats swung back into power of the state house they continued to increase Georgia's financial obligations in rebuilding the line's infrastructure. By the early 1870s, the rail line had one hundred and seventy total miles of track that was inclusive of the sixty miles of track that had survived the war. Though the railroad corporation only managed to complete approximately one hundred and ten miles of track, Georgia's state government had issued bonds totaling \$5,000,000 for its construction. That the money was going to a privately-held corporation that had purchased the line for only fifteen hundred dollars incensed many of Georgia's taxpayers.

Such private-public partnerships, however, were not an outgrowth of the political turmoil of the post Civil War era. Indeed, throughout the 1840s and 1850s, private investment groups routinely tried to gain state funding for projects they argued would be beneficial to the state, such as with the Western and Atlantic Railroad.⁹¹ Generally, these projects promised to bring development and commerce to the regions in which they were planned. State government, consumed with bringing in whites to settle Georgia through territorial expansion, often took such plans seriously as viable options to encourage commercial and agricultural development. Georgia had, in fact, a strong history of state interventionist policy-making. The difference between the antebellum and postbellum eras was both the number of private-public partnerships being approved and the lack of scrutiny into the merit of the projects. Prior to the Civil War, Georgia's competing political factions kept graft, at least to some degree, in check. The brief coalition of whites that formed in opposition to new taxes and to instill white supremacy in state government actually undermined the ability to run economy in government.

⁹¹ Wallenstein, *From Slave South to New South*, 179-181.

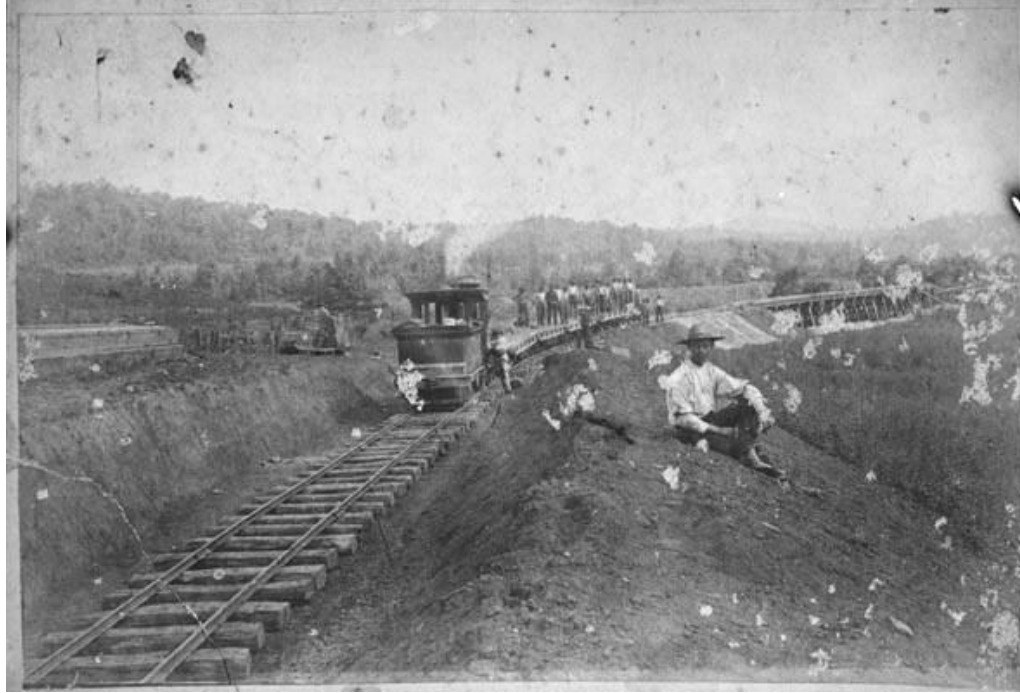


FIGURE 6: WESTERN AND ATLANTIC RAILROAD IN COBB COUNTY, c. 1890.
Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-41.

Emerging from the fissure in white unity was an independent movement headed by William Harrell Felton, a doctor, Methodist circuit minister, and planter from Bartow County, whose only political experience was serving one term in the state legislature in the early 1850s as a Whig.⁹² Counting upon his deep ties in his home county of Bartow and also in Cobb, Felton came to be widely respected by farmers and small businessmen alike who gathered to hear his condemnations of Democratic corruption and fiscal irresponsibility.⁹³ As a preacher of political Independentism, which eschewed formal affiliation with either Republican or Democratic Parties in the 1870s and 1880s, Felton

⁹² Bartow and Cobb share a border on the latter's northwest end. According to the 1860 census, Felton and his father had nearly fifty enslaved persons working their farm. This number puts them in the category of planter within Georgia's antebellum agricultural system.

⁹³ Bartow is on Cobb's northwest border. The cities of Cartersville (Bartow) and Marietta (Cobb) were also stops on the Western and Atlantic Railroad, and shared close political and economic ties.

tied questions of finance, accusations of corruption, and regionalism to his critiques of state government.⁹⁴ Above all, the Independent Movement was about having control over one's economic situation without falling prey to what they saw as a rigged political and economic system, a popular concern among white property owners following the Civil War. Yet unlike future political movements, particularly Populism and the Farmer's Alliance, the Independent Movement in North Georgia never sought to repudiate capitalism or market economies. Respective of both the Whig belief in entrepreneurship and profit accumulation, as well as the Jeffersonian ideals of self-sufficiency and republicanism of the land owning farmer, Independentism spoke against mostly what it saw as a corrupted economic system.⁹⁵ Georgia's old Whig members particularly bristled at the apparent graft of the state's reconstituted Democratic Party. As one old Georgia Whig complained: "There is no principle involved in politics since the war...It is only a contest between the ins and outs for place and power for the privilege and opportunity to rob the United States Treasury."⁹⁶ As such, the goal of Independents was not to radically alter capitalist exchange or accumulation, but to make

⁹⁴ William Felton created the term "Independentism" to describe his growing grassroots political organization. "Independentism," Felton wrote in a letter to a Macon, Georgia newspaper in 1879, "does not rely upon party machinery, but confides in principle and trusts the people rather than party leadership." Rebecca Latimer Felton, *My Memoirs of Georgia Politics*, 177. Independent movements rose across the South during the 1870s and 1880s, where they often reflected regional-specific issues. William Mahone, a former Confederate General with the Army of Northern Virginia, was the only independent to successfully take control of a state government, where he referred to his party affiliation as the Re-adjusters. Mahonism relied upon a strong coalition of white farmers, urban businessmen, evangelicals, and African Freedmen. Brief summations of Mahone's Independent movement in Virginia are found in Joe L Cooker, *Liquor in the Land of the Lost Cause: Southern White Evangelicals and Prohibition Movement* (University Press of Kentucky, 2007), 101-103; Scott Reynolds Nelson, *Iron Confederacies: Southern Railways, Klan Violence, and Reconstruction* (University of North Carolina Press, 1999), 84-90.

⁹⁵ In his study of Georgia's rural politics in the late nineteenth and early twentieth century, Barton Shaw correctly points out that the Independent Movement spoke to disaffected urbanites as well as rural voters. Barton Carr Shaw, *The Wool Hat Boys: A History of the Populist Party in Georgia, 1892-1910* (Louisiana State University Press, 1984).

⁹⁶ Quoted in Hahn, *Roots of Southern Populism*, 226.

it more egalitarian, if not at least more beneficial to the needs and desires of those who carried the Independent banner to the polls. In this objective, Felton found many allies among struggling white property owning and tenant-based farmers, small business owners who lacked political connections, urban property owners who decried rising tax rates, white laborers in the cities, and also Freedmen, who faced a resurgent Democratic Party intent on disenfranchisement. This would mark the first coalition of African Americans and whites who, while unwavering in their belief in white supremacy, were willing to choose the primacy of economic security over their assumptions in racial hierarchies.

With Independentism's appeal largely limited to North Georgia, Felton's followers urged him to run for the United States Congress. Unlike his Democratic opponent, who had the backing of most of the Seventh District's industries and newspapers, as well as the support of a powerful network of resurgent Democrats, Felton relied on grass roots organization to mount his campaign for the House seat.⁹⁷ In the final month leading up to the election, Felton traveled each day to a different location, giving impromptu speeches wherever he was welcomed. Recognized by many, including his opponents, as a masterful orator and debater, Felton often encountered little to no face to face resistance in the places he visited.⁹⁸ In an effort to draw attention away from Felton's barnstorming through the northern counties, local newspapers, which were largely in league with the state's Democratic Party, began printing stories that supporters

⁹⁷ Though Atlanta was not included in the Seventh Congressional District, its close proximity to the counties that were, and the integrated economic relationships shared due to the railroad, put the city's newspapers in a position to report and editorialize as to the events in the district. Like most newspapers in North Georgia, Atlanta's were also opposed to the Independent Movement.

⁹⁸ Felton's 1874 campaign is recounted in his obituary, *Atlanta Constitution*, 25 September 1909.

of the Independents were planning to bring in “Negroes” from Alabama to vote for Felton. The *Atlanta Constitution*, like many of the other pro-Redeemer Democrat papers in the state, claimed that a Democratic win was all but a certainty.⁹⁹ In the end, after three days of counting and recounting the ballots, Felton won the House seat by a mere total of eighty two votes. Where Democrats won convincingly in counties such as Floyd, where iron industries and textile operations were especially strong, in places where the Western and Atlantic Railroad was key to the economic survival of mercantilists and farmers, Felton won in a landslide. In Cobb, Felton recorded nearly twice the votes of the Democrat candidate. In Bartow, Felton’s home county, the Independent won over five times as many votes as his competitor. In Marietta, which had prided itself on its pro-business environment dating back to the 1840s, Felton won 863 votes to the Democratic Dabney’s 239 votes, with Felton proving especially strong with laborers, small business owners, and Freedmen.¹⁰⁰

The intense conflict between the grassroots power of the Independents and the political influence of the state’s Democratic Party led observers to refer to the Seventh Congressional District as the “Bloody Seventh.” While Democrats had largely reclaimed most of the state without any opposition, the counties carved from Cherokee lands and located along the Western and Atlantic Railroad continued to be hotbeds of

⁹⁹ Reports of African Americans being brought in from Alabama and Dabney’s election prospects in *Atlanta Constitution*, 24 October 1874.

¹⁰⁰ Papers in both Atlanta and Marietta attempted throughout the 1870s and early 1880s to drive a wedge between Independents and local businessmen. On numerous occasions, the *Marietta Journal*, which vigorously championed the Democratic Party and held close associations with industries and upstart banking concerns in the Seventh District, would run a series of stories purporting that local business people were leaving Felton’s political camp. “A prominent businessman of Marietta... who has always voted for Felton went to hear Mr. Clements” is how many of the stories began. Each one, of course, concluded with the citizen choosing to support Felton’s opponent. Throughout this period, local businessmen continued to support Felton at the polls. *Marietta Journal*, 14 September 1882. Election returns from *Atlanta Constitution*, 8 November 1874 and *Marietta Journal*, 6 November 1874.

political discontent. In Felton's subsequent reelection campaigns in 1876 and 1878, the state's Democratic Party and its allied industries, corporations, and newspapers waged a relentless attack on the Independent champion. Prominent Democrats smeared Felton's service during the war, proclaiming that his stint as a surgeon in Macon had allowed him to dodge the conflict. A common attack upon Felton was the Independent Movement's association with Freedmen voters. With the Republican Party in disarray by the mid 1870s, many of its stalwart white supporters and African American voters in North Georgia gravitated to the Independents. This occurrence undoubtedly struck fear in Democrats who feared that such an alliance would spread to other parts of the state with strong populations of Freedmen and unhappy white Democrats.¹⁰¹ When Felton shared a stage at a campaign rally in Adairsville with a group of Republicans, discontented Democrats, and an African American orator known as "Middlebrooks," his opponents were quick in their attempts to undermine the formation of a possible alliance between disaffected whites and Freedmen. The *Daily Constitution*, pointing to the number of African Americans Felton attracted to his campaign, decried that a vote for Felton would be a vote for "civil rights and social equality."¹⁰² Similar sentiments were found in the *Marietta Journal*, when it asked in an editorial how any proud white Georgian could still support Felton.¹⁰³

¹⁰¹ In the 1870s and 1880s, Georgia's Republican Party was headed by James Longstreet, a former General in the Confederate Army. According to Longstreet, by 1880 the Republican Party in Georgia only existed when there were federal appointments to be made. *Atlanta Constitution*, 14 December 1883.

¹⁰² For a brief time in the late 1870s and early 1880s, the *Atlanta Constitution* changed its name to *Daily Constitution*. By 1882, the paper had reverted to its old name. *Daily Constitution*, 12 October 1878.

¹⁰³ *Marietta Journal*, 18 July 1878.

Despite being accused of racial radicalism, Felton's tenure as a Congressman was markedly conservative, with the Independent advocating fiscal responsibility with moderate public investments in education and healthcare. Drawing upon his experience as a doctor, Felton was instrumental in bringing quinine to the Deep South to help prevent malaria outbreaks and argued that agricultural technical schools would benefit residents in rural and urban communities.¹⁰⁴ As a member of the influential Ways and Means Committee, Felton also opposed tariff reform of steel firms that would reduce the steel tax from twenty eight dollars a ton to ten dollars a ton on materials shipped via railroads. The lowered shipping taxes were universally favored by Georgia's corporate and industrial concerns, who felt that the better prices would spur investment and development in the state. Felton, however, argued that tax rates and shipping costs were issues that should be settled between the steel industries and the railroads, not the federal government. "The people," Felton told reporters, "would reap no benefit from this reduction."¹⁰⁵

On race, Felton and the Independents were willing to court African American votes and to share public spaces, but did not attempt to overturn the basis of white supremacy in state or local government. Emerging Jim Crow laws, for example, which limited social mobility and political access, were not challenged. Instead, Independents preached an ideology based on fairness and egalitarian principles. For Felton and his followers, the Thirteenth and Fourteenth Amendments had granted "the [N]egro...all the rights guaranteed him," while claiming the "race issue" to be "completely eliminated

¹⁰⁴ A brief summation of Felton's accomplishments as a Congressman is in his obituary, *Atlanta Constitution*, 25 September 1909.

¹⁰⁵ *Daily Constitution*, 13 December 1880.

from our politics.”¹⁰⁶ Unlike Democrats, who relied upon racist appeals to win white votes, Independents codified an early example of race-neutral language into political discourse. Though their appeals for a color-blind approach to political change allowed Independents to be seen as racial moderates interested in broad coalition-building, they were unquestioned proponents of white supremacy. Georgia’s legal and economic systems were built on racial exclusion, and Independents were not going to make any attempt to overturn them. Felton’s political influence came in pointing out how he and others, as white property owners, were being affected by political corruption. Independents wanted a system based on racial privilege; they just wanted the privileges it promised.

As a purely North Georgia phenomenon, the Independent Movement, as a viable alternative to the Democratic Party, lost its momentum in the 1882 election. Felton, who had always performed well in counties such as Cobb, where business and agriculture shared power, eventually lost by a two to one margin to a corporate-backed Democratic candidate.¹⁰⁷ The decline of the Independent Movement can be attributed to three factors: 1) that the post-Redeemer anger felt by property owning whites ran its course as taxes stabilized by the 1880s; 2) that many of Felton’s grievances against the Democratic Party such as large-scale bond issuances had been curtailed; and 3) that Felton was seen as being of a different era, an anti-modern at odds with the forward vision of the emerging New South ethos. During his last campaign for Congress, for example, local newspapers aligned with industry, such as the *Marietta Journal* and *Daily Constitution*,

¹⁰⁶ William Felton quoted in Rebecca Latimer Felton, *My Memoirs of Georgia Politics*, 407.

¹⁰⁷ *Marietta Journal*, 9 November 1882.

routinely lambasted Felton as an enemy of a modern “New South.”¹⁰⁸ But it would be a mistake to assume that Independentism receded into the past. Political and economic disaffection would continue to play significant roles in the daily lives of North Georgia and Cobb County residents.

Although Independents had little interest in remaking the capitalist system, the later Populist movement of the turn of the twentieth century proved an intense challenge to Georgia’s Democratic Party and the corporate and industrial coalitions it had cultivated. Led by Thomas Watson, who had witnessed his father lose his farm, the Populists organized at the grassroots to transform the economic structure of post-war Georgia, and gained strong traction among Cobb’s white farmers. “Men in prosperity do not want reform,” Watson once wrote. “Reforms commence from below...they begin with the ‘outs’ not with the ‘ins.’”¹⁰⁹ An overwhelmingly rural movement, yet one with small pockets of support from labor, Populism pulled together white farmers fearful of crushing debts and the possibility of losing their property, and courted, as had the Independents, African Americans to support their cause. Looking at the ability of Watson and his grassroots Populism to mobilize farmers across the state to local polling booths and to flood courthouse squares to speak out against existing economic policies, some historians have noted that Populists could be legitimately “labeled everything from proto-Fascists to proto-Marxists.”¹¹⁰ While Populists were primarily interested in

¹⁰⁸ Even though Atlanta’s Henry Grady would not deliver his famous “New South” speech until 1886, the term was widely used as early as the late 1870s to represent a new business-friendly and modern-minded South. Events and quotes from *Daily Constitution*, 13 March 1880.

¹⁰⁹ Watson’s quote is from Numan V Bartley, *The Creation of Modern Georgia* (University of Georgia Press, 1983), 147.

¹¹⁰ Bruce Palmer, “*Man Over Money*”: *The Southern Populist Critique of American Capitalism* (University of North Carolina Press, 1980), xiii.

reforming national currency rates and state ad valorem tax structures, along with promoting increased agricultural aid and services, they also continued the Independent movement's call for ending political corruption. "[W]ealth," one Populist wrote in an essay from Watson's *Jeffersonian* newspaper, "belongs to him who creates it, rather than those who by chicanery, legislation, and fortuitous circumstance, manage to get possession of it." The proper role of "government," the writer concluded, is one that promoted "wealth, prosperity, and happiness" and offered "every man a fair chance."¹¹¹

Without a standing coalition between farmers and the entrepreneurial class that had existed with Independents, Populism largely failed to register in urban centers, making its political aspirations more difficult. Likewise, Georgia Populism's turn to militant white supremacy destroyed the tenuous partnership between white and African American farmers when, after losing a close election, Watson blamed the loss on what he saw as the disloyalty of the African American voters to the Populist cause. Astonished that African Americans might vote for candidates whom they felt might better represent their own local interests and not just Watson's party, Watson turned on his allies, arguing that Democrats would manipulate the Black vote if African Americans were enfranchised in large numbers. From there forward, Watson and his white populists began pushing for more stringent devices to discourage Black participation at the polls.¹¹²

Another factor contributing to the decline in power of Georgia's Populist Party was the advent of progressive politics. Reflective of national trends, Georgia's political

¹¹¹ Quoted in Palmer, *Man Over Money*, 23.

¹¹² Among one of his proposals was a literacy test, but with a grandfather clause, allowing poor illiterate whites to vote so long as they had a father or grandfather who had voted prior to Reconstruction. Rebecca Burns, *Rage in the Gate City: The Story of the 1906 Atlanta Race Riot* (University of Georgia Press, 2009), 97.

establishment came to embrace Progressivism by the turn of the twentieth century. A movement initially sparked by reformists, and quickly seized upon by elected officials looking to counter both the public impact of Populist-Democratic unity and the power of corporate and industrial concerns in government affairs, Progressivism promised increased social services to the state's residents. From its onset in Georgia, the movement showed divisions between rural and urban interests. In rural areas, Georgia-style progressivism tended to gravitate towards agricultural reforms and regulation of railroads to ensure fair price access of farmers to markets. In urban areas, the state's progressive causes more often than not emanated from the business and industrialist communities. In cities, and in other areas with large-scale factories and mills, the proponents of Progressivism included civic leaders, elected officials, stock holders, and those in the higher echelons of an operation's organization. Touting the need for public investment in infrastructure improvements that would increase industrial productivity, and would in turn produce more jobs, Georgia's urban Progressivism fit nicely within the framework established by the New South ethos. Among the business community and for urban property owning professionals, Progressivism was tied to modernity through activities such as infrastructure projects and beautification efforts. What both rural and urban Progressivism in Georgia offered was a top-down approach to social uplift. Changes in agricultural policies and rail rates promoted by rural Progressives were good for small land owning farmers, but the real benefits were returned to the large planters. With urban Progressivism, seemingly benevolent programs aimed at issues of child labor or anti-lynching were often rooted in how they could benefit business and industry. As child labor laws were being enacted at the federal level, local industries many times

raised the minimum working age before hand to show themselves as protectors of innocent children. Among many urban politicians and boosters, support for anti-lynching laws was done less out of respect for the law than for placating northern investors who expected to see a modern, less violent South. J Morgan Kousser's assertion that "If Progressivism had a general theme in the South, it was hardly 'democracy'...but the stabilization of society, especially the economy, in the interests of the local established powers," is true to point.¹¹³

By the early years of the twentieth century, Cobb's white property owner inhabited a precarious place within the political climate of state government, being at once privileged by their legal status of property ownership, but also largely disaffected from the political process since the dissolution of the Independent and Populist Movements. Through their demands for federal intervention to remove Native Peoples from Georgia's borders and their subsequent involvement in political alignments and public policy-making, Cobb's white property owners were instrumental in the creation of a white supremacist state government, but saw their economic interests devalued by the corrupting forces of political failure and corporate money. Rural white property owners, for example, witnessed its Populist leadership forsake its movement against credit systems and corporate control of state government for the disenfranchisement of African Americans. Urban white land owners, likewise, saw the Independent Movement, which championed the small entrepreneur (also within a framework of white supremacy) lose to the overwhelming power of corporate and industrial interests. The Progressive spirit that

¹¹³ In parts of Cobb County, and much of the South, the ubiquitous mill village, with its factory and management-supplied housing and amenities may have looked modernly progressive, but behind the company-run church and ball fields lurked a measure of control that often intimidated and agitated workers as much as they mollified. Kousser, *The Shaping of Southern Politics*, 230.

promised to uplift Georgia's property owner into a modern era failed to materialize, being sufficiently co-opted by the financial interests of banks, railroads, and various corporations. By the beginning of the twentieth century, white land owners also chafed under a state government that had reverted to its antebellum ad valorem tax scheme, which had property be the basis of revenue collection. The changing economic and political tides witnessed from the 1870s to the turn of the twentieth century further entrenched Georgia's white property owners into enclaves of rural and urban factionalism. They had been principle actors in the development of a capitalist system that afforded them property rights and racial privilege, yet, as their mounting tax bills showed, had become unable to accumulate or preserve the wealth they desired.

Since its beginnings in the 1830s, Cobb County and its white property owners were products of its location in time and place. Carved from the remnants of the Cherokee Nation and built upon a plan to modernize Georgia through the construction of a revenue-generating railroad system, Cobb, like its neighbors, evolved with strong factions of both rural and urban interests. Unlike the planter-dominated areas of South Georgia, which was historically based on large-scale agricultural production, Cobb developed in the mid nineteenth century as a place for entrepreneurial capitalists and small-scale farmers. Without the political clout of planters or corporations, Cobb's rural and urban white property owners grew keenly aware of economic forces, such as with tax codes and lending practices. For a brief decade prior to the American Civil War, Cobb's white population was united in their support for the state-funded Western and Atlantic Railroad that reduced their local and state tax liabilities. The synthesis of political and economic interests forged at the intersection between government intervention and tax

policy would not reappear again until the 1930s and 1940s. For Cobb's white property owner, the first two decades of the twentieth century would be spent negotiating external economic forces in the preservation of their real and personal property.

CHAPTER 2

NEW WHIGS AND WOOL HATS

By the turn of the twentieth century, Cobb's white property owners comprised two distinct political factions –those residing in urban areas and those in rural areas. Though their political and economic differences were forged in the nineteenth century, they had, at times, managed to form brief coalitions in attempts to lower their tax liabilities to local and state governments. The two most significant of these coalitions concerned the construction of the Western and Atlantic Railroad in the 1840s and the formation of the defunct anti-corporate Independent Movement in the 1870s and 1880s. With the rural and urban coalitions defeated by war, political-corporate mergers, and their own steadfast belief in white supremacy, the two groups of white property owners faced a new century independent of one another. Despite the fact that many of their interests during this time period overlapped, such as with education funding and infrastructure improvements, the lack of cooperation between the two groups of white property owners diminished their ability to affect a political change in their favor.

From an economic perspective, these two groups can best be studied from their acceptance of separate, if not competing, ideologies. Urban property owners, for their part, rearticulated nineteenth century Whiggism – a capitalist belief in public investment to spur economic growth and development – into a New South ethos that promised modernization through tax cuts and infrastructure improvements. Rural white property owners, likewise, faced a changing local and national economy by building upon nineteenth century ideals of self-sufficiency and republican agrarianism. Despite formulating and reformulating their world views, white property owners became

increasingly frustrated with their place in a changing economic system, where national cotton and municipal bond markets, for instance, threatened the livelihoods of Cobb's rural and urban residents.¹ Geographers Alex Jeffrey and Joe Painter have theorized identity making in relation to these types of evolving political and economic systems thusly: "Our pursuit of different strategies and our positions in relation to the strategies and claims to authority of others constitute us in a variety of ways as political subjects with particular political identities...partly products of our conscious intentions, but partly the outcome of the discursive and material practices to others."² The incompatibility of these ideologies, and the breakdown in coalition building between the two groups of white property owners in the early twentieth century, led to failures in public policy-making at the local level.

A study that examines the anxiety and resentment of white property owners is a delicate one.³ A study of how white property owners actually did experience oppressive external economic forces, yet maintained a fierce belief in white supremacy requires a critical intervention to avoid creating an apologia for systemic racism.⁴ In Cobb, as in

¹ A more detailed discussion of the relationships between emergent professional elites, economics, and housing patterns is in Mary Corbin Sies, "The City Transformed: Nature, Technology, and the Suburban Ideal, 1877-1917," *Journal of Urban History*, Vol. 14 (November 1987), 81-111.

² Joe Painter and Alex Jeffrey, *Political Geography* (London: Sage Publications, 2009), 13.

³ Richard Dyer, a leading voice in the study of whiteness as often admitted the problems of writing about white identity politics, referring to it as the "green light problem." "Writing about whiteness gives white people the go ahead to write and talk about what in any case we have always talked about: ourselves." Dyer quote from Jay Watson, "Situating Whiteness in Faulkner Studies, Situating Faulkner in Whiteness Studies" in Jay Watson, ed, *Faulkner and Whiteness* (University Press of Mississippi, 2011), vii.

⁴ The question of how race and property was ordered in Cobb County is, of course, a crucial component of this dissertation. As Nikhil Pal Singh has argued "Whiteness...does not issue directly from private property. It emerges from the governance of property and its interests in relationship to those who have no property and thus no calculable interests, and who are therefore imagined to harbor a potentially criminal disregard for properties order." Nikhil Pal Singh, "The Whiteness of Police," *American Quarterly*, Vol. 66, No. 4 (December 2014), 1091.

most of the state, white land owners had made a conscious decision to favor a government built upon white supremacy and disenfranchisement. As both property owners and voters, white taxpayers held a political and economic position well above Georgia's African Americans and lower-income landless whites, yet continued to see the resentment towards a variety of institutions including governments, banks, and corporations. Sociologist Allan Johnson, writing of the anger of white males in a late twentieth century context, has referred to such episodes as the "paradoxical experience of being privileged without feeling privileged."⁵

Understanding how whiteness, as both an embodied form and a state of privilege, intersects with emergent economic ideologies in the early twentieth century is a fruitful endeavor.⁶ Cobb's white property owners accepted white supremacy as a normalized reality. Property law and voting rights, for example, had been engineered with the help of rural and urban white land owners to purposively exclude African American accumulation of capital.⁷ In this racialized environment, white property owners placed their belief in white supremacy but became increasingly agitated when the fruits of

⁵ Allan G. Johnson, "Privilege Paradox," in Paula S. Rothenberg, ed. *White Privilege: Essential Readings on the Other Side of Racism* (New York: Worth Publishers, 2005), 104.

⁶ This owes a great deal to Cheryl Harris's "Whiteness as Property," where she provides a theorization that whiteness is a privilege constituted through lived experience and codified by law. A brief discussion of Harris's contribution to critical whiteness study is found in Steve Garner, *Whiteness: An Introduction* (New York: Routledge, 2007), 26-27. As noted by Richard Delgado and Jean Stefancic, whiteness is an ongoing operation to establish perceptions of "normativity." Thus, whiteness is an oppositional creation that marks "boundary between privilege and its opposite." Richard Delgado and Jean Stefancic, *Critical Race Theory: An introduction* (New York University Press, 2001), 77.

⁷ As noted by Bourdieu, "[E]conomic capital provides the conditions for freedom from economic necessity, a private income being of the best substitutes for sales." Pierre Bourdieu, "The Field of Cultural Production" in Randal Johnson, ed. *The Field of Cultural Production: Essays on Art and Literature* (Columbia University Press, 1993), 68.

racism failed to provide sustenance toward economic security and social stability.⁸ Instead of becoming reflective to the changing nature of economic systems which were growing much more integrated into national, regional, and local experiences, Cobb's white property owner adopted an aggrieved persona of victimhood. Realizing themselves to be outnumbered by landless whites, African Americans, industrial interests, and the planter class, the white property owner claimed a position of oppressed minority, what Judith Butler has termed the "willful act of self-reduction."⁹ Expecting racial privilege yet feeling aggrievement towards political and economic institutions, as well as towards African Americans, two distinct questions can be asked of Cobb's white property owner in the early twentieth century: How did Cobb's two factions of white property owners independently navigate changing local, regional, and national economies in the early twentieth century? And, what were the contours of privilege within a white supremacist government?

A Shrinking Electorate

A hallmark of Georgia politics at the end of the nineteenth and into the twentieth century was the writing of a series of bills and acts designed to both limit the movement and political influence of African Americans and to diminish challenges from discontented whites. Arguably, the most important of these devices was the poll tax, a

⁸ Howard Winant, writing from the context of 1990s America, has referred to this as a "fragmentation" of white identity. Howard Winant, "Racial Dualism at Century's End" in Wahneem Lubiano, ed, *The House that Race Built* (New York: Vintage Books, 1998), 96.

⁹ Sherrow O. Pinder theorizes, building upon Butler, that claims of white victimhood serve to recode minority status into a highly racialized and gendered construct. Butler quote found in Sherrow O Pinder, *Whiteness and Racialized Ethnic Groups in the United States: The Politics of Remembering* (Plymouth: Lexington Books, 2012), 155. For a brief account of the rise in white political racism from the early twentieth century through to the late twentieth century see also Michael Omi and Howard Winant, *Racial Formation in the United States* (New York: Routledge, 1994, 2nd edition), 118-121.

rather banal mainstay of Georgia revenue collection prior to the Civil War that became a bludgeon during the late nineteenth century, used for decades to disenfranchise African Americans and poor whites, alike. The poll tax was initially a part of Georgia's Republican Reconstruction, where it was designed to highlight the new state government's focus on bureaucratizing and modernizing the political system. With the broad support of African American leaders, including Henry McNeal Turner, the annual tax was initially designed to fund public education for all Georgia children.¹⁰

To the dismay of Black leaders and other Reconstruction era politicians, white Democrats kept the poll tax as a part of the constitution, yet made no provision for how to enforce the law, ostensibly leaving the voting process open to corruption and intimidation by removing state-level bureaucratic oversight. After passage of a new state constitution that laid the framework for Jim Crow, many Freedmen who had paid the annual poll excise saw county election chairmen refuse to print receipts of their payment. In many instances, African Americans who did manage to keep their voting privileges were met at the polls by white men, who under the guise of being poll workers, noted which candidate was chosen – an occurrence that was legal under Georgia code due to the state's refusal to adopt a secret ballot provision.¹¹

¹⁰ As historians such as Donald Grant and Edmund L. Drago have noted, the intent of the Reconstruction-era poll tax was to encourage the participation of all Georgians in the democratic process, while providing a permanent source for education funding. Donald Grant, *The Way it Was in the South: The Black Experience in Georgia* (University of Georgia Press, 1993), 196-197; Edmund L. Drago, *Black Politicians and Reconstruction in Georgia: A Splendid Failure* (University of Georgia Press, 1992), 148-149.

¹¹ The first Georgia county to adopt a secret ballot was Fulton in 1941. Background on the various means of voter intimidation used against African Americans is discussed in Laughlin McDonald, *A Voting Rights Odyssey: Black Enfranchisement in Georgia* (Cambridge University Press, 2003), 15-44. Patrick Novotny, *This Georgia Rising: Education and Politics of Change in Georgia in the 1940s* (Mercer University Press, 2007), 30.

White Democrats also made the poll tax debt cumulative from year to year.¹² African American leaders and allied white Republicans argued that poll taxes allowed states such as Georgia to circumvent the intent of the Fourteenth and Fifteenth Amendments, which outlined citizenship and voting rights for all American-born persons. The state of Georgia, as well as other southern states that had adopted poll tax requirements countered that states were Constitutionally granted the power to levy taxes, and that the voting tax was merely a device to raise revenue, and had, after all, been supported by Freedmen during the Reconstruction period. From 1877 to the time of World War Two, the states' rights argument, with regards to taxation, was continually upheld by a politically conservative United States Supreme Court.

The design of the new poll tax was to lower electoral participation; and it succeeded. As noted in Donald L. Grant's *The Way it Was in the South: The Black Experience in Georgia*: "the cumulative poll tax was the most effective bar to Negro suffrage ever invented."¹³ Not only were large numbers of African Americans disenfranchised, but so too were scores of poor whites. Georgia's Reconstruction era laws had been as universally fair to poor whites as they had been to Freedmen, granting amnesty from many pre-Civil War tax debts, allowing women to own and will property without a male executor, and guaranteeing every man the right to vote freely. But the

¹² Georgia eventually capped its cumulative poll tax liability at \$47.00. Georgia's annual poll tax remained fairly constant at between \$1.00 and \$2.00. George B. Tindall, *The Emergence of the New South, 1913-1945* (Baton Rouge: Louisiana State University Press, 1967; 1999 Reprint), 640; Harold P Henderson, *The Politics of Change in Georgia: A Political Biography of Ellis Arnall* (University of Georgia Press, 1991), 85-86.

¹³ One white southern official flatly said of the rewritten poll tax laws propagating across the South and of their effect on Black citizens, "we want that poll tax to pile up so high that he will never be able to vote again." C. Vann Woodward, *Origins of the New South, 1877-1913* (Louisiana State University Press, 1951; reprint 2000), 336; Grant, *The Way it Was in the South*, 197.

cumulative poll tax, which was growing in popularity across the Deep South at the time, effectively disenfranchised large segments of white voters, and in Georgia and Mississippi more whites than African Americans.¹⁴ The ability of the state's lower strata of residents to challenge the new political current at the polls was significantly curtailed. No doubt fearful of the formation of possible coalitions between whites and Blacks, such as was heralded at various times by more left-leaning members of the Independent Movement, Farmers' Alliance, and Populist Party, the late nineteenth century poll tax served as it was intended – as a device used to limit democratic participation, and especially political dissent. Many historians such as Philip J. Wood place the disenfranchisement of poor whites in economic terms, noting that the “long-term impact” of the poll tax “was to eliminate the possibility of effective opposition to the domination of capital through the Democratic Party.”¹⁵ In this sense, white property owners effectively dismantled their ability to form coalitions by supporting candidates who promised white supremacy and enacted devices of disenfranchisement.

In light of the assault on voter participation the total number of voters, both white and African American, fell precipitously. In 1876, for example, fifty-four percent of registered Georgians voted, including fifty-three percent of registered African Americans. By the 1904 general elections, however, only twenty-four percent of registered Georgians entered the polls, while the number of voting African Americans across the state stood at

¹⁴ Historian J. Morgan Kousser has rightly pointed out concerning whether the poll tax was actually designed to limit the political participation of poor whites: “Had the disfranchisers wished the electorate to include the lower strata of whites, they could have written a grandfather clause or some equally efficacious exemption into the poll tax..” J Morgan Kousser, *The Shaping of Southern Politics: Suffrage Restriction and the Establishment of the One-Party South, 1880-1910* (Yale University Press, 1974), 68.

¹⁵ Philip J. Wood, *Southern Capitalism: The Political Economy of North Carolina, 1880-1980* (Duke University Press, 1986), 120.

just four percent.¹⁶ Yet even in spite of declining African American presence at the polls, some Georgia politicians continued to argue for literacy tests and grandfather clauses to further purge Black voters from the rolls. Such bills, however, were routinely rejected by the majority of the state legislature. As historian Charles E. Wynes has stated on the question of such measures, most elites “believed the cumulative tax and white primary had solved the problem” of potential Black influence at the polls.¹⁷ This sentiment was also studied by political scientist V.O. Key, Jr. in the 1940s, when he noted that the region had compiled “the most impressive systems of obstacles between the voter and the ballot box known to the democratic world.”¹⁸ Another likely reason, however, as to why southern politicians refused to place further limits on voting was that many politicians were wary of instituting additional laws that might disaffect even more white constituents from the electoral process, and thus sow additional seeds of discord towards state government.

Though hesitant to further disturb whites with disenfranchisement acts that tied taxes to citizenship, the State General Assembly did manage to create another roadblock to African American voting by instituting a whites-only primary at the turn of the century. Although African Americans who had managed to overcome the burdens and harassment of meeting poll tax obligations could still vote in the general elections, they were denied the right to choose a Democratic candidate through the white primary

¹⁶ J. Morgan Kousser, *The Shaping of Southern Politics: Suffrage Restriction and the Establishment of One-Party Rule, 1880-1910* (New Haven: Yale University Press, 1975), 212. Grant, 200.

¹⁷ Kenneth Coleman, ed. *A History of Georgia* (Athens: University of Georgia Press, 1977, 1991 edition), 280.

¹⁸ Quoted from Donald R. Kinder and Lynn M. Sanders, *Divided by Color: Racial Politics and Democratic Ideals* (University of Chicago Press, 1996), 5. See also Leon Litwack, *Trouble in Mind: Black Southerners in the Age of Jim Crow* (New York: Alfred A. Knopf, 1998).

system. With Georgia being a one-party state, the implementation of a racially discriminatory primary system further lessened direct political participation among qualifying African American voters. Local governments, for example, often added important city and county decisions onto white primary elections. In 1911, while Marietta was debating the possibility of restructuring the city’s mayoral and council offices and to rewrite the charter of a city-owned utility, city leaders decided to place the issue on the upcoming state-wide white primary ballot, so that “white people can settle [the] question.”¹⁹ Considering, however, that voting laws also targeted many poorer whites, the “question” left to be settled would largely fall upon a shrinking faction of property-owning white citizens.

TABLE 4: Numbers of Voting Age Georgians Compared to Poll Tax Collected for Selected Years²⁰

Year	Number of Persons of Voting Age (White and African American), Being 21 Years or Older	Year	Amount of Poll Taxes Collected
1910	620,616 †	1912	\$977,000
1920	1,421,606	1921	\$808,000
1930	1,498,567	1931	\$577,898

†This number reflects voting age persons prior to the 19th Amendment. It does not, therefore, include women of at least twenty one years of age.

With the state Democratic Party’s successful reduction of the voter rolls through poll taxes, the implementation of a white primary, and continued use of various forms of class and racial intimidation, the numbers of Georgians who could cast a ballot dropped again from 1910 to 1930. Remarkably, the trend of diminished voter participation as a percentage of total population in Georgia continued in spite of ratification of the

¹⁹ The restructuring proposal and rewriting of the charter were rejected by voters. *Marietta Journal*, 8 September 1911.

²⁰ United States Department of Commerce, Bureau of Census. *Financial Statistics of State and Local Governments*, 1932 (US Printing Office, Washington DC, 1935).

Nineteenth Amendment in 1920, as women over twenty-one years were granted suffrage but also fell victim to the burden of cumulative individual voting tax debt. Such was the disparity in voting that during the Great Depression, many women sociologists working in the South began to note that “[poll tax] laws...result in limiting women, more than men, in meeting voting qualifications.”²¹ According to their findings, in households with enough disposable money to vote in an election, it was generally men who went to the polls. In Georgia, as in states across the South that had poll tax laws, the ability of a woman – whether white or African American – to vote was largely constrained to those of more comfortable economic means. Despite the entrance of women onto Georgia voter rolls after 1920, the amount of total poll tax collected between 1912 and 1931 declined by nearly forty one percent and property owning white men continued to comprise the overwhelming majority of the state’s voters. Their interests, which were not surprisingly becoming even more economically-centered in years of financial instability, continued to affect class and geographic differences in place since the nineteenth century.

New Whigs in a New South

The roots of anxiety felt on the part of white property owners in Cobb’s urban areas is perhaps best studied from the perspective of Georgia’s “persistent Whiggery” and within the context of the New South. Although many historians have discussed “new Whigs” or “Neo Whiggery” in their studies of the twentieth century South, especially in regards to attempts to procure industrial and commercial development, it is important to

²¹ Sociologist Minnie L. Steckel quote from Sarah Wilkerson-Freeman, “The Battle for Woman Suffrage: Alabama White Women, the Poll Tax, and V.O. Key’s Master Narrative of Southern Politics,” *The Journal of Southern History* Vol. 68, No. 2 (May 2002), 333.

note that there are no examples of historical individuals personally claiming to self-identify with the defunct nineteenth-century party.²² What one does find in Georgia are urban politicians from the 1910s to the 1930s who constantly invoked the politics and policies of the state's prominent antebellum Whigs, such as Toombs, Crawford, and Gilmer, but without mentioning the Whig Party specifically. As tax policy battles continued between rural and urban real property-owning Georgians, a common refrain from politicians and voters in the state's cities was that the state should return to funding infrastructure improvements and lowering tax obligations to residential, commercial and industrial concerns so as to promote economic development.

The persistence of southern Whiggism played directly into the New South movement, a pro-business / pro-development strategy that dominated urban political thinking from the late nineteenth century and early twentieth century. Born from the mind of *Atlanta Constitution* editor Henry Grady, the New South creed promised to spark an entrepreneurial spirit among native white southerners through a mixture of infrastructure improvements, educational programs, and tax cuts that would induce northern industries to relocate down South.²³ Grady's message was especially popular with city leaders who, as pro-business advocates, imagined the New South movement

²² A brief selection of historical-based works that argue for the enduring qualities of Whig ideology include Michael Perman, *The Road to Redemption: Southern Politics, 1869-1879* (University of North Carolina Press, 1984), 87-107 ; C. Vann Woodward, *Origins of the New South, 1877-1913* (Louisiana State University Press, 1981), 34-35 ; Bruce J Schulman, *From Cotton Belt to Sunbelt: Federal Policy, Economic Development, and the Transformation of the South, 1938-1980* (Duke University Press, 1994), ix, 129-130 ; James C Cobb, *The South and America Since World War Two* (Oxford University Press, 2010), 68-69.

²³ In the early 1990s, historian James C. Cobb provided a case study of Mississippi's "Balance Agriculture with Industry" (BAWI) program. Its design was classic New South ideology, offering tax cuts and public subsidies to encourage industrial development and what would later be recognized as agri-business. As Cobb dutifully illustrates, the program wound up pitting cities and counties against each other in a race to cut taxes and provide infrastructure improvements, while corporations secured all the capital. James C. Cobb, *The Selling of the South: The Southern Crusade for Industrial Development* (University of Illinois Press, 1993).

leading their communities into dual currents of modernization and industrialization, finally leaving behind the “old South” of “slavery and agriculture.”²⁴ As noted by James C. Cobb, the New South “promised immediate and sweeping economic change without the sacrifice of racial, political, and cultural autonomy or continuity” through a “powerful mixture of myths about the past, illusions of about the present, and fantasies about the future.”²⁵ Largely short on specific details on how to achieve development outside of providing a business-friendly climate built on public subsidy, the New South movement transpired with not unexpectedly mixed results.

Local politicians, business leaders, and white property owners in Marietta, Cobb’s largest city and its seat of local government, were quick supporters of the New South movement, and they were certainly not alone in experiencing the pains of disappointment when it came to boosterism’s limits in the New South Era. While cities such as Atlanta and Birmingham looked at rising levels of industry and investment as examples of the New South being an economic success, small cities across the South that embraced the ethos remained largely undeveloped. This was especially true of cities on the periphery of larger municipalities, such as with Marietta to Atlanta. With most industry gravitating towards Atlanta, Marietta was left mostly as supplier of labor to factories a few miles to the south and failed to see the increases in local revenue promised by the New South insistence on tax cuts and additional public spending. As such, Marietta, much like other small to mid-size cities studied by southern historians, failed to realize a developing

²⁴ Grady gave a version of the famous New South speech throughout the late 1880s – mostly to New England audiences. Edwin DuBois Shurter, ed., *The Complete Orations and Speeches of Henry W Grady* (New York: Hinds, Noble and Eldredge, 1910).

²⁵ James C. Cobb, “On the Pinnacle of Yankeeland,” in John B. Boles and Bethany L Johnson, eds, *Origins of the New South Fifty Years Later: The Continuing Influence of a Historical Classic* (Louisiana State University Press, 2003), 163.

industrial sector and held, instead, a local economy dominated by “retail sales, finance, insurance, and other services, much like it had decades prior.”²⁶



FIGURE 7: MARIETTA DURING COTTON HARVEST, c. 1900.
Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-6.

What the New South movement did achieve was the creation of a network of like-minded pro-business persons and an ideological formation among white urban residents that business-friendly politics and low tax policies were the key to modernization. Even with the death of its architect, Henry Grady, in 1889, the foundation he laid of merchants, bankers, lawyers, and civic groups working in cooperation left a lasting legacy. At the turn of the century, for instance, Marietta business leaders and the mayor’s office worked with officials in the city of Atlanta to open a dedicated passenger rail service between the two cities. Atlanta’s Chamber of Commerce, spurred to action by New South ideals, took up the passenger line issue and lobbied rail companies to aid in its construction. By the early 1900s the Atlanta-Marietta interurban trolley line opened under the operation of

²⁶ Don H Doyle, *Nashville in the New South, 1880-1930* (University of Tennessee Press, 1985), 195.

Georgia Power Company. The working relationships established for the creation of the trolley line led Marietta to form its own local Chamber of Commerce with the stated purpose of “arousing public sentiment in favor of municipal improvements.”²⁷ During the 1910s and 1920s, Marietta’s chamber lobbied the city to issue bonds for street paving projects, while reducing local business taxes. With the onset of the First World War, the chamber of commerce even persuaded the United States Army to open a ballistic training camp on the outskirts of the city.²⁸ And, in another instance of Marietta-Atlanta cooperation, the two Chamber of Commerces again aligned with city politicians to ensure that the southeast district’s Federal Reserve Bank would have its home in Atlanta instead of New Orleans or Nashville.²⁹

Despite the surface successes of Marietta’s chamber of commerce and the city’s pro-development advocates, there is an understudied component of civic boosterism: that many of its most ardent supporters at the local level were not especially adept at making business decisions. This failing, combined with a general lack of banking regulation and a culture of graft that permeated local and state politics made for unsurprisingly bad results. In 1916, for instance, a group of businessmen from Marietta and Cobb County lined up to support the erection of a new loan and trust bank building in Marietta. The building furnished with “hot and cold water lavatories” and “electric lights” was a popular point of pride for both the business community and local newspapers which continually provided updates on its construction. Organized under the name Sessions

²⁷ *Marietta Journal*, 1 November 1912.

²⁸ *Marietta Journal*, 20 September 1917.

²⁹ *Atlanta Constitution*, 14 January 1914.

Loan and Trust with the slogan “Sessions Stands for Safety,” the bank’s directors, which included members of the elite Marietta families and a former governor of Georgia, informed the *Marietta Journal* that business dealings had increased so much over the years that the completion of the new building was an absolute necessity.³⁰ Within three years’ time, however, rumblings began brewing as to the bank’s solvency. In less than four years from opening, the bank was put into receivership after an outside audit revealed a \$200,000 shortage on their books; its vice president and head cashier were later arrested.³¹ Subsequent stories appearing in local papers suggested fiscal incompetence rather than premeditated malfeasance in relation to the missing funds, as its banking managers had little to no formal training in financial lending or accounting practices. The bank’s management were scions of elite local families funded by prominent state-level politicians. As a loan and trust, whose charter defined its commitment to financing business and home ownership, the failed bank cost many residents substantial financial losses.

Political corruption and cronyism also affected the creation of a Marietta public utility corporation chartered as the Board of Lights and Water (BLW). Initially designed to raise the general health of the city by providing potable water and sewer service to all commercial and residential sections of the city, the organization of the BLW ran afoul of various powerful local leaders over funding, planning, and construction. When Marietta issued bonds for the sewer infrastructure, for example, some leaders, not surprisingly given the city’s recent bond troubles, decried the long-term cost burden of providing city-

³⁰ The design of the soon-to-be building and expanded bank operation was reported in *Marietta Journal* 29 January 1915.

³¹ *Atlanta Constitution*, 14 February 1922.

wide sewer service. Others, however, had a personal interest in the water treatment and sewer plan proposal, especially in matters of whose company would receive city contracts to provide materials and construction teams to the venture. By 1917, BLW dissidents had managed to secure seats on the project's governing board and refused to cooperate with the mayor's office until the city met their demands. Though the bonds were already let, opponents of the sewer plan fought over construction details. Over the course of the next year, Marietta's plan for the BLW service area was redrawn, with only the downtown business district and the wealthier neighborhoods being provided with sewer access.³² Building material and construction companies with political connections received city contracts, triggering discontent among the majority of Marietta's white property owners who saw the contract system as another example of political corruption. Although the entire city was expected to pay a share of the bond issuances, many property owners pointed out that only a small percentage would see the benefit. For most of the 1920s, little infrastructure improvements were made to the BLW, and as late as 1936, less than one fourth of the city's total residents had a functional sewer connection.

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The best example of the failures of pro-business advocacy, however, is found in the early 1920s, when Marietta's city government faced lawsuits from the National Bank of Boston and the Park National Bank of New York for unpaid bond notes totaling \$90,000, events that led many to question whether the city was in the midst of a

³² Mark H. Rose has also noted the perilous the state of bond sales in the 1910s and 1920s to finance public utilities. Mark H. Rose, *Cities of Light and Heat: Domesticating Gas and Electricity in Urban America* (Pennsylvania State University Press, 1995), 55-57. Political fights over the operation and funding of the BLW found in *Marietta Journal*, 17 July 1914 & *Cobb County Times*, 15 March 1917.

³³ L. M. Blair, "Memories of Marietta," Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, p. 8. Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

bankruptcy crisis. The origins of Marietta’s fiscal predicament began with two separate bond issuances from 1917 designed to fund several street paving projects in the downtown area. The street paving bond issuance and the ensuing lawsuits highlighted both the naiveté of pro-booster policies and the effects of lax regulation in local, regional, and national bond markets.



FIGURE 8: UPAVED STREETS IN MARIETTA COMMERCIAL DISTRICT, c. 1905.
Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-233.

In 1917 the Georgia General Assembly approved an act allowing “persons, companies, and corporations subject to assessment” to petition their municipality for infrastructure improvements on the condition that they share in the cost of the project. Though championed as a progressive initiative for its granting of the right of petition to the general public, the plan heavily favored wealthy city neighborhoods and industry, both of which had a better chance of meeting their share of the implementation costs. As

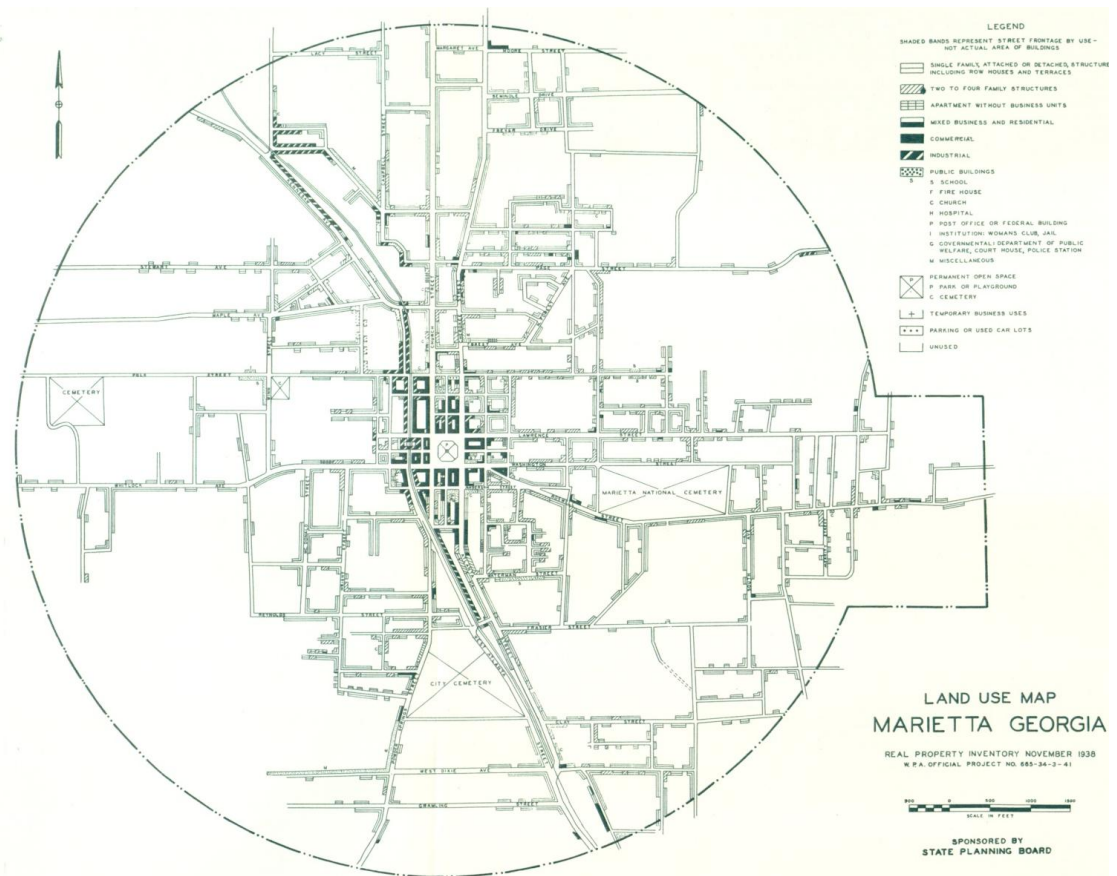


FIGURE 9: CITY MAP OF MARIETTA CITY LIMITS ILLUSTRATING STREETS AND LAND USE, c. 1938.

Blair Papers, “Real Property Inventory for Marietta, 1938. Works Progress Administration.” Kennesaw State University Archives, Kennesaw, Georgia

soon as becoming law, many newer businesses and industries in Marietta petitioned for street paving under the provisions of the act. Some of Marietta’s older business owners, however, rejected the idea of having the city council authorize incoming funds or raise the local property tax rate to pay for sidewalk construction and street paving projects.³⁴ Instead, they argued that the city should issue long term bonds for the projects, since the

³⁴ In Marietta, property owners were allowed to pay taxes monthly or annually. The city often authorized spending in anticipation of what monthly tax bills would generate. Often times, property owners were delinquent in payments and the city would face short-term budget deficits until the tax bills were paid. *Cobb County Times*, 24 August 1920.

“coming generations” would be “the ones who will enjoy [them] most.”³⁵ The city’s leadership, largely committed to the tenets of urban Progressivism and New South modernization approved the street paving measure and two bonds were released with reportedly little concern as to their issuance. After all, the financial burden was to be a shared sacrifice between city and private interests. Additionally, the optimism of boosterism assured city leaders that future tax revenue generated from property assessments and business licenses within a newly paved commercial district would pay Marietta’s share of the principal and interest of the bonds. The first bond issued in 1917 totaled \$20,000 and the second, issued shortly thereafter, stood at \$28,000. The bonds were brokered by a well-connected South Georgia businessman, Frank Scarboro, who located favorable interest rates through the Merchants and Farmers Bank of Georgia with four year maturation at five percent interest.³⁶



FIGURE 10: A WHITE NEIGHBORHOOD IN MARIETTA WITH NEWLY PAVED STREETS, c. 1920.

Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-519

³⁵ *Cobb County Times*, 11 January 1917.

³⁶ The first 20,000 USD bond included previous debt from a 1916 issuance that the bank rolled into a new bond package. *Cobb County Times*, 24 August 1920. The role of the broker recounted in *Cobb County Times*, 13 March 1919.

After a year of the bond issuances, the first payment came due. As later explained by the city's mayor, the contractor hired to perform the work did not complete the project on time. Downtown businesses and industries, which viewed the paving project as still under construction, refused to pay their first-year share of the bond debt. City government, whose "cash on hand" at the beginning of each fiscal year during the 1910s often amounted to less than twenty dollars was unable to meet the bond payment out of the city's sinking or standing fund. Compounding matters was the fact that many individuals and businesses were not even paying their other municipal obligations through real and personal property taxes, licensing, or professional fees. In a city audit of 1916 alone, clerks discovered over \$10,000 in "accounts outstanding" from the city's property owners and business operations.³⁷

In 1919, with the paving project complete, but two years after the initial bonds were issued, Marietta made its first payment to the Merchants and Farmers bank in the total of \$6,000. With downtown businesses finally agreeing to pay their share of the costs and an ongoing campaign to collect unpaid tax obligations through the city, Marietta officials hoped to refinance the two bonds. The National Bank of Boston, which held collateral in the Merchants and Farmers Bank, however, declined changes to the original note obligations and called for continuation of payment for the bond plus interest minus the \$6,000 just paid. Simultaneous to the city having its refinancing offer rejected, the broker who had initially handled the bond issue on behalf of the city was found to be engaged in "frenzied financing" by selling single municipal bond notes to multiple banking institutions. Frank Scarboro, as the bond broker, had run a confidence scheme

³⁷ *Cobb County Times*, 24 August 1920.

on cities throughout the state by double and triple selling bond notes in an amount nearing \$300,000.³⁸ Heavily indebted after making years of bad investments on the cotton market, Scarboro appeared to create the bond scheme to cover his losses.³⁹ Shortly after news of criminal enterprise came to light, the broker fled the state and the Park National Bank of New York filed suit in federal court demanding \$48,000 from the city of Marietta in principal bonds it had recently purchased from Scarboro. Following suit, the National Bank of Boston filed for principal payment of the remaining \$42,000.⁴⁰

The Park National Bank of New York case against the city was eventually resolved with Marietta attorneys claiming “failure of consideration,” meaning that the financial institution’s grievance was with Scarboro and not the city in that the notes the bank acquired were for a project already completed and were therefore worthless. The First National Bank of Boston, however, refused to drop its lawsuit against the city. Marietta officials, recognizing that having a municipal debt-related case in court proceedings would negatively affect the rates of interest it could expect for future bonds, persuaded the Boston bank to settle with the city in Cobb County Superior Court rather than having the case heard in federal court. The “consensus verdict” was considerably favorable to the First National Bank of Boston who held considerable fiscal leverage against the city. The new terms of the 1917 bonds called for “four thousand dollars in annual payments with six percent interest until liquidated.”⁴¹

³⁸ *Cobb County Times*, 13 March 1919.

³⁹ M.L. McNeel of Marietta in a letter to the editor implied that Scarboro’s “gambling” was well known and that the city’s mayor refused to listen to the advice of local attorneys in finding a bond broker. *Cobb County Times*, 10 April 1919.

⁴⁰ A timeline of the court filings in *Marietta Journal*, 24 December 1920.

⁴¹ *Marietta Journal*, 24 December 1920.

The bond fiasco became known as the “Scarboro Transaction” and it left an indelible stain on the optimism of civic boosterism and private-public partnerships, and reinforced the idea that unregulated bond markets, booster naiveté, and a system of law that favored creditors were road blocks to substantial development of smaller cities like Marietta.⁴² The political leadership of the city, faithful in the spirit of boosterism, trusted someone to share in their vision of a renewed city, a broker it turned out, who in spite of a nefarious past in gambling and in making poor predictions on cotton futures, was not properly vetted by the mayor’s office. At a national level, Marietta was not alone in feeling the pains of an unregulated bond market. In Chicago, Sanders Shanks, reporter and future editor of the *Bond Buyer* – the “bible of the municipal bond business” - openly lamented in the late 1910s and early 1920s that the unregulated and corrupted markets in which securities were bought and sold would eventually lead cities to leave the bond market all together. “[T]he municipal securities market is badly shattered,” Shanks wrote in the *Bond Buyer*, “...the city which can sell bonds or notes is today the exception, not the rule...It is no longer news when a default occurs.”⁴³

The 1917 infrastructure improvement act had put cities like Marietta in untenable situations due to the necessity of issuing bonds to implement the large-scale projects. In need of industry and business for jobs and revenue, Marietta could not ignore the appeals of commercial and industrial districts to have infrastructure improvements made, being

⁴² The “Scarboro Transaction” is recounted numerous times in local papers. See *Cobb County Times*, 13 March 1919 ; *Cobb County Times* 10 April 1919 for more detailed analysis.

⁴³ Conversely to arguing for tighter control of the market, Shanks also reminded readers that buying municipal debt was always a good investment, writing that city issued securities “are actually a first lien on the bulk of the property in the debtor community.” Though the market was “shattered” and largely unregulated, courts would side with the buyer of debt, rather than the municipal government cheated in the process. Beito, *Taxpayers in Revolt*, 103-104.

well aware that in the era of low tax New South policies, disgruntled industries could move to another city with a more favorable business climate. Under the conditions of the act, private entities only had to share the cost of the project. Securing money to begin expensive improvements such as paving, however, required upfront costs – necessitating municipal bond issuances.⁴⁴ The bonds Marietta issued included both the city’s portion of the project costs and the share to be paid by the businesses. If businesses did not pay the city, for work performed – regardless of reason – it was the municipality and its taxpayers who ultimately carried responsibility for the debt issued under the city’s name. Perhaps aware that tax increases might be required to offset the effects of the next “Scarboro Transaction”-type fiasco, leaders of some local industries, labeled “conservative elements,” actively lobbied against any future bond initiatives for the remaining decade.⁴⁵

In the 1920s, as Marietta’s city government faced mounting debt obligations, city leaders with the help of their state representatives attempted to raise revenue without calling for a popular referendum. Under the state constitution, a city – through a representative or senator – could request the General Assembly to approve a change to the existing city charter. In 1922, faced with financial problems resulting from the Scarboro transaction, a proposal was entered in the legislature to replace property tax collection from forty cents per one hundred dollars to fifty cents per one hundred dollars.

⁴⁴ Many municipal governments in the 1920s engaged in issuing anticipation notes, which were short term bonds meant to fund public projects such as road or school construction that would be paid on revenue collected in future taxes, usually within one or two years. The housing bubble of the mid 1920s combined with the downward turn of cotton prices severely hampered the ability of municipalities and counties to meet their debt obligations.

⁴⁵ “Memories of Marietta: Rip Blair,” Cobb County Public Library, “Georgia Room,” Vertical Files. Marietta: Miscellaneous I, No. 4.

Marietta's mayor along with the city finance committee supported the change when questioned by reporters from the *Cobb County Times*, claiming that it was needed in order to pay down existing debt obligations more quickly.⁴⁶ The significance of the proposed raise to the millage was profound. For decades, Marietta had lowered municipal tax rates while issuing long term bonds to build infrastructure all in an attempt to lure industry to the city. With a budget crisis looming, Marietta had no choice but to raise taxes. Following months of travelling through committees within the General Assembly, the millage referendum was approved by a majority vote of the legislature without Marietta having to rewrite its charter, saving the city at least another two years before it would be able to have an addendum completed.

The difficulties cities such as Marietta faced in implementing laws and tax ordinances in a timely manner were due to the state's failure to adopt a home rule provision for local governments.⁴⁷ For a city to issue bonds for a public infrastructure project or raise millage rates, the local representative had to file the proposal with the Committee of Cities and Counties where, if approved, the bond proposal would go before the General Assembly for an up or down vote. Upon receiving the blessing of the legislature, the city could place the bond issue proposal, as submitted, onto a general local ballot. The system was originally designed in the antebellum era to ensure that local governments were not incurring unsustainable amounts of debt. Over time,

⁴⁶ *Cobb County Times*, 21 June 1922.

⁴⁷ Home rule for cities and/or counties is a decentralization of state powers to local government. Home rule powers often vary from state to state, but usually include things such as land annexation, local zoning, bond issuances, local property taxes, and the general organization of local government. Without home rule in Georgia, local governments were dependent upon the state legislature to approve any changes that locally elected officials wanted to make in the governance of cities and counties. In Georgia, this was a major source of acrimony between urban areas and state government. Further background on how home rule functions across the United States and a brief history of its use is found in Dale Krane, Platon Rigos, and Melvin Hill, Jr., *Home Rule In America: A Fifty State Handbook* (New York: CQ Press, 2000).

however, the Committee on Cities and Counties oversaw not just bond proposals, but also came to include matters of zoning, changes to local tax collection, and even the renaming of local roadways. Georgia's General Assembly also met biennially. If the referendum had not been approved, Marietta would have had to wait until the next session to propose changes to the city charter.

The burden of having to propose each and every modification to a city's operation promoted not just inefficiency, but political lethargy. As discord between rural and urban populations and between the multiple factions within the Democratic Party continued to metastasize through the early twentieth century, the possibility of using the Assembly's control over municipal and county financial affairs to settle political differences or even personal conflicts became a plausible scenario. As local representatives and senators engaged in bitter policy debates within the Assembly over issues relating to taxation, many local city and county leaders, though they had a direct connection in questions concerning revenue collection, often provided a public face in deference to all state office holders, whether their politics conflicted with their own, or not. Although some city officials, especially within a city such as Atlanta, which was powerful enough to weather the vindictiveness of its political opponents in the Assembly, could, and did, voice their concerns, officials from smaller cities like Marietta could not risk running afoul of whichever faction or constituency would control the Assembly or governor's office from year to year. Thus, throughout the early twentieth century, as candidates with anti-urban sentiments came to the Cobb County courthouse on the Marietta square to deliver speeches to area farmers, the city's mayor, council, and representatives of its business

community could be expected to share the podium with someone who was probably the antithesis of their own political and economic interests.⁴⁸

Periodically through the early and mid twentieth-century disaffected city leaders began encouraging their representatives and senators to push the General Assembly to allow for municipal home rule. Based on systems enacted in other states in the early twentieth century, home rule allowed municipal governments the autonomy to handle their own financial affairs, zoning ordinances, and other city concerns, with limited interaction with state level government, so long as the city was not in conflict with existing state laws. Although seemingly popular with many city governments, the home rule plan not surprisingly failed to gain traction within the larger body of the General Assembly or from what would become in the 1930s, a decidedly anti-urban executive branch. The ability to keep local municipalities submissive to state control trumped expedient and efficient government.

After three decades of local New South boosterism, which included publically funded infrastructure improvements for the benefit of industries, lowered tax assessment valuations, and the establishment of pro-business groups such as the Chamber of Commerce and the Rotary Club, the promised modernization of cities like Marietta had failed to materialize. In the end, currents of cronyism, manipulation of financial markets, and political divisiveness at the state level worked to undermine the development agendas of Marietta's political establishment and its property owning constituents. At the turn of the twentieth century, white property owners in the city embraced both the white

⁴⁸ In 1936, for example, Eugene Talmadge, whose tenure as governor rested heavily on cutting state services to urban areas, arrived in Marietta to address local crowds. Despite his obstruction of allowing city officials coordinate with the New Deal, Marietta's mayor and council stood beside Talmadge on stage and commended his governorship. *Marietta Journal*, 8 September 1936.

supremacy of a one party system and a belief in the modernizing ability of tax cuts and public investments. By the end of the 1920s, only the racialized environment of a whites-only political process was realized.

The Wool Hat Boys

While the New Whig moniker is a twentieth-century construct of southern historians, the self-identification of Georgia's white farmers as the wool hat boys has use dating back to the antebellum era.⁴⁹ As a sartorial staple of small farmers, the ubiquitous wool felt hat was much more than just the primary choice of headwear; it was a statement of thrift, unpretentiousness, and self-sufficiency.⁵⁰ In the nineteenth and early twentieth-century, the wool hat became even more entrenched in the identity of white small farmers as political rivals began calling attention to their choice of headwear. During the height of the political factionalism of the early 1880s, for instance, the *Marietta Journal*, which strongly sided with the Democratic Party, reported on a farmers' convention held outside of Augusta, Georgia, on the border with South Carolina. In a description of the man nominated to lead the convention and its "plain farming folks," the

⁴⁹ David R. Roediger has written that white farmers chose to wear wool hats, a "hot and not very protective headgear to prove himself different from Blacks." This is largely not true. Wool felt, in addition to being a low cost material, was a very breathable fabric that kept its wearer cool as it wicked away moisture. Though the moniker "wool hat boys" only refers to whites, the wool hat, itself, was such a good choice for fieldwork that African Americans also wore it, as evidenced in nearly any historic photograph of Black farmers in Georgia. Roediger is correct, however, in noting that among whites, the wool hat differentiated the wearer from planters and middle-class and upper-class urban whites. One of its earliest uses in Georgia and reflective of how white identity was fused into political consciousness, is found in a retelling of an 1840s meeting between two politicians outside of Athens who were debating their platforms before an assembled crowd of yeomen farmers. When one of the candidates claimed to be one of the "wool hat boys," the other man quickly took him to task: "Here I am with my short home spun jacket, cotton shirt, copperas pants...and their lies my wool hat...and there sits your 'wool hat boy' with his broad cloth coat, linen shirt, white vest...polished boots and their lies his fine beaver, too stuck up and proud to come near my old wool hat." See David R. Roediger, *Towards the Abolition of Whiteness: Essays on Race, Politics, and Working Class History* (New York: Verso Books, 1994), 136 ; Garnett Andrews, *Reminiscences of an Old Georgia Lawyer* (Atlanta: JJ Toon, Publisher, 1870), 82-83.

⁵⁰ The significance of self-sufficiency in the identity of white farmers is discussed further in Steven Hahn, *Countryside in the Age of Capitalist Transformation*, 179-203.

paper remarked that he wore an “old wool hat” with a brim so wide that it “looked like a family umbrella.” When the weather turned hot during the heat of the day, the white farmers kept their hats in place, but “shucked” their coats, exposing their “gallus” underneath. “They wore the bone and sinew of the land,” the reporter observed.⁵¹ In the following decades, the wool hat came to represent not just the ideals of thrift and self-sufficiency, but Jeffersonian republicanism and a commitment to political grassroots organization.

In the introduction to his biography of Georgia Governor Eugene Talmadge, a self-proclaimed champion of the wool hat boys during the 1930s and 1940s, author William Anderson writes that the enduring conception of the felt-wearing white farmer of the early twentieth century is of a man with “cow manure on the boots, grass stains on the knees of the just-cleaned overalls, bad posture...white shirt sleeves rolled up, burned neck, bad teeth, dull eyed.” Anderson, in an early example of social history in southern historiography, broke with such stereotypical portraits and wrote of the wool hat boys as social agents who combated the economic forces that befell them with political shrewdness and nuance.⁵² The historical trajectory of the wool hat boys, of how their motivations and interests evolved in response to changing local and national economic forces is key to understanding the lived experiences of rural white Georgians.

⁵¹ *Marietta Journal*, 17 August 1882.

⁵² While many saw (and still see) the wool hat boys in their post-Populist context as preoccupied first and foremost with protecting white supremacy, Anderson sought to complicate the narrative by exploring why politicians like Talmadge were so popular. Unfortunately, his push to challenge the myth of why poorer whites in the twentieth century voted against their own interests by supporting racial panderers instead of reformist progressive-minded candidates has never been adequately explored. All quotes from William Anderson, *The Wildman from Sugar Creek: The Political Career of Eugene Talmadge* (Louisiana State University Press, 1975), xiii.



FIGURE 11: LAND SURVEYORS MEETING WITH COBB FARMERS, c. 1890. NOTE THE WOOL HATS.

Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-30.

The primary sources of wool hat anger towards state government was Georgia's reliance on ad valorem taxes as the basis of state revenue. The assessment-driven nature of ad valorem tax structure hit lower income and rural property owners especially hard during financially difficult times. Farm families beset by fluctuating market prices and rising operating costs, and with agricultural acreage often mortgaged to the hilt, felt their lands were disproportionately taxed compared to wealthier city-dwellers who may only own an acre or less of improved property. Georgia's farm families also felt aggrieved in recognizing that in order to be self-sufficient by offering goods to market to meet tax and mortgage obligations, they would need to purchase machinery, tools, and livestock to

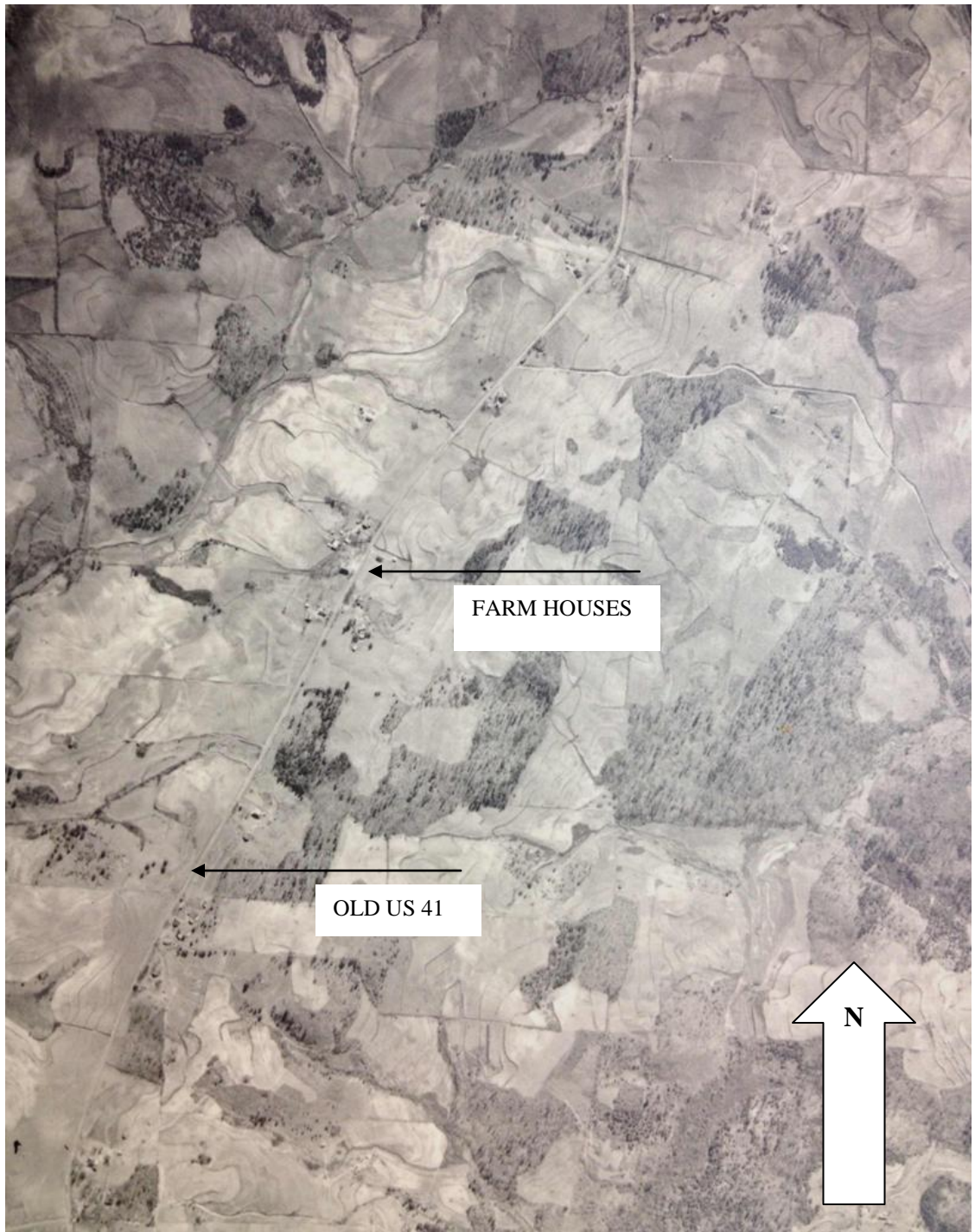


FIGURE 12: VIEW OF OLD US 41 APPROXIMATELY 1 MILE NORTH OF MARIETTA CITY LIMITS (1934). NOTE THE CLUSTER OF FARM HOUSES AND THE RURAL CHARACTER OF LANDSCAPE.

RG 145. Cobb County, 1934. Aerial Collections, Cartographic Services. National Archives and Records Administration, College Park

maximize their productivity, all of which required paying personal property taxes in addition to real property taxes. But machinery and vehicles had upfront purchase costs, as well as annual tag taxes and consumption-based fuel levies. Likewise, many rural families resented having to pay a levy for newly implemented license permits for hunting and fishing, which, especially in difficult financial times, augmented a family's diet. Throughout the late nineteenth century, as historian Joseph P. Reidy has argued, southern elites – whether large planters, corporations, or industries – “devised” through political means “both legal and political mechanisms to promote economic inequality.”⁵³ The manufactured aspect of financial burden was not lost on the wool hat boy.

From the late nineteenth century to early twentieth century, portions of Georgia's aggrieved white farmers engaged in various forms of social protest. As large numbers of the state's one-time self-sufficient land owning farmers began losing their properties during the economic downturn, many turned to acts of resistance against those they blamed for their troubles. In the 1870s, for instance, with cotton gins across the state being burned to the ground under mysterious circumstances, one middle Georgia newspaper began likening the smoldering ruins that dotted Georgia's countryside a “holocaust.”⁵⁴ As noted by historian Robert C. McMath in his study of white farmers in Texas, the reason behind such destructive acts rested in the changing nature of “property rights” at the turn of the century. Since the earliest days of Native American Removal, Georgia's white yeomanry had maneuvered to keep hold of their position in the state's

⁵³ Joseph P. Reidy, *From Slavery to Agrarian Capitalism in the Cotton Plantation South, Central Georgia, 1800-1880* (University of North Carolina Press, 1992), 241.

⁵⁴ In response, Georgia's reorganized Democratic Party enacted laws that broadened the definition of arson to even include the burning of “fences, fodder, and crops.” Joseph P. Reidy, *From Slavery to Agrarian Capitalism in the Cotton Plantation South, Central Georgia, 1800-1880* (University of North Carolina Press, 1992), 225.

economic hierarchy, but the changing market forces of the late nineteenth and early twentieth century made that more difficult. To counter these developments, McMath contends, small farmers with Populist leanings engaged in “arson, fence cutting, and a host of community-based political protest movements” to challenge the changing economic landscape of credit capitalism and the political lobbying efforts of special interest groups who posed a direct threat to the livelihoods of white small farmers.⁵⁵

Often unable to affect changes to economic systems controlled by national markets and local planters, white farmers turned to social transgressions against African Americans. Across Cobb County in the early 1910s and into the 1920s, rural whites terrorized Black laborers and tenant farmers. At a local marble company, signs reading “Hurry up n----- and leve this town if you don’t leve you will wish you hadder got out” became commonplace.⁵⁶ In 1913, Cobb’s largest landowners all received notices to remove Black families from their farms. In late spring of that year, the tenant house of an African American family residing on the Anderson farm southwest of Marietta was dynamited. Miraculously, the family was sleeping in another room and escaped with only minor injuries.⁵⁷ As more white farmers lost their land in times of economic insecurity they sought to ensure that tenancy options remained for whites only. Believing in the political and social compact of white supremacy, many new landless whites were incredulous that large-scale planters would retain African American families over

⁵⁵ Robert C. McMath, Jr, “Sandy Land and Hogs in the Timber: Agricultural Origins of the Farmers’ Alliance in Texas,” in Steven Hahn and Jonathan Prude, eds, *The Countryside in the Age of Capitalist Transformation* (University of North Carolina Press, 1985), 208.

⁵⁶ Grant, *The Way it Was in the South*, 171.

⁵⁷ Details of the dynamited house and a response from the governor of Georgia condemning the violence found in *Marietta Journal*, 23 May 1913.

themselves. From 1910 to 1930, the total percentage of African Americans in Cobb dropped from 26% to 18%.⁵⁸ Part of a historical movement recognized as the Great Migration, scores of Black families left the South for the North. While racial terrorism no doubt played a role in the relocation, the desires of African American families to seek better lives, have gainful employment, and to be social agents of their own accord should also be considered.⁵⁹

TABLE 5: COBB COUNTY FARMS IN ACREAGE 1900-1930⁶⁰
(Includes all farms operated by owners, tenants, and share croppers)

Year	Total Farms	Less than 3	3-9	10-19	20-49	50-99	100-174	175-259	260-499	500-999	Greater than 1000
1900	2684	4	71	294	988	683	455	124	55	9	1
1910	3274	1	138	467	1292	798	435	97	41	5	0
1920	3698	9	165	489	1663	947	330	56	33	6	0
1930	3413	55	156	511	1466	840	311	51	20	2	1
Mean	-----	18.9	30.8	73.1	212.3	76.5	62.3	28.5	111.8	2	.5
Deviation											

NOTE: A 40 ACRE FARM WAS HISTORICALLY CONSIDERED THE MINIMUM AMOUNT OF LAND NEEDED TO BE SELF-SUFFICIENT. FROM 1900 TO 1930, COBB COUNTY FARMS BETWEEN 20 AND 49 ACRES ALSO SHOWED THE HIGHEST VARIANCE IN TERMS OF NUMBER OF FARMS IN OPERATION.

⁵⁸ Historical Census Browser. Retrieved 10 January 2015, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/>.

⁵⁹ In much of southern historiography, the Great Migration, though experienced by Black families, is often seen through a lens of white racial intimidation. Within the last two decades, scholars have placed the impetus on the movement not on the actions of whites, but as part of a political and social strategy on the part of African American families. See Peter Gottlieb, "Rethinking the Great Migration: A Perspective from Pittsburg" in Joe William Trotter, ed, *The Great Migration in Historical Perspective: New Dimensions of Race, Class, and Gender* (Indiana University Press, 1991), 68-82 ; Isabel Wilkerson, *The Warmth of other Suns: The Epic Story of America's Great Migration* (New York: Random House, 2010); Davarian L. Baldwin, *Chicago's New Negroes: Modernity, the Great Migration, and Black Urban Life* (University of North Carolina Press, 2009) . It should also be noted that Richard Wright's autobiographical *Black Boy* centered on African American agency as early as 1945.

⁶⁰ Data compiled from "farm acreage" for Cobb County, Georgia. *Historical Census Browser*. Retrieved 15 January 2012, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/collections>.

Across the Deep South, total farm tenancy rose from 39.7 % in 1880 to 55.1 % in 1910.⁶¹ Cobb, with climbing foreclosure rates among whites, saw similar levels in tenancy. The growing tenant system, where a farmer rented a piece of land from a planter, continued a trend in tying the everyday lived experience of rural whites to economic systems outside their ability to change. With most small farmers unable to acquire loans from local banking institutions, for example, the crop-lien system allowed future harvests to be put up as collateral, with planters and merchants being the primary grantors of liens. Within state law, the interests of planters were privileged over those of merchants, meaning that if a farmer owed money to both a landowner and storeowner, the debt to the former trumped the obligation to the latter.⁶² Merchants, in this sense, were financially dependent upon having farmers purchase their wares, yet had to offer credit to facilitate the transaction. If the farmer fell into hard times, the merchant often came in at least second to incorporated banking institutions.

In addition to property tax law and rising tenancy rates, another source of consternation among Georgia's white small farmers was the cotton exchange market. Designed in the post-Civil War years to account for the loss of the South's agricultural infrastructure, which was largely destroyed in the war, and to reduce ensuing post-war price speculation, cotton exchanges promised to provide price stability to a volatile commodity. The exchanges were often created by large-scale cotton buyers to provide a futures price for an upcoming cotton harvest. The futures exchange system worked by

⁶¹ Bruce Palmer, *"Man Over Money": The Southern Populist Critique of American Capitalism* (University of North Carolina Press, 1980), xiv.

⁶² For more information see Steven Hahn, *The Roots of Southern Populism: Yeoman Farmers and the Transformation of the Georgia Upcountry, 1850-1890* (Oxford University Press, 1983; updated 2006), 174-175.

providing an agreed-upon price between local cotton brokers and the larger-scale buyers, with the annual price being calculated by a board accountable only to the exchange. At the local level, the futures exchange led to a “contract on call” system, where area cotton farmers agreed to sell their harvest to a local broker, who was often times the area mercantilist and operator of the cotton gin, at a to-be-determined price set by the exchange.⁶³ In theory, cotton exchanges were designed to provide a financial hedge for all parties involved in the cotton market – from manufacturer down to the farmer, by introducing the stabilizing effect of a price board. By the late nineteenth century, the largest cotton exchanges were based in New York, New Orleans, and Liverpool, with the New York exchange easily dominating the United States cotton market. Indeed, from 1880 to 1900, the New York Cotton Exchange processed nearly three times the volume of cotton bales annually than did the New Orleans exchange.⁶⁴

As the New York exchange came to control the price of cotton in much of the South, many southern agriculturalists began challenging whether the futures exchange really provided a hedge for the interests of the region’s small farmers. From 1880 to 1915, for example, the annual adjusted price for cotton rose and fell from year to year, despite the exchange’s promise to stabilize the price.⁶⁵ Georgia farmers complained that the futures system favored the buyer over the seller, with many pointing out that the exchange was headquartered in a region of wholesalers and manufacturers, not only far

⁶³ For more information see Jerry W. Markham, *A Financial History of the United States, Volume II: From JP Morgan to the Institutional Investor, 1900-1970*. (New York: ME Sharpe, Inc, 2002), 93-94.

⁶⁴ Kenneth J. Lipartio, “The New York Cotton Exchange and the Development of the Cotton Futures Market,” *The Business History Review*, Vol. 57, No. 1 (Spring 1983), 53.

⁶⁵ See Table 4.8 in Gavin Wright, *Old South, New South: Revolutions in the Southern Economy Since the Civil War* (Louisiana State University Press, 1986, 118.

removed from the site of production but where buyers had a financial stake in getting the lowest price for raw materials. As one Georgia farmer wrote in a letter to a local newspaper, having a cotton exchange in New York made as much sense as having a “pineapple exchange in the Klondike.”⁶⁶ A more common argument against the exchange by Georgia’s wool hat farmers was that they felt intimidated into entering the contract system, being told by local brokers that the end of year price might be lower than the quoted price, only to have the opposite occur. Farmers who did not contract with a broker were left to participate on the spot market, an open cash, direct market between seller and buyer. Although the spot market could sometimes yield higher returns for cotton one year, it could be substantially lower than the exchange’s price the next, an occurrence which could well be disastrous to a farmer carrying excessive debt. Conversely, even if a farmer chose to avoid the exchange system by moving into the spot market, much of Georgia lacked the infrastructure for an individual to move a harvest from their field to an independent buyer.⁶⁷ Thus, many Georgia farmers remained in an economic system where a contract tied them to a price for cotton handed down from New York City to be paid by a broker who often happened to be the local mercantilist, who held a partial lien on the farmer’s debts.

Resentment towards the economic state of agricultural life in the early 1900s led to a brief flirtation with the formation of unions and alliances across the South. Built upon the principles established by the Farmers’ Alliance of the 1870s and 1880s, the new organizations also sought to form cooperative economic relationships with other

⁶⁶ *Atlanta Constitution*, 9 September 1907.

⁶⁷ In addition to Georgia’s poor roadways, a farmer on the spot market would need a baler and other heavy equipment to prepare the harvest for transportation.

organizations in other counties. In Cobb by 1907, the Farmers' Union – as it was called locally – had a membership of over five hundred families and regularly held meetings in various locations throughout the county. In one Marietta meeting that took on the air of a religious revival replete with hymns and pot luck dinners, R.F. Duckworth, an agricultural organizer, reminded his audience that while they toiled in the fields, someone else “fixes” the price. Speaking to the dream of the old Farmers' Alliance, Duckworth claimed that the white families assembled before him could “be the architects of their own fortunes if they would but stand together.”⁶⁸ A similar sentiment was found in farmers' meetings in Fulton County, just south of Cobb, where speakers complained that the cotton farmer was at the mercy of too many external forces. In a letter published afterwards in the *Atlanta Constitution*, one local leader in the fight for farmer's rights complained that “Whatever the farmer has to sell he sells in an open market; whatever he has to buy he buys in a protected market... The farmer does not get a square deal.” “[M]anufacturers” he continued, “have outstripped farmers in the race for wealth, not because of any inherent and natural law guaranteeing them greater reward, but... because of governmental regulations guaranteeing him the monopoly of a market and the higher prices which logically follow.”⁶⁹ In his revisionist history of the New South, C. Vann Woodward noted that as “a producer and seller the farmer was subject to all the penalties of free trade, while as a consumer he was deprived of virtually all its benefits.” In the

⁶⁸ Though some farmers championed the formation of cooperatives where harvests could be ginned and warehoused until a better price emerged, the idea never spread throughout the state, mostly because such arrangements required money and capital – two things struggling farmers did not have. *Atlanta Constitution*, 14 August 1907.

⁶⁹ All quotes from Colonel Livingston, *Atlanta Constitution*, 1 March 1909. The “open market” and “protected market” critique continued among farmers until the New Deal. An example can be found in a campaign ad by Claude Porter who ran unsuccessfully for the Seventh District Congressional seat in 1926, *Marietta Journal*, 2 September 1926.

economic world of early twentieth-century Georgia, the combined forces of corporate and industrial interests and national monetary policies had the small farmer quickly becoming a “chronic debtor.”⁷⁰

Discontent among white farmers in the early twentieth century tapped into decades of frustration over ad valorem taxes, market fluctuations, and land foreclosures, and ultimately accelerated the development of grassroots organization among the wool hat boys. By far, the most influential voice of the white agrarian was Tom Watson, whose *Jeffersonian* newspaper reached farming households across Georgia and the Deep South. Waging what they viewed as a “war on the Eastern Plutocracy,” Watson’s followers dedicated themselves to making a “white man’s government and for the people



FIGURE 13: WEST COBB FARMER IN THE FIELD, c. 1910.
Vanishing Georgia, Georgia Archives, University System of Georgia, Cob-768.

⁷⁰ C. Vann Woodward, *Origins of the New South, 1877-1913* (Louisiana State University Press, 1951; 2000 reprinting), 186.

to rule in place of the corporations.”⁷¹ In addition to lambasting financial centers and corporate interests, *The Jeffersonian* continued to engender ill will towards tax policy. “All taxation is confiscation,” Watson wrote, “and when this dread power is employed for any other object than the necessary one of supporting the Government, such taxation is criminal. The morality of it is that of the highway robber.”⁷² By the 1910s, even though Independence and Populism were no longer viable political alternatives in Georgia and the wool hat boys had reluctantly rejoined the Democratic ranks, they continued to harbor resentment at how the party was organized and to whom its spoils were delivered. In this sense, the politically-aware white farming “redneck” chronicled by Albert D. Kirwan looked upon a changing capitalist system of the early twentieth century with expanding corporate influence over local and state politics, powerful banking interests, crop-lien systems, and protected markets and saw “a conspiracy against him, a conspiracy which was aided and abetted by the leaders of his party.”⁷³ Such feelings of mistrust towards government among white farmers would last for generations.

By the early 1900s, even the pro-industrial *Atlanta Constitution*, which seldom criticized business and banking as a part of the New South creed, began to back the state’s rural farmers over the New York Cotton Exchange. Following an investigation into annual price fluctuations, the newspaper charged the exchange with intentionally and

⁷¹ A letter from W.L. Peek to Populist Tom Watson is quoted in Numan V Bartley, *The Creation of Modern Georgia* (University of Georgia Press, 1983), 152.

⁷² *The Jeffersonian*, 6 February 1913. Digital Item #284, in the Thomas E. Watson Papers #755, Southern Historical Collection, The Wilson Library, University of North Carolina at Chapel Hill. <http://www.2.lib.unc.edu/mss/shc/>

⁷³ Albert D Kirwan, *Revolt of the Rednecks: Mississippi Politics, 1876-1925* (University of Kentucky Press, 1951), vii.

persistently undervaluing the price of cotton at one to two cents lower than “actual market value.”⁷⁴ The manipulation of market prices to better serve outside investors, such as northern manufacturing firms, the paper contended, reduced the exchange to a “gaming house,” where the “public is invited to play with a marked deck and with loaded dice.”⁷⁵ Critics of the exchange complained that the federal government was not regulating the futures market and the reform was needed to insure a fair system. When politicians from Georgia and other Deep South states began debating whether the cotton exchange should fall under anti-gambling laws, the New York Cotton Exchange retaliated by briefly ceasing to provide price quotations, leaving farmers and brokers alike vulnerable to international price fluctuations.⁷⁶ Criticism of the cotton exchange system continued until 1914, when a particularly strong southern legislative coalition pushed through the United States Congress a bill to federally regulate the price setting features of the system. Georgia Senator Hoke Smith who introduced the bill, claimed the cotton exchange had “robbed” southern farmers of \$75,000,000 in the unregulated contract system.⁷⁷

Although cotton prices rose substantially after the regulatory bill, the higher prices were more attributable to increased international demand during the First World War than to federal oversight. Following several good years of increased harvests and high market values, the price on cotton suddenly dropped, causing many farmers who had gambled on planting nothing but cotton to take a disastrous financial hit. In 1918, with

⁷⁴ *Atlanta Constitution*, 10 June 1907.

⁷⁵ *Atlanta Constitution*, 9 September 1907.

⁷⁶ *Atlanta Constitution*, 17 May 1908.

⁷⁷ *Cobb County Times*, 2 December 1916.

price per bale at the lowest level in years, several hundred farmers marched upon the Cobb County Courthouse in Marietta and declared they had over one thousand signatures of area farmers who pledged not to sell any cotton until prices increased. In an impassioned speech before the crowd, one man declared that his fellow farmers must be strong to counter the “insidious work of the cotton-fixing propagandists.”⁷⁸ The lowered price per pound of cotton combined with the arrival of the boll weevil only added to the anxiety of area farmers. The price plunge in 1918 rebounded a year later, only to drop again in 1921. One Cobb County resident recalled that his family was nearly ruined following the 1920-1921 cotton crash, when the price per pound dropped from a high of forty cents the year before to six cents the year after.⁷⁹

When the Great Depression hit, the plight of area farmers went from bad to worse. Not only did prices drop precipitously once more, but the entire cotton market itself became destabilized. Following the October crash of the financial markets in 1929, national cotton buyers either backed out or were unable to purchase harvests at the agreed upon price. Cotton brokers, which were mostly local merchants or gin operators, were left to search the spot market for potential buyers. In Acworth, the largest city in north Cobb County, “cotton was lined up across Main Street...on both sides” with brokers unable to find someone to buy it at even “two cents a pound.” After a fall rain settled into the area, the exposed cotton was ruined.⁸⁰ Across the county, many farmers, merchants, and brokers buckled under the economic pressure and lost land, store, and

⁷⁸ Reported in *Atlanta Constitution*, 3 November 1918.

⁷⁹ Shuler Antley interviewed by Thomas Scott, 25 October 1978, Cobb County Oral History Project.

⁸⁰ Nancy McMillan MacPherson interviewed by Thomas Scott, 28 June 2000,” Cobb County Oral History Project, No. 70, 3-4.

capital, alike. For those who weathered the onset of the Great Depression, the next few years would be spent trying to keep hold of both real and personal property.

Shared but Unmet Desires

Although politically factionalized in regard to tax policies, and in conflict with prevailing regional and national economic systems, Cobb's white property owners actually shared a number of similar interests. This was especially true when it came to local transportation routes and educational resources. As much as white property owners in towns and country lambasted corruption, "fixed" markets, and predatory creditors, they also turned their wrath towards crumbling infrastructure and underfunded public schools. With corporations and industries successfully lowering their own tax obligations, the impetus to achieving educational and transportation growth fell to average Georgia taxpayers, who already believed themselves to be overtaxed.

For farming families, road construction was imperative to achieving access to markets, both for selling and purchasing goods. In the early 1900s, white rural farmers in Cobb routinely complained of the conditions of area roads to local newspapers. In the "Georgia Crop Report" section of the *Marietta Journal*, for instance, one letter writer declared his intention to push for programs to improve transportation in the county. "As one who was raised a farmer boy," the letter began, "I am now unreservedly committed to all honest endeavors that will lead to better roads."⁸¹ Despite broad unity among Cobb farmers for new roads, little progress had been made by the end of the decade. Another letter writer from west Cobb, noting that he and his neighbors waste a great deal of time "pulling our teams through the mud," demanded that county politicians "let better

⁸¹ *Marietta Journal*, 28 June 1894.

roads be the issue with Cobb County...not talk, but business.”⁸² At a trial in 1917 involving a woman who had been injured in an accident on one of the county roads, where the woman sued the county for operating an unsafe roadway, the local papers reported that “despite the good weather for farmers, the court had had a fairly large attendance each day.”⁸³

Despite broad support of area farmers in the rural county, efforts to implement a broad road strategy in the county continued to flounder. The *Cobb County Times*, the leading local newspaper of rural families, lamented in an editorial that farming taxpayers deserved the “best passable conditions...to get his cotton and farm products to market.”⁸⁴ Owing to the geographic size of the county, the costs of transportation improvements required a huge fiscal commitment. But given the demand for better roads from rural voters, the county’s commissioner of revenue set forth with a proposal to pave and provide proper drainage for both major and minor transportation routes. As proposed, the plan would issue \$700,000 in bonds to be matched dollar for dollar by the federal government. The bond issue, as was common in the 1920s saw its payments back-loaded, with smaller amounts paid in the first years of the issuance, while larger payments would be due in later years. The theory behind such plans was that civic improvements would spur development and increased property values, which would offset the higher payments in years to come.⁸⁵

⁸² *Marietta Journal*, 13 December 1918.

⁸³ *Cobb County Times*, 26 April 1917.

⁸⁴ *Cobb County Times*, 27 February 1919.

⁸⁵ The speculative nature of such bonds often helped fuel real estate bubbles where development never materialized, leaving local governments with huge debts and no increase in revenue.

Like their rural counterparts, white property owners in the city also pressured local government to attend to infrastructure improvements. In Marietta, following intense campaigning on the part of homeowners and the business community, the city's mayor and council proposed a massive street paving project that included brick sidewalks along the downtown commercial district in an effort to bring the city into the "Progressive Age."⁸⁶ Since the introduction of the automobile, city streets had become noticeably grim. One Marietta resident recalled having his automobile tires receive "ten punctures" over the course of one day.⁸⁷ With the support of business owners and the voting public, the city road proposal passed with an overwhelming majority.⁸⁸ Funding for the project remained vague, however. Despite the approval of the city's taxpaying voters, road paving was a slow process. Property owners were only willing to accept small adjustments to municipal millage rates, and often fought with other neighborhoods as to whose streets should be paved first. By the end of the decade, less than one fourth of the city's streets were paved. Sections of the city that did have paved streets were mostly limited to the downtown business district and the wealthier neighborhoods.⁸⁹

At the same time the bond issue was being proposed, a group of large property owning planters in the county and local bankers unified to influence the reorganization of Cobb's county government. Their plan involved dissolving the existing five member county commission and replacing it with an eleven member commission that would be

⁸⁶ *Marietta Journal*, 1 August 1919.

⁸⁷ Temple, 474.

⁸⁸ Results of the vote in *Marietta Journal*, 14 April 1921.

⁸⁹ Accounts of Marietta's street paving projects found in L. M. Blair, "Memories of Marietta," Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, p. 8. Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

appointed by the eleven largest banks in the county. Additionally, the old “citizen’s committee” that rotated among white property owning farmers would see its veto privileges curtailed.⁹⁰ Not unexpectedly, the plan was met with sharp derision from county voters, the majority of whom were small landowning whites. The banks and planters nonetheless successfully tied the commission reorganization plan to the road bond proposal, meaning that a vote for one was a vote for the other. In an effort to diminish voter turnout for the proposals among county farmers, the planter / banker coalition scheduled the vote during the height of harvest season. Despite these attempts to curb voter turnout, the dual ballot failed by an overwhelming majority. As reported in the *Cobb County Times*, the opposition vote could have been even greater had it not been “cotton picking time.”⁹¹

Defeat of the ballot kept Cobb farmers in a position of influence in local government, but left the county without a road plan once again. In the spring of 1922, Cobb’s white farmers embraced a rural progressive state-wide election proposal to issue a \$75,000,000 bond to improve the state’s transportation infrastructure. Set to be paid for through the creation of a state tag and gasoline tax, Cobb’s farmers, most of who relied upon wagons for transport, fully supported the bond plan. “[M]ost of the cars owned are in the cities and towns,” wrote a rural supporter, but “not a dollar of the money is to be spent within the city and town limits.”⁹² Though the bond plan would only pertain to state-controlled thoroughfares, urban voters surprisingly supported the proposal. In

⁹⁰ Information regarding the commission reorganization plan in *Cobb County Times*, 10 May 1921, 17 June 1921, & 9 August 1921.

⁹¹ *Cobb County Times*, 23 September 1921.

⁹² *Marietta Journal*, 8 June 1922.

Marietta, two of the major north/south and east/west routes were state controlled. Likewise, following the Scarboro imbroglio, city voters were much more open to having state government disburse funding than have local government undertake another bond issuance.⁹³ Ultimately, however, the state bond would be defeated in the General Assembly when a group of rural legislators attempted to secure a reduction in ad valorem taxes for rural-owned property before they would support the state-wide road plan.⁹⁴

In addition to good roads, improved access to educational resources was also a shared desire of both rural and urban white property owners. Prior to the 1910s, only Marietta had its own school system, consisting of primary and secondary schools for whites and primary school for African Americans. By the 1920s, following resident demands for increased facilities, Marietta had become an independent school system, meaning that though it still took money from the state to pay teacher salaries and for general maintenance, it met all accreditation standards and could even charge tuition to families living outside of the city limits.⁹⁵ In the mid 1920s, the small north Cobb city of Acworth joined Marietta City Schools in offering primary and secondary education, but had not achieved independence as it still received an annual state grant that was tied to the district's operation of a functional library and science laboratory, and in having college-degreed teachers on staff.⁹⁶ Both city systems operated on a nine month term

⁹³ Support was especially strong in well-to-do white women's clubs in Marietta that championed progressive modernity and the independence afforded white women of privilege in automobile ownership. See Temple, *The First Hundred Years*, 473-474.

⁹⁴ *Atlanta Constitution*, 19 August 1922.

⁹⁵ Background on Marietta City Schools from *Cobb County Oral History Project*, Shuler Antley interviewed by Thomas A Scott, 25 October 1978.

⁹⁶ *Cobb County Times*, 26 April 1923.

with the eleventh grade being the graduating class. For Marietta's working class families, the eighth grade was often the last year of education. Beginning in the 1930s, middle and upper class city residents would begin demanding the creation of a twelfth year to serve as a preparatory grade for college-bound students.⁹⁷ Another point of contention for many city school families was that students had to purchase their own books each year. Lack of available funds, especially during the Great Depression would dampen the school board's ability to meet public pressure.

During the 1910s and 1920s, school choices in the county were often limited to non-accredited schools run by local county voting districts.⁹⁸ Offering an eighth grade education on a seven month school year to accommodate planting and harvests for farming families, the quality of the actual education was scattershot with teachers often travelling from one school or one county to another from year to year. The one exception to the county's dire educational resources was the Seventh District Agricultural and Mechanical School that opened 1908. A fulfillment of the kind of federal, state, and local partnerships championed by educational proponents such as William Felton decades earlier, the A&M school was a fully accredited institution that served white students from northwest Georgia. Built upon the principle that the school would "promote growth and increase wealth in rural communities," the seventh district's A&M remained an anomaly until the 1930s, when federal intervention and increased state spending actually helped create a viable county school system. In the 1910s and 1920s, even though rural

⁹⁷ Many Marietta families planning to send their children to college had to pay for an extra year of private school education, which often involved boarding, in order to meet college entrance requirements.

⁹⁸ In Cobb, militia and voting districts shared the same boundaries.

residents often asked for more schools, the reason for the county's lack of school choices was simply "scarcity of money."⁹⁹

In the early twentieth century, rural and urban white property owners were becoming less likely to affect political change to their economic realities. Believing themselves to be victims of systems beyond their control, and growing increasingly frustrated with a lack of infrastructure and educational funding, whites in Cobb County grew ever more frustrated over local and state tax bills, a lack of education funding, and poorly maintained roads. In the decade leading up to the Great Depression, fights over distributing the tax burden would dominate local and state politics. The tax burden, as it was formed through overly-optimistic pro-business ideologies, unregulated bond markets, and heavy-handed credit systems, is an integral part of understanding the everyday economic realities of Georgia and Cobb County in the early twentieth century as the transgressive qualities of tax politics became more apparent. The failure to bridge historic rural and urban animosities in order to build a new political coalition between the two groups of white property owners provided opportunity to corporations, industries, and special interest groups to manipulate local and state tax codes to their own benefit. In an attempt to be politically independent of one another, the two groups of white property owners struggled in the changing economic climate of the 1910s and 1920s.

⁹⁹ *Cobb County Oral History Project*, Shuler Antley interviewed by Thomas A. Scott, 25 October 1978, 13.

CHAPTER 3

MANUFACTURING THE TAX BURDEN

As much as predatory banking practices and unregulated markets at regional and national levels beset rural and urban white property owners in Cobb County with feelings of economic aggrievement, the manipulation of tax policy at the local and state level by big business led the two factions of land owners to embrace an era of political resentment towards one another that would reach its zenith by the beginning of the 1930s. This adversarial relationship between rural and urban white taxpayers over property assessment and revenue collection veiled their shared anxiety towards the unfettered power of corporations and large-scale landholders over the political process, and hindered the creation of a broad coalition of white property owners. Despite their propensity to try to pass the tax burden onto each other, the grievances of the wool hat boys and new Whigs were criticisms of an increasingly integrated capitalist system in the first quarter of the twentieth century that transcended national, regional, or local limitations.¹

In many case studies involving a privileged white class, the political and economic interests of said whites are presented as monolithic.² This is especially true in

¹ In his seminal study of the New South period, historian George Tindall noted that southern states in the first half of the twentieth century “stood between two worlds, one dying and the other struggling to be born.” In this vein, the early twentieth century South is often portrayed simply as a transitory phase that bridges the end of the national Progressive Era to the New Deal. Subsequent historians have far too often telescoped the South during the interwar years as beginning with cotton fields and Klan rallies and ending with the region’s economic and political ascendance in the Sunbelt. Such representations distort the complexities of the region’s political discourse and the conflicts and tensions between voters. If Georgia is to be seen as a modern state after World War Two, then the question of how and why it came to be deserves intensive study. George Tindall, *The Emergence of the New South, 1913-1945* (Louisiana State University Press, 1967); David R. Goldfield, *Cotton Fields and Skyscrapers*, 139.

² David M.P. Freund has noted that “Most commentators treat white racism as something unchanging and as conceptually separate from other variables that fuel conflict between groups (including racial groups).” David M.P. Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (University of Chicago Press, 2007), 7.

works focused on the post World War Two era and the racialized expansion of suburbia. Scholarly investigations into the phenomenon of white flight, actions taken to defeat school desegregation and busing, and the rise of political conservatism have, no doubt, added to our understanding of the processes involved in the racialization of both politics and the built environment, but have also painted a somewhat incomplete picture. Little attention has been paid to the differences and tensions between privileged classes of whites.³ Cobb's white property owners, for example, were privileged under a system of white supremacy that bestowed upon them voting rights and land ownership, but they remained starkly divided by historic rural / urban tensions that manifested into separate, if not competing, ideologies in the early twentieth century. In this, white property owners constituted a defined privileged class based on political participation and land ownership, but should also be recognized as inhabiting two sub-classes: rural white property owners and urban white property owners.⁴

Throughout the 1910s and 1920s, rural and urban white property owners attempted to pass the bulk of the tax burden onto each other by way of various tax schemes, including equalization, income, or sales taxes. With white property owners unable to form a political coalition that would align their shared interest of lowered property taxes, the door was open for corporations and special interest groups to

³ White working classes, however, have received such attention. Two prominent examples include Becky M. Nicolaides, *My Blue Heaven: Life and Politics in the Working Class Suburbs of Los Angeles, 1920-1965* (University of Chicago Press, 2002) and David Roediger, *Working Towards Whiteness: How America's Immigrants became White* (New York: Basic Books, 2005).

⁴ Anthropologist John Hartigan has argued that unless whites are studied critically and as complex actors, scholars "will generate accounts that confidently link whiteness back to some originary impulse rather than recognizing that is being continually restructured, revised, and disfigured in a host of discrete, local settings as something that draws its significance as much from diverse places as from ideological unity." John Hartigan, Jr. "Establishing the Fact of Whiteness," *American Anthropologist* Vol. 99, No. 3 (September 1997), 498.

manipulate state and local tax codes for their own benefit. How does a study of tax policy in the 1910s and 1920s expose inter-class conflict between rural and urban white property owners? What do corporate and special interest interference into state and local tax codes mean to our understanding of the power and limits of whiteness over time?

Manipulation of Public Policy

Concurrent to the decline in overall voter participation was the marked increase in corporate manipulation of state politics. After the Independent movement failed to take hold in state politics and with Populist leaders rejoining the Democratic Party, the machinery for challenging the influence of corporate and industrial interests through political organization had been significantly curtailed. Unlike several states that enacted laws reducing or regulating the influence of corporations in state politics in the early twentieth century, Georgia's elected government continued to let corporations and industries wield their power in the face of an increasingly smaller electorate.⁵ Speaking to the influence corporate power sought to gain in many southern state governments at the beginning of the twentieth-century, David R. Goldfield has pointed out that "the barons of Wall Street and Pennsylvania Avenue were more intent than ever on maintaining their colonial possessions below the Potomac."⁶ Without a clear challenge to corporate and industrial hegemony, Georgia's white property owners, which included small farmers, businessmen, and the urban middle class, embarked on a decades-long

⁵ For more information on how state legislatures were limiting corporate influence, see Arthur Rolston, "Discontents in Making California's Constitutions, 1849-1911," *Pacific Historical Review*, Vol. 80, No. 4 (November 2011), 521-556 ; David R. Berman, *Politics, Labor, and the War on Big Business: The Path of Reform in Arizona, 1890-1920* (University of Colorado Press, 2012).

⁶ David R. Goldfield, *Cotton Fields and Skyscrapers: Southern City and Region* (The Johns Hopkins University Press, 1982), 139.

struggle over how state government should be financed, who would bear the tax burden, and where state funds should be disbursed.

For the first three decades of the twentieth century, Georgia's tax code generated more resentment than revenue. Despite the animosity felt between rural and urban taxpayers, they often shared a common bond in their desire to have better roads, more schools, and improved public services. At the surface, the ability to fund such programs seemed thwarted by the preoccupations of white property owners to pass the tax burden onto someone else. A deeper investigation, however, reveals that the antagonisms felt by one group of white taxpayers towards another were being manipulated, both indirectly and covertly, by influential capitalist forces.⁷ This was especially true with large land holding corporations such as public utilities, railroads, and timber companies; industries such as textile operations and soft drink manufacturers and bottlers; and special interest lobbying groups organized by retail merchants, real estate, and later, automobile dealers. In late nineteenth and early twentieth-century Georgia, many of these concerns – with the major exceptions of public utilities and beverage industries – were directly tied to or were subsidiaries of northern-owned corporations. It is also no surprise that Georgia's

⁷ Only recently have scholars begun to explore the depths of corporate manipulation of Georgia politics in the early twentieth century. Much of this is owed to a long buried manuscript prepared by sociologists Calvin Kytte and James A. Mackay in the late 1940s. Their study was funded by several politically left groups including the Atlanta Urban League, the Anti-Defamation League, the All-Negro Georgia Association of Citizen Democratic Clubs, and Georgia's teachers union. The methodology of the study was based on conducting first person interviews with Georgia's political establishment, business leaders, teachers, clergymen, and average citizens across the state to see how and why Georgia's state government seemed to continuously under-represent the interest of its citizens. In their manuscript, the authors admitted expecting issues of racism and cronyism to be primary answers, but were surprised at the amount of influence corporate and special interest money played in dictating meetings of the General Assembly. Numerous politicians, for example, told of backroom meetings, unsolicited gifts, and of the need to always raise campaign money for the next election cycle. Likely due to the disclosures in the interviews, the manuscript remained in the University of Georgia archives until the late 1990s, when it was finally published as Calvin Kytte and James A. Mackay, *Who Runs Georgia?: A Contemporary Account of the 1947 Crisis that set the Stage for Georgia's Political Transformation* (University of Georgia Press, 1998).

corporate and industrial powers had worked political devices in the late nineteenth century to curtail democratic participation by shrinking the electorate.

In his studies of the Gilded Age, Alan Trachtenberg has contended that one of the major changes to American society during that period was the creation of a “modern form of corporate ownership” where a “small group of directors and managers” served at the head of a “larger...body of otherwise unrelated stockholders.”⁸ The modern corporation emerging in the late nineteenth century irrevocably transformed the South’s economic systems. The introduction of corporate capitalism into the daily lives of Cobb County residents, whether through agricultural markets, utilities, transportation industries, or bond markets, was an imposition into economic livelihoods more dramatic than the aftereffects of the Civil War itself. In much of the South, for example, textile mill operations, emergent utility companies, railroad ventures, and beverage manufacturers could have stockholder interests in small towns, the rural countryside, in other states, in other parts of the country, or even internationally.⁹ Although some historians such as Martin Sklar have argued for the democratizing effect of large scale corporate ownership, in Georgia, as in many parts of the still war-ravaged South, the increased influence of corporations through public stocks made it easier to manipulate the political process;

⁸ Alan Trachtenberg, *The Incorporation of America: Culture and Society in the Gilded Age* (New York: Hill and Wang, 1982), 4.

⁹ Douglas Flamming has referred to this transformation as an “economic reconstruction” of Georgia in Douglas Flamming, *Creating the Modern South: Millhands and Manager in Dalton, Georgia, 1884-1984* (University of North Carolina Press, 1992), 9-35. The power corporations and industries had over small towns and residents in the context of the Carolina Piedmont is also presented in Jacquelyn Dowd Hall, et al, *Like a Family: The Making of a Southern Cotton Mill World* (University of North Carolina Press, 1987), 114-180. A similar critique of corporate influence over local politics is in David L Carlton, *Mill and Town in South Carolina, 1880-1920* (Louisiana State University Press, 1982), 82-128.

what was good for the corporation was good for the stockholder.¹⁰ Throughout the early twentieth century it was not uncommon for representatives of the biggest companies in the state to pay a personal visit to members of the General Assembly whenever tax issues were being discussed.¹¹ The close relationships forged between politicians and corporate concerns would lead many former governors and other high ranking elected officials to become lobbyists for various industry groups after their political terms expired. Possibly no better example exists than the case of John M. Slaton, a Georgia governor and self-proclaimed Progressive who spent the majority of his time after leaving political office working against plans to implement a state income tax and sales tax on behalf of the state's manufacturer's association.¹² It is no wonder that throughout Georgia's Progressive era, corporate and industrial concerns often welcomed state plans for regulation, while working behind the scenes to ensure that their lobbyists could affect the regulatory process.

Accounts of the relations between politics and industry echo Gabriel Kolko, who for much of his academic career has chronicled big businesses' manipulation of reformist agendas during the Progressive Era and New Deal. The basis of Kolko's arguments is borrowed from Max Weber's theorization of political capitalism and outlines how

¹⁰ See Martin Sklar, *The Corporate Reconstruction of American Capitalism, 1890-1916* (Cambridge University Press, 1988).

¹¹ Primary examples of corporate and special interests meeting with the legislature include discussions over tax equalization in *Atlanta Constitution*, 1 September 1912 ; income tax proposals in *Atlanta Constitution*, 9 February 1922 & *Atlanta Constitution* 26 May 1926 ; the 15 mill limitation plan in *Atlanta Constitution* 24 May 1936 & *Atlanta Constitution* 30 October 1936. These instances are discussed more fully in later sections of this dissertation.

¹² As a lobbyist for merchant and industrial groups, Slaton often began his denouncement of income or gross receipts proposals by encouraging lawmakers to "stick with the constitution of Toombs, Jenkins, and Crawford," three antebellum Whig governors who felt rural real estate taxes should carry a higher percentage of the tax burden. *Atlanta Constitution*, 9 February 1922.

American corporations inserted themselves into state and national political processes to ensure the continued advantage they held in the market.¹³ “Political Capitalism,” Kolko writes, “is the utilization of political outlets to attain conditions of stability, predictability, and security – to attain rationalization – in the economy.”¹⁴ The foundation of political capitalism as developed by Weber, and reinterpreted by Kolko, remains an important line of interrogation in the study of the practice of American capitalism, and is especially pertinent to the study of early twentieth-century Georgia. In Kolko’s theory of political capitalism, the process of how the actions of corporate interests and accommodating governments have helped render changes in the market as natural forces is a significant part to understanding the intractableness of social and economic life in places like Cobb County. Subsequent scholars such as John Love have continued to interrogate the foundation put forth by Weber and Kolko and have succinctly defined political capitalism as “private ownership of the means of production...secured by the coercive power of the state.”¹⁵ George Lipsitz has also interrogated the effects of political capitalism, noting that corporate manipulation of public policy ultimately leads to tax receipts coming from those who can least afford them, and “promotes economic insecurity and social antagonisms.”¹⁶

¹³ Richard Swedberg, *Max Weber and the Idea of Economic Sociology* (Princeton University Press, 1998), 48.

¹⁴ Gabriel Kolko, *The Triumph of Conservatism: A Reinterpretation of American History, 1900-1916* (The Free Press, 1963; 1979, ed.), 3.

¹⁵ John Love, “Max Weber and the Theory of Ancient Capitalism,” in Peter Hamilton, ed. *Max Weber: Critical Assessments II* (London: Routledge Press, 1991), 285.

¹⁶ George Lipsitz, *The Possessive Investment in Whiteness: How White People Profit from Identity Politics* (Temple University Press, 1999), 115-116.

In Georgia, the introduction of corporate capitalism into the everyday lives of the state's citizenry ushered in a new era of conflict between not just rural and urban interests, but with emergent capitalist interests, as well. This conflict has largely been understudied by southern historians, who have, more often than not, grouped the state's urban businessmen and industrialists with the interests of national corporations and industries. As demonstrated in North Georgia, where so many small business owners joined the earlier Independent Movement, the interests of locally-centered commercial business operations were different than those of industrial or corporate ventures with boards of directors, stock offerings, and large numbers of employees. As small business-owners, local commercial and industry interests had neither the political clout nor the financial backing to affect favorable policy at the state level. Another key difference, in terms of taxation, rested in the amount of land they owned. A local merchant or a small-scale textile owner would favor lowered assessments for improved properties, while a large land holding corporation or railroad, which often held title to vast amounts of the state's open land, supported an ad valorem system favorable to rural or unimproved landowners. The influence of small business owners in local and state politics would dramatically increase in the years leading up to the Great Depression, when Georgia's small businesses organized their own special interest lobbies through car dealership associations, merchant's groups, and pro-business civic clubs.¹⁷

¹⁷ A national Kiwanis Club president told a meeting in the mid 1920s that they could "no longer...separate business and religion and education and government." Jeffrey A. Charles, *Service Clubs in American Society: Rotary, Kiwanis, and Lions* (University of Illinois Press, 1993), 51. Marietta's local Kiwanis Club offered training courses to elected officials in North Georgia to teach tying civic boosterism to pro-business philosophies. *Marietta Journal*, 15 November 1934. Cobb County's state representative, James V. Carmichael also delivered an oft given speech titled "Economy as Science" to service clubs across North Georgia. *Marietta Journal*, 29 May 1939.

Since many of the state's corporations and industries were also some of its biggest landholders, an interesting political alliance formed between big business and Georgia's white property owning farmers. With both groups concerned over the assessment process of real property, which had a direct effect on their financial liabilities, the two often overlapped in their support of state-wide candidates. Theirs, however, was not a coalition in the traditional sense. Outside of the position of favoring lowered ad valorem assessments, rural white property owners and big moneyed corporations had few common interests. The best example of this is the political career of Eugene Talmadge, an upstart attorney from rural Telfair County along the southern edge of Georgia's Black Belt. Following his first foray into publically elected office in the 1920s, Talmadge, who early in his career did not have the backing of powerful local leaders, manufactured a political persona that appealed directly to the financial and social interests of white land-owning farmers, but that was funded through corporate money.¹⁸ As his career progressed through his time as governor, Talmadge would champion himself as a friend of the white farmer, while dismissing cities and urban residents as detrimental to Georgia's agrarian roots. With a dual focus on lower taxes for farming families and a defense of white supremacy, his elections to higher office allowed him to pass benefits onto his corporate benefactors, where they often received the same tax cuts as did farming families but on a much higher scale.

¹⁸ For connections between Talmadge and corporate money, see William Anderson, *The Wild Man from Sugar Creek: The Political Career of Eugene Talmadge* (Louisiana State University Press, 1975), 17-18, 130-131. See also Ralph McGill, "How it Happened Down in Georgia," *New Republic* (27 January 1947), 13-14 ; William Bradford Huie, "Talmadge: White Man's Governor," *American Mercury* (February 1942), 181-190 ; Hal Steed, "Talmadge Takes his Issue to the Nation," *New York Times Magazine* (12 May 1935), 6.

There was no bigger corporate benefactor to Talmadge's political career than Georgia Power. A public utility giant formed in the late 1910s, Georgia Power dominated the local and regional electricity markets and even extended its influence into neighboring states.¹⁹ By the mid 1920s, aware of the enormous influence industries and retailers carried in the state, Georgia Power Company began a reorganization campaign that would make it the most powerful corporation in the state. Pulling together its money reserves, Georgia Power, over a span of three years, aggressively sought mergers with nearly every existing electric utility in the state, including the Central Georgia Power Company, Macon Railway and Light Company, Central Georgia Transmission Company, the Georgia Public Service Corporation, the East Georgia Power Company, the Georgia and Alabama Power Company, and the Americus Light Company.²⁰ Once the mergers were approved by the shareholders of the companies to be absorbed and by the state's overly compliant Public Services Commission, Georgia Power held near monopoly over electric utilities for the entire state by 1928, having ownership of hydroelectric dams, power stations, sub stations, and utility wire right-of-way. Concurrent to its merger program, Georgia Power also began purchasing electric railway lines throughout the state. Already holding ownership of trolley lines in Fulton, DeKalb, and Cobb counties (the cities of Atlanta, Decatur, and Marietta), Georgia Power purchased trolley rail lines throughout the state, including cities such as Rome and Athens, giving the utility

¹⁹ Talmadge biographer, William Anderson wrote that the "connection between rural power and urban money was threefold: Georgia Power, the railroads, and the oil companies." Anderson, *Wild Man from Sugar Creek*, 17.

²⁰ In some instances, minority stockholders of the sought after companies tried to block the merger with injunctions. *Atlanta Constitution*, 17 December 1925 ; 22 December 1926 ; 21 January 1927 ; and 2 December 1928.

possession of rail bed and electric line right-of-way, as well as control over fare prices and route schedules.²¹

Following the consolidation campaign, Georgia Power was one of the state's largest land holders, next to the timber industry and the railroad companies. As the primary provider of electricity to the state, the company held enormous sway with the business and industry sectors that required its power, with state politicians, and of course, with local governments, whose cities were lit by Georgia Power and where the populations often depended on its trolley services to get to work or to city commercial districts. When Georgia Power began issuing public stock to residents of the state, the company became even more involved in Georgians' daily lives. In 1927, for instance, the power company issued a special preferred stock only available to Georgia residents, and created a payment plan whereby purchasers paid "\$10 cash at the time of purchase and \$10 per share per month thereafter..." until the initial price was paid in full. P.S. Arkwright, the company's president, assured investors that the stock was not speculative but was "investment security" that allowed purchasers the "opportunity to promote the growth and welfare of the state" by investing in the utility.²² In the Georgia General Assembly, the company asked that the stocks purchased by Georgia residents and the future dividends they earned be exempt from city, county, and state taxes.²³ The Assembly and governor's office agreed. With little to no competition, Georgia Power

²¹ Historian Andrew Needham has stressed looking at utility companies from a regional perspective instead of as a metropolitan one. His work focuses on the intersection of corporate capitalism, development politics, and the natural environment. Andrew Needham, *Power Lines: Phoenix and the Making of the Modern Southwest* (Princeton University Press, 2014).

²² *Atlanta Constitution*, 26 January 1927.

²³ *Ibid.*

boasted solid annual profits, and did not shy away from sharing its good fortunes with its stockholders.²⁴ These stockholders, many of whom were within the state's political establishment, no doubt continued to look favorably upon Georgia Power so long as dividends remained high. In an era of unregulated markets and financial insecurity, Georgia Power's stock, created from monopolization and backed by government influence, was as stable a commodity as could be found in the state.

Testament to the influence Georgia Power had in local and state politics is that they actually shied away from direct, overt lobbying efforts. Although its president, P.S. Arkwright, was a prolific speechmaker to various business and corporate events where he espoused his belief in limited government and free market ideals, the company gave the appearance of not meddling in the direct affairs of state politics. Behind the scenes, of course, was another issue. In terms of Georgia Power's private maneuvering, no one rivaled Fred Wilson, a company executive who while rarely seen in the capitol building, personally knew a significant number of the Georgia General Assembly. Known as the power company's "fixer," Wilson often made personal "loans" to state legislators having money problems, and spent generously on "graduation gifts" to the children of local and state politicians. In return, Wilson was often invited into the homes of politicians to privately comment on issues before the state legislature regarding taxes and regulation.²⁵

In terms of its sheer size and resource, no other single industry or corporation in Georgia – save perhaps for Coca-Cola – could match Georgia Power in the first half of

²⁴ The preferred stock issued in 1927, for example, paid quarterly dividends of one dollar and fifty cents in less than one year of issue. *Atlanta Constitution*, 3 April 1928.

²⁵ Background on Wilson and Arkwright found in Kytte and Mackay, *Who Runs Georgia?*, 43-45, 139-140, 172. In 1947, the *Atlanta Constitution* referred to Wilson as "the most persistent influence for corrupt government in Georgia." *Atlanta Constitution*, 4 May 1947.

the twentieth century. The need to gain equality in bargaining clout with state and local government on par with the power utility necessitated the emergence of the special interests group. Though many of these organizations predated the founding of Georgia Power, it was not until the 1910s and 1920s that they began entering the political arena. Unlike the utility behemoth, they did not shy away from direct lobbying and could often be seen in the state capitol building and county courthouses alike. By the end of the 1920s, many of the individual companies, corporations, and industries discovered that to achieve favorable policy-making decisions from politicians it was best to align forces with similar concerns. By the onset of the Great Depression, the state was awash in special interests groups including the Associated Industries of Georgia, Cotton Manufacturers Association, and the Georgia Association Railroads, all of which tried to reduce their tax liabilities at the expense of taxpayers.²⁶

As the economic depression wore on, special interest organizations spread beyond their traditional corporate and industrial beginnings. In the early 1930s, for example, taxpayers' leagues popped up across the state with local chapters intent on mobilizing voters to help elect politicians who would lower city and county millage rates.²⁷ In the 1930s, the Georgia Farm Bureau Federation was formed just north of Cobb County with a charter to protect agriculture from high taxation and to encourage better market access. Within a decade the Farm Bureau boasted 150,000 members who it claimed supported its agricultural-friendly agenda before the state legislature. Despite both group's promises to

²⁶ See Kytle and Mackay, *Who Runs Georgia?*, 38, 98. Cobb's involvement with members of the Cotton Manufacturers Association in *Marietta Journal*, 12 April 1921 & *Cobb County Times*, 14 September 1920.

²⁷ Background on the Georgia Taxpayers' league in Hal Steed, "Adventurers of a Tax Leaguer," *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933).

be lending a hand to average Georgia property owners in the fight against high taxes, they were far from the grassroots spirit they claimed. The taxpayers' leagues were the creation of real estate businesses, property-case lawyers, and local rentiers who sought to bring in urban homeowners to their cause of lowered real property taxes. The Farm Bureau, similarly, was the creation of large land-holding farmers and bank executives, with large land-holders signing up their tenants and families to expand the ranks of the lobbying group at least on paper.²⁸ Although the bureau did press for legislation of some benefit to small struggling farmers, the main recipients of the bureau's efforts were plantation owners and the lending institutions that provided financial backing to the state's agricultural system.

Machinations on the part of powerful moneyed interests to craft public policy to their own benefit left Georgia's white property owners with little opportunity to alter distribution of the tax burden or to adequately fund the kinds of social services they demanded such as with schools and roadways. As corporations and industries saw their influence strengthen in the years leading up to the Great Depression, the state's white property owners – and on a smaller scale – in Cobb County, embraced a form of resentment politics that capitalized on the historic tensions between rural and urban factions. The hostility between the two would bring state government into a constant cycle of budget crises over which types of property should be taxed more.

²⁸ According to interviews, Georgia's Farm Bureau and the Cotton Manufacturers Association would work together to keep labor unions out of the state during the 1920s and 1930s. Kytte and Mackay, *Who Runs Georgia?*, 39, 55.

Passing the Hat

In the fall of 1912, after returning from an extended business trip to Los Angeles, Marietta banker Moultrie Sessions penned a letter to the *Atlanta Constitution* praising the southern California county for its commitment to creating a pro-business climate for investors and entrepreneurs.²⁹ As the president of Marietta Loan and Trust, which specialized in residential and commercial real estate, as well as business loans, Sessions was one of North Georgia's leading voices in promoting "progress and growth," and had travelled to the west coast looking for investment opportunities.³⁰ What impressed Sessions enough to write a letter detailing the events of his trip was his encounter with California's "tax equalization" system, whereby county assessors placed a fixed tax value on properties regardless of whether they were used for agriculture, business, or personal residence. For the previous tax year, Sessions noted, collected property tax receipts for Los Angeles County alone under equalization were reported at "over \$700,000,000." Upon his return home to Marietta, Sessions discovered that the property tax receipts for all of Georgia, "the Empire State of the South," over the same time period were "around \$750,000,000," a figure he deemed so low as to be "mortifying."³¹ These numbers were all the more telling considering that Los Angeles County's total 1910 population was 504,131, while Georgia's total population in 1910 stood at 2,609,121.³²

²⁹ *Atlanta Constitution*, 1 September 1912.

³⁰ Moultrie Sessions was a member of the same family that ran the failed Sessions and Loan bank. Unlike the other Sessions, Moultrie Sessions had formal training in accounting, and was well-respected in North Georgia for his business acumen. A summation of Sessions' activities in business and his dedication to "progress and growth" is recounted in *Cobb County Times*, 22 February 1921.

³¹ *Atlanta Constitution*, 1 September 1912.

³² Likewise, in respect to total number of dwelling units that would be subject to taxation, Los Angeles County in 1910 had 115,874 units compared to the state of Georgia's 530,631 units. These numbers,

Arguing that California's equalized tax assessment system promoted economic security and tax fairness, Sessions noted "thousands of people with capital flocking in there because of the widespread advertising" coming from the state's business community, civic organizations, and "various chambers of commerce." During his west coast trip, Sessions was witness to the construction of the Los Angeles Aqueduct, a massive publically-funded infrastructure project that sought to bring much-needed water from Owens Valley into Southern California.³³ Though ostensibly designed to provide drinking water, the effects of the aqueduct project were often indirect and cumulative. Completion of the project was a boon to developers and industrialists looking to relocate to Southern California, but was a disaster to Eastern California's agricultural concerns. As a banker interested in real estate and bond holdings, Sessions believed that large-scale public investments spurred private growth, and no doubt saw Los Angeles's expanding streetcar line, business construction, and residential development as evidence to the merits of pro-growth spending. Though tax equalization plans were growing in popularity across the country in the early twentieth century, they were especially popular in areas where emergent business and industrial interests were in conflict with an established agricultural sector. This was true in New South strongholds such as the areas around Atlanta and Birmingham, and also in places like Los Angeles, where a rapidly growing business and industrial sector ran afoul of entrenched agriculturalists over issues

however, only account for dwellings, and not for the number of individual properties subject to taxation. Historical Census Browser, 2004. Retrieved 10 September 2013, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/collections/stats/histcensus/index.html>.

³³ An excellent overview of the Los Angeles Aqueduct and its impact on real estate values can be found in Robert M. Fogelson, *The Fragmented Metropolis: Los Angeles, 1850-1930* (Harvard University Press, 1967), 85-107.

of land-use, water rights, and perhaps more importantly, the distribution of tax obligations.

In his letter, Sessions asserted that properties in Georgia's agricultural dominated counties were being under taxed in comparison to urban properties, a common complaint among the state's city residents since the mid nineteenth-century. As a banker overseeing mortgage loans, he noted that many times farmers in Cobb and adjoining counties would sell land parcels where the property's total assessed value would be a fraction of the grantee's purchase price. In one example, Sessions recalled approving a loan for a local farmer to buy a property with a purchase price of \$2800. When Sessions examined the tax information he found that the property's value was listed at a mere \$500.³⁴ Such scenarios were supported by the Atlanta Chamber of Commerce's study of state tax receipts submitted prior to 1912, which showed that farmers owning the same amount in acreage with similar improvements in housing and agricultural structures but in separate counties could pay as much as a one hundred percent difference in state property taxes from year to year.³⁵ Manipulation of tax collection on the part of county governments was commonplace not just in Georgia but throughout the Lower South. In Mississippi, for example, historian Albert D. Kirwan has noted that whenever the "state levy went up, property assessments went down," leading to an ever-expanding state deficit.³⁶ Without a uniform system of tax assessment, Sessions contended, agriculturally-dominated counties armed with their own separate assessors were free to act as "arbiter of its own

³⁴ *Atlanta Constitution*, 1 September 1912.

³⁵ *Atlanta Constitution*, 11 July 1913.

³⁶ Albert D. Kirwan, *Revolt of the Rednecks: Mississippi Politics, 1876-1925* (University of Kentucky Press, 1951), 261.

returns,” a process which he argued enticed property owners to support politicians who deferred their tax collecting responsibilities for the sake of being voted into office.³⁷

Even within specific counties, a popularly elected tax collector could levy a state property tax of different amounts on similarly sized and improved parcels depending upon city or rural location, or even from one farm to another.³⁸ For Sessions, a strong proponent of New South boosterism and Neo-Whig policy-making, the manipulation of what he saw as an antiquated tax system led to a lack of investment-potential for Georgia. As evidence to this, he recounted a meeting with an insurance company president from the northeast who stated he was unwilling to loan money in Georgia because “there was absolutely no way of arriving at any true idea of value of property from tax returns.”³⁹

Evidence of tax discrepancies, whether anecdotal or empirical, continued to raise feelings of resentment among Georgia’s urban residents against their agricultural neighbors. The issue of under-collecting tax receipts, after all, affected the disbursement of state funds for education and transportation projects.⁴⁰ With counties constitutionally required to send a portion of collected taxes onto the state, urban residents argued that when small rural counties under-collected county property taxes it placed an undue tax burden on Georgia’s more populated and industrial counties. “The capitalist...,”

Sessions warned, “is not apt to come in shoals into a state which passes the hat to support

³⁷ *Atlanta Constitution*, 1 September 1912.

³⁸ Additional information regarding Georgia’s tax collection found in J.H. Hallander, *Studies in State Taxation: With Particular Reference to the Southern States* (Johns Hopkins Press, 1900), 223-225.

³⁹ *Atlanta Constitution*, 1 September 1912.

⁴⁰ Georgia’s Department of Education was actually created during Reconstruction but did not become widely funded until later part of the nineteenth century. By the early twentieth century, both rural and urban residents were demanding better access to educational resources, be they primary schools, colleges, or agricultural schools. The state’s highway department was officially formed in 1916. Prior to that, the state legislature was responsible for disbursing specific road improvement funds.

its institutions, and which does not itself know the extent of its taxable resources, since it provides no adequate means of appraising them.”⁴¹ According to arguments from city taxpayers, the under-collecting counties continued to take state money for education, yet balked at levying tax rates commensurate with those from the state’s urban centers. Among business leaders, urban politicians, and other assorted pro-growth boosters, as well as newspapers such as the *Atlanta Constitution* and the *Marietta Journal*, a common term that would come to be used to drum up public support for a Georgia equalization bill would be to refer to those opposed to tax reform as “tax dodgers,” “spongers,” or “parasites.”⁴² In an editorial from the *Atlanta Constitution*, the paper opined that “tax dodgers too tight-wadded and too easy-conscienced [sic] to bear their just part of the public burden have been able to bring sufficient pressure upon invertebrate legislatures.”⁴³ In the language of tax resentment, terms such as “tax dodgers” and “parasites” were interchangeable with rural property owners, and were reflective of the historical divisions between urban and rural whites. If all property owners in every section of every county paid a similar tax rate, pro-equalization supporters contended, the rates urban areas were assessing for their own properties could be lowered due to an overall increase in state-wide revenue.

Rural constituents and their representatives countered arguments for equalization by noting that most of the state’s small farmers lived precarious economic lives – beset with high rates of indebtedness, yearly climate conditions that could ruin a harvest, and

⁴¹ *Atlanta Constitution*, 1 September 1912.

⁴² *Atlanta Constitution*, 1 September 1912; *Marietta Journal*, 9 November 1909; *Atlanta Constitution*, 4 August 1912.

⁴³ *Atlanta Constitution*, 26 July 1912.

an agricultural market that could offer little to no profit margin dependent upon prices fixed in the exchanges of the northeast. The small land-owning farmer, they argued, deserved to pay lower state property taxes compared to those in the cities and towns. For many rural families, urbanization and industrialization were enemies of their own interests. The city is where foreclosure notices often emanated and it was into the growing company towns of foreign industry that displaced farmers arrived looking for work after eviction, creating what Douglas Flamming has referred to as the steady “outmigration” of southern white labor from countryside to mill.⁴⁴ The fear of losing the identity of a self-sufficient farmer – as imbued in myth as it may have been – struck a discordant chord among Georgia’s rural families. Much like their preceding generations, Georgia’s white land-owning farmers of the 1910s were very much aware of the economic realities they faced. In light of this, many rural farmers questioned the growing wealth of Georgia’s urban middle and upper classes, who promoted investment in public utilities and bought stock in industry. With the tax equalization argument – as it was constructed by pro-growth urban interests – focused mostly on questions of real estate value, the state’s small farmer could easily ask: and what of personal property? In the pages of *The Jeffersonian*, Thomas Watson spoke for many of Georgia’s white farmers when he critiqued the state’s tax policy as being decidedly favorable to urban residents, writing that “the unavoidable taxes laid upon the people exceed the annual increase in wealth... thousands of people are annually reduced to poverty, while the privileged corporations have amassed such wealth that the world is amazed at the magnitude of

⁴⁴ Douglas Flamming, *Creating the Modern South: Millhands and Managers in Dalton, Georgia 1884-1984* (University of North Carolina Press, 1992), 104-105.

private fortunes for the few, and destitution and misery for the many.”⁴⁵ In the constellation of resentment constructed by Georgia farmers, corporations, textile mills, banks, and city dwellers shared common orbit, and often not without fair warrant. For many of Georgia’s rural property owners, the anger of a Populist farmer years earlier continued to speak to their opinion of tax collection: “The moneylender often escapes from bearing his just proportion of the burdens of government. The poor farmer is made to pay tax upon his rocky knolls and gaping gullies. His every inch is taxed. He cannot hide; he cannot escape it. Though his wife and children cry for bread, the tax gatherer walks his rounds.”⁴⁶

During the 1913 and 1914 legislative sessions, urban support for tax equalization began showing its strength in the Georgia General Assembly, where self-proclaimed Progressive governor John M. Slaton, an Atlanta attorney with strong ties to North Georgia’s business and industrial community picked up the cause. Seeking to build a broad coalition by tying tax equalization, pro-growth boosterism, and Progressive politics together, Governor Slaton, accompanied by businessmen like Sessions, travelled to cities throughout the state telling local leaders that unequal collection of tax receipts was hindering their town’s ability to lure business and industry due to not having enough funds available to build proper roads, erect schools, or make other civic improvements. On education, equalizers sought to remind the public that under-collecting taxes affected the distribution of school funds. Pointing to the fact that Georgia’s school teachers often

⁴⁵ *The Jeffersonian*, 13 June 1912. Digital Item # 276, in the Thomas E. Watson Papers #755, Southern Historical Collection, The Wilson Library, University of North Carolina at Chapel Hill.

⁴⁶ Quote found in Peter Wallenstein, *From Slave South to New South: Public Policy in Nineteenth Century Georgia* (University of North Carolina Press, 1987), 191.

had to wait until December, when the last property tax payments were due, to receive payment for their work, city and county school systems across the state lined up behind the equalization plan, believing that its implementation would bring a steady monthly or even weekly salary.⁴⁷ To big business, pro-equalization supporters assured industries, utilities, and railroads that by making every property owner pay an equal amount, the state tax burden on their operations would decline. In Atlanta, the Chamber of Commerce began holding banquets where politicians, business leaders, and various prominent citizens of neighboring cities such as Marietta were invited to attend dinner service and hear a presentation on the virtues of tax fairness. A recurring theme of the speeches and banquets was, as Slaton would say in nearly every speech on equalization, to ensure that all of Georgia's "citizens pay their just and equal amount of the state's burden."⁴⁸

With so many of North Georgia's counties split between rural and city interests, many state representatives and senators were accustomed to having to negotiate between the two. In Cobb, for instance, it was not uncommon for an elected state politician to give a speech before a group of farmers one day and attend a businessmen's luncheon event the next. By 1914 support for tax equalization in the General Assembly was so high that a handful of politicians sharing rural and urban voters attempted to at least mitigate the final bill with something that would appeal to the concerns or interests of small farmers. Their plan for compromise came in the inclusion of personal property and

⁴⁷ Tax payment due dates were left up to individual counties. Some let property owners pay in installments, while others expected a final payment at the end of the year. It was not uncommon for Georgia school teachers to work seven to nine months without pay. *Atlanta Constitution*, 28 July 1913. In 1912, a bill that would have paid teachers on a regular schedule was killed in committee with opponents claiming the plan to be "extravagant." *Atlanta Constitution*, 26 July 1912.

⁴⁸ *Atlanta Constitution*, 2 August 1914.

intangibles, in addition to real property into the equalization matrix. In theory, this would include stocks, bond holdings, assorted bank notes, precious metals, and other valuable belongings. In an effort to placate the worries of small farmers, politicians with sizable rural constituents noted “that throughout the state invisible as well as visible property, mortgages, as well as land, is being forced to pay its just tribute.”⁴⁹ Representatives from Georgia’s rural-dominated Black Belt and southern regions were less amenable to compromise. Using their power to keep the equalization bill in the Ways and Means Committee, rural legislators who did not need to balance agricultural and business interests began striking out key provisions of the tax proposal, especially those that oversaw the collection process of county assessors and the creation of a state equalization board and tax commissioner.⁵⁰ With pro-equalization forces complaining that the bill had been “mutilated,” they moved towards the compromise proposal from the rural/urban legislators of North Georgia. A significant change made in the compromise was to allow individual counties to keep control of the assessment process and to only apply equalization to the state’s share of property tax.

As the legislative battle continued in the summer of 1913, midyear state property tax returns showed that collected revenue from the counties was off nearly \$500,000 compared to that time a year earlier.⁵¹ Compromise and the reality of a sharp decline in revenue for 1913 motivated the General Assembly to pass the bill where it was signed by Governor Slaton. Though the final equalization bill continued to let counties control their

⁴⁹ *Atlanta Constitution*, 20 July 1914.

⁵⁰ *Atlanta Constitution*, 16 July 1913.

⁵¹ The bill being “mutilated” and midyear returns from *Atlanta Constitution*, 1 August 1913.

own assessment process, Georgia's equalization law required that counties create a county board of equalization with members serving six year terms and to collect an annual rate determined by an equalization board but not to exceed five mills before a county could draw money from the state. The receipts would then be sent to a governor-appointed Tax Commissioner, who would make the decision whether a county had fairly collected the appropriate tax amount.⁵² With equalization passing through the General Assembly, Governor Slaton named John C. Hart, a businessman and judge to be the first Tax Commissioner, and money was transferred to each county to fund the creation of county boards of equalization.⁵³

In many of Georgia's more sparsely populated counties, including those from the Black Belt, wiregrass, and mountains region, the final tax equalization bill was met with derision with a few counties even vowing not to participate in programs such as the state education system if it meant having to raise taxes on farming properties. Though many counties blustered, however, only two failed to collect the minimum mill rate during the first year of equalization, Washington County in the Black Belt and Milton, a small Piedmont county carved out of Cobb's northeastern boundary just prior to the Civil War. Washington County had even gone so far as to refuse to appoint assessors and an equalization board for 1914. In the first year of tax equalization, other Black Belt counties reported tax collection increases between \$200,000 and \$300,000. Baldwin, a particular county often singled out as a major under-collector before equalization, had

⁵² Background on the implementation of equalization found in John C. Hart, "Georgia Problems," *Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association*, Vol. 11 (November 1917), 20-25.

⁵³ *Acts and Resolutions of the General Assembly of the State of Georgia* (Atlanta: State Printer, 1913), 123-129.

even reported an increase of \$716,783 in collections from the previous tax year. Washington County, in contrast, turned over to the state a decline of \$155,652 from the previous year. Under terms of the equalization bill, Georgia's tax commissioner refused Washington's tax receipts and declared the county to be unrecognized for funding for education, roads, or any other project with monies disbursed by the General Assembly or a state departmental agency.⁵⁴ United States Congressman Hardwick, a native of Washington County with strong backing from rural middle Georgia and whose district stretched across the Black Belt, replied to the funding cut with "I am glad that the people of my county have refused to abide by it, and that they have refused to have their legs pulled."⁵⁵ While both Hardwick and Slaton held themselves to be Progressives, each challenged the bona fides of the other. Upon hearing the Congressman's stand on state tax equalization, Slaton charged Hardwick with promoting tax-dodging, and for offering nothing more than a "minstrel performance" of Progressivism.⁵⁶

In counties that shared similar numbers of urban and rural residents, hard feelings over equalization divided communities. Within a few years of the equalization bill passing, Cobb's farmers, who were supporters of publicly-funded education but not of the tax requirements set forth under equalization, began to vent their frustration to elected officials. Cobb's state senator, Herbert Clay, who often spoke of having to walk a balance between the interests of the business community with those of county farmers, told his rural constituents he sympathized with their concerns and would support

⁵⁴ The state's bureaucratic structure was still in its early stages in the 1910s. If a departmental agency had not yet been created, then money was disbursed by the legislature. *Atlanta Constitution*, 25 July 1914.

⁵⁵ *Atlanta Constitution*, 2 August 1914.

⁵⁶ *Atlanta Constitution*, 29 August 1914.

repealing equalization, so long as it was replaced with something that would be amenable to taxpayers in both the cities and the countryside. As many of Cobb's taxpaying farmers continued to struggle in a volatile cotton market, their pressure on politicians increased, and Clay became less diplomatic in his remarks on the ad valorem tax, remarking to local newspapers that equalization put an "unjust burden upon the farmers of our county and state."⁵⁷ Laws such as equalization, Clay told the *Atlanta Constitution*, which tied popular programs like public education to revenue collection only served to further the historic resentment between the state's rural and urban citizens.⁵⁸

Georgia's business community and urban counties showed little sign of acknowledging or sympathizing with the fears of land-owning farmers. In one letter to the editor, Athens businessman and representative from Clarke County Frank Lipscomb, who along with Moultrie Sessions had been instrumental in organizing early support for equalization, praised Slaton for his "honesty and attention to duty" in supporting equalization, noting that the governor deserved to be "classed with Ben Hill, Bob Toombs, and Howell Cobb" – three of the state's most influential Antebellum Whigs.⁵⁹ John C. Hart, Georgia's first Tax Commissioner and pro-business ally of Governor Slaton told a meeting of the National Tax Association that one of the ideas behind equalization was to make the taxpaying public see themselves as "stockholders...in the state," while creating a "healthy and wholesome spirit" surrounding the "square deal" of tax

⁵⁷ *Cobb County Times*, 28 June 1922.

⁵⁸ *Atlanta Constitution*, 10 February 1923.

⁵⁹ Early versions of the equalization bill were known as the Lipscomb Bill. *Atlanta Constitution*, 13 August 1914.

collection.⁶⁰ For many of the state's pro-growth advocates, tax equalization was a way to force rural farmers into participating in the modernization of Georgia, much like how business-minded antebellum Whigs saw state-funded railroad construction as a way to bring yeomen farmers into a market economy.

At the end of the state's 1914 fiscal year, the tax commissioner reported that Georgia's counties generated nearly \$86,000,000 in new property tax revenue. From agricultural properties alone, the commissioner reported "an increase of more than \$40,000,000 in the value of improved farm lands as compared with 1913." According to the commissioner, "nearly 1,000,000 acres" of new land found its way onto the tax digest thanks to equalization.⁶¹ In light of the substantial increase, the commissioner and county equalization boards informed the General Assembly and Governor that next year's state mill rate would be lowered one half mill to four and one half. As noted by one state official: "One effect of this law was to reduce the valuation on much Georgia property and raise it on others."⁶² The promise made to businesses and industries, and to city residents that their property tax liabilities would decrease had been fulfilled.

Less than a year after Slaton's victory with equalization, Leo Frank, a northeastern Jew who managed a pencil factory in Atlanta, was accused of murdering a thirteen year old white factory worker, Mary Phagan. The daughter of a once prominent but since down-on-its luck farming family from Cobb County, Phagan had left the farm to seek employment in the city to augment the family income. The sensationalist nature

⁶⁰ John C. Hart, "Georgia Problems," *Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association*, Vol. 11 (November 1917), 22-23.

⁶¹ John C. Hart, "Georgia Problems," *Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association*, Vol. 11 (November 1917), 23.

⁶² All quotes and numbers are from NA, *Georgia, the Empire State of the South: What She Is and Will Be* (Atlanta: Georgia Department of Agriculture, 1915), 64.

of the murder resonated strongly along class lines, with Tom Watson, the one-time Populist leader, and anti-equalization activist, fanning the flames of anti-Semitism through his newspaper, *The Jeffersonian*. Phagan's murder underscored the economic and social fears of Cobb's white small farmers. After a six week trial, Frank was convicted, sentenced to death, and moved to the state penitentiary in Milledgeville. When both the Georgia and United States Supreme Court upheld the conviction, Frank's lawyers and the American Jewish Committee turned to Governor Slaton to commute the death sentence. Following a review of the trial, Slaton decided that the jury had been unduly influenced by public anger and even began to harbor doubts, as well, as to Frank's guilt. In the summer of 1915, Governor Slaton reduced Frank's sentence to life in prison. When news of the commutation reached Cobb County, a disparate group consisting of farmers, mill workers, wealthy elites, and local businessmen drove to Milledgeville where they seized Frank, brought him back to Marietta, and promptly lynched him in a wooded area on the eastern outskirts of the city.⁶³ In Atlanta, a mob of whites, incensed by Slaton's commutation of the sentence began a march on the Governor's mansion until the state's National Guard mobilized to keep violence at bay. Within days of the mob uprising, Slaton and his family fled the state, and pro-growth Progressive policymakers associated with the governor suffered a strong public backlash and a setback to their tax restructuring agenda.

⁶³ Until fairly recently, the perpetrators of the Frank lynching were thought to have consisted of only mill workers and local farmers. Extensive research and interviews conducted by journalist Steve Oney in the 1990s, however, found that many of Marietta's elite families and politicians also participated in the murder. Steve Oney, *And the Dead Shall Rise: The Murder of Mary Phagan and the Lynching of Leo Frank* (New York: Pantheon Books, 2003).

A New Strategy for Rural Georgia

Georgia's passage of the equalization bill continued to heighten economic tensions between urban and rural Georgians, and highlighted the split between Georgia's Progressive politics. Although Georgia's Progressive politics had indeed ushered in a number of reforms, such as child labor laws, increased educational spending, transportation improvements, and public hospital funding, the primary beneficiaries of the programs were the state's urban residents. This was not surprising given that most of the governors of the recognized Progressive period were either from urban areas or held strong ties to business and industry. Anti-equalization forces, long weakened by a coalition of business, industry, educators, and city property owners, capitalized on the anti-Semitic anger white Georgians felt toward Slaton and his allies and set forth on a journey to reclaim power in state government.

A major break in urban domination of Progressive politics came in 1917, when the effects of the Frank case and lynching challenged the hegemony of Georgia's urban coalition. Aiding rural Georgia's revanchist quest to retake control of state government was Hugh Dorsey, a one-time ally of Georgia's urban Progressive coalition who, through his position as prosecutor in the Leo Frank case, became a celebrity figure throughout the state due to the extensive press coverage relayed during the trial. Dorsey took his newfound popularity, and with the help of Tom Watson, rode the Frank verdict to the governor's office. Owing much of his election to Watson and his loyal readers of *The Jeffersonian* newspaper, Dorsey repaid the debt by supporting legislation favorable to Georgia farmers, including increased educational spending in rural areas and supporting implementation of a soon-to-be infamous county unit system.

Often recognized as one of the hallmarks of rural Progressivism, the 1917 Neill Act sought to apply a county unit system onto state Democratic Party primary elections. In design, the system gave each county a set number of votes commensurate to their total population.⁶⁴ Accordingly, counties such as Fulton, which contained Atlanta, would be afforded the highest number of unit votes, while thinly populated counties would receive the fewest. Counties like Cobb, which had strong numbers of urban and rural residents would fall into the middle of unit vote allocation. The county unit system had been a part of Georgia's Democratic Party's bylaws since Reconstruction, but had never been enforced. Though the bill's sponsor and namesake assured his fellow legislators that the county unit plan was not meant to be divisive, it was clear that if the bill came to pass Georgia's smaller populated rural counties would dominate primary elections. Under a county unit system, a handful of small counties could effectively cancel out the vote of the city of Atlanta, the largest city in the state. Five counties, for example, with a combined population one fifth the size of Atlanta's Fulton County would have more electoral power under the county unit plan. "Don't be uneasy about this county unit system," Neill assured his fellow legislators, "It merely distributes and balances the power between the large centers of population and more sparsely settled communities."⁶⁵ The county unit plan, combined with the state's whites-only primary and poll tax requirements would, despite the assurances of Neill, give unprecedented strength to rural white property owners.

⁶⁴ A brief but informative overview of the county unit system is in Harold P. Henderson and Gary L. Roberts, *Georgia Governors in an Era of Change: From Ellis Arnall to George Busbee* (University of Georgia Press, 1988), 2-8.

⁶⁵ *Atlanta Constitution*, 27 July 1917.

In opposition to the impending bill, a representative from Floyd, a county in the northwest part of the Bloody Seventh and which was home to several iron and textile industries, stated before the General Assembly that “A great many...are doing things to punish the large cities...That ought not to be...These cities are not your enemies.” Attempting to appeal to notions of alleged white unity in a one party state, opponents to the Neill Act’s county unit plan reminded legislators that Democratic Party voters in Fulton County and Atlanta were white, just like Democratic voters from the countryside. “Is any system fair that makes one Democrat disenfranchise another because he lives in another county?”⁶⁶ Discussion of the county unit plan continued to fuel urban and rural resentment. When passage of the plan became clear a growing number of politicians from densely populated areas such as Atlanta, Rome, Columbus, and Savannah threatened that if the county unit plan did indeed become law then maybe tax revenue should be disbursed at a county level under its matrix, an idea that would undoubtedly keep the majority of funds in urban centers, and that fed into urban Georgia’s belief that it was financially subsidizing the rest of the state.⁶⁷

Once enacted into law, the Neill Act had immediate repercussions on state-wide elections. Not only did the county unit system help favor politicians who represented rural interests for election to the governor’s office, it indirectly affected the state’s appointment process, which was overseen by the executive branch. This was especially true for the position of Tax Commissioner, the office created from passage of the equalization bill. With rural interests in command of the commissioner’s office, urban

⁶⁶ *Atlanta Constitution*, 27 July 1917.

⁶⁷ *Atlanta Constitution*, 27 July 1917.

legislator's plans to further amend the equalization system failed to materialize. The most significant of these failures, from the perspective of urban interests, concerned the plan to force cities and counties to equalize local tax collection in addition to the state equalization. Georgia's first tax commissioner John C. Hart lamented near the end of his tenure that "Equality...can never be accomplished so long as local boards adopt varying percentages of valuation," and argued that disparities in tax assessment and collection were examples of the "rankest discrimination."⁶⁸

In counties such as Cobb, however, where political influence was split between urban and rural constituents, general agreement was that the new unit system would marginalize the voices of those on the losing side of a political race. The *Cobb County Times* in an editorial comment implied such an opinion by pointing to how the new system might affect future primary elections. In the 1918 senate race, the paper pointed out, the Democratic primary was to feature three strong candidates. Georgia's incumbent Senator, Thomas Hardwick, had stood against President Wilson's war mobilization plans, arguing that American involvement in the European war would stall his plans for a progressive agricultural agenda. Hardwick's position was popular with many rural farmers who favored his progressive plans, but was deeply opposed by city leaders and some county officials as threatening Cobb County's chance to receive a possible ordinance facility from the United States Army. The other two candidates, William Schley Howard and William J. Harris, were considered "loyal Democrats" to Wilson.⁶⁹ Both the alternatives to Hardwick were popular in Cobb, especially in the eyes of the

⁶⁸ John C. Hart, "Georgia Problems," *Proceedings of the Annual Conference on Taxation under the Auspices of the National Tax Association*, Vol. 11 (November 1917), 24.

⁶⁹ *Cobb County Times*, 5 September 1918.

business community, as Harris from Polk County was a familiar figure in Bloody Seventh politics, and Howard was well established in business circles within the city of Atlanta. What the *Cobb County Times* opined was that a split between Harris and Howard voters would leave Hardwick as the county winner with the majority of votes. Under the county unit system, Hardwick, with the anticipated strong support of the countryside's wool hat boys, would receive all of Cobb's unit votes, while the votes accrued by Harris and Howard in Cobb would not transfer to the state-wide results. Given the closely contested races historically emanating out of North Georgia, and especially within the Seventh District, the primary act's unit tally, the paper argued, would provide a statistical aberration giving the appearance of county-wide solidarity to one candidate.⁷⁰

While the county unit system disproportionately favored rural Georgia counties in state wide elections and affected the appointment process, it did little to alter legislative politics, where issues over tax policy continued to divide the state's solons according to the economic interests of their constituents. For legislators with large rural constituencies, repeal of equalization continued to be an important campaign issue, but the prospects of realizing that goal were dim, given the strength of urban interests in the General Assembly and the fact that equalization was increasing revenue to fund public education and the road projects throughout the state. Although a county unit-elected governor with rural interests could appoint a sympathetic tax commissioner, it would take

⁷⁰ In the end, Harris won Cobb's primary with 902 votes to Howard's 695. Hardwick, who was projected to do well county-wide, finished third with 613 votes. *Cobb County Times*, 12 September 1918.

an amendment to repeal the equalization law and the dismantling of the independent equalization board to not enforce collection.⁷¹

Despite the gains rural interests were making with their hold on the governor's office and legislature, hostility towards ad valorem tax collection continued. In 1920, the final year of Dorsey's governorship, a resurgent band of urban legislators managed to propose a bill that would require every county to levy a local school tax to augment the state education system funded by equalization. Placed on the year's amendment ballot, which was calculated by popular vote and not by county unit, the majority of Georgia voters, with strong urban support, approved the measure. The mill rate for Cobb County, which had remained steady at ten mills since 1917, had already risen to fourteen mills beginning in 1921. Cobb's unincorporated residents, who were overwhelmingly white farming families, in addition to paying the fourteen mill rate for Cobb, were required to pay an additional three and one half mill rate for the school levy based on their militia district. Under the new mandatory levy, the county's rural farming families witnessed a rise in real ad valorem collection from ten mills in 1920 to seventeen and one half mills in 1921.⁷² During the 1920s, as Cobb and Marietta's millage rose within a given year, the total amount of tax collected county-wide declined, an act that left high numbers of tax defaulters on public rolls. The decline of revenue in the face of rising millage rates was not just an issue for Cobb County, but for all of Georgia, and in many cases, the

⁷¹ State-wide general ballot amendments were subject to popular vote and were not included under the county unit system.

⁷² The city of Marietta's mill rate rose from eleven in 1920 to fourteen in 1921. City residents also paid county millage minus the county school tax levy. Marietta had its own school system. General Administration Records of the Comptroller General of the State of Georgia, Vol. 2-12026 & Vol. 2-12028, GDAH, Morrow, Georgia. Record Group 034-01-005.

entire country.⁷³ While many assume that large scale tax delinquency was a phenomenon related to the onset of the Great Depression, in actuality, unpaid tax debts began to grow precipitously throughout the 1920s.⁷⁴ Between 1921 and 1922 alone, total revenue from real ad valorem taxes in Georgia recorded a one year loss of \$24,590,233, in spite of equalization and the increased numbers of properties listed on the tax rolls.⁷⁵

Table 6: Millage Rates for Marietta and Cobb County (Exclusive of School Levy) *

	1921	1922	1923	1924	1925	1926	1927	1928	1929
Marietta	14	15 ¼	13 ½	15 ¼	15	16	15 ½	15	15
Cobb	14	14	14	14	14	14	14	14	15

*Data compiled from General Administration Records of the Comptroller General of the State of Georgia, Vol. 2-12026 Georgia State Archives, Morrow, Georgia. Record Group 034-01-005.

Table 7: Total Amount in Real and Personal ad Valorem Taxes Collected County Wide *

	1921	1922	1925	1926
Cobb	\$11,763,390	\$10,692,930	\$10,204,740	\$10,175,020

* Data compiled from Annual Reports of Tax Commissioner of the State of Georgia, 1921, 1922, 1925, and 1926. Georgia State Archives, Morrow, Georgia. Record Group 034-01-007.

To successfully pose a challenge to the equalization system and mandatory school tax, rural Georgia would need to come up with another plan other than straight repeal. By the end of the 1920 legislative session, anti-equalization forces offered a new strategy designed to create another source of revenue that could replace the property tax system as the primary funding vehicle for education funding and transportation. In a bill proposed by state representative Zach Arnold from Clay, a predominately rural county located approximately one hundred and seventy miles southwest of Atlanta on the border with Alabama, the legislature would create a new progressive state income tax, modeled after the federal tax plan. In a speech discussing his proposal, Arnold argued that banks and

⁷³ A discussion of tax property tax delinquency in the Mid West and Canada found in Richard Harris, *Unplanned Suburbs: Toronto's American Tragedy 1900 to 1950* (The Johns Hopkins Press, 1996), 240-247.

⁷⁴ David T. Beito, *Taxpayers in Revolt: Tax Resistance During the Great Depression* (University of North Carolina Press, 1989).

⁷⁵ *Statistical Report of the Department of Revenue of the State of Georgia, 1922* (Atlanta: State Printing Office). Georgia State Archives, Morrow, Georgia.

industries were as profitable as ever, while rural Georgians bore the weight of taxation.⁷⁶

As proposed, the plan would collect rates of up to a maximum fifteen percent of what an individual, family, industry, business, or corporation paid in federal taxes. Backed with the support of the state's new tax commissioner, Henry Fullbright, the income tax amendment proposed to abolish the state's collection of ad valorem real property taxes in lieu of the new levy on income. According to Commissioner Fullbright, who carried rural sympathies, "real estate and personal tangible property should be relieved of taxation for state purposes and should be taxed for county and municipal purposes alone."

⁷⁷ Additionally, Fullbright told the *Atlanta Constitution* that Georgia should develop a better system for taxing intangibles such as stock and bond holdings.⁷⁸

In spite of the equalization bill's compromise years earlier to collect a tax on personal property and intangibles, it was apparent by the early 1920s that many Georgia residents were failing to comply. The failure to report personal property and intangible holdings such as stocks and bond certificates was relatively easy compared to real property, which an assessor could view firsthand from a site visit. Such evasion by the middle and upper classes was not endemic to just Georgia, however. David T. Beito in his book *Taxpayers in Revolt: Tax Resistance During the Great Depression* notes that self-reporting of personal property and intangibles "made evasion much more tempting for the taxpayer." Wealthy residents were even more likely not to comply, believing that personal and intangible taxes were "burdensome and unjust." Such wealthy taxpayers

⁷⁶ *Atlanta Constitution*, 7 August 1920.

⁷⁷ *Atlanta Constitution*, 15 May 1921.

⁷⁸ *Atlanta Constitution*, 15 May 1921.

resented having to report the “personal property tax on the intangible piece of paper” and also the “real estate tax on the tangible it represented.”⁷⁹ Indeed, in the first three years of equalization, state revenue from bank shares declined from \$41,834,587 in 1913 to \$40,443,155 in 1915. Revenue generated by intangible taxes on stocks, bonds, and mortgages declined even more so, from \$3,324,580 in 1913 to \$2,601,150 in 1915.⁸⁰ The obscuration of personal property and intangibles from taxation remained a point of contention with rural land-owning residents. Cobb’s Henry Clay, whose careful navigation of the urban /rural divide helped him attain the office of President of the Senate by the early 1920s, cautiously offered his hope that the “business interests of Georgia will meet the farmers half way and get behind a movement so invisible property could pay its just part of taxes.”⁸¹

Not unexpectedly, the proposed income tax bill’s biggest detractors came from the state’s urban areas and its small business, industrial, and banking interests. A leading opponent to the plan was the Georgia Manufacturer’s Association, whose spokesman claimed that since businesses, industries, and corporations already paid federal taxes, a new state income tax would constitute double taxation.⁸² State Senator John Jones from LaGrange, home to many of Georgia’s largest industrial mills, told a General Assembly committee charged with studying the plan that implementation of a state income tax would be a “disaster” for the business community, since most business operations, and

⁷⁹ David T. Beito, *Taxpayers in Revolt: Tax Resistance During the Great Depression* (University of North Carolina Press, 1989), 3.

⁸⁰ *Statistical Report of the Department of Revenue of the State of Georgia*, Vols. 1913, 1914, 1915 (Atlanta: State Printing Office). Georgia State Archives, Morrow, Georgia.

⁸¹ *Atlanta Constitution*, 10 February 1923.

⁸² *Atlanta Constitution*, 7 August, 1920.

especially industries, have varying profits from year to year – from “fat years” to “lean years.” “There is only one solid foundation for state revenues,” Jones argued, “. . .the ad valorem tax.”⁸³ By the end of the 1921 legislative session, forces on both rural and urban sides of the income tax proposal were entrenched in their positions and rallying supporters. Facing yet another bitter fight over tax policy, politicians representing counties with combined rural and urban interests urged restraint and were successful in having the income tax proposal stay in committee until the next biannual legislative session.

The postponement mobilized the state’s business and industrial interests to defeat the income tax amendment proposal during the next meeting of the General Assembly. Back from exile following the lynching of Leo Frank, former Governor and Progressive Democrat John M Slaton, who had recently opened a law practice in Atlanta representing many of the state’s leading industries and corporations, began speaking to civic groups, local chambers of commerce, and business organizations urging their support in defeating the income tax, which he said would “put all the burden of taxation on the cities.” Calling upon his audiences to preserve the principles of Georgia’s old Whig leaders – “Toombs, Jenkins, and Crawford” – Slaton warned that increasing the tax burden on business and industry would destroy jobs throughout the state. “Would people favor such a move [implementation of the income tax],” Slaton asked, “if they knew that it would keep employment from the people?” The primary focus of Slaton’s argument was to appeal to the sense of aggrievement the business community felt towards the rest of the state when it came to taxes, pointing out that Fulton County alone contributed over one fifth of the state’s total revenue, while, by his calculations, one hundred and seventeen

⁸³ *Atlanta Constitution*, 26 July 1921.

counties received more money in state aid than they sent to the state's coffers. For the 1920 state fiscal year, Slaton told a group of Atlanta businessmen, Fulton County had sent \$240,000 to the state in collections from a new automobile tax, which was enacted to augment the ad valorem equalization system, but received only \$8,000 in highway construction funds. "If you change the Constitution and enact this income tax," Slaton warned, "[then] two-thirds of the counties will not pay anything and that two-thirds can control the legislature." No doubt alluding to the county unit system and the power it bestowed upon rural counties, Slaton admonished the crowd that having the governor and the assembly control a state income tax "will be teaching some people that they can have all the privileges of the state and have to give nothing to its support."⁸⁴

What became a popular refrain among anti-income tax advocates was the belief that the state would not end its tax equalization collection on ad valorem real property if the income tax amendment was ratified. In spite of the assurances of Arnold and Fullbright that state government would stop collecting real property taxes, income tax detractors found a powerful tool in arguing that the plan was going to double the tax bills of industry and business with property and income open to levy. At a meeting of the Marietta Rotary Club, for example, an anti-income tax speaker told the group: "Industries that give employment to people locate wherever they find the greatest inducement. Those who contemplate the building of a factory or the establishment of a dairy, or any other one of the many enterprises Georgia needs so much, would not invest their money in a state which takes a toll on their earnings, plus a property tax, while there are other

⁸⁴ Summaries and quotes of Slaton's speeches from *Atlanta Constitution*, 9 February 1922 and 12 April, 1922.

states around which do not put upon them the extra burden of income tax.”⁸⁵ In a similar vein, a prominent Georgia candy maker announced that if an income tax was enacted, they would close their doors and move their operation to another state.⁸⁶

By the spring of 1922, newly elected Governor Hardwick, the former Populist turned Progressive who won the county unit vote in the Democratic gubernatorial primary on his platform of repealing the equalization requirement and to implement a state income tax, faced a harsh political reality in trying to fulfill his campaign promise. With the state’s business and industrial sectors in full revolt over the income tax plan, Hardwick proposed what he believed to be a compromise, but was rather a plan that emboldened anti-income tax advocates and alienated his political base. Per his proposal, the state would collect an income tax not to exceed six percent of federal taxes paid, in contrast to the fifteen percent originally planned for by Arnold a year earlier, and would, only in times of budget shortfalls, collect ad valorem real property taxes for the state at two and one half mills. Pro-business legislators such as Senator John Jones immediately attacked Hardwick’s proposal, noting that the plan would only encourage members of the assembly to spend revenue derived from the income tax without restraint before moving onto real property taxes. “The best class of people who work and sacrifice to develop and save – owning small property and working for moderate incomes – would have a double burden to bear,” decried the Senator. “The new plan is worse than the original,” he continued.⁸⁷ Throughout the income tax debate, its opponents continually offered

⁸⁵ *Atlanta Constitution*, 27 February 1922.

⁸⁶ *Atlanta Constitution*, 27 November 1923.

⁸⁷ *Atlanta Constitution*, 4 May 1922.

themselves as protectors of the common taxpayer, but their true allegiance rested with businesses, industries, and corporations. The Georgia Manufacturer's Association and industrial lobbyist John M. Slaton belittled the new proposal, with the former advocating at its 1922 annual convention that state government should be working to reduce freight differentials and expand the port of Savannah to increase commerce instead of trying to run business from the state with new taxes.⁸⁸ The fight to oppose the income tax, much like the earlier equalization bill, managed to bring together a diverse coalition such as with the manufacturer's association and the railroad companies, which despite their opposing views on issues such as freight differential, held common ground in their disdain for what they saw as double taxation.

Slaton, Hardwick's longtime adversary, also began calling the governor's ethics into question. At issue was a sugar manufacturer's committee hearing chaired by Hardwick while he was still a United States Senator several years earlier. According to anonymous sources from New York City newspapers, Hardwick, although he chaired a committee designed to investigate racketeering and collusion in the sugar industry, had secretly taken money from the "free sugar lobby," which sought to lower tariffs on raw sugar and molasses. Furthermore, an accusation was made that Hardwick had used the government printing office to produce free sugar propaganda.⁸⁹ Hardwick was not censured by the Senate, but an investigation into the case noted that his name did appear on pay receipts from several free sugar lobbying organizations. The one-time Populist, who rose to political prominence largely on anti-industry rhetoric, saw his personal reputation suffer for a few years in the eyes of Georgia's rural white voters. By

⁸⁸ *Atlanta Constitution*, 18 May 1922 and 19 May 1922.

⁸⁹ A brief overview of the affair can be found in *Atlanta Constitution*, 8 June 1914.

reintroducing the free sugar scandal into the income tax debate, Slaton and his pro-business allies were attempting to paint Hardwick as a tool of industry, even though they were paid lobbyists on behalf of the manufacturer's association and various corporations.

As Slaton, Jones, and other anti-income tax advocates were quick to reject the compromise proposal, Hardwick's political base began to crumble. In a coalition unseen since the heyday of the Populist Party, small farmers and labor joined together to assail the governor they had helped to elect. Before a packed auditorium in Fulton County, disgruntled politicians, farmers, and labor leaders took turns berating Hardwick for being a "traitor to Georgia farmers" and for "double-crossing laboring people." The main arguments against the governor included his compromise proposal on the income tax and his failure to secure repeal of equalization. At the rally, a state senator from rural Upson County told the crowd that his constituents carried the "banner" for Hardwick in the last election, but that he would probably not receive "two hundred" votes if he ran again. No doubt alluding to the governor's participation in the free sugar affair years earlier, the senator further implied that the governor was a hypocrite, declaring, "He is lined up with the gigantic corporations of Georgia against the common people," adding that Hardwick "could not fool the wool hat boys" when it came to his income tax proposal. After an evening of speeches, the assembled crowd agreed to oppose any income tax proposal that did not include the complete repeal of the equalization system.⁹⁰ In spite of what the

⁹⁰ *Atlanta Constitution*, 3 September 1922.

governor saw as a compromise to the income tax that might earn the support of rural and urban politicians, the bill once again failed to come out of committee.⁹¹

Manipulation of Public Policy, Part Two

Mobilization against income tax proposals in the 1920s brought an alignment of corporate, industrial, and special interests to take a more direct role in affecting favorable conditions to state tax policy. For the better part of two decades, big business and its allies preferred to exert a soft hand to the issue of public policy. The sharp political disputes between rural and urban property owners and politicians, and the growing popularity of alternative tax structures that could impact the financial spoils of Georgia's big business, however, necessitated a more direct route to protecting their interests. In the years leading up to the Great Depression, corporate-backed lobbyists would regularly engage the public and political establishment to argue against any kind of tax increase.

In spite of the immense animosity generated from equalization, the tax plan's ability to alleviate the state's revenue problems was short lived. In a matter of years, the increase in revenue brought in from property tax equalization had failed to keep pace with public demands for additional public spending.⁹² Likewise, increased numbers in tax delinquency further curtailed the ability of state and local governments to achieve the steady streams of revenue needed to undertake civic improvements.⁹³ Because of Georgia's continuing fiscal crisis, with teachers being unpaid and with pension

⁹¹ One year after the defeat of his income tax proposal, Hardwick made another run for the United States Senate, but without the support of his one-time political base of property owning farmers and with fierce opposition by Georgia business groups, he lost the primary.

⁹² As early as 1923, the Atlanta Constitution was reporting that the legislature was considering theater taxes and beverage taxes to provide additional state revenue. *Atlanta Constitution*, 16 November 1923.

⁹³ Local tax delinquency in Cobb grew substantially in the 1920s. *Cobb County Times*, 14 December 1922 ; *Cobb County Times*, 3 May 1922 ; *Cobb County Times*, 5 February 1925.

obligations not being met, the need for increased revenue continued to be the top priority in each legislative session in the second quarter of the twentieth century.⁹⁴ Since the early 1920s, the state income tax plan was the main focus of attention, but with nearly all sides turning against the proposal, other revenue-generating ideas began to emerge in the General Assembly.

Two options that were increasingly gaining traction in other states during the 1920s were the state sales tax and the expansion of the existing gross receipts tax. Similar in some respects in that they taxed transactions, they differed significantly in terms of who paid the levy. Under a gross receipts tax, manufacturers, industries, and utilities paid a fixed tax on purchases made within the cycle of production. A furniture making industry, such as at the Brumby Mills in Marietta for example, would pay a tax on the purchase of materials and tools required to make their product, including lumber, milling machinery, nails, glue, varnish, etc.⁹⁵ First introduced in the General Assembly at the turn of the century, the receipts tax had always faced stiff opposition from the state's producers of material goods and public utility corporations. In one earlier proposal to enact a receipts tax in 1907, leaders of Southern Bell Telephone, Atlanta Gas Light Company, as well as representatives from various power utilities and the state's railroad corporations delivered their opposition to the tax plan in person before the Assembly's Ways and Means Committee.⁹⁶ With New South business mantra ringing in the ears of many of urban Georgia's political leaders, the united front of some of the

⁹⁴ In 1923, for instance, Cobb's teachers and many across the state were given IOUs instead of salaries for the fall term of that year. *Cobb County Times*, 20 December 1923.

⁹⁵ An excellent overview of how gross receipts taxes were collected in various states is found in US Bureau of the Census, *Digest of State Laws Relating to Taxation and Revenue* (Government Printing Office, 1922).

⁹⁶ *Atlanta Constitution*, 30 July 1907.

state's largest and most powerful industries and corporations in opposition to the tax was an impressive showing. Their efforts at intimidation, however, ultimately failed and soon after a one percent gross receipts tax was placed on public utilities, railroads, telephone and telegraph companies, as well as "equipment companies, manufacturers of patent medicines, carbonated drinks... and sewing machine corporations." "If any corporation was omitted," one rural legislator boasted to the press, "[it] will be doubtless remedied."

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Nearly as soon as the tax began to be levied, however, industries and corporations increased their lobbying efforts for its repeal or reduction. Within two years, Atlanta's soft drink manufacturers spearheaded by Coca-Cola successfully lobbied the General Assembly to reduce its gross receipts tax from one percent to "one-fourth of one percent."⁹⁸ Utility companies and other industries followed suit and within a matter of years, small armies of lobbyists descended upon the state capital building seeking to limit the amounts owed under the system. Lobbying at the state capital reached such heights that by the 1920s, lobbyists were required to wear special identification badges when inside official state buildings.

The new gross receipts plan sought to return to the original intent of the tax, in effect rolling back the reductions earned over the years through lobbying efforts. Unlike the older gross receipts tax, however, the sales tax proposal of the early 1920s would involve placing a levy on transactions at the point when a finished good was sold to a

⁹⁷ *Atlanta Constitution*, 10 August 1907.

⁹⁸ *Atlanta Constitution*, 12 August 1909.

consumer.⁹⁹ Not surprisingly, the sales tax struck fear into Georgia's commercial business sector and its allies in the chamber of commerce, as well as in civic clubs such as Rotary and Kiwanis, which retained significant membership with local merchants. A group of business leaders from Columbus, Rome, Dalton, and Augusta, all of whom shared a border with another state, complained to a committee of the General Assembly that a state sales tax would lead to customers crossing state lines to buy goods.¹⁰⁰ Retailers in Atlanta, Marietta, and Macon, protested the idea of having to be responsible for collecting the levy in addition to paying real property taxes on their establishments, claiming it to be an example of double taxation.¹⁰¹ Among Georgia's small farmers, however, the sales tax plan was met with openness. Still prideful of their perceived self-sufficiency and individualism, many of the "wool hat boys" viewed the sales tax as something that would largely only effect the state's urban residents, and when politicians began tying a sales tax to education spending, even more rural Georgians accepted the plan, believing that it might finally lead to the repeal of equalization.

Joining retailers in opposing implementation of a sales tax were urban working class residents.¹⁰² While labor and small farmers had historical ties dating back to the Independent and Populist movements of the late nineteenth century and more recently in the income tax debate, a sales tax would disproportionately affect the working classes,

⁹⁹ An early draft of the sales tax plan appeared in *Atlanta Constitution*, 23 December 1920. A revised draft bill began appearing in 1923, *Atlanta Constitution*, 28 November 1923.

¹⁰⁰ *Atlanta Constitution*, 7 October 1923.

¹⁰¹ Retailers were also paying a national sales tax imposed during World War I, which left many local merchants to oppose a state sales tax on soft drinks, clothing, and food items. *Cobb County Times*, 11 January 1922.

¹⁰² Views of Georgia labor on sales tax plan found in *Atlanta Constitution*, 25 May 1921 ; 29 November 1923 & 20 September 1923.

both white and African American, who did not have means of household production and whose incomes were not just low but increasingly stagnant. Promising to fight a sales tax, Georgia's limited organized labor groups including the Georgia Federation of Labor and the Atlanta Federation of Trades held joint meetings to take their concerns before Atlanta's mayor and the state tax commissioner.¹⁰³ A tax on canned foods, household items, clothing, and other goods used on a daily basis by working Georgians would place a large part of future education funding on the backs of those least able to afford the tax. The fact that working class Georgians had the lowest registration of voters in the state due to the poll tax also meant that the white and African American working class lacked political clout to directly affect tax policy. In this sense, the sales tax was one of many proposed levies introduced in Georgia that had a regressive quality. Like later user-based taxes and fees on gasoline, kerosene, and fishing licenses, such proposals hit lower income residents the hardest. This was especially true with the state's African American families, who had the lowest rates of property ownership and who often faced much more difficulty in obtaining credit from mercantile establishments than did poor white farmers or industrial laborers. Even if the sales tax were to go towards education spending, it was unlikely given Georgia's record of institutional racism that African American schools would receive funding commensurate to ones with white children. The unification of tax policy with public spending programs, much like the plans from the Progressive Era, were of primary benefit to middle class whites.

Faced with the possible creation of a new sales tax, however, commercial businesses began to rethink their opposition to the old income tax plan. Merchant establishments from North Georgia counties including Cobb were among the first to

¹⁰³ *Atlanta Constitution*, 29 November 1923.

reproach the issue. At a special meeting organized in Rome, approximately forty five miles northwest of Marietta, a rarely seen hall full of small business operators, mayors, county executives, as well as area farmers from across the Seventh District, listened to pro-income tax speakers lay out their idea of the tax plan. The next day, the income tax's supporters met in a private luncheon with members of area Rotary and Kiwanis clubs to address the concerns of the local business community.¹⁰⁴ Before a meeting of the Atlanta Association of Credit Men, a newly organized Georgia chapter of a group that promoted credit lending, collection, and financial management, and that sought to end economic sectionalism in favor of interstate commerce, Georgia Governor Clifford Walker championed the income tax plan as a necessity if the state was to meet its budget shortfalls.¹⁰⁵ Walker, from a rural community outside of Athens, but with strong ties to local merchants, after giving his speech, appeared to have won over the group who agreed that an income tax was at least better than a sales tax.¹⁰⁶

With business groups at least showing willingness to discuss how an income tax might be implemented, Georgia industries and corporations mounted another stand against both the income tax and the possible expansion of the gross receipts tax, while shying away from the sales tax debate. Reuben Arnold, an Atlanta attorney who started in politics as a campaign manager for Populist candidates in the early twentieth century only to become a lobbyist for industrial interests by the 1920s, led a speaking tour

¹⁰⁴ *Atlanta Constitution*, 19 September, 1923.

¹⁰⁵ The National Association of Credit Men encouraged increased national trade between the country's regions, something that would, no doubt, serve the interests of the credit lending industry. *Atlanta Constitution*, 17 July 1921.

¹⁰⁶ After the county unit system was established, the majority of Georgia governors from the 1920s and 1930s held strong ties to the state's rural interests. Walker, who was closely associated with small businesses, was somewhat of an anomaly. *Atlanta Constitution*, 10 October, 1923.

denouncing the income tax. Telling his audiences, which usually were comprised of civic groups including Rotary, Kiwanis, and local women's clubs, that excessive taxes led to a "stifling of industry," Arnold argued that the federal and state income taxes constituted a threat to the "basic prosperity of the country." While acknowledging that the state income tax plan was to help fund education spending in the state, Arnold told the Atlanta Women's Club that "education is a fine thing but I don't want to go hungry, naked, and shelter-less because I have spent all my money acquiring learning... [we] must get along with the best available, subject to our means and environment."¹⁰⁷

The increased attacks on the state income tax by corporate and industrial concerns echoed a national trend against the progressive federal income tax system. As President Calvin Coolidge and fellow United States Congressional Republicans worked to lower federal income taxes, believing that low taxes were the best path to prosperity, their mantras were easily recognizable in the words of Reuben Arnold.¹⁰⁸ Former Progressive Governor turned lobbyist John M. Slaton even began praising the efforts of Coolidge in "reigning" in the income tax, asking readers in an opinion-editorial in the *Atlanta Constitution* if Georgians were willing to "knowingly put their necks within the noose" of an income tax system.¹⁰⁹ Public political fights over the tax issue grew so acrimonious by the 1920s that even the *Atlanta Constitution*, as pro-business and pro-urban a

¹⁰⁷ *Atlanta Constitution*, 28 March 1924.

¹⁰⁸ Secretary of Treasury Andrew Mellon was instrumental in lowering the top marginal tax rate from 77% in 1918 to 24% in 1929. Mellon believed that lower tax liabilities among the wealthy would spur economic growth, and referred to his plan as "Scientific taxation." Mellon, along with Presidents Harding and Coolidge are considered early advocates of a supply-side economic theory. M. Susan Murnane, "Selling Scientific Taxation: The Treasury Department's Campaign for Tax Reform in the 1920s," *Law and Social Inquiry*, Vol. 29, No. 4 (2004), 819-858 ; Ajay K. Mehrotra, *Making the Modern American Fiscal State: Law, Politics, and the Rise of Progressive Taxation, 1877-1929* (Cambridge University Press, 2013).

¹⁰⁹ *Atlanta Constitution*, 8 January 1925.

newspaper as existed in the state, editorialized that Georgia's tax policies were only serving to fuel resentment between different segments of voters. Arguing that continuing conflict over equalization and the income tax were detrimental to Georgia's modernization, the paper implored the legislature to stop "arraying class against class...city against country."¹¹⁰

Despite their vigorous opposition to new tax devices Georgia's businesses and its corporations and industries could not hold off rural Georgia legislators' plan to implement a sales tax. The break between commercial business establishments and industry also allowed the old state income tax plan to come back before the General Assembly, where it actually passed nearly a decade after being first proposed. Georgia's tax equalization system remained intact. The sales tax was set to begin in 1929 and under the agreement worked out in the Georgia Senate, would expire at the end of 1931. The income tax would apply to businesses, corporations, industries, and every individual and/or family unit within the state. The state ad valorem real property tax would remain at five mills and all revenue collected from its assessment and all levies from the income tax were to be marked for education, with one half going to common schools and the other half to colleges.¹¹¹

The Atlanta Chamber of Commerce, which was heavily represented by industry leaders, condemned the approval of the income tax, with its spokesman telling local newspapers that "hardships and deprivations will eventually come to all classes of workers and to every citizen of the state" due to the "burden" placed on manufacturers

¹¹⁰ *Atlanta Constitution*, 15 July 1923.

¹¹¹ *Atlanta Constitution*, 1 July 1927.

and business.¹¹² A group of mill owners in Rome immediately filed suit in Atlanta to challenge the “constitutionality” of the new tax laws.¹¹³ Dire warnings and court cases, however, did little to change the impending income and sales tax laws. The sales tax was approved for a two year term with a provision that it could extend beyond 1931 if the state budget was still in crisis, and the income tax as written was deemed constitutional by the Georgia Supreme Court.

Between 1929 and 1930, the General Assembly resolved the collection rates for the new state income tax. For a single individual making over \$1500 a year, and for a married couple with yearly household income of \$3500, the state income rate was fifteen and one third percent of what the individual or couple paid in federal income tax that year. With long-serving rural legislators in control of many of the General Assembly’s committees, the income rates were specially designed to exempt the majority of the state’s small farmers who, according to one study, averaged a yearly income of less than \$500 per year.¹¹⁴ For businesses, industries, and corporations, the income rate was variable and widely reflective of the influence each sector held in state politics. Under the income tax structure, manufacturers were to pay rates of \$35.00 for \$100,000 and \$485.00 for \$1,000,000; wholesalers were to pay \$70.00 for \$100,000 and \$970.00 for \$1,000,000; retailers were to pay \$140.00 for \$100,000 and \$1940.00 for \$1,000,000; utilities and amusements were to pay \$210.00 for \$100,000 and \$2910.00 for \$1,000,000.

¹¹² *Atlanta Constitution*, 17 July 1927.

¹¹³ *Atlanta Constitution*, 16 November 1929.

¹¹⁴ Donald Ray Escarraz and Thomas Yirak, “The Evolution of Georgia’s Tax Structure,” *Georgia Government Review*, Vol. 1, No. 2 (Summer 1968), 3.

¹¹⁵ Even at the highest rates, businesses, industries, and corporations were to never pay above one third of one percent in state income tax. While there is no documentation that reveals why utilities such as Georgia Power received the highest rate of income tax under the new tax plan, the fact that manufacturers and retailers received the lowest rates indicates that lobbying may have been an important part. The Georgia Manufacturer’s Association was particularly strong in its presence in and around the state capital building. It is highly probable that Georgia Power learned the importance of lobbying, because after 1930, hardly any tax policy issue that came before the Assembly did not, in some way, favor the utility giant.

Table 8: Maximum Income Tax Rate for Businesses, Manufacturers, and Corporations as Established in 1929

	At \$100,000	At \$1,000,000
Manufacturers	.035%	.049%
Wholesalers	.070%	.097%
Retailers	.140%	.194%
Utilities and Amusements	.210%	.291%

Receipts collected from the state income tax rose in each of the first two years the income tax was implemented, leading Georgia’s tax commissioner to proclaim that the new levy system demonstrated a “sane method of living” for the state.¹¹⁶ Industries and corporations, however, continued to look for ways to diminish their share of the tax. In the legislature, lobbyists continued to argue that tax rates upon the entire business sector were too high, and received in return, lowered rates, often with the support from the very legislators who championed the implementation of the income tax. Public resentment of corporate manipulation of tax policy led the 1933 General Assembly to change the state income tax rate to a flat levy of five and one half percent of a corporation’s income,

¹¹⁵ *Atlanta Constitution*, 11 November 1929.

¹¹⁶ *Atlanta Constitution*, 16 March 1932.

inclusive of salaries and amounts paid to stock holders of over five percent. By the next biennial legislature, the assembly, no doubt influenced by intense lobbying efforts, amended the 1933 act. The amended state income tax for corporations was changed from “income” to “net income,” an amount derived after accounting for pensions, improvements, and general overhead, as well as a deduction “from such base of \$10,000.” In the end corporations doing business in Georgia would pay an annual income tax on their net income minus the \$10,000 deduction, or a flat two percent of net income, whichever would “produce the highest tax.” Additionally, every corporate entity in Georgia would have to pay a minimum income tax of ten dollars.¹¹⁷ If the deductions made by the General Assembly were not enough, a suit filed on behalf of the state’s industries and corporations in the mid 1930s made its way to the Georgia Supreme Court, which ruled that businesses, industries, and corporations could also deduct the tax amount paid to the federal government from their state income tax filings. Following the Supreme Court ruling, Georgia’s tax commissioner gave the conservative estimate that deducting the amount paid towards federal taxes would cost the state an additional \$250,000 annually in lost tax receipts.¹¹⁸

As victorious as industry and corporations were in reducing their income tax liability, manufacturers and businesses were even more successful in fighting the sales tax law. Although the Georgia Supreme Court had declared the sales tax to be legal, the influence the manufacturer’s association and local Chamber of Commerces held with

¹¹⁷ Amendments to the corporate state income tax listed in Part I. Title III. Taxation. *Income Tax Laws Amended, No. 445, Acts and Resolutions of the General Assembly of the State of Georgia, Compiled and Published by the Authority of the State* (Atlanta: Stein Printing Company, 1937).

¹¹⁸ *Marietta Journal*, 22 March 1934.

elected officials kept the General Assembly from collecting the levy over the course of the original two-year period. Despite the power of business interests groups when it came to the sales tax debate, the issue would continuously be a contentious topic as Georgia struggled to meet its financial obligations. It would be over two decades before Georgia would actually collect a sales tax, and even then, it came with several deductions favorable to business.¹¹⁹

Manipulation of the tax code was certainly not just in the purview of industries, utilities, and merchants. Reflective of the financial rewards lobbying offered, nearly every enterprise with the monetary resource to influence the General Assembly engaged in securing some sort of tax deduction. By the mid to late 1930s, farmer's insurance companies, "banks and trust companies doing general banking business," irrigation companies, companies who used their land holdings for "scientific" or "educational purposes," and "farmers, fruit growers, or like organizations" who operated as "sales-agents," all became exempt from the state income tax. Even lobbying groups themselves secured tax exemptions, including business leagues such as the Manufacturer's Association and Taxpayers' League, as well as local chamber of commerces and fraternal organizations like Rotary and Kiwanis.¹²⁰

While industrial and corporate contributions to the state income tax declined, real and personal property tax rates remained steady. After a decade of intense debates over the allocation of the tax burden, Georgia's white property owners were once again left

¹¹⁹ Donald Ray Escarraz and Thomas Yirak, "The Evolution of Georgia's Tax Structure," *Georgia Government Review*, Vol. 1, No. 2 (Summer 1968), 4.

¹²⁰ Part I. Title III. Taxation. Income Tax Laws Amended, No. 445, *Acts and Resolutions of the General Assembly of the State of Georgia, Compiled and Published by the Authority of the State* (Atlanta: Stein Printing Company, 1937).

paying the bulk of the state's receipts. Within a matter of years, public antipathy with the income tax system could be felt when the legislature proposed an amendment to the original income tax bill that would put a five percent maximum rate on the income levy. In theory, the proposed amendment would have lowered the taxable rates most Georgia individuals and families were paying – the difference being between the 15 ½ of federal rate and the proposed five percent maximum of individual income regardless of federal income payment. In an unusual turn, both anti-income tax and pro-income tax supporters disparaged the amendment.¹²¹ Pro-income tax supporters, most of whom were rural constituents, opposed the amendment and hoped to push for a new income tax instead. The original 1929 income tax bill had failed to remove equalization of the state's ad valorem collection, and most rural Georgians understood that corporate and industrial interests were not contributing in kind to state coffers. Anti-income tax supporters, which included private citizens and corporate and industrial concerns, not surprisingly, held unfavorable views of the income tax system in general and wanted it abolished rather than revised. With little support among general voters, the amendment to revise the state income tax failed. By the end of the 1930s, the income tax continued to bring in receipts but not at levels needed to adequately fund the state's education system. As the state entered the 1939 fiscal year, newspapers such the *Atlanta Constitution* and *Marietta Journal* reported that the state did not have the money to pay into teacher salaries, and that a popular plan to provide free textbooks to all school-age children was no longer under consideration due to the fiscal crisis.

¹²¹ A brief summary of the income tax amendment and its opponents can be found in Donald Ray Escarraz and Thomas Yirak, "The Evolution of Georgia's Tax Structure," *Georgia Government Review*, Vol. 1, No. 2 (Summer 1968), 3-4.

No matter the intense fights that occurred between Georgia's rural and urban voters over the tax burden, it was clear by the end of the 1920s that corporations and special interest groups had the upper hand in controlling state government. Despite Georgia's government being built upon a foundation of white supremacy as evidenced in Removal, slavery, and Jim Crow laws, the benefits of systemic racism bestowed upon average white Georgians, including property owners, was secondary to the political and economic agendas of corporations, industries, and special interest groups. As the Great Depression unfolded, corporations would continue to manipulate the state tax code, and factional politics of rural and urban property owners would be tested. By the second half of the New Deal and on the eve of World War Two, for instance, Marietta and Cobb County, in close association with Atlanta and Fulton County, would largely recede from engaging in the fight over control of state government, and would focus on the separatism of local government. Before such a plan could ensue, however, a unified front of Georgia property taxpayers from rural and urban sections of the state, exasperated by higher assessments and a manipulated tax code, rebelled in a tax revolt that would have severe financial effects on state and local governments.

CHAPTER 4

ANTI-GOVERNMENT RHETORIC

With the discontent that white property owners held towards state and local tax codes and one another, and the constant manipulation of public policy on the part of corporations and special interest groups, the 1920s and 1930s became fertile ground for anti-government sentiment. As local and state property taxes continued to climb for much of the 1920s, white property owners came to see themselves as victims of government oppression and malfeasance. Corporations and special groups, despite their ability to manipulate tax policy to their benefit, also adopted the language of anti-government rhetoric. By the time of the New Deal, white property owners had so accepted their own economic victimhood that even as local property taxes declined during the early 1930s, they still complained of the oppressive burden of local millage rates.¹²² Big business, for its part, viewed the New Deal and its entitlement programs as a threat to their economic security, and as such, unleashed a barrage of criticism against the very concept of central government. By the mid 1930s, state-level politicians, such as Eugene Talmadge, captured the zeitgeist of anti-government sentiment and built a political machine based on economic aggrievement and white supremacy, all while collecting large donations from some of the largest corporations in the state.

An examination of the use of anti-government rhetoric is significant. In assessing the startling influence of white homeowners in local and state politics during the third quarter of the twentieth-century, for instance, many scholars have turned a critical eye towards the use of anti-government rhetoric. Within such studies, white homeowners in

¹²² Declines in local millage rates for Fulton and Cobb Counties from the 1920s to early 1930s found in *Atlanta Constitution*, 31 July 1932.

suburban enclaves, despite being largely subsidized through federal investment, honed a language built around concepts of self-sufficiency, property rights, and a pervasive belief in free market ideology. From fights over school busing, housing policies, or lowering taxes, white property owners constructed a racialized logic that affected the built environment and established political conservatism as a significant factor of late twentieth century America.¹²³

The rise of anti-government rhetoric used to partially explain racial exclusivity and wealth accumulation in the later twentieth century is decidedly rooted in the first half of the century. While the deployment of anti-government language by white property owners from the 1950s and 1960s is rightly seen as reactionary to the politics of desegregation and the economics of the Great Society, its use in the 1930s was less focused and represented a number of different interests. White property owners in both rural and urban areas, for example, viewed local government with suspicion for controlling millage and assessment rates on property, while blaming state government for not funding schools and roads. Likewise, big business and white professionals bristled over federal income taxes and plans to enact Social Security for all Americans. Politicians looking to establish their credentials among white property owners and to gain monetary support from corporate interests often parlayed general feelings of resentment towards government into the making of political machines. When it came to tax policy, there was no shortage of anger along lines of social class, economic interest, or

¹²³ A short list of works that both touch on the formation of anti-government rhetoric in the twentieth century and that were influential to the writing of this dissertation include Matthew D. Lassiter, *The Silent Majority: Suburban Politics in the Sunbelt South* (Princeton University Press, 2006); Kevin M. Kruse, *White Flight: Atlanta and the Making of Modern Conservatism* (Princeton University Press, 2005); Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton University Press, 2001); Kim Phillips Fein, *Invisible Hands: The Making of the Conservative Movement from the New Deal to Reagan* (New York: WW Norton and Company, 2009).

geography. There was, however, one common denominator to the use of anti-government rhetoric: whiteness. In his examination into the origins and effects of California's 1978 state-wide tax revolt, Robert O. Self acknowledged that the white leaders of the state's anti-tax movement "combined two political positions that did not necessarily converge: tax reform and anti-liberalism."¹²⁴ In Cobb County (and the rest of Georgia), these two expressions would not seem so exclusive of the other. In the 1930s, white property owners and white-owned businesses and corporations entered into brief coalitions and alliances in hopes of reducing their tax liabilities, while passing the burden onto others. Political identities of liberal and conservative had yet to achieve their Civil Rights Era meanings.¹²⁵ Many scholars have also argued that the language of anti-government rhetoric in the post-World War Two decades served as code to displace the overt vulgarity of racist speech and to deflect the realities of white supremacy. This is no doubt true, but the basis for learning the language - at least in Cobb County - is situated in fights to control tax policy and is based on multiple perspectives. Where did the different threads of anti-government rhetoric emanate? Where did they converge? And, how would they affect political organization at the local and state level?

The Taxpayers' League

With rural and urban property owning whites comprising the largest bloc of registered voters in the state by the 1910s and 1920s, their tit for tat struggle over distribution of the tax burden was not unexpected. Changes in state and national

¹²⁴ Robert O. Self, *American Babylon: Race and the Struggle for Post-War Oakland* (Princeton University Press, 2005), 319.

¹²⁵ In the late 1940s and early 1950s, for example, even progressive or reform-minded candidates campaigned on being the "conservative" or "traditional" candidate. An example would be James Carmichael running against Eugene Talmadge and E.D. Rivers in the 1946 gubernatorial election. Carmichael viewed Talmadge as corrupt and Rivers as fiscally irresponsible. Thus, Carmichael referred to himself as conservative.

economies in the late nineteenth and early twentieth century that had led to the formation of special interest groups dedicated to securing fiscal privilege for agricultural, manufacturing, or banking concerns continued to grow in influence with state government. Despite attempts to modernize Georgia's tax system by reducing its dependence upon property taxes through a mix of sales, gross receipts, and income taxes, continued corporate manipulation of the tax code led state and local governments to remain committed to ad valorem constituting the bulk of revenue. By the 1920s, with politicians refusing to raise taxes on businesses and corporations, a new interest group in the form of a Taxpayers' League entered state politics. Comprised mostly of rentiers and real estate lawyers who held title to multiple properties, and who historically had political ties with urban interests, the league of disgruntled taxpaying whites vowed to fight higher tax assessments on individual and corporate owned property.¹²⁶ Such an argument put them in an uneasy relationship with the interests of rural whites and threatened to break apart Georgia's urban economic faction. The realignment of Georgia's political factions during the 1920s is a defining characteristic of tax policy debates prior to the federal interventionism of the New Deal.

Georgia's Taxpayers' League consisted primarily of urban real estate professionals and tax attorneys. Modeled after similar organizations started in several Midwestern states, the league sought to capitalize on popular anger towards the new federal income tax by channeling its focus on lowering the amount of real property taxes

¹²⁶ In the upper Mid-West, David M.P. Freund has demonstrated how real estate groups were also interested in affecting zoning ordinances. The specially created zoning enclaves would later form the backbone of racial housing segregation. In Georgia, however, home rule and the ability to affect zoning was a state issue and not within the local domain. David M.P. Freund, *Colored Property*, 75-81.

paid to county and municipal governments.¹²⁷ Many times, League organizations referred to themselves as being “a bureau for governmental research,” attempting to downplay the group’s direct advocacy in affecting tax policy that benefited their own economic interests.¹²⁸ Largely an urban phenomenon, the league was successful in drawing into its ranks disgruntled city home-owners, realtors, rentiers, and attorneys who focused on property law. Frank Weldon, an Atlanta attorney who was elected secretary for the Georgia Chapter, stated the group’s objective was to reign in what it saw as runaway local debt. “The real tax burden,” Weldon wrote in a letter to the *Atlanta Constitution*, “is not the part paid to the state but it is the cost of county and municipal government.” Noting that urban home-owners paid state, county, city, and school taxes through their real property assessments, Weldon stated that “people are protesting the heavy taxes but when they look for the cause, they find it at home.” As outlined by Weldon, the league advocated local governments subsist on a “cash basis” in order to “practice the strictest economy.”¹²⁹

Given the league’s opposition to new taxes that it believed would spur excessive government spending, the group was, not surprisingly, skeptical of Georgia’s state

¹²⁷ Local organizations using the name “Taxpayers’ League” were often based on the national American Taxpayers’ League founded in 1913 by a group of bankers and rentier capitalists. The group was always politically and economically conservative and opposed to governmental regulation and the progressive tax system. In the 1930s, the DuPont family, known for their anti-Roosevelt sentiments, became a large contributor to Taxpayers’ Leagues across the country. Michael J. Webber, *New Deal Fat Cats: Business, Labor, and Campaign Finance in the 1936 Presidential Election* (Fordham University Press, 2000), 26-27 ; Pap Ndiaye, *Nylon and Bombs: DuPont and the March of Modern America* (JHU Press, 2007), 121 ; Mark H. Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 2003), 14-15.

¹²⁸ The league was especially strong in Wisconsin, Illinois, and parts of Michigan. The impact of the Taxpayer’s League in the Mid and Upper West is discussed in Richard Hudelson and Carl Ross, *By the Ore Docks: A Working People’s History of Duluth* (University of Minnesota Press, 2006), 166-167.

¹²⁹ *Atlanta Constitution*, 19 February 1923.

income tax. As articulated by Weldon, the league felt that a state-level income tax would unduly hinder Georgia's businesses and limit industrial growth. As for an income levy on individuals and families, the league claimed to be receptive of a "moderate" tax, as long as filers were provided an exemption for the amount of real property taxes paid, something that would arguably favor rentiers and banks who owned multiple real estate properties.¹³⁰ With regards to intangibles such as stocks and bonds, the league supported a small levy, but only if administered by the state with county and city governments excluded from collecting a share of the tax. As a whole, the Georgia Taxpayers' League in the 1920s was focused on avoiding what it saw as double or multiple taxations, whereby all levels of state and local governments raised revenue from the same source. This, of course, was a main complaint of rural and urban property owners, who sneered at having real and personal ad valorem taxes support local, county, state, and school funding. It was no surprise then that many white property owners from the two factions would lend at least cursory support to the Taxpayers' League.

The anti-tax sentiments of the league also included the equalization system, which many of the group's members had actually championed years earlier. The splinter of the rentier interests of the Taxpayers' League from other urban business and industrial interests would create yet another political faction in the debate over state tax policy. As noted in a piece by Weldon appearing in the *Cobb County Times*, the league's turn against equalization began when the group researched tax receipts and the amounts of disbursements given to counties in relation to how much each county sent to the state. According to Weldon's study, urbanized counties – the backbone of the league's membership – were not receiving allotments commensurate with local taxes paid. In

¹³⁰ *Atlanta Constitution*, 19 February 1923.

Fulton County and Atlanta, the group claimed that taxpayers only received back forty seven cents for every dollar they sent to the state through tax equalization. In Chatham County and Savannah, the return on tax equalization was fifty one cents. Many rural counties, Weldon claimed, were receiving two dollars in state spending for every one dollar they sent to the tax commissioner, with one county in far North Georgia receiving over four dollars.¹³¹

Instead of equalization, the Taxpayers' League proposed the creation of a classification system of taxation. Under such a tax plan, different types of property would be taxed at different amounts in contrast to the across the board fixed rate structured through equalization. Under the plan envisioned by the league, property with the ability to earn returns such as bonds, stocks, savings accounts, and rental property would be taxed at lower rates, while personal property such as machinery and furniture, along with unimproved real property would bear higher tax burdens. According to the league, the reason why the former should receive lower tax rates was due to the financial risk associated with intangibles. If investors feared losing their financial gains to taxation, the league argued, many would stop buying stocks and bonds and mortgages, the implied threat being that if investors and rentiers did not see reductions in their obligations, then the state economy as a whole would suffer.¹³²

The position of the Taxpayers' League on equalization is significant for it demonstrates how a study, backed by statistical evidence, was used in the early twentieth century to propagandize an economic issue. The disparity in how tax funds were

¹³¹ The four dollar offender mentioned by Weldon was Union County. *Cobb County Times*, 21 June 1923.

¹³² Information on the league's classification plan found in Weldon's column in *Cobb County Times*, 21 June 1923.

allocated was not reflective of a design failure in equalization, but rather a problem of who controlled the disbursement process. Since rural political interests had retaken control of state government in the late 1910s, the legislature had distributed a disproportionate amount of tax collections to agriculturally-dominated counties. But for the league, which was focused on cutting tax obligations, the blame for the disparity was placed solely on equalization and an over-zealous government quick to spend its revenue. Interestingly, though rural counties were, indeed, receiving disproportionate amounts of funding in relation to what they were contributing, their calls for repealing equalization continued unabated. Likewise, the results of the league's study would even be used by equalization backers such as Slaton and the Atlanta Chamber of Commerce as proof that cities paid disproportionately more in taxes than the state's rural areas.¹³³ Although coming from decidedly different political angles, the Taxpayer's League, pro-equalization forces, and rural interests all relied upon an argument that aggrievement due to taxation was because of government as an institution and not from the failures of policy or political factionalization. Furthermore, the league's attack on rural counties and especially the economic interests of small farmers, whom they often branded as tax dodgers, kept a renewed anti-tax equalization coalition from emerging.

Despite the tensions between the league and small farmers, Weldon and other high ranking officials in the group did agree with Cobb County's State Senator Herbert Clay – who himself generally aligned with rural interests – when he proposed an across the board millage limitation for county and municipal governments.¹³⁴ As explained by Clay, his plan would allow cities and counties to only tax real property up to a limit

¹³³ *Atlanta Constitution*, 12 October 1923.

¹³⁴ *Atlanta Constitution*, 19 February 1923.

imposed by the legislature. The ongoing debates over tax policy created a significant break in political coalition making. The Taxpayers' League, though based in urban centers, was willing to break with pro-growth, business-friendly New Whig ideology over the issue of local taxes to fund schools, build roads, and other social services, but it was unwilling to lend support to anti-ad valorem rural politicians. For the remainder of the 1920s, neither the Taxpayer's League nor the millage limit proposal garnered much influence over the rest of the state, and with passage of the income tax, both receded into the background, only to be reawakened again with the Great Depression of the 1930s.

“When Winter Comes...”

Not surprisingly, anger from white residential property owners towards local and state government accelerated during the economic crisis of the 1930s. To better understand the growth of anti-government rhetoric, an examination into the struggles municipalities faced at the onset of the Great Depression is warranted. In an interview with former Marietta mayor Leon “Rip” Blair conducted in the early 1960s that centered on his career as a successful local attorney and his long political life, the discussion not unexpectedly dwelled on his extended mayoralty during the Great Depression and World War Two. When asked what precipitated his embrace of securing large-scale bond issuances to match federal grants through the New Deal following a relatively conservative administration of Thomas Brumby, Blair returned the conversation to the earliest days of the Great Depression, years before he would become mayor in 1938. Recalling feelings of urgency and fear, Blair remembered seeing the city fill with itinerant families from the countryside, just as manufacturing centers, hurt by the national economic collapse, began winding down operations. He remembered underfunded

schools and charity-sponsored breadlines. But what especially struck Blair, and what arguably may have triggered his seeking out every available federal interventionist program, was how the Great Depression had adversely affected what was supposed to be the most stable of classes: the white property owner. “[E]ven those who had been substantial businessmen,” Blair recalled, “reached the point of preaching the overthrow of the government.”¹³⁵

The language of rebellion and revolution were not necessarily hyperbolic threats. Since the end of the Civil War, Georgia and indeed much of the American South had a long history of meeting economic upheaval with divided loyalties and fractious politics. Georgians across class lines rarely shied from re-making the social and economic ideologies that influenced their political lives. Redeemers, Independents, Farmers Alliance, Populists, Progressives, and the effects of nearly six decades of tax policy manipulation at the hands of special interests and corporations had left deep scars, if not unresolved conflict, on the state’s political landscape. Race and gender, intractable in their relationships within the spatial and temporal politics of social production were, even in fairly calm periods, significant sources of conflict. In this sense, Blair’s concern with how the nation’s economic troubles might affect Marietta’s white voting families was something probably felt by preceding mayors in other economically tumultuous periods, as well.

In terms of political influence, economic standing, and social well-being, the Great Depression had a profound effect on the everyday lives of Cobb County citizens. Public services, for example, burdened by spending cuts as revenue declined, while

¹³⁵ L. M. Blair, “Memories of Marietta,” Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, p. 8. Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

witnessing marked increases in the numbers of people needing their help, struggled to fulfill their missions. By the spring of 1931, cities and counties across the state began reporting dramatic rises in cases of tuberculosis, with Georgia's lone state-funded sanitarium suffering the multiple effects of being underfunded, understaffed, and over capacity. When word of a rapidly growing tuberculosis outbreak began to filter throughout the state, the sanitarium's administration informed the governor's office that it already had a nearly two hundred person waiting list.¹³⁶ A common scenario in southern cities even prior to the Great Depression, involved the practice of quarantining persons and families found with highly contagious communicable diseases, such as tuberculosis, scarlet fever, polio, and rabies. The lack of health care, coupled with sharp rises in diagnosed illnesses led many cities, including Marietta, to not just quarantine specific domiciles, but entire neighborhoods. Within Marietta, the two areas of the city most likely to see a quarantine notice were the Hollandtown neighborhood, a sprawling patchwork of mostly dilapidated rental houses southeast of downtown that was home to both working class whites and African Americans, and the Baptist Town neighborhood, an exclusively African American neighborhood comprised of rental and owner-occupied dwellings that sat just north of the Black business district. Quarantine notices had become so ubiquitous by the early 1930s – especially for rabies and scarlet fever – that the city police department openly declared that any “unpenned animal” would be shot on sight.¹³⁷ Marietta's burgeoning health crisis led many to question why the city was not

¹³⁶ *Marietta Journal*, 19 March 1931.

¹³⁷ Notices to dog owners to leash or pen their animals appeared regularly throughout the 1930s; See for example *Marietta Daily Journal*, 6 January 1938. Also on numerous occasions, city doctors would recommend that “youngsters...stay home,” for fear of a disease epidemic; *Marietta Daily Journal*, 26 July 1939.

investing in a new hospital facility and free clinic for the working poor and indigent. One Marietta nurse, in a letter to the *Marietta Journal*, advocated for increased public health care access by pointing out that private charity had been unable to meet the needs of the city's sick residents. "There are two little Negroes down with typhoid fever just out of town who need hospital care," she wrote. "A woman very ill with pellagra who needs care cannot go to the hospital...In Africa, China, Japan, we help maintain hospitals so that the unfortunate may have care; is it too much that those at our door may receive hospital care?"¹³⁸

What the nurse and so many other white professionals were tapping into was a growing sense of indignation at the declining economic and social conditions of the city and county. A common phenomenon of economic downturns in the South included rises in urban populations, as dispossessed white and African American farming families headed into cities and towns looking for work. As Cobb and its cities continued to see rises in unemployment and homelessness in the early years of the depression, Marietta's First Methodist Church through the ministry of its Parish House Kitchen, provided over ten thousand meals to city and county residents over a time span of just three months.¹³⁹ Even once prosperous local businesses struggled to stay open. Joe Mack Wilson, whose family prior to the onset of the Great Depression had operated a successful jewelry business in Marietta's downtown commercial district, recalled that one holiday season

¹³⁸ *Marietta Journal*, 1 June 1933.

¹³⁹ *Marietta Journal*, 19 March 1931.

following a bout of poor sales, Christmas day consisted of “an apple and orange,” along with a “used pocketknife that...had one blade broken out of it.”¹⁴⁰

In the very early years of the Depression, Cobb’s property owning white farmers also faced an uncertain future. With agricultural prices in flux and with banks and other creditors eager to recoup the losses felt from the national crisis by issuing liens and/or foreclosure, the old wool hat boys once more turned to radical populist rhetoric. In his *Marietta Journal* column “Thinking Things Through,” W.R. Tapp, a local farmer and former Populist provided a grave prediction about the growing inequality and hardships faced by the economic victims of the Great Depression:

“...[A] rebellion of farmers and laborers will upset our present system of government unless capital and government cooperate with those that toil. Selfish interests must be made to give way to unselfish effort on the part of all to ward off political disaster. When winter comes; when women and children are naked and starving nothing can forestall rebellion – workers will raid stores. Can the financier and the wealthy feel secure in their homes when millions are hungry?”¹⁴¹

Historian J. William Harris in his study of segregation in the Deep South has noted that while a true cross section of society found themselves out of work and on public relief, it was the white farmer and laborer who could readily call upon the language of political discontent. As one recipient of New Deal-funded public aid stated “[I]f emergency aid had not been provided a revolution would have resulted.”¹⁴²

Cobb and Marietta’s local governments could not expect economic relief to come from private industry. Between 1920 and 1940 Cobb witnessed a continuing decline in

¹⁴⁰ Thomas Scott, *Cobb County Georgia and the Origins of the Suburban South: A Twentieth Century History* (Cobb Landmarks and Historical Society, 2003), 80.

¹⁴¹ W.B. Tapp, “Thinking Things Through,” *Marietta Journal*, 3 September 1931.

¹⁴² William Harris, *Deep Souths: Delta, Piedmont, and Sea Island Society in the Age of Segregation* (Johns Hopkins Press, 2001), 299.

the number of manufacturing establishments operating in the county. From a record high sixty six establishments at the beginning of 1920, the number reduced by over half, down to twenty seven by 1940. Rising tensions between labor and management contributed to many Georgia workers participating in the Textile Strike of 1934, which saw nearly 200,000 Georgia laborers – white and African American – walk off their jobs.¹⁴³ Recognized in labor history as the “Uprising of ’34,” the nationally organized strike for better wages, improved working conditions, and negotiated union contracts gained notable traction in the Piedmont area of the state. Georgia Governor Eugene Talmadge, citing fears of a possible labor insurrection that could spread across the state, but more likely persuaded by powerful and moneyed industrial interests, ordered the state militia to crackdown on strikers from more militant textile mills. In Coweta County, southwest of Atlanta, Georgia’s militia hastily erected barbed-wire fencing to enclose striking mill workers. In the American upper Mid-West and Northeast, labor strikes were not uncommonly accompanied with reported acts of violence between workers and the police, private security forces, or militias sent to break them. Yet when images of Georgia’s textile mill workers were released showing women, sometimes with their crying children in tow, being offloaded from trucks and into the new detention camps, many Georgians looked on in horror.¹⁴⁴ Not only did it provide visual evidence of direct state government intrusion into the affairs of labor and management, but in one batch of photographs, it undermined the carefully constructed myth of white southern

¹⁴³ *Atlanta Constitution*, 5 September 1934.

¹⁴⁴ Photographs are available online at http://album.atlantahistorycenter.com/store/Advanced_Search.aspx?c=449&t=Textile%20Workers%27%20Strike,%20Southern%20States,%201934. “Kenneth Rogers Photograph Collection,” Kenan Research Center of the Atlanta History Center, Atlanta, Georgia.

womanhood, by demonstrating that when racial and gender privilege intersected with economic security, the supremacy of industry interests were irrefutable. Talmadge, who himself was a chief architect of racial privilege and gendered myth, had made a tactical blunder in trying to prove his toughness towards civil unrest but ultimately demonstrated his acquiescence to corporate power.

Social and economic instability translated into regressive political policies at the local level, as municipal and county governments attempted to further purge the voter rolls to stave off growing discontent. For many of Cobb's citizens, voting in the twentieth century continued to be a precarious adventure. At the city level, for example, municipalities could set their own requirements on voting privileges, one of the few locally autonomous rights granted by the General Assembly in lieu of home rule. In Marietta, for instance, residents seeking to vote in local elections had to prove fulltime residence for six months and were expected to be current in all city, county, and state taxes. In 1931, Marietta made voting even more difficult for residents. In a new city charter approved by the General Assembly, the mayor and city council were allowed to appoint members to a new City of Marietta Board of Registrars, which would control voting registration and oversee local elections. The powers granted to the board were immense. Under the new charter, a registered voter could challenge - "subject to the inspection of any parties at interest" - the credentials of someone trying to, or already registered to vote. Possible grounds for disqualification could include being named in "criminal records, insolvent tax lists...tax execution dockets, and tax executions."¹⁴⁵

¹⁴⁵ Part III. Title I. Municipal Corporations. Marietta New City Charter, No. 118. *Acts and Resolutions of the General Assembly of the State of Georgia, Compiled and Published by the Authority of the State* (Atlanta: Stein Printing, 1931).

Given the economic upheaval generated from the Great Depression, many of the city's white property owners found themselves in financial peril and thus subject to expulsion from the voter rolls.¹⁴⁶

In light of growing discontent in the city and county, further attempts to limit democratic participation that could potentially upset local politics were not unexpected. Though elected officials and elites in urban and rural areas of Cobb desired a lowered overall voter turnout, they reached out to federal intervention programs from the New Deal to mitigate social discord, and often with mixed results. When New Deal programs such as the National Recovery Administration (NRA), for example, began enacting wage and work codes for industrial operations, the owners and managers of many of Cobb's remaining industries were suspicious of the government's role in placing itself into the affairs of business. In an oral history interview conducted in the 1970s, Guy Northcutt, a Marietta mill executive discussed how the New Deal changed both his political and economic outlook. When the National Recovery Act's wage standards were first implemented in 1933 and 1934, Northcutt, like so many of his contemporaries, worried that increased wages might destroy his operation. "The whole textile industry in the South was paying pitifully low wages," Northcutt recalled of the late 1920s and early 1930s prior to the New Deal. "We were working employees at almost peonage wages... We had skilled help earning as little as ten cents an hour," he admitted. "[When] FDR came in and slapped the thirty-cent minimum wage on all industry... Some of the

¹⁴⁶ Though Marietta numbers for state elections stayed relatively stable, voting numbers in local elections fluctuated. In the 1937 mayoral race, for example, just over thirteen hundred votes were cast for the executive position. In 1939, a special election to decide the mayoralty, and really a referendum on the city's participation in the New Deal, saw only two hundred and sixty three voters head to the polls in a city of eight thousand. Marietta City Council Minutes, On File, City Hall, Marietta, Georgia, 18 August 1937 and 16 August 1939.

old codgers thought we were ruined and couldn't survive." So many local industries had already closed down that the remaining mill owners and managers believed that the NRA would finally ruin the county's entire industrial base. To their surprise, however, the mills continued operating with little to no discernible ill effects. Instead of losing money and shutting down, Northcutt, after studying his own mill's books, discovered that productivity was actually rising in accordance with wage increases. Likewise, since the remaining mills had all agreed to meet NRA price standards, no one mill was able to undercut the price offered by the others. The decades old system of underbidding the market with low cost goods, which translated into low wages for workers, was forbidden by NRA regulations. Even following the Supreme Court's decision declaring the mandatory participation in NRA standards unconstitutional, Northcutt recollected that many of Marietta's more progressive mill operations kept the wage scale in place.¹⁴⁷ Many of the mills in the southern end of Cobb along the Chattahoochee River, however, did not. One of the main differences between mills operating in Marietta as opposed to areas of the unincorporated county was that Cobb's mills were owned and managed by corporations headquartered out of state, and which vehemently fought New Deal regulation of wages and prices. Marietta's city mills were also smaller scale operations and more open to working with local government.

As the effects of the Great Depression continued to manifest in the early 1930s, Marietta's mayor, Thomas Brumby, began proposing to city council his desire to have the city partner with New Deal programs that required municipalities to put in matching

¹⁴⁷ All quotes from Kennesaw College Oral History Project, Interview with Guy Haynes Northcutt, # 31. Conducted by Kathleen Sherlock Scott and Thomas A Scott, 30 March 1973. On file in Georgia Room, Cobb County Public Library.

funds in order to construct buildings, roadways, and sewer projects. A member of one of Marietta's oldest and most influential families, Brumby was an economically conservative, pro-business politician. Despite having run on a campaign of fiscal responsibility and promising to pay-down the city's bond obligations, Brumby's turn towards federal intervention should not be considered surprising. Pro-growth politics were a mainstay of the city, and reflected the New-Whig mentality of Marietta's elected officials. In selling his plan to the council, local leaders, the chamber of commerce, and civic clubs, Brumby laid out a plan to offer matching funds for projects that would prove beneficial to the city's businesses and industries, while offering their possibility to generate revenue to fund services demanded by local residents.

Matching fund projects were key components of the New Deal and many small cities like Marietta chose to limit their financial obligations to what were termed self-liquidating projects. In design, a county or municipality would agree to fund a certain ratio of an agreed upon project, while the federal government would fund the remainder. In Marietta, such projects included public swimming pools that could charge admittance, school gymnasiums that could be rented to private organizations for meetings and banquets, and infrastructure improvements to the city's water and power department, where an increase in spending could return dividends by expanding services. One of Brumby's major accomplishments was in convincing the city council and general public to support a \$15,000 bond issuance to meet matching funds to update the city's aging sewer system.¹⁴⁸ A narrowly won victory, the sewer enhancements paved the way for

¹⁴⁸ Marietta City Council Minutes, 8 March 1937. City Hall, Marietta, Georgia.

Marietta's Board of Light and Water to become a significant source of municipal revenue in the late 1930s and throughout the 1940s.

Another part of Brumby's fiscally conservative strategy to improve the city involved the Works Progress Administration (WPA). While most WPA projects stipulated matching funds, local governments could often post materials in lieu of money to meet the obligation. In an effort to keep North Georgia's WPA headquarters in Marietta, the mayor and council agreed that the city would pay the rent on an entire building for the sole "use of WPA."¹⁴⁹ In another example, Brumby and the Marietta school board found that the WPA would offer labor for the construction of a football stadium. Unable to scrape up the money to match the project, the mayor and school board proposed to supply the building materials instead, if the WPA would supply the wages for local labor. For nearly a year, school members and local laborers scoured the farms of Cobb County looking for discarded fieldstone that could be brought back to the building site. In the end, the project was so successful that city leaders proposed a similar plan for the erection of wall around the National Cemetery, with Marietta supplying the materials and the WPA providing the wages.¹⁵⁰

At Kennesaw Mountain, the site of a Civil War battle, Marietta officials succeeded in getting the Civilian Conservation Corps (CCC) to open a camp to turn the area into a public park that could entice visitors to the area. In a partnership between local and federal authorities, property owners adjacent to the mountain sold their land so

¹⁴⁹ Marietta City Council Minutes, 9 August 1937. City Hall, Marietta, Georgia.

¹⁵⁰ *Marietta Journal*, 9 May 1940 ; *Marietta Journal*, 16 October 1941 ; Cobb County Oral History Series, No. 31, Interview with Guy Haynes Northcutt Conducted and Edited by Kathleen Sherlock Scott and Thomas A. Scott, 30 March 1973. Georgia Room, Cobb County Public Library.

that the camp could begin work. Lasting until the beginning of World War Two, the racially segregated Kennesaw encampment brought in hundreds of young white men from across North Georgia for work and steady pay. In the end, the city not only received a battlefield park that local politicians believed would bring tourist dollars into the area, but saw multitudes of white workers achieve skilled training in automotive repair, sheet metal working, and agricultural mechanics. One of the greatest legacies of the CCC, not just in Marietta but across the country, was its success in reducing illiteracy rates. In 1938, the Kennesaw Mountain camp identified sixty-five enrollees as “illiterate.” By 1940, only one member of the camp’s cohort was still unable to read or write.¹⁵¹

At the county level, which was run by an elected three man committee, Cobb urged its farmers to accept crop acreage limitations imposed by the Agricultural Adjustment Administration. Highly controversial to small farmers who were used to planting the highest price crop of that season, the AAA was often met with resistance. In some instances, it was not uncommon for AAA county agents to be met with a shotgun when they approached a local farm to check on its crop reduction. But where the AAA had a shaky relationship with Cobb’s farmers, the Rural Electrification Administration (REA) was greeted enthusiastically. With the formation of the Cobb County Rural Electric Membership Corporation, a co-op consisting of county government and power

¹⁵¹ “Work Project Supplementary Report, November 15, 1938”; Camp Inspection Reports/ GA-Marietta, NP-4; Records of the Civilian Conservation Corps, Record Group 35/ Box 47; National Archives at College Park, College Park, MD. “CCC Camp Educational Report, June 11, 1940 and September 9, 1940,” Camp Inspection Reports/ GA-Marietta, NP-4; Records of the Civilian Conservation Corps, Record Group 35/ Box 47; National Archives at College Park, College Park, MD.

customers, low-cost, federally subsidized electrical service spread across the countryside.

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With increased local involvement in the New Deal, corporations and large industries began pushing back against what they feared was a federal take-over of big business. By the mid 1930s, Georgia Power, much like the big corporate-owned textile mills, turned against the New Deal at the national level and its supporters at the local level. In a circular mailed out to mayors and local government officials throughout the state, a Georgia Power-written “Memorandum: In Re Taxation and Economic Progress,” became an oft quoted document and one noted for its non-too-subtle economic threats. For a company that had once preferred to deal in political matters through quiet one-on-one meetings with legislators, and whose president often limited speeches to how Georgia Power worked for the common good of all the state’s people, the memorandum was a rare public showing of the company’s direct business interests. In particular, it railed against proposals that promised free school books, raises to teacher salaries, health clinics across the state, and prison reform. Citing what it deemed fiscal irresponsibility, the memorandum charged that future state and local budget deficits created by such initiatives would be passed on to industries, who would have to “make up or offset the losses” in revenue. Georgia Power’s memorandum also illustrated the company’s disdain for the centralization of state and federal bureaucracies in regards to the Social Security Act of 1935. Fearful that state government would turn to industries to “provide funds with which to match federal contributions for the wide range of social security purposes,” the power company decried any possible increase of their tax rate for the use of social

¹⁵² Background on Cobb’s involvement with the REA and upset locals wielding shot guns from oral histories included in Thomas Scott, *Cobb County Georgia and the Origins of the Suburban South: A Twentieth Century History* (Cobb Landmarks and Historical Society, 2003), 82-84.

spending. “Industry,” the memo continued, “cannot thrive unless it is permitted to earn a comfortable net income over and above wages, operating expenses, interest and taxes.”

In a complaint against the governor’s office’s possible participation in an unemployment insurance fund as created in the federal Social Security Act, Georgia Power concluded its memorandum with a thinly veiled threat, stating “A healthy and prosperous state of industry is by far the best job insurance that has yet been underwritten or guaranteed.”¹⁵³

Georgia Power’s president also wrote directly to state politicians such as Cobb County’s representative James V. Carmichael, arguing that any proposed tax increase on corporations would prolong the Great Depression. “For each one thousand dollars that could be saved in tax payments...,” Wright wrote in a letter to Carmichael, “[Georgia Power] could afford to spend ten thousand dollars for new construction.” Wright concluded by suggesting that “new construction” meant more jobs for out of work Georgians, something that could only happen if government stopped stifling business growth with tax burdens.¹⁵⁴ In the latter half of the New Deal, Georgia Power would greatly benefit financially from increased electrification and new home construction that strengthened its position as the largest utility in the southeast. It nonetheless remained antagonistic to the Roosevelt administration, and often supported anti-New Deal candidates running for state or federal offices. There was no paradox in these facts, however. As historian Alan Brinkley has pointed out, many large corporations across the country sought to “dismantle the ‘anti-business’ elements of the New Deal and restore the

¹⁵³ James Vinson Carmichael Papers, Emory-MARBL, “Georgia Power Company Memorandum: In Re of Taxation and Economic Progress” Box 62/Folder 1.7:1.

¹⁵⁴ James Vinson Carmichael Papers, Emory-MARBL, “W.H. Wright to James Carmichael, 22 March 1938,” Box 62/Folder 1.7:1.

kind of state to which they had become accustomed, one that at times assisted but seldom restricted private enterprise.”¹⁵⁵ Georgia Power, in this sense, had no problem with government’s intervention into the markets if it provided more customers to the corporation; it objected to social programs and tax increases designed to combat poverty, provide old age pensions, or improve general health conditions – things that might warrant a raise in the company’s federal tax obligations.

Rebirth of the Taxpayers’ League

Quiet for several years following passage of the state income tax bill, Georgia’s Taxpayers’ League was reawakened by the onset of the Great Depression. And, like Georgia Power and big business, they too feared an increase in taxes that would affect their financial interests. With many local governments contemplating new bond issuances to counter rising local budget deficits and to fund new improvements, the older league’s base of realtors, rentiers, middle class home owners, mortgage lenders, and developers, joined once more to fight against a threat of higher taxes. Unlike the group’s previous incarnation in the 1920s, which had mastered the arts of speechmaking and of writing letters to large-circulation newspapers, but never seemed to have any real structure, the revived league embraced grassroots recruiting and chapter organization to insert itself into the political process.

Helping to lead the new league was Hal Steed, an Atlanta-based realtor, rentier, amateur historian, and short story writer. In a 1933 two-part piece published in the *Saturday Evening Post* titled “Adventures of a Tax Leaguer,” Steed recalled a general reluctance to involve himself in local politics at the beginning of the Depression, in spite

¹⁵⁵ Alan Brinkley, *The End of Reform: New Deal Liberalism in Recession and War* (New York: Knopf Publishing, 2011), 32.

of what he complained was a “mounting tax bill.”¹⁵⁶ His position changed in 1931, however, when several of his tenants went bankrupt and Steed was left with empty rental units, a compounding tax obligation, and limited income. At that point, according to Steed, he entered the fray and joined the Taxpayers’ League, which promoted economy in government, an end to political cronyism, and, of course, a sharp reduction in real property taxes paid to cities and counties. In short time, he rose to the highest echelons of the league’s organization structure. Referring to himself as a “civic uplifter,” he and his fellow cohorts divided the city of Atlanta into wards, where a league member would act as liaison to the local community. By canvassing neighborhoods and business districts, the league dreamed of getting upwards of “10,000 members...who would register and vote.” With successes in their local membership campaign, league leadership, and Steed in particular, took to the road, travelling to major and mid-tier cities throughout the state, preaching the word that all property owners should unite and demand a reduction in their tax bills. Before businessmen and civic groups such as the local chamber of commerce or Rotary, the league argued that government should manage their financial affairs like the “large corporations” and be more economical in their financial decisions.¹⁵⁷

At its onset, the Taxpayer’s League denied being an advocate of partisan politics, insisting instead that it merely pointed its members towards politicians who embraced the

¹⁵⁶ See Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933) & Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 20 (11 November 1933).

¹⁵⁷ All quotes from Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933), 16, 86,88. Hyperbole about being “taxed to death” was used quite commonly by letter writers and editorialists when discussing proposed local and state tax increases in the 1930s. See *Marietta Journal*, 14 March 1935 ; *Marietta Journal*, 8 November 1938.

group's mantras of "efficient government and lower taxes." In reality, however, the league was very much involved, at least, indirectly, in political elections. During the early 1930s, for example, league members continuously confronted city councilmen, county supervisors, and possible mayoral candidates on their stand on tax reduction, reminding them of the group's growing membership and the reach of its widely circulated newsletter. In one instance, Hal Steed gained access to the city of Atlanta's "balance sheet." After pouring over details of government employee wages, departmental expenditures, and revenue projections, the league, to its astonishment, found that city salaries "were not greatly out of line" and that most departments seemed essential to providing services.¹⁵⁸ What they did discover, however, was that Atlanta's graft-prone council and mayoralty of the 1910s and 1920s had left the city with huge amounts of indebtedness. Similar situations existed in many Georgia cities, including Marietta, where the city was still paying off the debt incurred from the infamous Scarboro transaction. In the early years of the Great Depression and in dire need of money to make much needed infrastructural improvements, many cities with pre-existing high debt obligations routinely recalculated their old debt into new bonds with slightly higher interest rates, but that offered additional money for undertaking civic projects.¹⁵⁹ This process led to municipalities paying more interest on old debt, while continually accruing new debt to meet the demands of changing city environments.

¹⁵⁸ Hal Steed, "Adventurers of a Tax Leaguer," *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933), 86,88.

¹⁵⁹ Marietta Mayor Thomas Brumby and the city council repackaged the city's debt obligation in 1931 and 1932. They used money from the new bond to build a new city hall and pave some streets near downtown. *Marietta Journal*, 21 September 1933.

The lingering debt obligations from municipal mismanagement a decade or more earlier, combined with expanding new debt, fed into the league's established opinion that government, itself, was inherently untrustworthy. In 1933, when Atlanta's mayor attempted to gain public support for a new \$800,000 police headquarters building to be funded, in part, with bond issuances, the Taxpayers' League chose to make stopping the new station a priority. Although the league's hierarchy readily admitted that better policing was in the public's best interests, and that a new building was probably even needed, they argued that the city should focus on paying down its debt first, and not further increase the potential tax liability of city residents through general obligation bond issuances. If the city, however, decided to continue with building the headquarters, the league told its members that Atlanta's city government should cut funding to other projects such as road construction rather than taking on another long term bond issuance debt or raising local property taxes.¹⁶⁰ In response to the demands of the league, Atlanta officials curtailed the cost of the proposed headquarters to \$500,000 and even agreed to consolidate its jail with Fulton County to save money in the long term.¹⁶¹ The concessions failed to satisfy the Taxpayer's League, which had mobilized its members to fill every public meeting held to discuss the police building, and vocalize their disapproval of the plan. Proponents of the police building, which included much of the non real estate-aligned business community and labor organizations, likewise rallied in

¹⁶⁰ Hal Steed, "Adventurers of a Tax Leaguer," *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933), 88.

¹⁶¹ The plans for the revised police headquarters and consolidated jail found in *Atlanta Constitution*, 4 August 1933.

support of the project. When finally put to popular vote, the appropriation plan to build the headquarters lost by a “narrow margin.”¹⁶²

What especially troubled the city’s elected officials about the police headquarters vote was how the league managed to cause a realignment of interest group coalitions. Organized labor, for instance, which was often at odds with the mayor’s office and council, supported the proposed building because its construction would create jobs for its members. Corporations and industry, which were normally allies of city government due to receiving favorable concessions, broke with convention and joined the league in decrying the cost of the building and the plan to finance it with bond money. Years earlier, Atlanta’s real estate interests, the future base of the Taxpayers’ League, along with organized labor groups, had lambasted city government for not holding a Georgia Power subsidiary responsible for maintaining the right-of-way where its streetcars traversed public roadways. In the post-Taxpayers’ League era, where everything appeared reducible to economic motive and self-interest, established coalitions no longer seemed safe.¹⁶³

While many government officials viewed the Taxpayer’s League as a reactionary organization, the league was certainly not alone in expressing anger over the local tax burden. Though not directly affiliated with the league, outspoken, anti-tax voices did share common concerns over what they saw as out of control taxation. Julia O’Keefe Nelson, a onetime suffragette and prohibitionist, as well as longtime school board member from Atlanta’s sixth ward became a vocal opponent to any property tax increase,

¹⁶² Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933), 88.

¹⁶³ Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 19 (4 November 1933), 86,88.

even if it went to education funding. When the school system submitted its 1932 book purchase list to the board, Nelson dismissed the buying of kindergarten books such as *The Little Chick That Would not Sleep* and the collected stories of *Mother Goose* as “extravagancies.” In her review of high school texts, she complained that Shakespearean plays, “the greatest dramas of the civilized world,” were available for forty two cents per selection, while contemporary plays of “no special value,” cost nearly one dollar and twelve cents. At a school board meeting, Nelson provided figures, which by her calculations showed that the proposed book appropriations would cost thousands of dollars, only to be informed by a school representative that the purchases were not intended for each individual student, but for the library, where a student could check out a book such as *Mother Goose* and return it for the next student. Unmoved, Nelson accused the school system of trying to pass textbook purchases over the “busy people” of the board, and assured administrators that she devoted a great deal of time to “investigating the school conditions.”¹⁶⁴ When news came that the city may raise its school funding millage rate, Nelson again took to the stump at school board meetings and in interviews with local papers. “Watch your councilmen and school commissioners,” she told one audience, “defeat them if they try to get more money from you.” Believing the school system to be corrupt and the city council to be inept, she placed blame for rising educational costs on the teachers’ groups and the parent-teacher association (PTA), who she claimed were “aggressive political organizations.” No doubt drawing upon her past as a prohibitionist, Nelson constantly framed the debate as if organizing for a noble battle. “Fight for our friends and against our enemies,” she told a school board meeting

¹⁶⁴ All quotes from Nelson found in *Atlanta Constitution*, 5 June 1932.

audience. If anyone in any city ward needed help in challenging an assessment increase, Nelson urged them to contact her in the “fight against increased taxes.”¹⁶⁵ In a final act of defiance, Nelson told a meeting of the city council that when it came to standing up to higher property taxes, “every one of us will go to jail before we will pay it.”¹⁶⁶

As Hal Steed and the league urged its members to create a grassroots organization based on knowledge of municipal and county tax policy and civic attendance at public events, a growing segment of the anti-property tax crowd, such as with Nelson, was becoming more militant. Based on Steed’s accounts, a splinter group of the league comprised mostly of city renters formed in late 1932 and began grumbling for a tax strike, a “protest...to show the politicians” that they would “go so far and no farther.” With the goal of starting a “rebellion of taxpayers,” the group believed it could “make...tax collectors take notice.” Upon hearing of the plan, Steed and the league’s more moderate members attempted to head off the insurrection and “nip it in the bud.” Standing before the crowd, Steed begged the group to respect “law and order” and to recognize that “the remedy is not in striking but in orderly cure at the polls.”¹⁶⁷ Though Steed and the league often travelled in the discourse of anti-government rhetoric, they had little desire to abolish the entirety of local tax structure – they were just dedicated to amending the existing system for their own interest.

No matter the hysteria many anti-tax groups and individuals held towards what they saw as runaway taxation on real property, reality was another issue. In many cities

¹⁶⁵ *Atlanta Constitution*, 22 February 1932.

¹⁶⁶ *Atlanta Constitution*, 22 February 1932; *Atlanta Constitution*, 13 March 1932; *Atlanta Constitution*, 13 April 1932. Nelson’s tax resistance plan is also briefly discussed in David T Beito, *Taxpayers in Revolt: Tax Resistance during the Great Depression* (University of North Carolina Press, 1989), 17.

¹⁶⁷ Hal Steed, “Adventurers of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 20 (11 November 1933), 30.

and counties across Georgia, the rising millage rates of the 1920s began regressing within a year or two of the Great Depression, as appraisals and assessments, accordingly, declined. In 1932, for example, the year which saw both the Taxpayers' League reborn and Nelson's school board fight begin, assessments in Fulton County and the City of Atlanta dropped. Largely in response to the demands of property and business owners since the onset of the economic depression, Atlanta had lowered its combined real estate assessment by \$45,000,000 from 1931 to 1932. Since Fulton County tied its assessment to "seventy percent" of the city's valuation, revenue from the unincorporated regions of the county, likewise, showed steep declines. In Fulton County, assessment data from 1932 showed a decrease of over \$36,153,040 as compared to 1931. In consideration of the projected assessment revenue, and after adding other levies including professional taxes and poll taxes, the county expected to add \$2,753,368 to its treasury at the end of the year, down from 1931's addition of \$3,063,062, for a one year revenue loss of \$309,694.¹⁶⁸ The projected numbers, however, were variable on the condition that property owners actually paid the amount of the reduced assessment.

Cobb County and Marietta, like Atlanta and Fulton, also saw declines in assessment valuations during the early 1930s. In 1931, for example, Cobb's total valuation of real properties was \$10,125,440.00. By 1932, the new valuations had dropped to \$9,356,494.00.¹⁶⁹ In Cobb County, the millage rate dropped from fifteen (exclusive of school levy) in 1930 to twelve and one half (exclusive of school levy) in 1931. Likewise, Marietta's millage rate declined from sixteen in 1930 to fourteen and

¹⁶⁸ All assessment numbers listed in *Atlanta Constitution*, 31 July 1932.

¹⁶⁹ *Marietta Journal*, 18 August 1932.

one half in 1931 to twelve for 1932.¹⁷⁰ Despite lowering assessments and millage rates, the idea that property owners were being over-taxed nonetheless remained a powerful influence on how taxpayers viewed their relationship with local government. With taxpayer anger at a heightened level after decades of tax code manipulation and fluctuating assessments, Georgia's white property owning voters gravitated towards politicians who spoke to their own economic interests and more especially, for lower taxes.

Talmadgism

In channeling anti-government rhetoric into a formidable political coalition, no one in Georgia bested Eugene Talmadge.¹⁷¹ The great grandson of a soldier under Andrew Jackson's command during the Florida Seminole War, Talmadge was a graduate of the University of Georgia, a lawyer, and planter in Telfair County, a southeast Georgia county known for its pine trees and swampy condition. Settling with his wife and children on a piece of land abutting a waterway known as Sugar Creek in the early 1920s, Talmadge began carefully crafting a political persona that would reverberate across the state for decades.

A main characteristic of Talmadge's political performance was to present himself as an outsider, a reformer willing to stand up to what he saw as a corrupt Atlanta political machine. In reality, though Talmadge lacked financial backing and political support during his early years in politics, he would never shy away from using traditional

¹⁷⁰ General Administration Records of the Comptroller General of the State of Georgia, Vol. 2-12028, GDAH, Morrow, Georgia. Record Group 034-01-005.

¹⁷¹ Political scientist V.O. Key Jr, in a study of the South's voting behavior during the first half of the twentieth century once wrote that "factional division of the electorate around a powerful personality is characteristic of southern politics." V.O. Key Jr, *Southern Politics in State and Nation* (University of Tennessee Press, 1949), 128.

methods of cronyism and special interest money to attain his goals. A hallmark of a typical Talmadge political campaign included antagonizing racial and economic resentments to the point of hysteria. Like Tom Watson in the 1910s, Talmadge was a champion of white supremacy, arguing that the poor white farmers of the state were being besieged on multiple fronts; African Americans who sought to usurp the South's traditional racial hierarchy; banks and business that wanted to take control of their land; and wealthy whites in the cities who wanted rural residents to support their lifestyles through their tax payments. In this, Talmadge seemingly practiced what scholars such as Richard Hofstadter have referred to as America's "paranoid style" of politics, which theorized that conservative politicians preyed upon social fears and economic anxieties of constituents in order to attain their support.¹⁷² While fear and anxiety were undoubtedly a part of the everyday lives of the state's white farmers, they were far from being dupes of demagogic politics. Most historical writing on Talmadge's popularity with rural white Georgia has focused primarily on the ideology of white supremacy, but an examination of the economic context of Talmadge's political career reveals a rural electorate very much aware of the significance special interest money played in local and state elections. In light of the damaging effects of the Great Depression and the ongoing tax fights between rural and urban Georgians, white farmers' support for Talmadge was more likely rooted in pragmatism rather than any sort of pathology of paranoia.¹⁷³ Though it is difficult to

¹⁷² Richard Hofstadter, *The Paranoid Style of American Politics* (Harvard University Press, 1952; reprint Vintage Books, 2008).

¹⁷³ Significant recent challenges to Hofstadter's theory of paranoid politics as representing a fringe of American politics include Alan Brinkley, "The Problem of American Conservatism," *The American Historical Review*, Vol. 99, No. 2 (April 1994), 409-429; Matthew D. Lassiter, "Political History Beyond the Red-Blue Divide," *Journal of American History*, Vol. 98, No. 3 (December 2011), 760-764; Robert C. McMath Jr, Peter H. Argersinger, Connie L Lester, Michael F Magliari, Walter Nugent, and David B.

ignore the numbers by which Talmadge carried gubernatorial elections of the 1930s, it should be noted that a number of his executive proposals once in office were often rejected by state voters through amendment ballots. More often than not, these proposals offered a modicum of benefit to rural residents by way of tax cuts, while offering huge windfalls to corporate powers who backed the Talmadge machine. The fact that Talmadge's amendment proposals often lost at the polls – even in rural counties considered to be his base – shows a politician perhaps less popular than previously thought, while illustrating an electorate just as keenly aware of economic self interest in the 1930s as they were in the 1910s and 1920s. This largely unexplored segment of the Talmadge era indicates a politician who may have represented merely the best choice for rural whites, but whose popularity, aside from the pageantry of his election campaigns, was debatable. A proper discussion of the effects of the Talmadge years must examine the connections between race, economics, and politics.

In many studies of Georgia during the 1930s, it is not uncommon to read of Gene Talmadge's clasp on state politics as the era of Talmadgism.¹⁷⁴ The interrelationship between economics and race had long been a powerful component in the everyday life of Georgia's white farmers. Talmadge certainly capitalized on white fears of financial ruin and the threat of losing racial privilege, but he did not create it. The larger question then is why did Talmadgism strike such a powerful chord with the state's poorer whites? How

Danbom, "Agricultural History Roundtable on Populism," *Agricultural History*, Vol. 82, No. 1 (Winter 2008), 1-35.

¹⁷⁴ Michelle Brattain has discussed Talmadge's influence on relations between labor and management in Rome, a city northwest of Cobb, in Michelle Brattain, *The Politics of Whiteness: Race, Workers, and Culture in the Modern South* (University of Georgia Press, 2004), 84, 103-105. Kevin Kruse argues that lower income and working class whites embraced Talmadgism as a defense of white supremacy and workers' rights in Kruse, *White Flight*, 22-24. V.O. Key, Jr helped coin the term Talmadgism through interviews with contemporary political leaders in Key, *Southern Politics in State and Nation* (University of Tennessee Press, reprint 1984).

did concentrations of white farmers turn, in the historical narrative, from being nuanced, politically savvy Independents, Populists, Grangers, and free silver advocates, into supporters of a man who travelled in the baseness of racialized emotion? The easy answer would be that hard times and racial animosity drove the old wool hat boys into voting against their own interests. A far more probable answer is that white farmers chose to back the candidate with best chance of winning elections and at least accommodating their concerns, especially as they related to alleviating the perception of the tax burden. While many historians focus on Talmadge and race in affecting the voting patterns of white farmers, an unexamined issue is in how rural Georgia retained political agency and actually continued to be informed arbiters of their own financial interests. As at least one Talmadge biographer has noted, Talmadge made a calculated effort not to pander to his base by sporting a wool hat or overalls in his campaign stops. Instead, Talmadge courted white farmers to participate within his administrations – a shrewd maneuver that other politicians seeking the rural vote would not make.¹⁷⁵ Rural Georgia voters could seemingly accept a degree of corruption so long as economic concessions were made in their favor. It was not until Talmadge's hubris led him to seek special interest money without attending to the concerns of white farmers, that he suffered a state-wide defeat.

In his first elected position in state government as agricultural commissioner in the 1920s, Talmadge honed his skills of engaging in ethically-challenged behaviors. As commissioner, he moved collected agricultural revenue from a state deposit account over to a bank owned and operated by a family member, appointed friends and family to key

¹⁷⁵ Anderson, *Wild Man*, 44-47.

positions within the agricultural office, and often refused to answer basic queries of his department as submitted by the Georgia General Assembly.¹⁷⁶ During his tenure as agricultural commissioner, Talmadge made few allies in state government with his tendency to lash out at any person who dared criticize his running of the department. Many of his detractors came to refer to him as “the wild man from Sugar Creek,” a moniker that Talmadge himself embraced. One of his first acts in his new office was to resurrect the state’s agricultural bulletin, within which Talmadge wrote an essay for each issue. Through the bulletin, Talmadge assailed bankers, merchants, politicians, and big cities as being the architects trying to destroy Georgia’s white farming families.¹⁷⁷ At a time when much of rural Georgia did not have radios much less electrical service, the agricultural bulletin and its pro-Talmadge content provided the only serviceable news to the state’s rural citizens. Talmadge’s agricultural bulletin quickly became a point of consternation with members of the General Assembly and potential political opponents who felt unfettered access to the state printing office gave the commissioner too much power.

Few instances foreshadowed Talmadge’s strong-arm political style better than the hog affair. In 1928, when hog futures failed to deliver an expected price, Talmadge, whose agricultural office was to serve as the middleman in delivering the state’s hog exports to a wholesale buyer, refused to hand over the livestock. Instead, Talmadge, without notifying the governor’s office or the assembly, hired a rail fleet to ship

¹⁷⁶ An excellent overview of Talmadge’s early political career is discussed in Tammy Ingram, *Dixie Highway: Road Building and the Making of the Modern South, 1900-1930* (University of North Carolina Press, 2014), 193-195.

¹⁷⁷ Talmadge believed himself to be carrying on the populist tradition of Tom Watson. Dewey W Grantham, *The Life and Death of the Solid South: a Political History* (University of Kentucky Press, 1992), 93.

Georgia's hog inventory directly to Chicago, where the spot market price was slightly higher. Upon finding out about the sale, the governor and assembly demanded an audit of the affair, finding that after accounting for the rail costs, the price per hog was lower than it would have been if the commissioner had just passed them onto the futures market as planned. Talmadge's opponents believed the scandal would force him out of office and ruin his political career. Undeterred by the audit and the accusations of graft, Talmadge took his case directly to receptive farmers where he told them that he only sought to protect them from the deceits of bankers and the futures market. At the end of every speech, a recalcitrant Talmadge, in shirt sleeves and ubiquitous red suspenders, would raise a fist and exclaim, "Yeah...I stole, but I stole for you." Showing intense popularity with rural farmers, Talmadge also gained support from Roy Harris, a powerful state legislator from Augusta who headed what was known as the "Cracker Party," a powerful faction within the state Democratic Party that had less to do with political ideology than with courting corporate money, winning elections, and exerting its influence onto state affairs. In Talmadge, Harris undoubtedly saw a great political gift in being able to admit to theft but still retain high levels of support from his political base. In the assembly, Harris personally oversaw that possible impeachment proceedings were squashed. "Gene was a good boy," said Harris, "He hadn't meant any harm." The hog affair emboldened Talmadge's crafted persona as an outsider and a "wild man" in political life. "I'll never admit I'm wrong, even if I am, and I'll never apologize," Talmadge would remark as being the foundation to his political success.¹⁷⁸

¹⁷⁸ All quotes from William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 59, 60, 101.

In 1932, Talmadge, backed with Harris money, was a frontrunner for the Democratic white primary for the governor's office. With financial backing, his campaign stops took on the air of county fairs, featuring barbeques, impromptu wrestling matches, and pie baking contests. At many of Talmadge's stops in North Georgia, he was accompanied by popular recording artist Fiddlin' John Carson and his daughter Rosa Lee, who went by the stage name Moonshine Kate.¹⁷⁹ Natives of Cobb County, Carson's family were onetime farmers who, like so many others, had moved to the city looking for steady pay. At one campaign rally on Marietta's square before the gubernatorial white primary, Talmadge told a large crowd that he was committed to "reducing the high and exorbitant taxes from the backs of our already overtaxed people." "[T]he high cost of government and the waste of the taxpayers' money in carrying useless bureaus and boards," Talmadge claimed, "must be abolished," referring, at least indirectly, to the state's equalization board and highway department.¹⁸⁰ Also in his Cobb County speech, Talmadge pledged to end the freight-rate differential, cut the automobile ad valorem tax to a flat three dollar fee, and lower taxes on businesses who contributed to the good of local communities such as doctors and druggists. His speech emphasized platforms amenable to farming and urban interests, a nod to the integrated business and agricultural counties found throughout North Georgia's Seventh District. Underlying the speeches, however, were the early strains of Talmadge's anti-government message – one that blamed bureaucracies, tax collection, and politicians for the ills affecting white Georgians during the Great Depression.

¹⁷⁹ Talmadge was one of the first politicians to tie "hillbilly" or "country" music with a conservative political ideology. See Charles E. Salter, *The Georgia Rambler* (Charleston: The History Press, 2011), 27.

¹⁸⁰ *Marietta Journal*, 18 August 1932.

Talmadge rode his popularity to the white primary victory, and given Georgia's one-party politics, won the general election. Although white farmers were his base constituents, the onset of the Great Depression combined with his populist-tinted anger towards banks broadened Talmadge's popularity with working class whites in the cities, as well.¹⁸¹ During the campaign and for part of his first term, Talmadge told supporters that he stood with Franklin Roosevelt and his plans for a New Deal for the American people, reflecting more Roosevelt's popularity with all of Georgia than his own acceptance of the New Deal agenda. By the start of the 1934 campaign season, however, Talmadge had turned against Roosevelt. "Damned foolishness," he would come to say of New Deal programs.¹⁸² One source of his political pivot was the implementation of the federal Agricultural Adjustment Act (AAA), which was unpopular with many Georgia farmers, who bristled at having to plow under established cotton fields to receive AAA financial benefits. In Cobb County, it was not uncommon for farmers to pledge to the AAA, but still plant cotton in far corners of their property, and to scare off county agents with threats of violence.¹⁸³ Talmadge latched onto such stories and claimed that Roosevelt and his New Deal administrators understood neither agriculture nor the ways of the South.

The traditional assumption is that ideology played a crucial role in Talmadge's turn against the New Deal, with many historians noting the governor's staunchly anti-

¹⁸¹ Talmadge's popularity with working whites diminished after his union busting tactics during the textile strike of 1934. He was unnerved by their loss of support, however, since most working class whites could not vote due to prior poll tax obligations.

¹⁸² Dewey W. Grantham, *The South in Modern America: A Region at Odds* (University of Arkansas, 1994), 127.

¹⁸³ Oral histories recounting stories of intimidation of AAA agents found in Thomas Allan Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History* (Cobb Landmarks and Historical Society, 2003), 81-83.

communist views and his defense of what he saw as traditional southern “conservatism.” A largely unexplored reason, however, has less to do with ideology as much as it does with traditional Georgia politics. Under New Deal organization, federal money for use in local projects went to an appointed agency administrator, who was responsible for disbursing the funds. This organizational approach allowed large amounts of federal money to enter the state, while effectively bypassing both the governor’s office and the General Assembly. For Talmadge, who like so many of his political forbearers, depended upon the ability to parcel favors amongst political allies, the loss of control over New Deal money jeopardized political power. In 1933, when still vocally supportive of Roosevelt, Talmadge had even created the Georgia Relief Administration (GRA) to provide assistance to the state’s unfortunate citizens. While it appeared on the surface like a federal New Deal agency, it was run by a Talmadge flack and its funds, derived from collected state revenue, were distributed to counties loyal to the governor and his allies with little to no oversight. When the Federal Emergency Relief Administration (FERA) created the Georgia Emergency Relief Administration (GERA), Talmadge’s GRA became redundant. Appointed by FERA director Harry Hopkins to head GERA was Gay Bolling Shepperson, a Virginia native with a long history of conducting social work and well respected in her field as a superb administrator. When Talmadge attempted to use the governorship to influence who would control county offices within GERA, Shepperson answered by appointing professional social workers with bureaucratic experience – “predominately women” – to the positions.¹⁸⁴ After learning that Shepperson and GERA intended to pay African American men the national

¹⁸⁴ Ann Short Chirhart, “Gender, Jim Crow, and Eugene Talmadge,” in Elna Green, editor, *The New Deal and Beyond: Social Welfare in the South Since 1930* (University of Georgia Press, 2003), 80.

FERA pay rate for a day's work, Talmadge charged that Georgia's crops would rot in the fields because farmers could not compete with such a pay scale. In a letter to President Roosevelt, Talmadge wrote: "I wouldn't plow nobody's mule for fifty cents a day when I could get a \$1.30 for pretending to work on a ditch." In a reply signed by Harry Hopkins, the FERA director chastised the governor. "I take it you approve of paying farm labor forty to fifty cents a day. Somehow I cannot get it into my head that wages on such a scale make possible a reasonable American standard of living."¹⁸⁵ By 1934, Talmadge had begun referring to the President as the "Roosevelt problem," the New Deal as "socialistic," and its supporters as part of the "gimme crowd."¹⁸⁶ Despite Talmadge's turn against Roosevelt, the President continued to have the support of most rural Georgians. Even though the AAA requirements upset some farmers, other programs such as rural electrification, flood mitigation measures, road construction money to local governments, and farm resettlement were extremely popular with rural Georgia. In the mid 1930s, Talmadge's hometown newspaper *The Telfair Enterprise* conducted an informal survey of farmers as to who they thought would be a better President of the United States, Talmadge or Roosevelt. All but one said Roosevelt. When asked who they wanted as governor of Georgia, they unanimously said Talmadge.¹⁸⁷ Talmadge biographer William Anderson has referred to the pro-Talmadge and pro-New Deal tendencies of Georgia's voters as akin to a kind of "schizophrenic liberal-conservatism."

¹⁸⁵ Arthur Schlesinger, Jr. *The Age of Roosevelt: The Coming of the New Deal, Volume II* (Boston, 1959), 247.

¹⁸⁶ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 111, 130.

¹⁸⁷ Throughout the New Deal era, rural Georgia counties would overwhelmingly vote for Talmadge as governor and Roosevelt as President. William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 153.

¹⁸⁸ Although easy to reduce the issue to a political binary, what the farmers were really supportive of was the benefit of New Deal intervention, but also Talmadge's protection of their financial interests and his stalwart defense of white supremacy. For a group historically frustrated by economic changes, the stance on being pro-Talmadge, the anti-New Dealer, and pro-Roosevelt, champion of the New Deal, was actually quite logical.

For the remainder of his governorship, Talmadge honed a rhetoric that centered on the alleged evils of government intrusion. When he stayed on local and state issues, the governor was at his best in mobilizing rural support for his plans. Favorite sources of his derision were the boards, departments, and agencies created in the 1910s through urban Progressivism. His attacks on equalization and the tax commissioner's office were not surprisingly frequent targets. Politically unable to repeal equalization, much like his predecessors, Talmadge instead focused on reducing other forms of taxes that were despised by rural white Georgians. One popular activity during his travels across the state as governor was to order sheriffs to stop levying fines to persons caught without a valid hunting or fishing license. Standing before the assembled crowds that greeted the governor wherever he went in rural counties, Talmadge would tell his audience that in tough economic times, the government should not expect its citizens to pay a fee in order to feed their families. The poor white farmers of Georgia, Talmadge was keen on telling audiences, had but three friends: "God Almighty, Sears Roebuck, and Gene Talmadge."

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¹⁸⁸ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 195.

¹⁸⁹ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 226.

In another instance, enraged that the General Assembly refused to adopt his campaign promise to implement a flat three dollar tag for automobiles, Talmadge declared martial law. When the state's highway department would not cooperate in creating a three dollar tag without an assembly bill, Talmadge had the state militia remove the department's personnel from their offices. After ordering a local welder to cut open the department's safe, Talmadge took the money and parceled it out to the counties as he saw fit.¹⁹⁰ The three dollar tag was to benefit the poor working farmers of the state, Talmadge argued, and he had promised to implement it. While most of the urban parts of the state and newspaper editorials in Atlanta and Marietta condemned the highway department seizure, the three dollar tag plan remained immensely popular with small farmers who felt burdened by the expenses associated with taking goods to market. As a popular song heard in Georgia from the early 1930s proclaimed, "You can't put a thirty dollar tag on a three dollar car."¹⁹¹ Much like the previous hog affair, rural voters accepted corruption of the political system to receive favor. Once the highway department fiasco was resolved, Talmadge's supporters in the assembly helped push his tag plan through committees and into law.

With a year left in his second term and constitutionally prohibited from seeking a third consecutive nomination as governor, Talmadge set his sights on national politics. Noting that it "ain't like running for sheriff," Talmadge began courting big money donors from parties united in opposition to the New Deal. His initial plan was to challenge Roosevelt for the presidency. Talmadge's most vocal financial backers included John

¹⁹⁰ Scott E. Buchanan, *Some of the People Who Ate My Barbeque Didn't Vote for Me: The Life of Georgia Governor Marvin Griffin* (Vanderbilt University Press, 2011), 22.

¹⁹¹ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 78.

Henry Kirby, an oilman from Texas; Gerald L.K. Smith, a popular evangelical preacher that the *New York Times* would later refer to as a “semi-fascist nut;” the membership of the Share Our Wealth Club, which had ostensibly been leaderless since the assassination of Huey P. Long; and finally Thomas Dixon, author and editor for the *Klansman*.

Despite attracting what has been referred to as a “strange coalition,” consisting of anti-New Deal conservatives, left wing populists, the Ku Klux Klan, and traditional pro-business southern Democrats, Talmadge’s vocal backers alone were not a serious threat to the presidency. Behind the scenes, however, secret money from powerful individuals and corporations flowed into Talmadge’s campaign chest. The DuPont and Raskob families were large contributors, as was Alfred Sloan from General Motors and members of many influential Georgia companies such as Coca Cola, Georgia Power, and West Point Manufacturing.¹⁹² “He is perhaps lacking in the elegancies, politeness, and very sensitive refinements, but he is strong, determined, and courageous...I am a great admirer of his and I am for him,” the president of Georgia Power wrote of Talmadge’s possible presidential candidacy.¹⁹³ From the northeast, Talmadge even garnered the quiet support of allies of Al Smith, a political opponent of Roosevelt and former New York governor who held strong ties to the old Tammany Hall political machine.

Armed with new money, Talmadge mobilized his supporters into a “Grass Roots Convention,” where the Georgia governor and other allied politicians would make speeches and test the waters as to a presidential run. The convention was set to be

¹⁹² A reporter by trade, Anderson conducted dozens of interviews with former Talmadge backers during the 1960s and 1970s, where he received inside information of the governor’s financial supporters. All paragraph quotes from William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 136-137.

¹⁹³ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 130-131.

broadcast nationally for radio from its site in Macon, Georgia, and newspapers from across the country planned to cover the event. Unfortunately for Talmadge, he left the organization of the convention to his political cronies. According to a Talmadge biographer, the convention was an “enormous embarrassment,” replete with Confederate battle flags, Christian imagery, anti-communist propaganda, and anti-Semitism.¹⁹⁴ Instead of reaching out to other regions of the country and presenting Talmadge as a serious contender, the convention seemed narrowly focused from the world view of rural white Georgians and to the vindictive feelings of Talmadge, himself. Every attendee, for instance, was greeted with a free copy of *Georgia Woman's World* magazine, which featured a picture of Eleanor Roosevelt surrounded by a group of African American men in nondescript military uniforms on the cover.¹⁹⁵ In his keynote address, Talmadge compared himself to Andrew Jackson as a defender of white southerners. Unlike Roosevelt, Talmadge told the crowd, “when Andrew Jackson got to be President he didn't put in Republicans, Socialists, Communists, and Negroes to tell him how to run these good old United States.”¹⁹⁶ In addition to travelling in ahistoricism, the convention notably failed to produce a platform or any pledged candidates, as Talmadge, perhaps aware that the convention was a failure, even balked at the end at announcing a run for President. In general, the convention lacked coherence, outside of what one reporter

¹⁹⁴ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 137-139.

¹⁹⁵ *Georgia Woman's World* was a conservative magazine that was highly critical of the New Deal. The photograph was actually of Roosevelt touring Historically Black Colleges in the South. The young men were her escorts who belonged to the ROTC. Out of context, the photograph played upon a widely dispersed theory that the New Deal sought to overthrow the United States and replace it with a Communistic government, where African Americans would seize the land of property owning whites. A similar conspiracy had CCC recruits being trained as Roosevelt's personal “brown shirts.”

¹⁹⁶ *New York Times*, 30 January 1936.

jokingly remembered as its being able to unite the crowd in opposition to “Negroes, the New Deal and...Karl Marx.”¹⁹⁷ One long-serving Georgia politician, when asked of the grass roots meeting dismissively replied, “it was just a plain old fashioned crab grass convention.”¹⁹⁸

It is important to note that the rise of anti-government rhetoric in the 1920s and 1930s came from different points. Rural and urban property owners vented anger towards what they viewed as unresponsive local and state governments. Politicians such as Eugene Talmadge, while courting corporate money and sponsorship, did the bidding of big business by attacking the New Deal as socialism. Taxpayers’ Leagues, meanwhile, stoked resentment towards wasteful government spending, while ultimately trying to protect their own financial interests as rentiers and real estate agents. In subsequent years, following intensive federal intervention during the New Deal and into World War Two, the disparate points of anti-government rhetoric would only continue as white property owners retained historical resentments towards taxes and government bureaucracy.

¹⁹⁷ William Anderson, *The Wild Man from Sugar Creek: The Political Life of Eugene Talmadge* (Louisiana State University Press, 1975), 139.

¹⁹⁸ Former agriculture commissioner J.J. Brown quoted in *Atlanta Constitution*, 30 January 1936.

CHAPTER 5

ANATOMY OF A TAX REVOLT

In many academic studies, angry white property owners and their support of tax reduction plans are presented within a context of the 1960s and 1970s, where they serve mostly as a backdrop to reactionary racial politics, grassroots organization, and the decline of what many scholars refer to as the “New Deal coalition.”¹ Georgia’s tax revolt of 1937 adds another dimension to narratives of tax reduction, white landowners, and political organization by illustrating that the roots of tax reduction plans extend deeper than studies focused on post-war suburbanization, racial integration, or the formation of modern conservative ideologies.² It is also a misconception to assume that Georgia’s

¹ Scholars have generally agreed that the New Deal coalition included varied groups such as organized labor, business owners, mortgage lenders, social reformers and others. Consensus has that each financially prospered or had its social objectives met through federal intervention. Most scholars also agree that the New Deal coalition began to decline in the mid 1960s and collapsed in the 1970s. The reason for the decline and fall, however, is a contentious subject. Steve Fraser, Gary Gerstle, and Jeffrey Bloodworth believe that modern social conservatism from Goldwater to Reagan defeated the coalition. See Jeffrey Bloodworth, *Losing the Center: The Decline of American Liberalism, 1968-1992* (University of Kentucky Press, 2013) and Steve Fraser and Gary Gerstle, *The Rise and Fall of the New Deal Order, 1930-1980* (Princeton University Press, 1989). Historians Karen Phillips-Fein, Lisa McGirr, and Kevin Kruse view the end of the New Deal coalition alongside the rise of a new political ideology based on classical economic liberalism. See Karen Phillips-Fein, *Invisible Hands: The Making of the Conservative Movement from the New Deal to Reagan* (New York: WW Norton, 2009) ; Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton University Press, 2002) ; Kevin Kruse, *One Nation Under God: How Corporate America Invented Christian America* (New York: Basic Books, 2015). Scholars such as Matthew Lassiter and David Harvey point to the coalition’s demise as being systematic of national and international economic transformations, which undermined Keynesian interventionist policies. See Matthew Lassiter, “Political History beyond the Red-Blue Divide” *Journal of American History*, Vol 98, No. 3 (2011), 760-764 ; David Harvey, *A Brief History of Neoliberalism* (Oxford University Press, 2005). With the exception of Fraser and Gerstle, all works mentioned here owe a great deal to Alan Brinkley who was one of the first scholars to examine contours of American liberalism from the New Deal through to the 1970s, exposing a more complicated political history that transcends simple left-right narratives. See Alan Brinkley, *Liberalism and Its Discontents* (Harvard University Press, 1998).

² Robert O. Self, in his superb analysis of property tax resistance in the Oakland suburbs (that coincided with limited investment for the city’s inner neighborhoods) has argued that post World War II suburbanization gave rise to “neopopulist conservative homeowner politics among whites.” This dissertation largely eschews the conservative/liberal political binary, however, in an attempt to explain how white homeowner politics in the 1950s, 1960s and 1970s followed a historical trajectory that was profoundly affected by early twentieth century events. Robert O. Self, *American Babylon: Race and the Struggle for Post-War Oakland* (Princeton University Press, 2005), 1.

property owners began to foment a tax revolt solely in reaction to New Deal policy making. While the mid 1930s would witness a rise in anti-government rhetoric and culminate in a major property tax revolt, discontent among property owners towards local and state government had a long historical trajectory. The beginnings of Georgia's property tax revolt in the 1930s clearly had its roots in events of the 1910s and 1920s, when local governments began incurring more debt through bond issuances to pay for various infrastructure improvements. Through a combination of bad planning and corruption, many municipalities turned to increased tax assessments to pay outstanding obligations. While local naiveté and graft were certainly factors in contributing to rising city and county debt obligations, so too were the effects of under-regulated financial markets in creating financial risks for municipal borrowers. Making the politics of the revolt all the more interesting was that property owners and real estate interests were historically the ones most likely to demand sidewalks, schools, and better transportation routes – the very kinds of improvements cities and counties issued bonds and raised millage rates to fund. Historian Meg Jacobs has referred to such instances as examples of “pocketbook politics,” the ability to expect social and political services without necessarily having to be responsible for the cost.³ Importantly, practitioners of pocketbook politics did not see themselves as entitled to increased benefits, or as privileged, but instead formed a self-identity based on perceived economic victimhood, where other groups received too many resources, while they, themselves, received too few. The belief in not receiving a fair share of spending in line with what they *felt* they contributed combined with the realization that powerful economic interests were

³ Meg Jacobs, *Pocketbook Politics: Economic Citizenship in Twentieth Century America* (Princeton University Press, 2006). See also Linda Upham Bornstein, *The Taxpayer as Reformer: Pocketbook Politics and the Law, 1860-1940*. Dissertation, University of New Hampshire. Department of History, May 2009.

manipulating the political system are important components to understanding Georgia's tax revolt of the 1930s.

As demonstrated, Georgia's property owners as a recognizable class constituted a disparate group, representing not just rural and urban components, but a variety of subgroups, including white collar professionals, urban rentiers, small farmers, African American home owners, as well as the state's corporate and small business owners. Yet even though property owners constituted a broad section of Georgia's population, political devices had limited participation at the polls. Each group of property owners had its own agenda, built primarily around the idea that they should be receiving more but paying less. The politics of aggrievement born from decades of tax policy battles and the manipulation of tax codes by industrial and corporate entities, while being abetted by political cronyism, led to a politically explosive situation that saw old coalitions dissolved and more fluid ones emerge in their place. Gavin Wright's assertion that economic backlash is nearly always expressed in response to something that has already happened – that is, that it remains in the psyche – is especially pertinent to the taxpayer revolt of the 1930s.⁴ The grievances of Cobb County homeowners in the 1920s, for example, when millage rates and assessments increased due to government debt obligations, equalization, and school funding laws, continued into the 1930s, at a time when millage rates and assessments actually decreased.

⁴ Wright has argued that "Political actors are not objective, and even if they try to be, it is not easy for a generation to understand its own position in historical terms." Gavin Wright, *Old South, New South: Revolutions in the Southern Economy Since the Civil War* (Louisiana State University Press, 1996 edition), 51. Louis Hyman makes a similar argument concerning the long term effects of debt on the American household in Louis Hyman, *Debtor Nation: The History of America in Red Ink* (Princeton University Press, 2011), 282-284.

The wide-spread revolt against property taxes also threatened the goals and objectives of local governments who needed steady revenue to meet matching fund requirements to participate in New Deal programs. Unregulated markets, real estate bubbles, volatile agricultural prices, corporate corruption of the political process, and an endemically inept state government in the 1920s had already brought hardships to areas like Cobb County and Marietta prior to the Great Depression. New Deal money allowed cities and counties to mitigate the compounding effects caused by economic upheaval. Not surprisingly, the primary recipients of New Deal programs ushered in at the local level were white. The exposition of racial bias within the New Deal has a long historical tradition. Many of those targeted for aid were not just white, but were also white property owners.⁵ Federally-engineered building programs of the New Deal offered, arguably for the first time, the opportunity for Cobb County to achieve the kinds of internal improvements that civic boosters and taxpayers had dreamed of since the emergence of the New South's pro-growth mantra. Marietta and Cobb's involvement in New Deal programs stayed relatively conservative for much of the early to mid 1930s, and mostly depended upon securing self-liquidating projects that required minimal upfront costs. On the heels of a property tax revolt, however, local government's involvement in federal projects would become grander, as local officials expanded upon

⁵ A short list of works examining the intersection of race with federal interventionist policies of the New Deal within the American South include Ronald Bayor, *Race and the Shaping of Twentieth Century Atlanta* (University of North Carolina Press, 2000) ; Karen Jane Ferguson, *Black Politics in New Deal Atlanta* (University of North Carolina Press, 2002) ; Roger Biles, *The South and the New Deal* (University of Kentucky, 1994). From a national perspective, see Edward G Goetz, *New Deal Ruins: Race, Economic Justice, and Public Housing Policy* (Cornell University Press, 2013) ; Kenneth Jackson, *Crabgrass Frontier: The Suburbanization of the United States* (Oxford University Press, 1985) ; David MP Freund, *Colored Property: State Policy and White Racial Politics in Suburban America* (University of Chicago Press, 2007).

the foundations of earlier New Deal participation, and began courting larger revenue generating projects that could offset the loss in local tax receipts.

Concurrent to the courting of federal money by local governments in the early years of the New Deal, however, a backlash arose against government spending at the local level. The efforts of Taxpayers' Leagues, Talmadgism, corporate influence, and the lingering anxieties of white property owners towards higher property taxes created a hostile environment to fiscal liberalism. The tax revolts of the 1930s were not a rejection of physical improvements made during the New Deal, *per se*, but were a continuation of economic resentments birthed decades earlier. As such, the anti-tax movements brought together a complex set of economic actors that included real estate holders and rentiers who had large financial stakes in seeing lowered property taxes, anti-bureaucratic and small government advocates, and voting blocs of urban and rural property owners who believed themselves to be paying too much in ad valorem taxes as compared to the other. The one major common denominator was that they all constituted Georgia's voting electorate. Because so many different actors and interests were represented in the tax revolt, the road to affecting a substantial reduction in property tax obligations was arduous, and ultimately complicated by continued special interest manipulation and shifting political coalitions. To best understand the growth of anti-tax measures in the 1930s, two questions need to be asked: How did tax limitation bills affect political organization in rural and urban parts of Cobb County and the state? And, how and why were the interests of the state's historically factional white property owners eventually united through the anti-tax movement?

The 15 Mill Limitation Plan

Near the end of his second term as governor, Talmadge became a champion for what was known as the fifteen mill limitation plan, a popular tax theory spreading across the Midwestern states beginning in the early 1930s.⁶ As proposed, the limitation plan advocated that local and state governments, along with school districts be limited to a maximum real property tax levy of five dollars for every one thousand dollars of assessed value. Sam Welsch, one of two state assembly representatives for Cobb County endorsed the plan's goal of capping millage rates, insisting that tax relief must be a priority of state government. Popular among the county's rural voters and with real estate interests whom he often represented in his legal practice, Welsch told the *Marietta Journal* that something had to be done to lower the tax burden of both city and county residents, pointing out that at his own residence in Marietta, he was paying a total millage rate, inclusive of tangible and intangible taxes and the school levy, of twenty nine dollars per every one thousand dollars in assessed value.⁷

Talmadge urged the limitation plan's immediate passage through the General Assembly, comparing the proposal to his three dollar tag bill in its ability to offer tax relief.⁸ The Governor's claim that local governments were spending too much money and needed to be curtailed by state government was a not-too-subtle attempt to limit

⁶ Millage limitation tax plans are rarely mentioned in scholarly studies despite their significant popularity among politicians, property owners, and, as will be shown, rentiers and corporate interests. Most historical knowledge of mill limitation plans comes from primary source material. See Don Conger Sowers, *The Effect of Tax Limitation Upon State and Local Governments in Colorado* (University of Colorado, 1936), 26 ; Finance Banking Industry, *Michigan Investor*, Vol. 35 (Contractor Publishing Company, 1936), Louise Oldham Bercaw, *Bibliography on Land Utilization, 1918-1936* (U.S. Department of Agriculture, 1938), 313.

⁷ City residents also paid county millage, but not the county school levy. *Marietta Journal*, 4 April 1935.

⁸ Talmadge's comparison of limitation to his tag reduction found in *Marietta Journal*, 28 October 1936.

municipal and county involvement in the New Deal by decreasing revenue needed to match federal funds. The plan also proposed that the state collect a new fixed levy on all taxable “intangibles” such as stocks, bonds, and dividends held by residents of Georgia, a still largely under-collected source of revenue with a history dating back to the fights over equalization and the state income tax. In the early part of 1936, the fifteen mill limitation proposal was submitted into assembly committee with the backing of politicians who were particularly strong in rural and economically-depressed areas. The tax limitation proposal argued to be of primary benefit to families facing economic hardships during the depression by making wealthier persons with stock holdings and bond certificates pay more in annual taxes, a popular tax plan supported by rural Georgia dating back to equalization. Additionally, the limitation plan’s supporters pointed out that ratification of the measure would protect Georgia homeowners from rising property taxes through the implementation of the cap. Because the plan involved rewriting the state’s tax code, the limitation proposal – after approval by the legislature – would need to be ratified by Georgia voters as a constitutional amendment. Speaker of the Georgia House of Representatives E.D. Rivers, a Talmadge partisan, promised to guide the plan through the assembly and onto a statewide ballot.⁹

Nearly instantaneous to the announcement of the limitation plan, two special interest groups emerged touting the plan. One was the Georgia Taxpayers’ Relief Association, a group whose charter supported “elimination of all unnecessary taxes of every kind; relief for the taxpayers of excessive, confiscatory and arbitrary taxation; prevention of harsh, unfair and un-American methods in assessing and collecting taxes,

⁹ Background on the limitation proposal and its early days in legislative committee found in *Marietta Journal*, 30 June 1936 & *Atlanta Constitution*, 30 October 1936.

and to require all tax assessors and collectors to treat all taxpayers as honest and patriotic citizens unless conclusively proven otherwise, and always to treat the public with uniform courtesy, patience and consideration.”¹⁰ The other interests group saw the old Georgia Taxpayers’ League reorganize and reincorporate itself as the Georgia Real Estate Taxpayers’ League. A major difference between the Taxpayer’s League of five years earlier and the new one seemed to be that unlike the former’s reliance upon grass roots mobilization and its canvassing of local neighborhoods for voting allies, the new league chose to depend upon lobbyists and industry insiders who would take the league’s concerns directly to members of the assembly and to the business community. The reorganization also changed the hierarchy of the group, as older leaders like Hal Steed who had been instrumental in fighting for lower assessment rates years earlier were noticeably missing from the new organization. His noticeable absence indicates that the more extreme voices recounted in “Adventures of a Tax Leaguer” had replaced the moderate positions of those held by Steed.¹¹ With its new structure, the Georgia Real Estate Taxpayers’ League fully supported the fifteen mill limitation plan, and by the time Speaker Rivers moved it into committee, began an intensive advertising campaign to win over public support.¹²

Two of the league’s emergent leading voices were Frank Carter, a prominent Georgia real estate attorney with close ties to Atlanta’s business community and Alvin

¹⁰ The group was headed by Atlanta attorney G.S. Aiken. *Atlanta Constitution*, 15 January 1936.

¹¹ See Hal Steed, “Adventures of a Tax Leaguer,” *Saturday Evening Post*, Vol. 206, No. 20 (11 November 1933), 30

¹² Atlanta realtor Alvin Cates was president of the Georgia Real Estate Taxpayers’ League’s Atlanta chapter, which also included membership in surrounding areas including Cobb. *Atlanta Constitution*, 30 October 1936.

Cates, the president of one of the state's largest real estate firms who had previous dealings with the state assembly on matters of economic policy. Carter took his arguments directly to local Chamber of Commerces, Kiwanis and Rotary Club meetings, and various business associations. With business and industry being historically in favor of ad valorem taxation as being the basis of state and local revenue, Carter faced an uphill fight in trying to get them to support a reduction in property tax collection. In the past, proposed reductions in ad valorem taxes were generally planned to be offset by increases on things associated with business and industry. The bitter fights over income tax, sales tax, and gross receipts tax in the 1910s and 1920s had accentuated the divide between landowning interests and the state's business community. At a talk before a jointly attended Atlanta and Marietta Kiwanis Club meeting, Carter attempted to deflect the old tax burden issue by claiming that the limitation proposal was about more than tax relief, it was about forcing governmental "reform" by reigning in excess spending. If voters approved limitation, Carter assured the crowd, the "ad valorem taxpayer" would still pay "more than his fair share in the cost of government."¹³ Both Carter and Cates argued that supporting property tax limitation was actually in the best interests of business and industry. In most of his speeches covered by local newspapers, Carter emphasized that Georgia's high real estate valuations were keeping businesses from moving into the state.¹⁴ Cates, likewise, told assembly members that if Georgia did not "modernize its tax

¹³ *Marietta Journal*, 30 June 1936.

¹⁴ *Atlanta Constitution*, 24 May 1936.

laws,” then many industries would flee the state looking for better financial opportunities.

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Despite their arguments that Georgia’s tax laws were driving away business, or keeping industry from moving into the state, a review of census data refutes the argument. While true that the total number of manufacturing establishments in Georgia dropped from 4803 to 4179 between 1920 and 1930, it is also significant to note that overall value added by manufacturing rose from \$252,747 in 1920 to \$294,649. If adjusted for inflation, the \$294,649 value of 1930 would have the same purchasing power as \$352,873 in 1920 dollars. In constant 1920 dollars, Georgia’s value added by manufacturing rose forty percent in spite of the decrease in the number of establishments.

¹⁶ The figures are illustrative of increased efficiency in the production of higher valued finished products, not necessarily the abandonment of Georgia as a location for production. Fewer Georgia workers may have been employed in manufacturing during the 1930s, but the state’s industries were increasing production with more value. Cates and Carter’s assertion that real estate accounted for well “over fifty percent” of Georgia’s revenue collections, however, was true. ¹⁷ Statistical reports for Georgia in 1935 indicate that seventy three percent of the state’s total revenue collection came from combined “country real estate” and “city real estate.” ¹⁸

¹⁵ *Atlanta Constitution*, 30 October 1936.

¹⁶ Figures formulated by author from Historical Census Browser. 13 November 2014, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/>.

¹⁷ *Atlanta Constitution*, 25 September 1936.

¹⁸ *Statistical Report of the Department of Revenue of the State of Georgia*, 1936 (Atlanta: State Printing Office). GDAH, Morrow, Georgia.

Unlike previous tax proposals since the 1910s, the fifteen mill limitation plan incorporated a sophisticated propaganda campaign to stir public opinion, no doubt owing to the intensive lobbying efforts of the Georgia Real Estate Taxpayers' League and the shadow corporate money funding the limitation proposal. Paid radio spots heard on Atlanta and Cobb County stations, which included half hour addresses on the merits of limitation and interviews with local supporters of the proposal, combined with full page advertisements, largely replaced mass meetings and public debates. Print advertisements placed in the *Cobb County Times* and *Marietta Journal* focused on the proposal's promise to provide tax relief, with one imploring voters not to squander the "opportunity" of finally being able to lower their property taxes. Often attached at the bottom of the advertisements was a cut out, where readers could pledge to support the limitation plan by sending one dollar to the Georgia Real Estate Tax League. One of the more reprinted pro-limitation advertisements titled "Reduce Your Taxes" illustrates how the Georgia Taxpayers' League codified differing anti-government rhetoric into a focused political strategy. By threading together criticisms of government leveled in the past by business concerns, conservative voices, independents, Populists, and Progressives – both rural and urban – the league's advertisements presented a decontextualized view of government that was insatiable in its desire for money, inefficient in its operation, that served as a breeding ground for corruption, was anti-business and pro-labor union, and that was ultimately too powerful. The league's advertisements created a synthesis of historical resentments, while ignoring the storied antagonisms of rural and urban Georgia, and offered instead an economic portrait where complex political and social divisions

mattered less than what should be an electorate united in opposition to the very idea of government.

“For the 15 Mill Amendment”

“Farmer – I have to pay taxes whether I make a crop or not. It’s not right for land to carry all the load...It’s no wonder there are more tenant farmers than farm owners.”

“Business Man – We need more common sense and fewer dollars and cents in this matter of government...No business could survive if it had the waste in overhead and administration that we have in government.”

“Homeowner’s Wife – It looks like every year we have to borrow money to pay the taxes on our home. Yet I know people who have stocks and bonds worth several times as much as our house and they pay no taxes at all on the property. It’s not right to discriminate against the homeowners. I’m for limitation.”

“Against the 15 Mill Amendment”

“The Politically Dominated Educator – It seems that – er – since I am, after all, paid out of the tax money that I should – er – be on the side of the fellows who desire unlimited taking power.”

“The High Salaried Labor Leader – I’ve told my labor boys how to vote on this tax limitation amendment because I want to see all the teachers and other government employees strongly organized. When we get them all together they’ll make it so we labor leaders can draw down more real dough and can dominate capital, the government, the farmers, and everybody.”

“The ‘Political Pull’ Business Man – Shucks, if they limit the taxes on real estate, my friends that spend the money will have to work harder digging up the taxes on stocks and bonds and they won’t be as free in spending money with me.”¹⁹

While anti-government rhetoric as used by the Georgia Real Estate Taxpayers’ League and Talmadge demanded that limits be placed on governmental power, proposals such as the 15 mill limitation plan would have actually made state government much more centralized. By allowing the state assembly to set the annual ad valorem amount (up to five mill each per the proposal), a significant fiscal instrument of local government would be abolished. Without home rule doctrine for municipalities and counties, local governments were already limited in being able to carry out changes to things such as

¹⁹ “Reduce Your Taxes” advertisement in *Marietta Journal*, 29 Oct 1936.

zoning, liquor laws, and terms and duties of elected officials. Implementation of the limitation plan would have local governments become even more dependent upon the governor's office and the General Assembly in financial matters, as well. Without the means to raise its own revenue from year to year, local governments such as in Cobb and Marietta would, indeed, find it difficult to maintain their financial relationships with New Deal programs. Even though Marietta tended to focus the majority of its attention on self-liquidating projects by the mid 1930s, it did rely on small bond issuances and increased revenue projections to match funds for larger infrastructure projects such as sewer upgrades and a planned expansion of the Board of Lights and Water.²⁰ Without steady sources of revenue, cities wishing to issue bonds would likely have to pay higher interest rates to satisfy bond purchasers. If limitation succeeded at the polls, Marietta's long-term improvement plans would almost certainly end.

Just as the limitation proposal brought together corporate land-owning interests, urban rentiers, state-wide real estate organizations, and the Talmadge political machine, opponents of the plan also constituted a diverse collection of political voices including labor unions, chambers of commerce, city and county politicians, and New Deal advocates. In response to the advertisements of the limitation supporters, opponents to tax limitation coordinated their opposition to focus on four primary arguments: that the millage cap would reduce education spending; that it would decrease the amount of funding for newly formed public services, that cities would incur higher bond debt to

²⁰ Large bond issuances required the approval of the General Assembly's Committee on Cities and Counties. Municipalities could, however, pass what were termed in the bond market as "baby bonds" without state approval or even a popular vote. Baby bonds were issued in low denominations and carried limited interest amounts. Since it was difficult to find buyers for low return baby bonds, they were often bought by members of the community who held ties to civic booster efforts. The first baby bond issued in Marietta was recorded in *Marietta Journal*, 3 December 1931.

offset revenue losses; and that the plan would eventually lead to the creation of state sales tax. J.H. Saxon, the president of the Georgia Educational Association announced that approval of the limitation plan by state voters “will mean retarding the progress of our schools twenty-five years...it will mean that long years of work and struggle on the part of the people to improve educational opportunities for their children will be wiped out in a day.”²¹ According to the board of mayors of the newly created Georgia’s Municipal Association, the state would lose approximately fourteen million dollars if the amendment passed.²² The dramatic loss in revenue predicted by limitation plan opponents would jeopardize, the association contended, the ability of municipal and county governments to continue working with the New Deal bureaucracy.²³ In an Atlanta speech, Saxon further argued that cities and counties that had begun participating in New Deal programs by organizing various local agencies, such as health departments and road construction departments in order to receive matching funds and/or grants from the federal government, would find their ability to continue in the expanding local-federal relationship problematic given the cut in revenue. Roy E. Calloway, representing the Georgia Municipal Association, which had previously figured the state’s projected revenue losses, discredited the limitation plan as being a “soft appearing sweet mixed elixir with the deadly effect of cyanide.” “Limiting the levy,” Calloway continued, “would reduce the revenue of the local governments to approximately fifty percent of the present revenue throughout the state.”²⁴

²¹ *Atlanta Constitution*, 30 October 1936.

²² *Atlanta Constitution*, 16 October 1936.

²³ *Atlanta Constitution*, 30 October 1936.

²⁴ *Atlanta Constitution*, 16 October 1936.

In an effort to demonstrate the possible effects of limitation succeeding to win the popular vote, Atlanta's city property assessors analyzed previous yearly tax receipts and applied them to the proposed limits set forth under the amendment. According to their findings, if limitation had been in place in 1934, the city's total revenue from ad valorem taxation would have been \$1,615,071 instead of the \$5,221,633 actually collected. Such dramatic declines in revenue would not only damage local government's ability to participate with the New Deal, but would impact the ability to repay outstanding bond obligations. Fulton County's assessors noted similar projections in lost revenue, and noted that Fulton's seven mill school tax would be required to drop to five mill if the amendment passed, a loss of nearly one third of the school system's annual funding.²⁵ In Cobb County, residents and politicians pointed out that the newly organized Blackwell's School District would no longer be able to tax local residents for school funding since the county already levied a county-wide five mill tax.²⁶ For local communities such as Blackwell's that had long sought its own schools, and that had to convince Cobb County government, its state representatives and senator, as well as gain approval from the Georgia General Assembly to levy a separate school tax, the effects of mill limitation would mean the end to local access to educational resources.

Other anti-limitation groups focused on the potential indirect effects of the proposal, namely in the form of a sales tax. While issues of bonded debt obligations and public service funding were often targeted towards local politicians, chamber of commerces, and the general public, warnings of an impending sales tax resulting from the

²⁵ *Atlanta Constitution*, 23 March 1935.

²⁶ *Marietta Journal*, 18 May 1936.

amendment's possible passing were aimed at the general public and local merchants. The most vocal group engaged in tying the fifteen mill limitation amendment to a sales tax continued to be members of the state's business community who feared that a retail tax would hinder commerce. Former governor John M. Slaton, who had lobbied against the income tax during the 1920s on behalf of business and industry, once more helped lead the fight against the sales tax discussion.²⁷ In language remarkably similar to that used to fight the income tax a decade earlier, the Atlanta Retail Merchants aligned with Slaton and other industry lobbyists to cloak their own self interest in a noble crusade to protect the working families of the state. The limitation amendment, according to the press releases of the merchant's association, was nothing more than "tax relief for the rich and an extra burden for the poor."²⁸ In a luncheon speech before an Atlanta audience of business owners, the head of the retail merchant's group noted that if the fifteen mill amendment passed and a sales tax was implemented to cover the revenue shortfall, the "burden" of generating tax revenue would fall onto the "little fellow to pay."²⁹ In protecting the interests of state retailers, the merchant's association began publically blaming the amendment on the National Real Estate Boards, their "meddling" in Georgia's tax structures, and the corruption of state government.³⁰ The insinuation was that the Georgia's Real Estate Taxpayers' League was merely a cover organization serving national corporate interests.

²⁷ *Marietta Journal*, 15 May 1936.

²⁸ *Atlanta Constitution*, 25 January 1936.

²⁹ *Atlanta Constitution*, 1 November 1936.

³⁰ *Atlanta Constitution*, 25 January 1936.

One of the rising voices in the fifteen mill limitation debate belonged to James V. Carmichael, a newly elected state representative from Cobb County. A young accomplished attorney in practice with Marietta's soon-to-be mayor, Leon "Rip" Blair, Carmichael was gaining a reputation as being an independent who avoided swearing allegiance to any of Georgia's standing political factions. In his campaign for state representative, Carmichael urged a substantial overhaul of the state's existing tax system. Mill limitation supporters likely believed that Carmichael and his tax reform message would be a natural ally to their cause. With Sam Welsch, Cobb's other state representative, standing behind both limitation and Talmadge, Carmichael surprised many by offering passionate and often eloquent defenses for a robust local government and its ability to control its own revenue structure. In one highly discussed speech before Marietta's Rotary Club, Carmichael condemned the fifteen mill limitation as being fiscally and even morally irresponsible. "It takes money," Carmichael reminded the crowd, "to operate schools, courts, health departments, road building and repairing units, police patrols, and fire departments." Should the limitation plan pass by popular vote and if Marietta and Cobb County should want to continue offering these services, Carmichael continued, municipalities needed to be prepared to carry "increased bonded debt" with higher rates to offset the loss of revenue.³¹

With the new backing of Cobb County's business community to oppose the limitation bill, Carmichael began speaking before larger audiences in Atlanta and Rome, and throughout North Georgia. Before a PTA group with members from Atlanta and Marietta in the audience, Carmichael warned that the mill limitation plan would make it

³¹ *Marietta Journal*, 16 October 1936.

difficult to collect taxes on “corporate franchises, lands or other properties owned by railroads, electric power companies, cotton mills, foreign corporations, and other non-residents.” Pointing out that “non-residents” owned approximately “forty percent of the land in this state,” Carmichael claimed that if the mill limitation plan passed it would amount to a loss in tax revenue of “\$1,841,832” in just the first year of implementation. “This amount of money will be handed to non-residents with no possible method of replacing the same except from the pockets of the residents of the state.” In discussing the limitation proposal’s plan to tax intangibles at five mill, where real property would be taxed up to combined fifteen mill, Carmichael argued it to be unfair, noting that “the vast majority of intangibles are owned by the extremely wealthy...and they are the ones who stand to gain.”³² Carmichael’s investigation into the limitation proposal shed light on what many critics had assumed but did not have evidence to claim: that large land owners and especially utility corporations such as Georgia Power would be the primary recipients of lowered taxes if the bill became law.

During the early to mid 1930s, the fifteen mill limitation plan had been approved by voters in several Mid Western and Western states. From Michigan to Colorado, economists, government bureaucrats, and members of the business community seemed to have reached the same conclusions as Carmichael - that the limitation plan was most valuable to utility companies and large corporations who in spite of owning a vast amount of acreage within a particular state, were headquartered in another state. An economist from the University of Colorado noted that utility companies saved nearly four

³² *Marietta Journal*, 14 October 1936.

million dollars in the first year Colorado passed the fifteen mill limitation plan.³³ A large finance banking concern in Michigan that dealt in locating bond purchasers for municipalities likewise noted that after passage of the fifteen mill limitation, local governments were having difficulty meeting match fund requirements to participate in federal New Deal programs.³⁴ Also in Michigan, a forestry expert noted that following passage of the limitation amendment, large land holders saw great reductions in the tax bills, incommensurate to those of the average property owners limitation was purported to benefit.³⁵ In this respect, millage limitation schemes throughout the country were little more than a redistribution of wealth from homeowners and farmers (along with their city and county governments) to corporations and industries.

In the end, anti-government rhetoric used by pro-limitation supporters who sought to tie high taxes with municipal fiscal incompetence lost to anti-limitation opponents who used anti-government rhetoric to tie millage limitation to crony capitalism. Despite the intense campaign of mill limitation supporters to sway public opinion, the plan lost in the popular vote by a landslide, with 31,969 voting for the amendment and 113,775 against.

³⁶ According to the final tally, limitation carried only nine of Georgia's one hundred and fifty nine counties. With the exception of Bibb County, which was a strong center for middle Georgia agricultural real estate, the other eight counties comprised some of the lowest populated areas of the state. Even Telfair, Talmadge's home county, only voted

³³ Don Conger Sowers, *The Effect of Tax Limitation Upon State and Local Governments in Colorado* (University of Colorado, 1936), 26.

³⁴ Finance Banking Industry, *Michigan Investor*, Vol. 35 (Contractor Publishing Company, 1936).

³⁵ Louise Oldham Bercaw, *Bibliography on Land Utilization, 1918-1936* (U.S. Department of Agriculture, 1938), 313.

³⁶ *Atlanta Constitution*, 5 November 1936.

for limitation by one hundred and eight votes out of one thousand and twenty four votes cast. In Fulton County, where the rentier-backed Georgia Real Estate Taxpayers' League was strongest, limitation lost the popular vote by a two to one margin. In Cobb, limitation also failed by a similar percentage.³⁷ What was likely conceived of in early 1936 as a formidable political partnership between the Talmadge machine, urban and agricultural real estate interests, and corporate money had failed spectacularly. In the end, Georgia's voters – even those who historically championed property tax relief – likely realized that limitation was little more than continued corporate and special interest manipulation of the tax code.

A New Deal with a Homestead Exemption

In 1936, with Talmadge constitutionally unable to run again for governor, speaker of the house and Talmadge ally, Eurith D Rivers won the white Democratic Primary in a statistical landslide, winning three hundred and seventy two county unit votes out of four hundred and ten available. Seeking to distance himself from Talmadge, whose credibility had waned since the failure of the fifteen mill limitation plan, Rivers campaigned as a pro-Roosevelt candidate who would implement a “little New Deal” for the state of Georgia. The state's newspapers, quick to compare the new governor with his predecessor Talmadge, noted that where the former governor was known for his red galluses, rolled up shirt sleeves, and bombast, Rivers was “polished and urbane” with a

³⁷ “Consolidated Returns General Election, November 3rd, 1936: Constitutional Amendments.” Reference Materials. Georgia State Archives, Morrow, Georgia.

penchant for formal attire as illustrated in his choice of wearing black bow ties with a dark coat.³⁸

While Talmadge and Rivers differed in sartorial choice and personality, they both counted upon rural Georgia as the starting point for political power. Drawing upon his strong support with Georgia's countryside, Rivers embraced a progressive rural agenda that included additional education funding, transportation improvements, expanded rural electrification, and maternal healthcare. But the new governor had also polled well in urban areas, having won the support of politicians such as James V. Carmichael, and as such, his little New Deal promised more cooperation between state government and municipalities.³⁹ With a coalition of support that reached from countryside to city, Rivers ended the bureaucratic fights between state government and New Deal administrators and welcomed Gay Boling Shepperson to advocate for reform measures she thought would be beneficial to both cities and rural areas. By 1938, Georgia was opening vaccination clinics across the state.⁴⁰ When the Federal Housing Act of 1937 allowed local governments to create public housing agencies in order to "adequately house low income families," Rivers created the Georgia Housing Authority and Rural Housing Authority to ensure that the state received as much federal money as needed to eradicate poor housing from the cities and countryside and to construct new housing units

³⁸ Rivers's election results and quotes from Jane Walker Herndon, "Ed Rivers and Georgia's Little New Deal," *The Atlanta Historical Journal*, Volume XXX, No. 1 (Spring 1986).

³⁹ Rivers primary opponent was Charles Redwine, a Talmadge loyalist. As was often the case, middle and upper class white property owners in urban areas tended to side with the Democrat least offensive to their interests.

⁴⁰ Georgia Department of Public Health, *Annual Report for 1937* (Atlanta 1938).

in their place.⁴¹ With state government now firmly in partnership with the New Deal, cities like Marietta, following Atlanta's lead, formed their own housing authorities to investigate slum clearance. Rivers also embraced Roosevelt's plan for a Social Security Administration and promised to have Georgia participate in providing old age and disability pensions, a plan that alienated support from corporate interests such as Georgia Power.⁴²

Even though Rivers retained strong support for his initiatives, the issue of how to pay for his programs would be a problem throughout his governorship. The fiscal problems associated with implementing the little New Deal were not surprising, given that assembly members, special interests, and taxpayers had a history of being unwilling to work out the funding for projects for which they would all benefit. The economic uncertainty surrounding the implementation of the little New Deal would finally demand attention when Rivers announced his plan to offer every homeowner in the state a homestead exemption.

As initially conceived by Rivers, the homestead plan would allow for an exemption of up to \$5000 for qualifying homeowners from city, county, state, and school district taxes. Additionally, a \$500 exemption would be granted for personal property. Unlike the fifteen mill proposal, which offered tax relief to all properties regardless of function and use, the homestead exemption, as originally proposed by Rivers, was to be limited to "owner-occupied residences" including city and rural domiciles. The plan

⁴¹ Background on the Housing Act of 1937 from Gail Radford, *Modern Housing for America: Policy Struggles in the New Deal Era* (University of Chicago Press, 1996), 177-195. An overview of the creation of the 1937 act found in Peter Oberlander and Eva Newbrun, *Houser: The Life and Work of Catherine Bauer* (University of British Columbia Press, 1999), 125-171.

⁴² Jane Walker Herndon, "Ed Rivers and Georgia's Little New Deal," *The Atlanta Historical Journal*, Volume XXX, No. 1 (Spring 1986).

would also include owner-occupied farms of up to fifty acres – the accepted standard size plot needed for self-sufficiency – and an acreage amount that would include the vast majority of the wool hat boys. No doubt cognizant that the voting public saw Talmadge’s fifteen mill plan as a windfall for corporations, real estate interests, and other foreign-headquartered concerns, Rivers was adamant that Georgia’s white property owning voters remain the primary beneficiaries of his homestead proposal. Not surprisingly, the owner-occupied stipulation proved very popular with white property owners across the state.⁴³ An editorial cartoon from the *Marietta Journal* captured both the Homestead Exemption’s popularity with local voters and the anti-government sentiment whites had towards state and local taxes. Standing the steps of their house, where a sign read “To be Sold for Taxes,” an elderly white man embraced his wife, stating “If only we had the Home Exemption law...we wouldn’t have lost everything we have worked and saved for all our lives.”⁴⁴

The homestead plan struck fear, however, into politicians from more urbanized counties. Within weeks of Rivers announcing his plan, representatives from DeKalb and Floyd counties condemned the proposal, claiming that the \$5000 across the board exemption would “cripple” local governments. Roy Harris and his Cracker Party, who stood as allies to Rivers’s homestead plan, countered the arguments of opposing legislators by responding that the exemption was not so much about cutting taxes, as it was about creating a way to “save taxpayers” between three to four million dollars a year. Since the nineteenth century, Georgia taxpayers, especially in the rural / urban divide, engaged in ways to have government pass taxation onto someone else, “passing the hat,”

⁴³ Information on Rivers’s homestead plan in *Atlanta Constitution*, 20 February 1937.

⁴⁴ *Marietta Journal*, 18 May 1937.

as Moultrie Sessions called it in the 1910s.⁴⁵ Harris's argument presumed that taxation itself was unnatural and invasive; that the "small home owner" deserved to live without government intrusion into their economic affairs.⁴⁶

Gene Talmadge, though out of state government and heading into his senatorial campaign, also took time to denounce the homestead exemption plan. Two years earlier, when the former governor was trying to gain support for the fifteen mill limitation plan, a similar proposal to the homestead exemption was briefly discussed by the General Assembly. Talmadge lashed out at the exemption proposal by arguing that African Americans would become exempt from state taxes due to either not owning land or owning land of lower value. African Americans, he told the assembly, were already receiving too much of state spending, especially in education funding. This latter assertion brought a strong rebuke from the editorial staff of the *Atlanta Daily World*, an African American newspaper that circulated across North and Middle Georgia. "The Negro and all fair statisticians are forced to take issue with the governor," the paper stated. "[W]hile he may not own much property, [He] pays tax on every piece of property he rents." "The tax," the paper continued, "if not paid direct on property is finally shifted on his shoulders and today the Negro pays into the state treasury, through property tax, automobile license fees, gasoline tax, and what not, many more times more than he receives in the measly opportunities offered him in the name and excuse of educational privileges."⁴⁷ The amount of funding African American schools received was dismally

⁴⁵ *Atlanta Constitution*, 1 September 1912.

⁴⁶ Quotes from Harris found in *Atlanta Constitution*, 2 March 1937.

⁴⁷ "That Memorable Talmadge Takes Off," *Atlanta Daily World*, 24 March 1935.

low compared to white schools, and no medical or law schools were open to enrollment in the state.⁴⁸ Hoping to pass a tax limitation plan amenable to corporations, which would return favor by supporting his candidacy for higher office, Talmadge covered his acquiescence to big business by deploying a racial language of an undeserving African American minority.⁴⁹ Even though Talmadge cloaked his opposition in his usual race-baiting language, he was no doubt smart enough to realize that the exemption would, indeed, affect local governments and their ability to raise revenue, much more so than his fifteen mill limitation proposal. With his eyes set on returning to the governor's office after Rivers's term, Talmadge most likely realized that if homestead were implemented local governments would be turning to state government for help with school funding and road paving. But with state government also hindered by the exemption, the capacity to draw revenue to hand to local governments would be curtailed. To meet the loss in revenue Talmadge realized that the state would need to introduce new forms of taxes. In light of the fights over equalization and income taxes, Talmadge had little interest in entering what would assuredly be an epic political battle that might cost him allies and fundraising money.

Despite the opposition to his plan from urban counties and Talmadge, Rivers continued to gain the support of the majority of the state's property owners. Riding a wave of popularity, the governor began solidifying his commitment to the exemption for

⁴⁸ Urban African Americans, too, harbored ill feelings towards some prominent African Americans in the Deep South. Tired of the separatism espoused by Booker T Washington, for example, they put forth the idea that Black property owners should stop paying ad valorem taxes – that disenfranchisement was “taxation without representation.” Steven Hahn, *A Nation under Our Feet: Black Political Struggles in the Rural South from Slavery to the Great Migration* (Harvard University Press, 2003), 450.

⁴⁹ Studies of how racialized language is used to justify capitalist accumulation for whites and appease corporate interests include Manning Marable, *How Capitalism Underdeveloped Black America: Problems in Race, Political Economy, and Society* (London: Pluto Press, 1983) and Michael Eric Dyson, *Navigating the Color Line* (New York: Vintage Books, 1996).

furniture and household goods of up to three hundred dollars per individual. The personal property clause of the homestead exemption is an excellent example of intersecting political and economic interests. Georgia's furniture manufacturers and retailers, of course, supported the exemption for obvious financial reasons and used their lobbying clout in Atlanta to argue for the personal tax reduction, believing that the exemption would entice homeowners to buy new furniture.⁵⁰ But the exemption was also supported by Georgia's New Deal reformers and bureaucrats, including state WPA director Gay Boling Shepperson, who noted that federal relief programs had brought in over \$11,500,000 of "commodities" into the state – a figure that included food and clothing, as well as household goods and furniture for Georgia's neediest families. For relief advocates such as Shepperson, the personal property exemption would protect Georgia families from being burdened by the goods sent to make life easier.⁵¹

With a rare unity of cross-class support making homestead a popular bill, politicians opposed to the exemption, but whose electorate were in favor of its passage, ceded that the bill would most likely be on the ballot and would achieve ratification. As such, the bill's opponents sought to distill the bill by at least lowering the exemption. Though Rivers and Harris originally sought a \$5000 homestead exemption with a \$500 personal property exemption, Rivers unexpectedly divorced himself from the debate over reducing the amount of the exemptions. This left Harris and the Cracker Party to fight

⁵⁰ In the late 1930s, exemptions were becoming a national phenomenon, often times being backed by merchants and manufactures. From 1935 to 1941, the number of member companies within the National Association of Manufacturers (NAM) rose nearly two hundred and twenty percent from 2500 to 8000. In that same time period, no doubt affected by increased membership, NAM saw its public relations budget increase from 500,000 USD to 1,000,000 USD.⁵⁰

⁵¹ *Atlanta Constitution*, 12 May 1937 ; Jane Walker Herndon, "Ed Rivers and Georgia's Little New Deal," *The Atlanta Historical Journal*, Volume XXX, No. 1 (Spring 1986).

for the \$5000 figure, arguing in several floor debates that after Florida had implemented a \$5000 it saw an extensive surge in real estate investment.⁵² Rivers, in a rare appearance before the assembly during the debate process, stated that the exact amount of the exemption was up to the legislature to decide, telling the legislators that “if we exempt up to \$2,500, we will fill the state with \$2,500 homes; if we exempt up to \$5,000, we will fill our state with \$5,000 homes.”⁵³

In the end, a considerable amount of the assembly, probably coming to terms that the exemption would hurt local governments in their district, but also aware that voting against a popular bill could endanger their chances at reelection, agreed to support a homestead exemption of up to \$2000 for owner-occupied urban and rural domiciles, and farms up to fifty acres with a \$300 exemption for personal property that could include furniture, domestic animals, and tools.⁵⁴ Urban legislators also won a concession that city municipalities and city school districts would be immune from the homestead exemption.⁵⁵ As written, the homestead exemption would apply to “state, county, and county school district taxes.”⁵⁶ In Cobb, that meant that newly formed school districts such as Blackwells, would no longer be able to levy a tax to fund its system. County governments also received a small reprieve from exemption, in that homestead would not

⁵² Florida’s real estate bubble would also burst several years later.

⁵³ Information regarding Cracker Party, Florida, and Rivers’ quote from *Atlanta Constitution*, 20 February 1937.

⁵⁴ A partial list of items of personal property exemption in *Atlanta Constitution*, 17 December 1937.

⁵⁵ Qualifying city residents did, however, receive the exemption from state and county taxes. City residents paid the county millage exclusive of county road and school.

⁵⁶ *Atlanta Constitution*, 17 December 1937.

include the “interest on or retirement of bonded indebtedness,” meaning that a mortgage was still susceptible to tax levy but only at the county level.⁵⁷

When it finally came before Georgia voters, the vast majority of whom were white property owners, the homestead exemption amendment passed by a three to one majority, almost the same ratio by which the fifteen mill limitation plan had failed.⁵⁸ Despite being easily ratified by Georgia voters, the issue of how to finance the little New Deal in the wake of a massive reduction in revenue was left unresolved. As arguments continued to mount concerning projected budget shortfalls for state and local governments, Rivers called the assembly into a special fall session. The governor, without a clear strategy, left the mechanics of generating new revenue much as he had left the exemption amount up to the assembly. James Carmichael, who had initially supported Rivers when he ran in the primary but had since soured on the governor due to his support for Social Security and increased spending, complained to a reporter that Rivers’s plan to have the assembly fix the problem was just another attempt by the governor to “sidestep the issue.”⁵⁹ Carmichael argued that the combined effects of homestead exemption, increased school and transportation funding, and the state’s participation in the federal social security system would lead to financial disaster. Once the special session began, other Atlanta area representatives, Carmichael included, urged a complete overhaul of the tax code, but were blocked by rural members and the Cracker Party. When rural representatives countered that the state should take over the construction and maintenance of Georgia roads, in addition to the revenue counties

⁵⁷ *Atlanta Constitution*, 30 December 1937.

⁵⁸ *Atlanta Constitution*, 10 June 1937.

⁵⁹ *Marietta Journal*, 18 November 1937.

collected from an existing county-administered one cent gasoline tax, politicians from the urbanized and densely populated counties rejected it outright and proposed instead that counties be able to place an additional one cent gasoline tax on residents to offset the “tax loss...they will suffer from homestead exemption,” a proposal that would, in effect, double the gas tax. As urban assembly members claimed that a double gas tax would put their larger populated counties in a better position to match federal funds, rural legislators pointed out that small counties would never be able to raise a one hundred percent tax increase and expect to remain in office.

As the assembly broke into historical divisions of urban and rural interests with regard to tax policy, Rivers finally entered the revenue debate by supporting a sales tax to cover the budget shortcomings of the exemption amendment. Upon hearing of Rivers’s plan to create a state sales tax, Georgia’s business community and its interest groups in the chamber of commerce and merchants association once more mobilized as they had in the 1920s to halt the proposal. The *Atlanta Constitution*, writing on Rivers’s proposal, editorialized that with a sales tax debate, the assembly was heading for a historic “political scrap.”⁶⁰ Cobb County’s James Carmichael, a close ally of business and merchants groups began a campaign of “no more taxes,” arguing before various civic groups and business organizations that the assembly and Rivers, were committed to “revision and redistribution” and would grab at anything to make up for the lost revenue created by their exemptions. In a speech later given to an automobile dealers association, Carmichael furthered his opinion on the sales tax issue, stating that “Regardless on whether it is called by that name or by some name intended to disguise it, such as gross

⁶⁰ Two quotes from *Atlanta Constitution*, 29 October 1937.

receipts tax or luxury tax, I have been and am now opposed to these taxes.” “If the people aren’t willing to vote to pay for the program [sales tax]...then the legislature ought not cram it down their throats.”⁶¹ An anonymous Marietta business owner when asked by a reporter from the *Cobb County Times* how he thought the state would make up for the shortcomings in revenue stated he expected levies to “revert to the man least able to bear the burden,” most likely in his mind, the small business owner.⁶² In Cobb County government, the Board of Control, the body charged with disbursing county funds to match New Deal projects, offered a sobering assessment to the *Marietta Daily Journal*, noting that by its calculations, the county would need to raise the millage to continue to operate, but that even with higher rates, the county’s participation in malaria control and welfare programs would probably end the next fiscal year.⁶³

With acrimony spreading in the capitol building, with the state’s businesses lining up against him, and with editorial sections of local newspapers becoming more critical of the exemptions, Rivers closed the special session a week before Christmas Eve 1937, and signed the exemptions into law, even though the state lacked viable devices for offsetting the loss in revenue. In his closing speech before the assembly, Rivers proclaimed the exemptions to be a “real Christmas present” to Georgia homeowners. Echoing Harris’s assertion that exemptions were about saving money and that taxes were signs of an intrusive government, Rivers told the assembly that Georgians could expect to keep “\$7,000,000 in taxes” at home next year. In a nod to New Deal reformers such as

⁶¹ Carmichael in speech to Georgia Automobile Dealers Association, *Marietta Journal*, 11 January 1939.

⁶² *Cobb County Times*, 11 June 1937.

⁶³ *Marietta Journal*, 12 August 1937.

Shepperson, Rivers announced that “with these exemptions as a basis we expect to cooperate with the Federal Housing Administration to put on a real home building program.”⁶⁴

While many of Georgia’s municipal and county governments in its developed regions were solidly aligned against the Homestead Exemption Act, the building programs ushered in by the Federal Housing Administration and United States Housing Authority would inextricably alter the built landscape of places like Cobb County and Marietta. The boom in new housing construction fostered through federal housing initiatives and the guarantee of a property tax exemption would actually allow local governments with the means to collect revenue on utility services such as water, sewer, and electricity to at least recoup a portion of that lost from homestead.

The origins of Georgia’s Homestead Exemption had followed a trajectory firmly rooted in public policy debates in play since the turn of the century. Manipulation of state and local tax codes on the part of corporations, industries, and influential special interest groups had heightened tensions between rural and urban white property owners and begat a decades-long battle over which group should bear the weight of the tax burden. The rise of anti-government rhetoric from the 1920s and into the early 1930s illustrated the transformative process from aggrieved property owner to grassroots organization.

The maturation of the white property owner’s economic struggles into a political ideology defined by low taxes, fiscal conservatism, and the preservation of their own self-interests changed the political landscape of Cobb County and Georgia. When, for example, Cobb’s white property owners were confronted with a corporate-designed mill

⁶⁴ Rivers’s closing speech reprinted in *Atlanta Constitution*, 17 December 1937.

limitation plan to reduce taxes on all properties in the state, they correctly saw it as a wealth redistribution scheme that would disproportionately favor large-scale land owners such as Georgia Power and the railroad companies. The grassroots-driven Homestead Exemption, however, catered to the newly evolving ideology of white property owners. When the historically fractious rural and urban landowners united in overwhelming support to pass the exemption ballot amendment to reduce taxes on owner-occupied properties, they effectively altered the dynamics of local and state government. Long pitted against one another by corporate influence and political corruption, homestead marked a new coalition between rural and urban property owners. This relationship, and the burden it placed on local and state government to find new sources of revenue, would lay the foundation for future metropolitan growth. The 1937 homestead exemption marked the rise of Cobb's white property owners as a united and politically reenergized group.

CHAPTER 6

BROADENING THE TAX BASE

A common narrative in studies of how the New Deal affected local governments tends to focus on coalitions of liberal reformers and pro-business citizens working with federal agencies to re-shape local cities and counties. A study of the relationship between Cobb County and Marietta in light of the 1937 Homestead Exemption Amendment helps to complicate this story by challenging the notions of reform-minded liberalism or civic boosterism as motivating factors in promoting significant changes to the built environment. The new coalition of rural and urban white property owners evidenced in the grassroots campaign for homestead had altered the dynamics of local and state government by significantly curtailing revenue collection for the sake of lower property taxes. The primary trigger, therefore, to Cobb and Marietta's embrace of federal housing programs, job training, and expansion of municipal utilities with New Deal money was much more pragmatic – the need to raise additional revenue.¹ While true that Marietta, and in some respects Cobb, had historically demonstrated a commitment to pro-growth policies at the local level, many of the plans they enacted prior to the involvement with the New Deal were not as successful as envisioned. When New Deal money initially became available, Marietta and Cobb tended to stay on the fiscally conservative side of

¹ Mark H. Leff echoes a similar criticism posited by Paul Conkin: that the New Deal offered a veneer of progressive reforms, but was largely constructed to benefit capitalists and homeowners. As Leff notes, “[T]wo federal tax systems operated in the United States between 1933 and the eve of World War Two: One a revenue workhorse, the other a symbolic showpiece.” Mark H. Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 2. Other studies that wield a critical eye toward New Deal liberalism include Barton J. Bernstein, “The New Deal: The Conservative Achievements of Liberal Reform,” in Bernstein, ed. *Towards a New Past: Dissenting Essays in American History* (New York, 1968) & Ronald Radosh, “The Myth of the New Deal,” in Ronald Radosh and Murray N. Rothbards, eds, *A New History of Leviathan: Essays on the Rise of the American Corporate State* (New York: E.P. Dutton, 1972).

matching expenditures by limiting participation to self-liquidating projects. But with the constraints imposed on local governments by ratification and implementation of the Homestead Exemption, both Marietta and Cobb's political leaders found themselves needing alternative sources of revenue, a problem that could be potentially mitigated by issuing greater bond measures in order to participate in more financially complex New Deal programs. The precursory factor, therefore, in why local governments were willing to risk future solvency to put up more matching funds was not merely a continuation of ideologies of growth and development, but was found in the need for revenue that would help meet the demands the new white coalition of voting property owners had for increased services.

Within the historiography of twentieth-century Georgia, the effect the homestead exemption had on local governments has yet to be explored.² Yet in relation to the role New Deal housing, infrastructure, and job-training programs played in Georgia, understanding the economic impact of the exemption on local governments is crucial to appreciating the disparity in development from one area of the state to another. In Marietta, for example, in spite of the fact that cities were exempted from granting the homestead for local and school taxes, city leaders were cognizant that state funds would be greatly diminished and that public demands for services would need to be met even more so by municipal government. Marietta's Board of Light and Water, once considered a public boondoggle of the 1910s and 1920s, had been greatly enhanced with New Deal money and matching funds from the city. When Marietta entered into the post-homestead exemption era after 1937, it had a well organized system of sewers,

² A brief sample of academic works concerning Georgia history revealed no mention of the 1937 homestead exemption.

waste disposal plants, and electrical connections. What it was missing was large scale residential construction. With BLW being a city utility, the profits generated from supplying new residences with water, sewer, and electricity could go directly into Marietta's coffers.³ In the unincorporated county, the situation was much direr. With counties mandated to give a homestead exemption for county and school levies, the fiscal impact was devastating. Additionally, Cobb lacked a revenue generator on par with Marietta's BLW. While Cobb had an electrical co-op through subsidies from the REA, it was not designed to supply surplus revenue. Likewise, Cobb lacked a county water and sewer system due to its being cost prohibitive. With both Marietta and Cobb in search of extra revenue, the two often fractious entities began to work together to solve each of their funding problems. What would emerge by the onset of World War Two was a governmental coalition that looked beyond the historic tax hostilities of its urban and rural real property owners and instead sought out new ways to promote fiscal independence from state government, while meeting the educational and infrastructure demands of its constituents.

Another significant aspect of understanding the effect of homestead to Cobb and Marietta is how it accelerated a racialized built environment based upon the need to provide revenue for local government. Plans for increased housing, the recruitment of industry, and the provision of services from Marietta's BLW or Cobb's electrical cooperative had profound implications for codifying a local concept of whiteness in the

³ Marietta's Board of Light and Water purchased electricity from Georgia Power, which provided reduced rates to municipal corporations. It should be noted that Georgia Power by the end of the 1930s was able to offer such discounted rates due to the electricity generated by dams built by the US Army Corps of Engineers. Even though Georgia Power continued to fund anti-New Deal politicians, its financial growth in the 1930s, 1940s, and 1950s was largely owed to the actions of federal agencies such as the Tennessee Valley Authority.

mid twentieth-century. With local governments searching for ways to expand their tax bases, they often turned to New Deal programs that abetted the white supremacist environments of cities and counties. In Cobb and Marietta, for example, both governments embraced a supply-side oriented approach to housing construction.⁴ To offset losses in revenue due to homestead, local leaders looked to the Federal Housing Administration and United States Housing Authority to increase not just the number of available property taxpayers, but the numbers of homeowners that would be paying for municipal utilities such as sewer, water, and electricity. In Marietta, the demolition of existing neighborhoods to make way for new public housing units allowed city leaders the opportunity to re-segregate the historical urban environment by way of planning policy and federal intervention through subsidized housing funds. The effects of the Federal Housing Administration, in both unincorporated Cobb County and Marietta, likewise, favored white homeowners through a federal guarantee of mortgage loans granted by local banks, which engaged in racially discriminatory lending practices.⁵

The study of how cities and larger metropolitan regions embraced federal intervention as a mechanism for home ownership and wealth accumulation through

⁴ Many scholars have discussed the supply-side nature of New Deal housing policy, but usually from the perspective of incentives offered to builders and bankers. Little work has been performed on the role tax reduction schemes played in attempting to increase housing supply. Works dealing with construction and banking incentives include Jerome Rothernberg, *The Maze of Urban Housing Markets: Theory, Evidence, and Policy* (University of Chicago Press, 1991), 308-309; John McDonald and Daniel P. McMillen, *Urban Economic and Real Estate: Theory and Practice* (New York: John Wiley and Sons, 2010); Randall Johnston Pozdena, *The Modern Economics of Housing: A Guide to Theory and Policy for Finance and Real Estate* (Westport: Greenwood Press, 1988), 146-149.

⁵ The relationship between the theory and practice of federal housing programs and systemic racism has a strong historiographical tradition. Two highly influential scholars who built a foundation for studying the systemic racism of federal housing programs in the 1980s are Kenneth T. Jackson and Arnold Hirsch. See Kenneth T. Jackson, *Crabgrass Frontier: The Suburbanization of the United States* (Oxford University Press, 1985) and Arnold Hirsch, *Making of the Second Ghetto: Race and Housing in Chicago, 1940-1960* (University of Chicago Press, 1983; Reprint 2009).

processes of racial segregation is only recently receiving the attention it deserves. At the forefront of such work is Robert O. Self, who has documented the growth of political, social, and economic inequality in Oakland and Alameda County in the second half of the twentieth century. At the center of Self's study is California's Proposition 13, a tax reduction scheme passed in the late 1970s that has strong resemblance to Georgia's tax revolt of the late 1930s. Writing on the effects of Proposition 13 and how it favored white homeowners in the Oakland suburbs Self notes that "The political resolution that it imposed...deepened a more profound crisis in the political economy of California's metropolitan areas: a spatial political economy in which vast differences in the levels of development within a single metropolitan region were not merely tolerated, but encouraged and subsidized."⁶ Such was also true of Cobb and Marietta in the late 1930s and early 1940. How, then, did white supremacy (in its political, economic, and social dimensions) and local tax policy intersect in Cobb County to increase the numbers and political influence of white property owners during the New Deal years?

The Fiscal and Political Toll of Homestead

In a nationally-published 1940 study on how state homestead exemption laws were affecting school financing nationwide, a researcher from the University of Arizona discovered that in 1939, the first full year of Georgia's exemption, local governments across the state saw an astonishing combined reduction in revenue of "up to 64 percent of property tax yield" from the previous year.⁷ In Cobb, the full impact of the homestead

⁶ Self places much of the success of Proposition 13 on white homeowners who wanted to deny their tax dollars to increasingly minority-majority inner cities (such as Oakland). Though race was not a driving factor in Georgia's 1937 tax revolt, the end result was similar to that created in California after passage of Proposition 13. Robert O Self, *American Babylon*, 317.

⁷ P.G. Hudson, "Homestead Tax Exemptions and School Finance" *The Elementary School Journal*, Vol. 41, No. 1 (September 1940), 45.

exemption can be seen in Georgia's 1940 Department of Revenue report.⁸ Within the county, 3,461 homeowners filed for the homestead exemption, which led to a one year total loss of \$565,785 in revenue. Additionally, 4,761 persons filed for the personal property exemption of furniture and household goods. The per capita average of Cobb's personal property exemption was \$118.83 per filing. State-wide in 1940, 214,263 homeowners claimed the exemption for a total one year "tax value exempted" amount of \$40,182,631.⁹

With the homestead exemption set at up to \$2000 of the assessed value of real property, Rivers's 1937 assertion that whatever the exemption was set at would fill the state with properties at that amount proved prophetic. In 1930, the median value of a Cobb County property was recorded by the United States Census at \$2995. By 1940, the federal census listed the median value of a Cobb County real property at \$1788. The average value of real property in Cobb for 1940 came in at \$2308.¹⁰ Between 1935 and 1940, 1462 new domiciles had been built in the county, and given the drop in median and average values it can be assumed that most of those constructed were at or near the homestead exemption amount.¹¹ In Cobb, as across Georgia, value assessments stayed fairly close to the exemption's cut off. The adverse economic effects of the exemptions

⁸ Though published in 1940, the report covered the previous fiscal year.

⁹ *Statistical Report of the Department of Revenue of the State of Georgia, 1940*. GDAH, Morrow, Georgia.

¹⁰ As noted previously, tax assessments in Cobb dropped in the early 1930s. This fact, combined with the numbers of new construction no doubt contributed to the sharp decrease in median value. *United States Department of Commerce, Bureau of the Census. 16th Census of the United States, 1940. Housing, Vol. II, General Characteristics (Washington DC, 1943), 644.*

¹¹ The years between 1935 and 1940 saw the highest jump in housing construction in Cobb County. The second highest increase was between 1910 and 1919 when 1674 houses were built over the span of the decade. *United States Department of Commerce, Bureau of the Census. 16th Census of the United States, 1940. Housing, Vol. II, General Characteristics (Washington DC, 1943), 577.*

were felt almost immediately in local governments, reflective of how many homeowners chose to pay property taxes in monthly installments.

Yet by 1940, even with more housing being constructed with help of the FHA, property tax delinquency, even in spite of the 1936 homestead exemption, continued to climb in Cobb and in Marietta. As of August 1939, the city treasury announced that unpaid taxes stood at \$21,674 of which nearly \$9,000 was a carry-over from the 1938 fiscal year. According to the treasurer's remarks detailed in the *Marietta Daily Journal*, a substantial number of city residents were still making back payments on tax bills from 1931. Despite rosy announcements as to the city's financial standing, Marietta's outstanding bond debt was nearing \$250,000, and by August of 1939, the city's sinking fund had a cash on hand balance of \$6,964, less than three percent of the total obligation.

¹² Since the early 1930s, Marietta was the twenty second largest incorporated municipality in the state of Georgia in terms of total population, and ranked fifteenth in highest per capita debt. A few cities with lower debt obligations than Marietta even had twice the total population. ¹³ By 1938, forty-one percent of all of Marietta's tax collected revenue went directly to paying down the city's previous bond debt obligations. City officials, when confronted with the high debt to revenue ratio, relied upon traditional booster optimism, claiming that Marietta was "very financially sound." ¹⁴

Similar economic realities were facing county government. Much like other North Georgia counties, Cobb's fiscal problems began decades earlier. After the

¹² *Marietta Journal*, 15 August 1939. The city's bond debt was mentioned in a speech given by a ward councilman, *Marietta Daily Journal*, 27 July 1939.

¹³ United States Department of Commerce, Bureau of Census. *Financial Statistics of State and Local Governments*, 1932 (US Printing Office, Washington DC, 1935).

¹⁴ *Marietta Journal*, 12 July 1938.

ballooning debt of the early 1920s, the downturn in financial markets after the crash of 1929 further destabilized the county's economic future. From 1922 to 1931, Cobb's gross debt less its sinking fund rose from \$439,000 to \$835,000, an increase of 90.2 percent. Cobb's per capita share of county debt rose accordingly, from \$14.18 in 1922 to \$23.00 in 1931, an increase partially mitigated by the 16.3 percent increase in total population between 1920 and 1930.¹⁵ These figures would grow more disproportional in the years after the homestead exemption, as county residents faced higher per capita share of debt, but had a local government unable to raise revenue. As poor as many of Cobb's financial decisions were prior to the New Deal, much of it was done in response to the demands of white property owners for more services such as with school construction and road building. With a homestead exemption, the ability to pay down the debt was severely diminished. What Cobb County needed, as did Marietta, was a larger body of taxpayers on to whom per capita debt could be dispersed.

Even with tax delinquency and bond debt, Marietta was able to keep its millage rate steady for the first years of the homestead exemption. Cobb County, however, "hiked" its tax rate from twelve and one half to fourteen and one half in 1938. One county official, citing the need to "defray expenses for the increased public welfare program which the county is participating in during the present fiscal year," claimed that raising the millage rate was a necessity. Other county sources, noting that the county had obligations to meet old age pension funding stated that the county just needed more revenue. All county officials interviewed by local papers, however, placed the

¹⁵ United States Department of Commerce, Bureau of Census. Financial Statistics of State and Local Governments, 1932 (US Printing Office, Washington DC, 1935).

overarching need to raise the millage rate on the effects of the homestead exemption.¹⁶ By the spring of 1939, with the rise in the millage rate failing to bring in additional revenue, Cobb's Commissioner of Roads and Revenue informed the WPA that it would no longer be able to participate in any ongoing or planned transportation projects. "I deeply regret," the commissioner wrote, "that it is necessary for us to withdraw from your projects the machinery, equipment, fuel, and repairs which we have been furnishing to date...[T]he strained financial condition of the county makes it impossible for us to continue to furnish things on these projects."¹⁷

The significant changes in revenue receipts in the county led to a growing discontent between county officials and state government. While city leaders had a long history of finding themselves at odds with the state's General Assembly and governor's office, which were often populated by rural interests, the emergent disaffection between Georgia's rural county officials and state government was unprecedented. In an interview with the *Cobb County Times* newspaper, Judge N.A. Morris voiced his frustration with the homestead exemption and complained that most of the state's legislators came from small poorer counties and were unable to comprehend the needs of cities and counties such as Marietta and Cobb. "A large percentage of the members of the General Assembly," Judge Morris stated, pay "practically no taxes of any kind."¹⁸ By late spring of 1938, the Board of Managers of the Georgia County Commissioners

¹⁶ Accounts of raising the millage rate and the toll of welfare programs in *Marietta Journal*, 11 August 1938. An excellent study into the confusion surrounding the implementation of Social Security at the local, state, and national level is discussed in Bartholomew H. Sparrow, *From the Outside In: World War Two and the American State* (Princeton University Press, 1996).

¹⁷ *Marietta Journal*, 11 April 1939.

¹⁸ *Cobb County Times*, 11 June 1937.

Association met for its annual meeting in Macon. In what was noted for its “heated attacks” on the governor and General Assembly for enacting the homestead exemption without allowing for other sources of local revenue, consensus among attendees was that “something must be done.” “It becomes our bounden duty to stop this fast growing trend towards centralization of all government functions at the state capital,” said one member of the organization’s committee on legislative activities.¹⁹ For decades county leaders and their constituents had called upon state government to lower tax liabilities. The realization of lower taxes with little relief funding, however, was driving many county governments to rethink their positions on a strong state government, and opening the way for a new city and county cooperation.

The Quest for Local Revenue

When Rivers left the governor’s office in 1941, Georgia’s standing budget deficit stood at a disquieting \$14,500,000, a figure largely due to the effects of the homestead exemption on state revenue. Compounding matters was an additional outstanding obligation of \$38,500,000 in quickly maturing state bond debt that had helped fund Rivers’s Little New Deal.²⁰ As early as 1940, Georgia’s General Assembly, in a desperate attempt to raise revenue without having to re-engage with politically divisive plans such as the sales tax issue or state income tax law, began passing excise and ownership taxes on nearly every material good imaginable. As recorded in the assembly’s yearly records, annual taxes were to be levied on bicycles, billiards tables, typewriters, engineering equipment, playing cards, fire arms, soft drinks, and books,

¹⁹ *Marietta Journal*, 26 April 1938.

²⁰ Jane Walker Herndon, “Ed Rivers and Georgia’s Little New Deal,” *The Atlanta Historical Journal*, Volume XXX, No. 1 (Spring 1986).

among others. While the personal property exemption covered furniture, kitchen equipment, and material relating to household production, the amended list of items open to levy were meant to counter the loss in revenue. But when material possession taxes failed to generate much in returns, the assembly turned to placing a ten percent luxury tax on “bowling alleys,” “golf courses,” “bathing beaches,” “dance halls,” and “operas.” In an effort to gain support from local governments, the assembly promised that fifty percent of all revenue collected through the new levies would go to “individual counties...on a basis of the ration of their separate tax losses as a result of the homestead and personalty exemption.”²¹ Under the “ration” metric, however, it was clear that small rural counties would receive the disproportionate share of the new revenue, even though most of the collection would occur in larger counties. Not surprisingly, representatives from the larger counties did not rally to the “ration” tax plan. The revenue plan not only largely fell to more populated and developed counties to collect, it also targeted many businesses and operations that politicians in those counties relied upon for political support, and upon which many city residents depended economically. In this regard, the old tensions between rural and urban counties continued in the wake of decreased revenue, despite the mass agreement between white property owners to initiate a homestead exemption.

The debate over how to raise revenue continued to fall along traditional divisions of urban and rural politics, and served to strengthen the power of special interests and corporations in the state. In another controversial levy, for example, in keeping with rural legislators’ plan to offset homestead tax losses by increasing the obligations of businesses and industries came the idea of a chain store tax. As designed, the tax

²¹ *Marietta Journal*, 8 February 1938.

imposed a tiered levy on businesses operating more than one store in the state. After the tax's approval in 1937, a second store operation would pay a tax of ten dollars annually, with each additional store having a levy of five additional dollars. For the fortieth store, the tax rose to two hundred dollars annually with each additional store after forty paying its own two hundred dollar levy. Mail order stores were also targeted. A store with a catalogue service in the state would pay two thousand dollars annually. In light of the dependence many rural families had on catalogues stores, however, the Assembly exempted those dealing in agricultural goods and household production.²²

By the time the General Assembly moved to discuss raising taxes on other business operations, some of the state's industries mobilized to mount a propaganda campaign against higher taxes on businesses and corporations. In North Georgia newspapers, the Louisville and Nashville Railroad, for example, which leased operation of the old Western and Atlantic line, reacted to a proposal to raise the amount it paid to the state with a series of advertisements. Recalling the language industries and corporations used to stall implementation of the income tax a decade earlier, the railroad embraced anti-government rhetoric and positioned itself as the victim of out of control government spending. "Public Enemy No.1...Excessive Taxes," read one such advertisement. "The public debt, national, state and local, is believed to be approaching sixty billion dollars. If equally apportioned, each family's share would be almost TWO THOUSAND DOLLARS. This constitutes a FIRST MORTGAGE on what each family owns or earns." That the railroad's figuring of per capita share of the national debt happened to match the amount of the homestead exemption was most certainly not an

²² Part I. Title III. Taxation. Chain Store Tax, No. 355. *Acts and Resolutions of the General Assembly of the State of Georgia, 1937-1938, Extra Session* (Atlanta: Curtiss Printing Company, 1937), 72-78.

accident; it was meant to instill a belief that government was going to waste the tax savings brought about through homestead. The advertisement went on to claim that industries operating within the state were suffering under “excessive taxes,” before ending with a thinly veiled threat if the General Assembly were to approve the raise in lease terms. “This heavy tax equals about one-sixth of the wages paid employees for the year; thus every seventh employee could be said to be displaced by the tax man.”²³ Throughout the 1930s industries across the country would claim that higher business taxes would force companies to conduct massive layoffs of employees. In one nationwide campaign, the United States’ Chamber of Commerce posted billboards along major highways reading “Less Taxes = More Jobs.”²⁴ With Georgia’s persistent quest for revenue, local industries also tied taxes to employment in an effort to scare a public that needed work during the Great Depression, while threatening booster politicians who still looked at private industry as the key to future development.²⁵ With industries and corporations once more wielding their influence with elected officials and waging a disinformation campaign among the state’s taxpayers, the General Assembly backed off pursuing substantial tax increases on the state’s capitalist enterprises.

²³ *Marietta Journal*, 12 July 1938.

²⁴ Political differences between the US Chamber of Commerce and local Chambers of Commerce have not received proper attention. Based on historical literature, the national chamber appears much more politically conservative and in line with large corporations and politically active families such as the du Ponts and Raskobs. Local chambers, however, seem more pragmatic when it came to tax policy, in keeping with a Neo-Whiggish tradition of civic boosterism and pro-growth policy-making. The US Chamber’s billboard campaign is discussed in Mark Leff, *The Limits of Symbolic Reform*, 249.

²⁵ Historian James C. Cobb has noted that in much of the South, state and local governments subsidized industries through various tax abatements and bond-funded infrastructure improvements. In his studies of Mississippi and Tennessee, Cobb shows how local governments often attempted to undercut other municipalities by offering more incentives to a specific industry. In such an environment, local governments were very cautious not to upset industrial concerns. James C. Cobb, *The Selling of the South: The Southern Crusade for Industrial Development 1936-1990* (Louisiana State University Press, 1982), 5-29.

For many cities, including Marietta, a proposed liquor tax was seen by local politicians as way to generate new revenue following the homestead exemption without jeopardizing the relationship between local governments and corporations and industry. Following the repeal of federal prohibition, the state had allowed municipalities to sell beer and wine, so long as it was approved by resident voters. Liquor sales, however, had remained a taboo issue for the governor and assembly. Even with the end of prohibition, much of rural Georgia had resisted the sale of liquor in the state on moral and conservatively religious grounds. Despite intense lobbying on the part of liquor makers and wholesalers, the General Assembly had been unable to gain the votes needed to allow counties to have referendums on the sale of liquor within their borders.

When the devastating fiscal effects of the homestead exemption were realized by late 1937, many local politicians who had either been resistant or ambivalent about liquor sales came to embrace the “wet” movement as a way to impose a local tax to counter the losses from the homestead exemption. From 1937 to 1938, Marietta’s mayor and council lobbied to get voters to support Cobb as a “wet” county. For many of Cobb’s local politicians, the liquor tax was an example of a centralized state government not allowing local governments to decide their own fates. Obtaining the support of Cobb’s cities, as well as its unincorporated residents, would be a difficult challenge.

After a contentious vote that saw the assembly fail to allow counties to decide liquor sales on their own, Cobb County representative James Carmichael, a newly converted member to the pro-liquor lobby chastised his fellow legislators for not allowing “wet” counties to sell liquor in addition to beer and wine. Cobb’s other representative, Sam Welsch, had voted to oppose liquor sales, believing it to be immoral, and

highlighting a riff between the county's elected officials. "If we could enforce prohibition," Carmichael told the General Assembly in a prepared speech, "I would be the last man to vote to allow liquor sold. But we have seen what a farce has developed from our so-called 'bone-dry' law: you can't get a conviction for liquor violation unless the defendant pleads guilty. The juries won't convict a man for possessing liquor because most of the jurors themselves have liquor in their homes. Why not eliminate a ridiculous situation and at the same time provide additional revenue for education from the tax on liquor now being sold openly without any tax or regulation?" Alluding to his vehement opposition to the general sales tax, Carmichael reminded his audience that "There are members of this house who would vote to put a tax on meat and bread and clothing, but they hold up their hands in holy horror when you suggest taxing liquor." "Right now," Carmichael concluded, "there are two things exempt from taxes in Georgia – homes and whiskey."²⁶

By March of 1938, with more local governments falling behind the pro-liquor sale movement, Georgia's General Assembly approved a law allowing counties to decide whether they wanted to sell liquor in addition to being either wet or dry. In an April ballot, Cobb voters approved the county becoming wet and allowing for liquor sales with the small south county city of Smyrna becoming the first municipality to allow sale of "controlled whiskey."²⁷ City officials in Marietta, in keeping with Mayor Blair's promise to use liquor sales to increase revenue, imposed a \$500.00 fee on any merchant with plans to offer liquor in their establishment. Additionally, the city placed several

²⁶ Speech reprinted in *Marietta Journal* 11 January 1938.

²⁷ *Marietta Journal* 20 April 1938.

regulatory requirements on merchants that had to be met, including the establishment's being within one block of the downtown square, that the building must face a street and not an alley, that it must close by 10:00 pm, and that the interior of the establishment must feature a window so that activity could be seen from street.²⁸

In a matter of years, liquor wholesalers had grown into one of the more powerful lobbying groups at the state capitol. In Marietta, wholesalers bristled against Blair's regulation of liquor merchants and began pushing for less regulation of liquor establishments in the hopes of increasing trade in the city limits. The split between the one-time allies grew so acrimonious that by 1941, liquor wholesalers financially backed three candidates for Marietta's city council. When the liquor-backed candidates defeated three mayor-supported candidates, an angry Blair threatened to pull the liquor license of every alcohol-selling establishment in the city if the "liquor menace" continued meddling in city affairs. "I thought when prohibition was repealed that the bootlegger would become a thing of the past," he told a local newspaper.²⁹ From the late 1930s onward, liquor wholesalers would constitute yet another special interest group with the political influence and financial clout to affect local and state government.

Cobb's county government also began making structural changes to its organization in light of the debate over liquor sales and the growing power of the liquor lobby. Reflective of the traditionally conservative values shared among the county's residents, Cobb's government moved to limit the ability of alcohol sellers or industries from moving into the county by proposing a series of governance changes to the General Assembly. The first major change involved expanding the powers of the County

²⁸ *Marietta Journal*, 12 April 1938.

²⁹ *Marietta Journal*, 19 August 1941.

Commissioner for Roads and Revenue. At the behest of the commissioner, a newly created office of county surveyor was to draw plat maps showing current and proposed zoning districts. Based upon the information from the zoning maps, the commissioner's office had the power to "restrict or regulate" the height and size of buildings, the function and use of buildings planned for construction, and the "architectural design" of buildings. Additionally, the commissioner had the power to "prohibit the use of certain property for certain businesses, trades, professions, or industries." Under the changes approved by the General Assembly's Committee on Counties and County Matters, any alteration to the zoning districts would require the approval of seventy five percent of the residents affected by the proposed change. Given that any change to Cobb's zoning would also require the approval of the assembly, due to Georgia's lack of a home rule doctrine, the commissioner's ability to "restrict or regulate" what occurred within the districts was a markedly new power, and one that would have implications in the years to come as Cobb and Marietta continued to work together to find extra sources of revenue.³⁰

Another instrument for providing additional revenue being championed by politicians in Marietta and Atlanta concerned the classification of property, a tax plan once favored by the Taxpayers' League in the early 1920s. Since the passage of equalization, property taxes were theoretically to be levied at the same amount regardless of whether they were real, personal, tangible, or intangible. The ease with which taxpayers could avoid paying rates on intangibles, such as stock certificates or bond notes, however, had made parity in collection almost impossible to achieve. The move towards classification favored a tax system that would create a tiered structure from

³⁰ Part II. Title II. Counties and County Matters. Cobb Zoning and Planning Powers, No. 108. *Acts and Resolutions of the General Assembly of the State of Georgia, 1937-1938, Extra Session* (Atlanta: Curtiss Printing Company, 1938), 792-793.

which local and state government could impose a levy. In keeping with the interests of many urban politicians, real property would retain the highest rate of taxation, while taxes on intangibles would be significantly lower. Proponents of classification argued that most of Georgia's stock and bond holders either failed to report their assets or kept the certificates in other states. Under a classification system, they contended, previously undisclosed property would be brought into the open to be subject to taxation – albeit at a lower rate. In an effort to draw support, classification advocates pointed to Virginia, where a similar tax scale had been implemented and had contributed annual state revenues of nearly five million dollars. Georgia's rural constituency, despite their calls to place more of the tax burden onto urban and wealthier citizens had, since the 1920s, routinely thwarted the implementation of classification by defeating the measure in the General Assembly. The reason for their opposition was that they believed classification to be unfair, that wealthy Georgians should pay the same assessment rate of taxes on stock and bond certificates that they would pay on real estate and other forms of personal property.³¹

After failing multiple times in the first half of the 1930s to leave Assembly committee, urban politicians finally managed to get the classification plan on a state-wide public ballot in the summer of 1937, where it passed largely on the support of city voters, who held the vast majority of intangible property. Although classification's biggest supporters, such as James Carmichael, claimed that the new amendment would bring in much needed revenue to the state, its implementation had an ulterior motive that undoubtedly benefitted the state's wealthiest citizens. With so many Georgians not

³¹ Background information on the history of classification in Georgia found in *Atlanta Constitution*, 2 June 1937.

claiming title to intangibles, it meant that they could not be traded or sold without having to be reported for federal taxes, a condition that might trigger the watchful eye of state or federal revenue officials. In effect, the new classification amendment allowed Georgia investors access to liquidity. Though they were to pay a tax on their intangible holdings and future transactions it would be lower than the rate that caused investors to refuse acknowledging ownership in the first place. After 1937, wealthy Georgians could liquidate or move assets, while paying a smaller amount in taxes. That fall, a group of assembly representatives including James Carmichael travelled to Richmond to study how Virginia structured its classification system, and by the next year, Georgia began receiving revenue from classification.³²

James V. Carmichael

From the mid 1930s and into the 1940s there was no more influential voice in Cobb County politics than James Vinson Carmichael. Though he only served a short period of time as an elected official, first as a state representative for Cobb County, and later as the county attorney, he left an indelible imprint on local politics in his quest for fiscal conservatism, low taxes, and industrial development. His stance on major issues of the 1930s and early 1940s went beyond mere political discourse, however, as he helped provide intellectual clout to a still nascent, but growing, coalition of white property owners. When Carmichael, for instance, spoke of encouraging development, bringing in high paying jobs, or expanding education, he was directly speaking to white desires for economic stability and increased wealth. In this, Carmichael collapsed the South's

³² *Atlanta Constitution*, 29 June 1937.

language of white supremacy into a more nuanced and coded language of self-sufficiency, local governance, and good government.

The son of a mercantilist and gin operator, Carmichael grew up immersed in aspects of commercial business, working in the family store and tending to customers. During his formative years in the 1920s, he had firsthand knowledge of the troubles the county's farmers endured – especially the looming threat of losing their farms due to a low yield harvest or a bottomed-out cotton market. One day as a teenager, while racing to get to school on time, Carmichael was hit by an automobile travelling on the highway. Following months of bed rest, he learned that his spine had failed to heal properly and that he would need to rely on a cane for the rest of his life. With limited mobility and sporadic but often debilitating back pain, he focused more on academic study, finishing coursework at Marietta High School and eventually graduating from Emory's law school.

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Noted for his excellent debate skills, Carmichael excelled as an attorney and opened an office in downtown Marietta in the early 1930s, eventually going into partnership with Marietta mayor Leon “Rip” Blair. Within a few years of practice, he also rose to prominence in the state's Kiwanis Club, gave speeches on business matters to local Masonic groups, and was elected by his peers to be secretary of the Blue Ridge Circuit's Bar Association.³⁴ When a district seat opened up in the state legislature, Carmichael took the opportunity to begin a political career in addition to his law practice.

³³ Background on Carmichael from *Reflections on Georgia Politics Oral History Collection*, ROGP 148 George Berry on James Carmichael (video), 2013 April 6, Richard B. Russell Library for Political Research and Studies, University of Georgia Libraries, Athens, Georgia.

³⁴ *Marietta Journal*, 22 August 1935 ; *Marietta Journal*, 27 April 1936.

During the campaign season, he travelled throughout the confines of the Bloody Seventh talking politics with local registered voters. As remembered by a life-long friend who accompanied Carmichael in the campaign, the two men would drive into small towns and country outposts to speak with prospective supporters. In such meetings, Carmichael undoubtedly relied upon his experiences as a young man working in the family store in rural Cobb County, speaking with merchants, bankers, and farmers, alike. “They were all older men,” his friend recalled, adding that those he spoke to, despite the age difference, were impressed with his knowledge of their specific economic concerns and interests. “[They]...asked him questions, what he thought about [things].”³⁵

Carmichael’s ability to travel in the language of white property owners in urban and rural areas put him in similar political terrain as William Felton nearly half a century earlier. Much like Felton, Carmichael was an unapologetic capitalist, yet was willing to decry the corruption and cronyism of Georgia’s government and the special favors it bestowed upon moneyed interests. Also similar to his Independent predecessor, Carmichael promoted increases in educational spending, transportation improvements, and fair lending practices that he believed would encourage economic growth in the region. He was also staunchly opposed to increasing the state budget deficit, which he saw as destabilizing Georgia’s economic vitality. An early supporter of Rivers’s administration based on the governor’s call to increase school funding and teacher salaries, Carmichael turned against the Little New Deal upon realizing that Rivers was willing to dramatically increase the deficit without restructuring the state’s tax system. In a speech before an automobile dealers association, Carmichael called Rivers’s fiscal

³⁵ Scott, *Cobb County*, 129-130.

policies “un-democratic” and “un-American,” in that they allowed a sitting executive to run budget deficits without having an instrument to generate revenue in the future.³⁶ A recurring theme with Carmichael was his fervent belief that government and policy-making should be based on method and analysis, as recounted in a speech titled “Economy as Science” that he gave to business and civic groups throughout 1939.³⁷

As Carmichael entered into his second term as legislator, and despite his opposition to the Rivers’s administration, he found himself appointed to a special committee charged with making recommendations to overhaul the state’s tax system. Within a year, Carmichael began formulating his plan to overhaul the state’s tax system in a series of speeches before business groups and civic clubs. In an address before the Atlanta Rotary Club, he outlined a plan to end the state’s tax allocation system. Dating to the nineteenth century, allocation systems dedicated the revenue derived from a specific tax into a specific fund. For much of the twentieth century, allocation taxes were engineered by the General Assembly to provide funding for popular programs such as state hospitals or education. Unlike the state’s general fund, which was primarily supported by ad valorem taxes on real property, allocated revenue went to wherever it was earmarked. Political debates at the end of prohibition, for example, often centered on using liquor tax revenue collected at the local level to pay for school textbooks statewide. In his first term as a legislator, Carmichael had opposed allocating liquor taxes to school funding on the grounds that any revenue collected should stay in the county in

³⁶ Carmichael in speech to Georgia Automobile Dealers Association, *Marietta Journal*, 11 January 1939.

³⁷ Attempts to tie tax policy with scientific methods were popular since the 1910s, and recalls Andrew Mellon’s call as Secretary of the Treasury under Harding and Coolidge to implement “scientific taxation.” Two venues where the speech was given include the Atlanta’s Lions Club at the Henry Grady Hotel and Marietta’s Rotary Club. *Marietta Journal*, 29 May 1939.

which it was collected, a position in keeping with Cobb and Marietta's plan to gain political and economic autonomy from state government. Before the Rotary Club, Carmichael used the example of the gasoline tax to argue against allocation, describing both the tax and its disbursement into funding as "unfair." Since the 1910s and the creation of the Georgia Highway Department, the tax on gasoline had gone to the construction of roads and bridges by way of the state aid system. As Carmichael noted, only 10,000 miles of roadway were included in the highway department's system, even though the state had more than 100,000 miles of roads. Even though everyone had to pay the gasoline tax, he told the crowd, not everyone benefited from the allocation to the state aid system.³⁸ While Carmichael did not directly point to middle and south Georgia – the base for Talmadge's and Rivers' support – he reminded Atlanta's Rotary members that many rural counties whose residents utilize public schools and public hospitals contributed very little to the state's general fund, especially since the passage of the homestead exemption. The disbursement of road funds had long troubled Cobb politicians. An example of the inequity of revenue disbursement could be found in the allocation of highway funds to the counties. In the second quarter of 1935, Cobb received \$4,870.75 from Georgia's gas and kerosene tax. Laurens County, in the state's Black Belt, received \$9,369.00. Laurens had over 120 miles of paved roads compared to Cobb's 70 miles. Many Cobb officials privately scoffed at why Laurens, with a smaller

³⁸ Carmichael gave many speeches on the inequity of the gas tax between 1939 and 1941. James Vinson Carmichael Papers, Emory-MARBL, "Speech to Atlanta Rotary Club, 21 October 1938," Box 62/Folder 8.7:1. *Marietta Journal*, 2 January 1939; *Marietta Journal*, 22 October 1940.

overall population and where half that figure was comprised of African American sharecroppers deserved more state money than they did.³⁹

Unlike previous Cobb County legislators who kept complaints such as those with Laurens County out of public opinion, Carmichael did not shy away from implying that the highway department's state aid system was run for political spoils, whereby counties received infrastructure improvements based on political expediency rather than need. "A large percentage of them pay no tax other than the gasoline tax," Carmichael stated. By allowing the highway department to have dedicated state funding that would be augmented by federal dollars, Georgia's transportation agency, he contended was too powerful, a problem he continued that even Talmadge realized during his term as governor. Making his case for ending allocation, he asked the crowd: "Should not the taxes they pay contribute to the benefits they receive from the general fund?" After outlining his plan to destroy the allocation system, Carmichael proposed to enter a resolution for the creation of an independent "pre-audit" commission that would analyze the budget requests of state agencies for "defalcations and malfeasance."⁴⁰

A few months after his Rotary speech, Carmichael hit the radio airwaves on Atlanta's WSB, whose signal covered most of North Georgia, to give an evening talk on repealing the state's newly established stabilization law. Pushed for by Governor Rivers on the grounds that it would help deal with the state's fiscal crisis, the stabilization law allowed Georgia's executive to take ten percent from every state agency, except from the highway department, which had the political clout and muscle to lobby against its

³⁹ *Marietta Journal*, 1 August 1935.

⁴⁰ All quotes from James Vinson Carmichael Papers, Emory-MARBL, "Speech to Atlanta Rotary Club, 21 October 1938," Box 62/Folder 8.7:1.

inclusion in the bill. “The stabilization law is not good business, it is not economically sound,” Carmichael told his radio audience. Arguing that the law did not stabilize Georgia’s finances by plugging agency shortfalls, but instead allowed Rivers to bolster programs that were popular with voters, Carmichael contended that the law based funding on political “desirability” instead of need. The crux of this charge was to remind North Georgia listeners that the region was failing to receive spending levels commensurate with those of the southern half of the state. Carmichael ended his address by proposing a plan to end the state’s budget deficit. First, was to end allocation and stabilization and the corrupting influence he argued they held over state finances. If that failed to bring Georgia out of debt, the state could issue long-term bonds, as long as the state could secure favorable interest rates. Finally, Carmichael’s last best option was to levy a special but non-descriptive “emergency” tax that would expire when the deficit was absolved.⁴¹

As Carmichael perfected his arguments against what he viewed as corruption and bad business practices, he increasingly began inserting social subjects into his speeches. In an address before a meeting of Kiwanis International in 1940, Carmichael largely ignored the state of Georgia’s political and economic affairs to speak before a broader audience. “The most vital need of the United States today,” he told the audience, was to create “a more intelligent, aggressive and serviceable citizenship.” Pointing to problems between labor and management and general economic instability, Carmichael argued that a “hungry person is receptive to any plan or scheme which promises him food.” “A free people who are profitably employed and are happy with their lot in life,” he continued,

⁴¹ James Vinson Carmichael Papers, Emory-MARBL, “Address, WSB-ATL, 1939” Box 62/Folder 10.7:1.

“have no time to listen to any revolutionary plans or to the ravings of a disciple of any ‘ism’ other than Americanism.”⁴²

From his anger directed at South Georgia’s political cronyism to his attempts to accomplish a science of good government and fiscal prioritization, Carmichael’s speeches increasingly spoke to concepts of citizenship – of forging a new electorate based on political principle, economic growth, and comprised of white taxpayers. Though Carmichael often argued for additional spending on African American schools or hospital care, he was unwavering in his belief in the South’s “traditional values” of white supremacy.⁴³ His vision, therefore, of a politically-informed, well-educated electorate was one based on white privilege and very much in line with the old Independent Party of Felton six decades earlier. For Carmichael, economic growth, tax relief, and political stability were directly tied to operations of whiteness.

By 1940 the recommendations of the special tax committee spearheaded by Carmichael not surprisingly failed to register with most members of the General Assembly who for the most part supported the patronage system that allocation and stabilization allowed. At the end of his second term as legislator, Carmichael chose not to run again, citing a potential conflict of interest between a new client of his law practice who had financial dealings with the state and his own position in the General Assembly. His message of tax reform, however, only intensified. Heading into what would be a gubernatorial campaign year, Carmichael agreed to deliver a speech before the annual convention of the Georgia Real Estate Association, the backbone of the Taxpayers’

⁴²Carmichael was just as fearful of Socialism as he was of Talmadgism. James Vinson Carmichael Papers, Emory-MARBL, “Speech to Kiwanis International, 1940,” Box 62/Folder 12.7:1.

⁴³ When Carmichael ran for governor in 1946, he often reminded voters that he supported tradition and southern values when it came to race relations. *Marietta Daily Journal*, 7 July 1946.

League. What could definitely be considered a hostile audience given his opposition as a legislator to the association's previously backed 15 mill limitation, Carmichael chose to focus mostly on the Homestead Exemption and his theme of broadening the overall tax base. Alluding to the Boston Tea Party and how "American citizens appear to have an inborn hate for taxes of all kinds...regardless of how infinitesimal those taxes may be," Carmichael began his speech by pointing to what he saw as the root of the state's fiscal problem: "The only taxes the average American favors are the taxes the other fellow has to pay." Instead of changing the tax system to meet the needs of a changing economy, he argued, "we spend so much of our time being against taxes that we fail to correct our existing tax laws," which, he implied, led to feelings of historical resentment between rural and urban white property owners. In support of his argument, Carmichael pointed to the state income tax bill that was supposed to increase and decrease in proportion to that fiscal year's ad valorem real property tax. "It was only a matter of...years until this provision was stricken from the law, and now we have the net income tax and levy of the constitutional limit of 5 mills ad valorem tax." Carmichael also pointed to the Homestead Exemption, noting that "while the small homeowner was exempted, the burden was redistributed to the remaining owners of real estate not subject to exemption," such as rentiers, industry, and small business owners.⁴⁴

After assailing the Homestead Act and the resentment politics of "redistribution of the tax burden," Carmichael entered the crux of his speech, a plan to "streamline" Georgia's real estate tax code, declaring "our ad valorem system of taxation is antiquated." The basis of his plan was to create a "more equitable distribution of the

⁴⁴ All quotes from James Vinson Carmichael Papers, Emory-MARBL, "Speech Delivered at the Annual Convention of the Georgia Real Estate Association, 8 December 1940."

burden,” which owed a striking resemblance to the single tax arguments of nineteenth-century reformer Henry George.⁴⁵ He proposed that all real property would be taxed at a “nominal” rate. From there, land would be classified based on the level of income produced on site. A homeowner, for instance, who did not enter into household production, would only pay the “nominal” levied tax for real property. Land used for income would be taxed based on how productive the land was for the owner.

Carmichael’s proposal was to remove property assessment from deciding the ad valorem tax. “The market value is an intangible thing...Income is tangible and it is certain,” he told the crowd. “The fixing of market values...in Georgia,” he continued, “is a glorious system of guessing, playing favorites, and penalizing enemies and non-residents.”⁴⁶

Under Carmichael’s “streamlining” of real property taxation, small farmers would pay a classified tax commensurate with the value of their harvest. Georgia’s large plantation owners would theoretically bear a higher classification based on the market value of their yield. For Carmichael, this would help diminish the ill feelings between Georgia’s wool hat boys and the state’s largest farmers. But the majority of Carmichael’s argument for modernizing the real property tax system was devoted to what he considered the positive effects it would have on business. As he pointed out in his speech, businesses in Georgia were often at the mercy of county assessors. “[L]and values are governed not by what the land can produce but rather by its strategic location.”

Businesses, according to Carmichael’s position, often faced losing “income producing

⁴⁵ George rose to prominence in the late nineteenth century as an advocate of a single tax system. His plan involved a concept of economic rent, whereby all citizens paid a land tax based on value and productivity. The theory was that it would remove speculation and promote economic growth, while reducing inequality. See Avner Offer, “Chapter 12: Henry George and Local Taxation” in *Property and Politics 1870-1914: Landownership, Law, Ideology, and Urban Development* (Cambridge University Press, 1981).

⁴⁶ All quotes from James Vinson Carmichael Papers, Emory-MARBL, “Speech Delivered at the Annual Convention of the Georgia Real Estate Association, 8 December 1940.”

ability because the population shifts to another section of town,” in a search for newer housing or lower tax rates. “If we are to preserve our present system of private ownership of property, we must see that the system is not prohibited by confiscatory taxes.” In a speech before the Georgia Mercantile Association in South Georgia, Carmichael told the crowd he supported “economy in government and no more taxes” until the General Assembly reformed its tax system. The Cobb County representative, claiming that forces of “redistribution and revision” were too quick to support additional levies in taxes warned that business and industry would bear the brunt of new tax schemes. New taxes, Carmichael asserted, “would make profit in business impossible, and would likely result in a general exodus of capital...from Georgia.”⁴⁷

Because of his tax rhetoric, Carmichael often had to address the common conception many had of him – including Cobb County’s newspapers – that he was opposed to any and all new forms of revenue. Noting that he had, indeed, argued against the state income tax and the sales tax, Carmichael clarified that his opposition was based on the General Assembly’s unwillingness to modernize its tax codes. New sources of revenue, he stated would be “much less objectionable if they gave substantial relief to existing tax payers while tapping new sources of revenue heretofore untouched.”⁴⁸

One such area for tax relief was regional consolidation, a popular plan among Georgia’s urban politicians from the 1920s. In one report written by Thomas Reed of the National Municipal League, a lobby group dedicated to promoting the growth and development of America’s cities, the author outlined a plan to consolidate city and county

⁴⁷ *Marietta Journal*, 18 November 1937.

⁴⁸ James Vinson Carmichael Papers, Emory-MARBL, “Speech Delivered at the Annual Convention of the Georgia Real Estate Association, 8 December 1940.”

services in an effort to promote metropolitan cooperation.⁴⁹ Interestingly, the consolidation plan followed the recommendation of Harley L. Lutz, a famed Princeton economist hired by Georgia Governor Hardman in 1930 as part of a team to study the state's bureaucratic organization and tax system. When Lutz unveiled his proposals, he managed to alienate most of Georgia's more powerful factions. He upset rural lawmakers by arguing that assessing intangible property in line with real property would be "impossible to apply" and would only lead to increased "evasion." When he proposed that Georgia's timber industry be given tax breaks on real property in the years after a harvest to ensure that there was a financial stake in letting new growth trees mature and for the industry to remain viable, other agricultural concerns complained that it gave the timber industry special treatment.⁵⁰ But Lutz really drew the wrath of the General Assembly when he advocated county consolidation. Noting that Georgia was only the twenty-third largest state in square miles, yet had a total number of counties second only to Texas, Lutz contended that if the state had less counties it would run more effectively. "Through consolidation," he wrote, "the maze of needless units will be disorganized and after that receive more efficient control at far less cost."⁵¹ Such a plan, however, would undermine the state's county unit system and would diminish the influence small county machines had in gaining influence in state wide elections. Emory political science professor Cullen Gosnell, who supported the recommendations of Lutz, reported to the

⁴⁹ The National Municipal League was often at odds with the Taxpayers' League over taxes and spending. See Carl Abbott, *The New Urban America: Growth and Politics in Sunbelt Cities* (University of North Carolina Press, 1981), 141-142 ; Cullen Gosnell, "Fulton County and Atlanta Survey Bears Fruit," *National Municipal Review*, Vol. 29 (January 1941), 60-62.

⁵⁰ Lutz's recommendations printed in *Atlanta Constitution*, 7 August 1930.

⁵¹ *Atlanta Constitution*, 14 October 1931.

National Municipal League that by his calculations, Georgia could save \$6,900,000 annually by consolidating the state's counties. "The people of these counties...fear that county consolidation will wipe out the advantages they hold over urban counties in nominating state legislative officials."⁵² For pro-business politicians such as Carmichael and organizations such as the municipal league, consolidation would translate into a more efficient government, one better suited to modernization, and more reflective of his mantra of economy as science. In Carmichael's vision, a united metropolitan region replete with white property owners would align Marietta and Cobb County with Atlanta and Fulton County, and would bring a potential economic renaissance to North Georgia. Over the next few years, when both white homeowners and high paying jobs would come in droves to the area, the language of low taxes, local control, and good government crafted by Carmichael would help articulate a new political awareness for residents of Cobb County and its municipal cities.

More White Property Owners = More Revenue

Throughout the 1930s, state and local governments across the country engaged in various "tax broadening" schemes designed to increase revenue, expand the numbers of taxpayers, or in some cases, reinforce economic ideologies. In the upper Mid-west, a Progressive faction led by Robert La Follette, Jr, argued that the national graduated income tax needed to be expanded to include more individuals of each income bracket. La Follette's theory was that additional taxpayers – even at the lower end of the tax bracket – would translate into more revenue, while also increasing the number of citizens

⁵² *Marietta Journal*, 12 May 1939.

involved in public policy.⁵³ The revenue generated from the expanded tax brackets would allow for more spending on health services, schools, and farm programs, while keeping the federal budget in balance.⁵⁴ Although La Follette's plan failed to curry favor with his fellow Progressives, his theory proved lasting among many tax reformers, especially at the state and local level.⁵⁵ In its design, after all, expanding the general tax base would mean lowering the per capita tax liability of residents due to an increase in the amount of taxpayers, a similar argument that had informed pro-state equalization tax forces two decades earlier. As New Deal programs became more entrenched into the economic fabric of American life in the second half of the 1930s, "tax broadening" was adopted nationally by the political right, who argued that not enough lower income individuals and families were contributing to the tax base. More often than not, these plans involved making lower income people pay through tobacco, liquor, gasoline, and in user-based fees like those proposed in Georgia. At least at the local and state level, according to Mark Leff, "Conservatives...hoped to reap political benefits from a broadened tax base." On the national scene, members of the anti-Roosevelt coalition hoped that broadening the tax base would breed additional tax discontent, believing that "the new taxpayers, once conscious of the government burden, would join the effort to

⁵³ Background on La Follette's tax plan in Mark H. Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 234.

⁵⁴ Mark Leff offers an interesting discussion on balancing the budget in a "pre-Keynesian world" in *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 111.

⁵⁵ Economist Theodore Rosenof has noted that the supply-side economic policies of the 1980s owe their intellectual beginnings to the 1920s and 1930s. Theodore Rosenof, *Economics in the Long Run: New Deal Theorists and Their Legacies, 1933-1993* (University of North Carolina Press, 1997), 163-164.

clamp down on New Deal expenditures.”⁵⁶ In terms of expanding the tax base, where La Follette saw a renewed citizenship, others saw an opportunity to further inflame tax resistance at local, state, and national levels and to further extend anti-government rhetoric into public policy discourse.

Cobb County, along with its largest city, Marietta, would become advocates of the tax broadening movement by the late 1930s, when the full fiscal effects of homestead emerged. Despite Rivers’s promise to help city and county governments meet the lack of education and transportation funding, most elected officials realized that they could not depend upon state government to follow through on funding measures. Throughout the 1930s, after all, Georgia’s General Assembly would, as one historian has noted, “magnanimously” appropriate funds for popular state education initiatives only to report the money “amazingly misplaced” when the time for disbursement arrived.⁵⁷ The continuing struggle to fund education and road improvement projects only added to Carmichael’s argument that local governments needed to consolidate their interests, broaden their tax base, and ultimately gain economic if not political autonomy from state government. While Marietta remained in better financial shape than did Cobb County by being able to levy real property and school taxes without having to comply with the homestead exemption, its infrastructure plans faced an uncertain future. With state government seeing significant reductions in revenue, funding for roads and schools –

⁵⁶ All quotes from Mark H Leff, *The Limits of Symbolic Reform: The New Deal and Taxation, 1933-1939* (Cambridge University Press, 1984), 234.

⁵⁷ Ann Short Chirhart, “Gender, Jim Crow, and Eugene Talmadge,” in *The New Deal and Beyond: Social Welfare in the South Since 1930* (University of Georgia Press, 2003), 81.

even with the new excise taxes – would most likely be curtailed as local governments would receive a smaller share of a diminishing state revenue stream.

TABLE 9: THE NEW DEAL IN COBB COUNTY AND MARIETTA
New Deal Agency or Program **Effect on Cobb and/or Marietta**

Agricultural Adjustment Administration (AAA)	Assisted Local Farmers in Crop Diversification in an Attempt to Stabilize Regional and National Agricultural Prices and Supply
Civilian Conservation Corps (CCC)	Construction of Kennesaw Mountain National Battlefield Park and Provided Vocational Training to Male Participants Within the White-Only Camp
National Youth Administration (NYA)	Provided Vocational Training and Work Programs for Local White Teenagers and Young Adults
Federal Housing Administration (FHA)	Low Interest Mortgage Loans Requiring Minimal Down Payment and Guaranteed by Federal Government
Rural Electric Authority (REA)	Provided Infrastructure for Domestic Electrical Current to Local Rural Families
Public Works Administration (PWA)	Replacement of Bridges Along the Chattahoochee River Connecting Cobb County to Fulton County and Construction of Four Lane Highway Between Marietta and Atlanta
United States Public Housing Administration (USHA)	Provided 90% of Total Construction and Associative Costs Pertaining to the Erection of Subsidized Public Housing for Low Income families
Works Progress Administration (WPA)	Provided matching Federal Grants for the Beautification of Marietta National Cemetery, Construction of Athletic Facilities at Marietta High School, City and County Road Paving Projects, and Sewer and Water Pumping Stations

As the full impact of exemption was being felt at the local level, Marietta’s mayor, Leon “Rip” Blair began a bold initiative to expand the city’s housing base through private and public partnerships that included local and federal government, banks, builders, and merchants.⁵⁸ The plan to add additional housing units for the city

⁵⁸ “The Analysis of Governmental Role” in Mabel Walker’s *Urban Blight and Slums* presents the argument that in order to rid urban centers of blighted areas, there would need to be private public partnerships. “If

had its roots with former mayor Thomas Brumby, who had guided Marietta into applying for self-liquidating projects through the WPA, road enhancement projects of the PWA, and the expansion and improvement of the municipal Board of Light and Water. In one of his last acts as mayor before dying in office, Brumby had successfully appealed to the city council to allow Marietta to create a local housing authority to help eradicate many of the city's lower income areas and to construct new federally subsidized housing as stipulated in the United States Housing Act of 1937.⁵⁹ When Blair assumed the mayoralty in a special election shortly after the creation of the Marietta Housing Authority he continued Brumby's pledge to clear Marietta of its downtrodden neighborhoods and applied to the WPA for help in conducting a city-wide housing study that would rate domiciles according to structural quality, land value, and racial segregation.⁶⁰

As Marietta's city leaders and newly formed housing authority awaited the housing report from the WPA, the mayor's office focused his attention on expanding the numbers of single family houses in the city. Since the city was exempt from having to abide by the exemption of school taxes under the homestead law, Blair theorized that the double efforts of increasing the city limits through annexation and rezoning large tracts for development, additional housing units would not only add direct real property tax

we disabuse our minds of the idea that the Federal Government alone, or the Federal and local governments combined, can reclaim the blighted areas and re-house the lower third of our population, it may be possible for us to find a way in which governmental activity may serve as a lever to bring about the accomplishment of these objectives. The most effective governmental role is that of regulation and stimulus. There is no reason for considering the two antipathetical. Government must create the framework within which industry can operate effectively." Mabel Walker, Chapter 28 "The Analysis of Governmental Role" in *Urban Blight and Slums*, 350.

⁵⁹ *Marietta Journal*, 10 May 1938.

⁶⁰ Blair's plans for slum clearance and designation of city properties to be ranked by desirability recounted in *Marietta Journal*, 23 August 1939.

revenue to offset the loss of state funds, but would provide a steady revenue stream to the municipal Board of Light and Water.⁶¹ The additional money paid to the BLW could then be used to pay teacher salaries and build hospitals, as well as providing for matching federal funds for New Deal projects.⁶²

While the BLW had been in operation since the 1910s, it was not until the end of the 1920s that that the city-owned utility and its board reconciled differences with city government. Largely, this was due to the decline in power of some of the city's more politically and fiscally "conservative elements" who stood against plans to extend sewer and water to the entire city because of cost projections.⁶³ By the end of 1929, BLW's operating infrastructure had an assessed value at \$330,000 but was barely generating income to remain solvent.⁶⁴ Revenues for BLW in 1930 stood at \$126,424, but after accounting for liabilities, brought just over \$9,500 to the city. After spending \$500 to install toilets for the one African American school and \$2,200 for a heating system for the white-only elementary school, BLW had contributed a credit surplus even lower than the previous year.⁶⁵

⁶¹ David Freund, looking at the "fiscalist state" born from the second New Deal, has defined federal housing programs in the late 1930s as "Keynesian, pump-priming interventions designed to promote unregulated growth." David M.P. Freund, "Marketing the Free Market," in Kevin Kruse and Thomas Sugrue, eds. *The New Suburban History*, 14.

⁶² Marietta City Council Minutes, 12 April 1937 & 1 February 1939, City Clerk's Office, Marietta, Georgia.

⁶³ In an oral history interview, Blair later recalled how some local business leaders – who he deemed "conservative elements" – tried to stop the city's participation in New Deal programs. L. M. Blair, "Memories of Marietta," Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, p. 8. Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

⁶⁴ *Marietta Journal*, 9 May 1929.

⁶⁵ These figures were for the 1930-1931 year. *Marietta Journal*, 14 January 1932.

Turnaround of the publically-owned utility began in the early 1930s with the election of Thomas Brumby as Marietta mayor and Leon “Rip” Blair as city attorney. In the years leading up to passage of the homestead exemption amendment, both men worked to enhance the operation of the city’s largest but underperforming asset through participation in WPA programs. In his capacity as city attorney, Blair rewrote the BLW charter to state the utility’s driving purpose to connect the entire city to sewer, water, and electricity. A key component of the enhancement strategy was Blair’s plan to allow BLW to become an incorporated entity that would then be able to issue its own bonds. Blair and Mayor Brumby, still aware of the voting public’s wariness of bond issuances, planned to have BLW issue “baby bonds,” low denomination notes that under Georgia’s recently passed Baby Bond Act, did not need the approval of the General Assembly before issuance. Blair’s reworking of the charter also proposed that BLW be able to obtain condemnation rights to areas not just within the city, but “outside of the city limits,” when it proved beneficial to the workings of the utility.⁶⁶ Without municipal home rule, the state’s General Assembly was required to review and vote on the revised BLW charter. At the end of 1931, the assembly was persuaded by Cobb’s legislators and senators to approve Blair’s plans for the BLW, and granted the utility power as a “body corporate” with the right to issue bonds and to enter into legal contracts. Blair and his plan for the BLW also won over the often conservative *Marietta Journal*, which began publishing stories favorable to water and sewer expansion.⁶⁷ Perhaps most significant to

⁶⁶ Blair’s support for the baby bond bill in *Marietta Journal*, 3 December 1931.

⁶⁷ The alliance between Blair and the *Marietta Journal* would continue through World War Two. In the late 1930s, the newspaper editorial board also began using political denotations of liberal, progressive, or conservative to discuss plans to affect local growth. In one editorial example, the paper argued that “The progressive people of a town are the ones that make the town better. The ultra conservatives that have what

the city's financial operation, the new revisions approved by the state assembly allowed revenue derived from BLW to be used to "retire...any outstanding bonds issued by the city of Marietta" and allowed the city's Board of Education to receive part of its funding through BLW's collected receipts.⁶⁸ This, in effect, set the BLW to become a revenue engine for local government.⁶⁹

As Marietta's Board of Lights and Water Works continued to expand their coverage in the city, residents began to demand even more services. Even though the BLW often tried to persuade residents against supporting projects that would require money expenditures on the part of the board and thus cut into the amount set aside for repaying past bonds or providing school funding, those who wanted additional services found an ally in none other than the Georgia Power Company. In the summer of 1936, for example, city residents requested that BLW erect lights at a city park so that local teams could play evening softball and baseball games. At several meetings, the board, wary of the possible construction and operating costs, skirted the issue and tabled even a discussion for studying the matter. When the board met again in July, pro-light residents produced a report written by "experts" from the "power company" that detailed the cost

they want and whose main job is to hold to that and keep everybody else from getting ahead of them, hold the town back." *Marietta Journal*, 8 May 1936.

⁶⁸ Part III. Title I. Municipal Corporations. Marietta New City Charter, No. 118. *1931: Acts and Resolutions of the General Assembly of the State of Georgia, Compiled and Published by Authority of the State* (Atlanta: Stein Printing Co), 896.

⁶⁹ Gail Radford has studied the rise of "quasi-governmental" incorporated utilities in American cities. Radford sought to explore why cities and metropolitan areas turned away from public socialism in the 1910s and embraced the creation of institutions such as Marietta's BLW, which relied upon government funding but was not accountable to local voters. Radford argued that "The story that needs to be told is not so much why we did not get municipal socialism as how we did get a particular kind of public enterprise, how the sector works, and what it has meant for American politics. Gail Radford, "From Municipal Socialism to Public Authorities: Institutional Factors in the Shaping of American Public Enterprise," *Journal of American History*, Vol. 90, No. 3 (December 2003), 864.

outlays if the project was implemented, an amount that was lower than many board members had felt it would cost when they originally dismissed the plan. Georgia Power Company, in this respect, was meddling in local affairs to ensure that municipal utilities were going to continue to consume greater amounts of electricity.⁷⁰ Though city leaders were certainly cognizant of the power company's interference in local affairs, there is no evidence that anyone ever voiced a public criticism of the corporation. Under Blair's plan to increase revenue through housing construction and expansion of BLW service, Georgia Power with its near monopolistic hold on electrical current, would once again become an entity too powerful to question.

In order to gather the required money to match federal funds for the expansion of the BLW, Blair needed to persuade both the city council and the city's white property owners to support the issuance of several large municipal bonds. For a city that still owed a great deal in past maturing bond debt, the quest to sell city residents on the merits of bond issuances was difficult.⁷¹ To gain public support, Blair argued that only through participation in the New Deal would property owners in the city see the kinds of services that they had been demanding for decades. Among his first actions as mayor, Blair offered the WPA free use of a building in Marietta to coordinate its North Georgia activities, invited the National Youth Administration to manage its operations out of a city-owned property, and allowed the PWA to use city land as staging areas for work being performed in the Atlanta area.⁷² In these efforts, Blair sought to integrate the New

⁷⁰ *Marietta Journal*, 15 July 1936.

⁷¹ In 1938, Marietta had an outstanding bond debt of nearly \$200,000.00. *Marietta City Council Minutes*, 11 July 1938, Office of the City Clerk, Marietta, Georgia.

⁷² In some cases, Marietta was actually paying the rent for properties it offered to New Deal agencies. *Marietta City Council Minutes*, 9 August 1939, Office of the City Clerk, Marietta, Georgia.

Deal into the everyday lives of white residents. Despite the physical appearance of New Deal agencies in Marietta, the first public ballot measures for bond issuances to provide for matching funds were difficult. Two short term bonds of \$15,000 and \$26,000 tied to expanding the BLW and for school construction, for example, barely achieved council and public approval.⁷³ One day after securing the two bonds, Blair informed the council of a new bond proposal, a \$100,000 twenty year maturing issuance that would provide matching funds for a new high school, public swimming pools, city-wide street paving, playgrounds, streetlamps, and a community recreation center. Following an intense summertime campaign on the part of Blair, the chamber of commerce, and local businesses to encourage its approval, the largest bond issuance in city history was accepted by a majority of voters in all five wards.⁷⁴

There to aid Mayor Blair in his quest to expand the numbers of homeowners and gain public support for the bond measures was his friend and law partner, James Carmichael. Since leaving the General Assembly, Carmichael had used his popularity among wide swaths of the county's white property owners to become Cobb's county attorney. In this position, Carmichael protected the legal interests of county government, advised on New Deal projects, and worked with the state legislature to approve zoning requests sought after by the county commissioner.⁷⁵ As did Blair, Carmichael embraced the plan to add single family homes to the area and worked to encourage the residential development of parts of the unincorporated county. While much of the county would

⁷³ Marietta City Council Minutes, 8 August 1938, Office of the City Clerk, Marietta, Georgia.

⁷⁴ Marietta City Council Minutes, 15 September 1938, Office of the City Clerk, Marietta, Georgia.

⁷⁵ Background on Carmichael's tenure as county attorney in Thomas Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 130-135.

need to rely on septic and electrical power from the county cooperative, Carmichael and Cobb's commissioner agreed to allow areas close to the city of Marietta to draw from BLW without being formally annexed into the city.⁷⁶ The agreement was no small accomplishment as county residents had historically fought against being brought into the city due to Marietta's higher tax bills. The act to let areas on the municipal border receive BLW service was beneficial to both the city and county residents; the former received additional revenue that did not need to be spent on the county customer, while the latter received a service without the added tax liability of being a city property. Through the New Deal, federal agencies granted electrical current derived from dam projects to private corporations such as Georgia Power, who sold current to municipalities for profit, which the BLW sold to consumers who lived in houses financed with private bank loans yet backed by federal loan guarantees, while the revenue went to local governments for school and health care spending.

The subsidization of residential growth by the federal government had profound implications for local patterns of racial segregation and local economic development. With mortgage loans being guaranteed through the Federal Housing Administration, local governments – not just in the South but across the country – relied upon racially exclusive maps generated by New Deal agencies that favored investment in areas with high concentrations of whites at the expense of African Americans.⁷⁷ Because the New Deal often veiled its direct participation in the housing programs by parceling mortgaging

⁷⁶ Details on the annexation plan found in *Marietta Journal*, 11 August 1939.

⁷⁷ One of the best detailed analyses made concerning race and land-use maps is found in Freund, *Colored Property*, 111-118. Geographer Judith Tyner pioneered a method of viewing maps as "Persuasive Cartography." Such maps illustrate ideology as much as place, creating an idealized environment that could represent fictions of racial or class exclusion. Judith Tyner, "Persuasive Cartography," *Journal of Geography*, Vol. 81, No. 4 (1982), 140-144.

to private banks and construction to private builders, the expansive growth of homeownership seen during the late 1930s and into the 1950s and 1960s had the appearance of being a natural phenomenon, where the racial exclusivity of America's cities and suburbs was taken as evidence of a free market instead of a direct effect of racist policy making.⁷⁸

At the local level, city and county officials took their cues from a variety of federal guidelines when dealing with single family home construction. Through correspondence with municipalities with pamphlets titled *Community Campaign: How Your City can get the greatest benefit from the National Housing Act, A Suggested plan for organizing under the Better Housing Program* and in newspaper advertisements and magazine inserts, the Federal Housing Administration (FHA) laid a blueprint for residential development.⁷⁹ In addition to his duties as county attorney, Carmichael also became the director of Cobb's Better Housing Program, a local-federal cooperative that provided guidance on how to encourage homeownership and mortgage applications. In one FHA produced pamphlet local housing programs such as in Cobb were encouraged to enlist the support of "leaders of civic, commercial, financial, industrial, labor, homeowner, farm, social and other organization, such as: Chamber of Commerce, Real Estate Board, Women's Clubs, American Legion, Business Associations, Government officials,

⁷⁸ The study of how free market ideologies became code for racial segregation has a long historiographic tradition. An early example of such scholarship is R.H. Johnston, who argued that fixation on property values was an offshoot of an American racial experience (Johnston did not identify it as white supremacy, however) rooted in the arrival of "advanced capitalism." R.J. Johnston, "Local Government, Suburban Segregation and Litigation in US Metropolitan Areas," *Journal of American Studies*, Vol. 15, No. 2 (August 1981), 211-229.

⁷⁹ *Community Campaign: How Your City can get the Greatest Benefit from the National Housing Act, A Suggested Plan for Organizing under the Better Housing Program* (Federal Housing Administration, Washington D.C., 1934).

newspapers, religious organizations, school board.”⁸⁰ The literature of the Better Housing Program highlighted the integrated nature of much of the New Deal. It also serves to illustrate how housing privilege worked in practice. By and large, each group listed as a potential ally in the pamphlet catered to, or was controlled by whites. The idea that whites would receive the greatest benefit or attention from such large coalitions of business groups, politicians, and fraternal organizations was unquestioned. Likewise, when the FHA encouraged people to take a loan to renovate or modernize their existing home, the audience was clearly present homeowners, an already privileged class.⁸¹

The early effects of the plan to broaden the local tax were promising. In 1938, the first full year after the homestead exemption was implemented, the BLW recorded a net profit of \$60,000, ten percent of which was dedicated to school funding.⁸² Into the first six months of 1939, Marietta had used as much water and electricity as it had for the entire year of 1933, and the BLW had generated \$84,291.63 in revenue.⁸³ City building permits grew by forty four percent between January and June of 1939 compared to the same six months of 1938.⁸⁴ For all the criticism of detractors such as Talmadge that the New Deal was redistributing the country’s wealth to the lower strata of America, in truth, New Deal policy was strengthening white homeowners, business and industry, and

⁸⁰ *Community Campaign: How Your City can get the greatest benefit from the National Housing Act, A Suggested plan for organizing under the Better Housing Program* (Federal Housing Administration, Washington D.C., 1934), 10.

⁸¹ Marietta’s First National Bank, for example, often ran local advertisements encouraging homeowners to finance an improvement loan to “modernize” their home. See *Marietta Journal*, 22 April 1937.

⁸² *Marietta Journal*, 27 July 1939.

⁸³ Out of the revenue generated, however, the city was responsible for paying Georgia Power for electrical current and the federal government for potable water. *Marietta Journal*, 27 July 1939.

⁸⁴ *Atlanta Constitution*, 9 July 1939.

perhaps most importantly, the persistent Whiggish economic ideologies of the South's urban political elite.

Two full years into the homestead exemption with state revenue continuing to decline, Blair began working with officials from the FHA, as well as local banks, contractors, and building supply companies to launch a local "homeownership campaign." With the local tax broadening plan proving successful, Blair encouraged civic clubs and boosters to further support the development of residential – albeit segregated – housing within the city.⁸⁵ From March into the early summer, the city scheduled evening meetings where residents could come by and talk with elected officials and FHA representatives about buying a new home.⁸⁶ Over time, the meetings proved so successful that officials from nearby cities traveled to Marietta to study how the city was implementing its homebuilding campaign. Increased participation with New Deal programs also led to partnerships between civic clubs and local government agencies. In 1937, for instance, Marietta's Board of Education, Board of Lights and Water Works, and the local Rotary Club combined forces to apply for WPA funds to construct a multipurpose auditorium/gymnasium that could be used by the white schools and for "community affairs."⁸⁷

⁸⁵ Historian Elizabeth Tandy Shermer in her study of Phoenix, Arizona has likened the cooperation between "urban and small town professionals, storeowners, and bankers" as "Sunbelt boosterism." While Blair and other Cobb boosters were certainly supportive of pro-growth policy-making, their prime motivation was to raise revenue. Elizabeth Tandy Shermer, "Sunbelt Boosterism: Industrial Recruitment, Economic Development, and Growth Politics in the Developing Sunbelt," in Michelle Nickerson and Darren Dochuk, eds, *Sunbelt Rising: The Politics of Place, Space, and Region* (University of Pennsylvania Press, 2011), 33.

⁸⁶ *Marietta Journal*, 13 March 1940.

⁸⁷ *Marietta Journal*, 20 October 1937.

Residential housing construction proved a powerful salve to the historical antagonisms between urban and rural white property owners. Separate newspaper advertisements targeted towards urban and rural families appealed to each one's ideological understandings of the economic world. For city residents, the advertisements promoted a new house as a sign of "thrift," "security," and "investment." In advertisement's generated for rural families, local FHA affiliated builders and banks touted a new home as a means to achieve "wealth and happiness," the exact phrasing Georgia Populists used at the turn of the century to describe their ideal guiding principles for state government.⁸⁸ The W.P. Stephens Company, a Cobb County builder headquartered in Marietta, also began urging veterans of World War I to come by their offices and see how they could take advantage of the new federal home loans. As noted in a series of advertisements from the company: "A man of forty who is without a home is like an army without a country or a ship without a port to put into in the wake of a storm...the home is an immovable anchor in the seas of turmoil and unrest."⁸⁹ By 1940, the connection between low property taxes, race, and financial security and happiness was serving to allay historical divisions between Cobb's white residents, creating a powerful voting bloc of aligned interests.

The political influence white property owners were gaining in Marietta is best illustrated by the increased numbers of zoning requests the city made before the General

⁸⁸ Advertisements from W.P. Stephens Company in *Marietta Journal*, 2 March 1939 & 30 October 1939.

⁸⁹ The relationship of military veterans and builders had previously been forged in the very early years of the Depression. Following the lead of national movement spearheaded by the American Legion, the Legion Auxiliary, the Association of National Advertisers, and the American Federation of Labor, a group of Cobb business leaders and veterans formed a "War on Depression" chapter in 1932, whose purpose was to encourage residents and businesses alike to hire unemployed persons for part-time or even day labor work. The ads began appearing as early as 1936, *Marietta Journal*, 23 June 1936 ; *Marietta Journal*, 3 March 1932.

Assembly during the first three years after the homestead exemption. In some cases, such as in the Oakmont subdivision located less than a half mile west of the downtown commercial district, Marietta was designating areas of the city for residential zoning, and laying sewer and electrical connections before a single home was constructed.⁹⁰ In one city subdivision located immediately west of the downtown commercial district, the new neighborhood had sidewalks and paved streets before lots were even sold.⁹¹ Local banks, builders, city officials, and land speculators were all working in cooperation to encourage residential development. Throughout the zoning and construction build-up, not one area of the city was marked for new African American residential housing.⁹²

With single family house construction well underway throughout Cobb due to the collaborative efforts of county and city governments, civic clubs, Georgia Power and the local business community, officials in Marietta turned their attention back to eradicating what were deemed “slum” areas of the city and replacing them with federally subsidized public housing. At the center of Mayor Blair’s eradication plan was the city’s Hollandtown neighborhood, a “ramshackle” collection of houses located one block southeast of the downtown commercial district. Comprised of single family and duplex

⁹⁰ Oakmont subdivision consisted of thirty-four lots with “water, lights, gas, and sewerage.” In advertisements from late 1939, Marietta’s First National Bank, which owned the properties, encouraged potential buyers to “build a home.” *Marietta Journal*, 30 October 1939.

⁹¹ After World War Two, a returning veteran, Claud Hicks, complained that while waiting for his street to be paved, other subdivisions without houses were receiving paving and sidewalks. Hicks ran for local office by pointing to Whitlock Heights, a pre-war planned subdivision that had streets, sidewalks, and street lamps, but only a handful of homes. A radio speech made by Hicks was printed in *Marietta Journal*, 18 August 1947.

⁹² Requests to zone a new area for African American residential housing would have been made to the General Assembly for approval. With regards to segregated housing policies during the New Deal, Robin D.G. Kelley has pointed to Birmingham, Alabama, noting that the city zoned its African American sections as commercial or industrial. Such zoning denied African Americans access to FHA loans. Robin D.G. Kelley, *Race Rebels: Culture, Politics, and the Black Working Class* (New York: Free Press, 1994), 80-81.

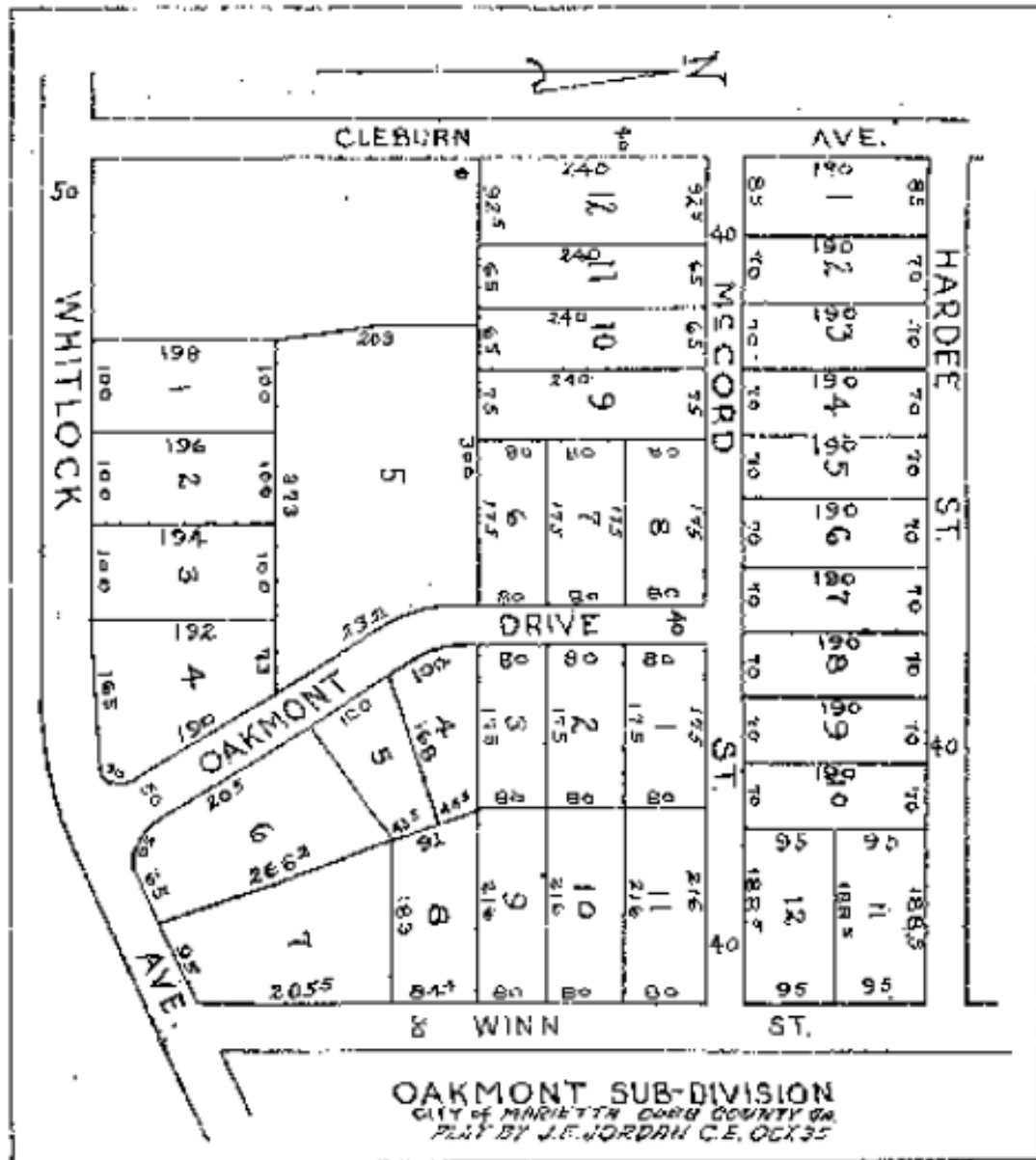


FIGURE 14: PLAT MAP FOR OAKMONT SUBDIVISION.
 Marietta Journal, 26 May 1936.



FIGURE 15: CONTEMPORARY STREET VIEW OF SINGLE FAMILY HOUSES BUILT IN OAKMONT SUBDIVISION IN WEST MARIETTA IN LATE 1930s AND JUST PRIOR TO WORLD WAR TWO. OAKMONT SUBDIVISION WAS DESIGNED TO HAVE MORTGAGES APPROVED BY MARIETTA'S FIRST NATIONAL BANK UNDER GUIDELINES OF THE FEDERAL HOUSING ADMINISTRATION (FHA). THE SUBDIVISION INCLUDED THIRTY-FOUR INDIVIDUAL LOTS.

Google StreetView. Marietta, McCord Street. Assessed 15 June 2015.

<https://www.google.com/maps/views/streetview?gl=us> .

units, the neighborhood housed the city's poorest residents, both white and African American. Hollandtown was predominately rental housing with only a small handful of units being owner occupied. In consideration of the generally poor condition of the houses and Hollandtown's reputation as being ground zero for many of the city's outbreaks for scarlet fever, rabies, or polio, city leaders eyed the downtown location as a prime candidate for demolition.⁹³ In their early proposals to the United States Housing Authority, Blair and the city council outlined their plan to demolish the neighborhood and to erect in its place white-only public housing units. According to their proposal, a group

⁹³ On relations between city boosters and reform activities, see John Rennie Short, "Urban Imagineers: Boosterism and the Representation of Cities," in Andrew E.G. Jones and David Wilson, eds, *The Urban Growth Machine: Critical Perspectives Two Decades Later* (State University of New York Press, 1999), 37-54.

of African American-only units would be built in the northeast quadrant of the city nearby the historically Black Baptist Town neighborhood.⁹⁴

In many studies involving the construction of public housing in the American South, scholars have correctly identified the relationship between a paternalistic progressivism that sought to improve living conditions and white supremacy that sought to recreate urban environments for the benefits of white residents.⁹⁵ An examination of Marietta's efforts to eradicate Hollandtown and build public housing locates another reason: the need for steady revenue. Much like city and county efforts to encourage single family home construction through the FHA, plans for public housing were also tied to the tax broadening movement.⁹⁶

One of the main issues the mayor's office had with the neighborhood was that it was failing to generate revenue to the city, while requiring a substantial amount of

⁹⁴ Though Marietta's African American leaders often worked with elected white officials, Marietta's political leadership historically viewed Black property as their property – something to be moved or destroyed whenever it served the interests of the city. Tiya Miles, in her work on Afro-Cherokee kinship ties, uses Cheryl Harris's theorization of whiteness as property to argue that white elites did not extend concepts of property rights to African Americans and Native Peoples. As such, whites "could divest them of everything they owned." Tiya Miles, *Ties that Bind: The Story of an Afro-Cherokee Family in Slavery and Freedom* (University of California Press, 2006), 84.

⁹⁵ Slum and blight within the context of the urban American South had distinctive racial overtones, much of which was exacerbated by the writings of national reformers. "Racial factors and the primitive housing conditions to which he has been accustomed, and which necessitate a more drastic readjustment than for other groups, contribute to make the Negro the worst sufferer." Charles S. Johnson, *Negro Housing: The President's Conference on Home building and Home Ownership* (Washington, D.C., 1932), viii.

⁹⁶ Alice O'Connor has argued that tactics deployed by local governments to reduce poverty and improve public welfare from the 1900s onward sought to change what contemporary theorists saw as behavioral problems of the poor, rather than to try and affect the structural problems that led to states of poverty. Marietta's obsession with raising revenue likewise deflected structural issues of low wages, racism, and poor education onto a quest to generate funds for the city's white property owners. Alice O'Connor, *Poverty Knowledge: Social Science, Social Policy, and the Poor in Twentieth Century United States History* (Princeton University Press, 2002).

funding for fire protection and health quarantines.⁹⁷ In making his case for demolition to the city council and local community leaders, Blair presented a study his office had conducted regarding a sample of houses in the Hollandtown neighborhood. Based on a survey of eighteen units rated in condition as “bad,” “fair,” or “good,” the mayor’s survey found that none of the houses sampled had an indoor bathroom and that only five had access to indoor water. But most egregious to the mayor was the discrepancy between what the houses contributed in annual property taxes compared to what renters were deriving in annual rent. House number one in the survey, for example, was a four room unit rented by an African American family that lacked both an indoor bathroom and access to potable water. Rated by the study as “fair” in condition, the house generated \$5.75 in annual property taxes to the city, but \$130.00 a year to the landlord. Similarly, a three room house rented by a white family with no indoor toilet but with indoor water, and rated as “poor” in condition, generated annual property taxes of \$4.60, while bringing \$91.00 in annual rent for its landlord.⁹⁸ The *Cobb County Times*, whose editorial staff strongly supported Blair’s plan to demolish Hollandtown, chastised the city’s renters as living off the “profits of human souls.”⁹⁹ Shortly after releasing the Hollandtown housing survey, Blair and the council announced that all rental units in the city of Marietta must

⁹⁷ Despite the generally poor structural condition of African American rental housing in the cities, the units, themselves, remained a prized commodity for real estate investors. With only limited areas zoned for segregated housing, renters could often charge in rent the maximum of whatever the market could bear – and then, perhaps even a little more. One Atlanta real estate owner in the early 1930s remarked that just one “Negro property” could easily bring in a gross profit of “eighteen to twenty percent.” Hal Steed, “Real Estate Ups and Downs,” *Saturday Evening Post*, Vol. 206, No. 42 (15 April 1933), 29.

⁹⁸ Data Compiled from Marietta Councilman John W. Lewis from city tax records. Originally published in *Cobb County Times*, date unknown). Kennesaw State University Archives, Marietta Housing Authority Records 12-014; [photocopy], no folder number.

⁹⁹ *Cobb County Times*, 4 April 1940.

have an indoor bathroom, toilet, and electrical connection.¹⁰⁰ Though the proclamation was heralded as an example of the Blair administration's campaign to improve the living conditions of low income families, it also ensured that every domicile in the city would utilize the services of the BLW.

In the eyes of many property owners, the city had overstepped its bounds by mandating adequate sanitary and electrical provisions. In early 1940, a group of disgruntled owners met in open assembly to protest the city's actions. Virginia Crosby, a landlord herself and speaking on behalf of other property owners, told the *Marietta Daily Journal* that if the city did not retreat from its position, then their group would evict its African American renters and allow the city to provide housing for the indigent. Furthermore, Crosby attested that the city should recognize the "kindness we have shown the Negro tenant for several years now."¹⁰¹ Although the new housing codes were to affect poor whites as well as African Americans, Crosby and her group of irate property owners chose to turn their position into one drawn largely along racial lines. Perhaps by alluding to the fears of wealthy whites that impoverished and homeless African American families would be roaming the city streets in search of food and shelter, the group chose to intimidate the city into believing that they were not slum lords but the protectors of racial cohesiveness.¹⁰²

¹⁰⁰ L. M. Blair, "Memories of Marietta," Interview by Florence F. Corley and Anne Blair Buchanan, 1962, Transcript, Vertical Files, Georgia Room, Cobb County Public Library, Marietta, Georgia.

¹⁰¹ *Marietta Journal*, 10 April 1940.

¹⁰² Eugene Talmadge was not unexpectedly also opposed to public housing plans and slum clearance projects, having once remarked "Slums don't hurt anybody, in fact, slums are good for people, makes 'em stronger." William Anderson, *The Wild Man From Sugar Creek: The Political Career of Eugene Talmadge* (Baton Rouge: Louisiana State University Press, 1975), 210. Douglas L. Smith, *The New Deal in the Urban South* (Baton Rouge: Louisiana State University Press, 1988), 170.



**FIGURE 16: AERIAL VIEW OF HOLLANDTOWN NEIGHBORHOOD IN MARIETTA (1938).
THE DOWNTOWN SQUARE AND COMMERCIAL DISTRICT IS NORTHWEST OF
HOLLANDTOWN.**

RG 145. Cobb County, 1938. Aerial Collections, Cartographic Services. National Archives and Records Administration, College Park

TABLE 10: SURVEY SAMPLE OF RENTAL HOUSES IN MARIETTA'S FOURTH WARD (HOLLANDTOWN NEIGHBORHOOD)

Number of Rooms	Number of Persons	Race of Occupants	Location of Toilet	Bath-room	Water Inside House	Condition of House	Weekly Rent	Assessed Value	Annual Taxes Paid to City	Annual Income to Owner
4	4	Negro	Outside	No	No	Fair	\$2.50	\$500.00	\$5.75	\$130.00
4	8	Negro	Inside	No	Yes	Fair	2.50	500.00	5.75	130.00
3	4	Negro	Outside	No	No	Bad	1.50	300.00	3.45	78.00
3	3	Negro	Outside	No	No	Bad	1.50	300.00	3.45	78.00
3	3	Negro	Outside	No	No	Bad	1.50	300.00	3.45	78.00
2	3	Negro	Outside	No	No	Good	2.50	300.00	3.45	130.00
3	6	White	Outside	No	Yes	Bad	1.75	400.00	4.60	91.00
3	3	White	Porch	No	No	Bad	1.35	500.00	5.75	72.00
5	2	White	Inside	No	Yes	Fair	1.85	700.00	8.05	96.20
3	4	Negro	Outside	No	No	Bad	1.75	250.00	2.88	91.00
4	6	Negro	Outside	No	No	Fair	2.25	250.00	2.88	117.00
3	2	Negro	Outside	No	No	Bad	1.75	250.00	2.88	91.00
3	4	Negro	Inside	No	Yes	Fair	1.75	250.00	2.88	91.00
3	5	Negro	Outside	No	No	Bad	1.75	250.00	2.88	91.00
3	2	Negro	Outside	No	No	Fair	1.50	325.00	3.74	78.00
3	3	Negro	Outside	No	No	Good	*	150.00	1.77	*
2	2	Negro	Outside	No	No	Bad	1.00	150.00	1.77	52.00
3 ½	7	White	Outside	No	Yes	Good	1.60	300.00	3.45	83.20

* Residence owner-occupied

Data Compiled from Marietta Councilman John W. Lewis from city tax records. Originally published in Cobb County Times, date unknown). Kennesaw State University Rare Books, Marietta Housing Authority Records 12-014; [photocopy], no folder number.

Alongside the rentier revolt, another obstacle the city faced in trying to build public housing was its small size. Most resources of the USHA in the Southeast were going to larger cities such as Atlanta, Savannah, New Orleans, or Memphis. Even when first attempting to form the Marietta Housing Authority, Blair complained on numerous occasions that he had not been able to actually read the Wagner-Steagall Act due to “scarcity of copies.”¹⁰³ Unable to work with the Home Ownership Loan Corporation (HOLC) to perform a city-wide housing survey as was necessary to receive funds for slum demolition, Blair and the city turned to the WPA to complete its public housing application packet.¹⁰⁴ Much like the maps created by the HOLC, Marietta’s self-funded WPA city-wide housing survey would not only serve as a template for future growth, but would veil the practices of racial segregation through a campaign of sanitary improvement and modernization.¹⁰⁵

¹⁰³ Marietta Housing Authority Records, Meeting Minutes, 1938-1963. Kennesaw State University Rare Books Collection. 12-014 (8 July 1938).

¹⁰⁴ The WPA also worked with Georgia’s State Planning Board to conduct the survey. The board was part of Rivers’s Little New Deal meant to foster working relations between state government and federal agencies. The final report stated that nearly 57% of the city’s total housing stock was “classed as substandard.” *Cobb County Times*, 26 October 1939; Marietta Housing Authority Records, Meeting Minutes, 1938-1963. Kennesaw State University Archives. 12-014 (12 July 1938).

¹⁰⁵ At the national level, many housing experts in the 1930s were critical of how New Deal programs were being implemented. Architect Albert Mayer writing in *The Nation* criticized the Roosevelt administration for not listening to housing experts and for creating an inefficient system where the agendas of the Home Owners’ Loan Corporation, Federal Housing Administration, and slum clearance programs of the PWA were often at odds with one another. By 1935, as Mayer points out, the HOLC was bailing out mortgages in areas the PWA was scheduling for slum clearance and the FHA was denying loans that would later be approved by Federal Home Loan Bank. “Not the President, not Hopkins, not Ickes,” Mayer stated, “ever met any first-rate men intimately or talked with them long enough to get any comprehension of the problem.” After presenting arguments that the country needed to have an efficient, coordinated plan to solve the housing problem, Mayer lamented that “the new element in the situation which may force the government away from its preoccupation with private speculation is the impending housing shortage,” brought on by the continuing effects of the economic crisis. Albert Mayer, “Can We Have a Housing Program” in *The Nation*, Vol. 141, No. 3666 (Oct. 9, 1935), p. 400.

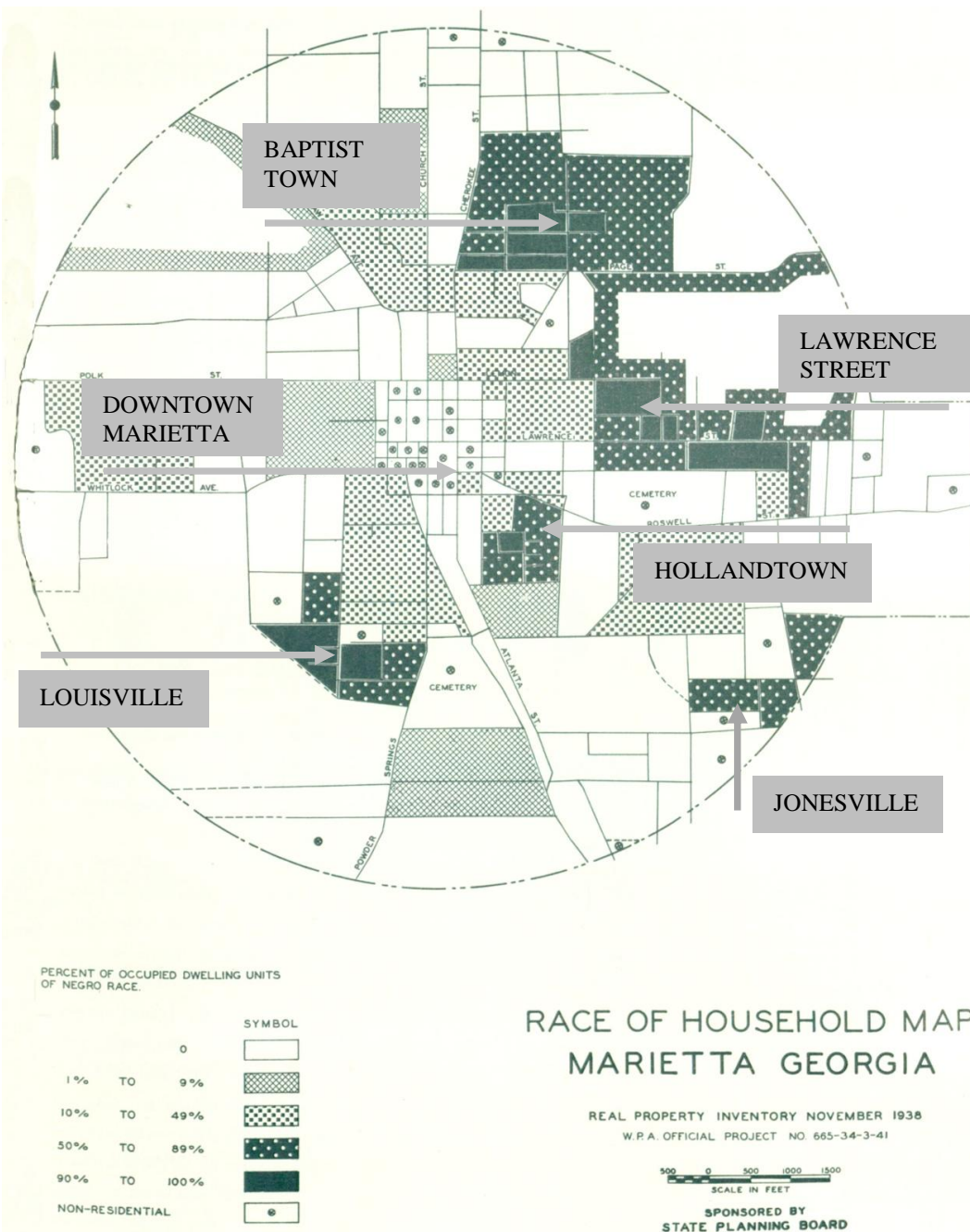


FIGURE 17: AFRICAN AMERICAN NEIGHBORHOODS IN MARIETTA PRIOR TO 1938. HOLLANDTOWN WAS REPLACED WITH WHITE-ONLY PUBLIC HOUSING IN 1941-1942. JONESVILLE WAS DEMOLISHED TO MAKE ROOM FOR BELL AIRCRAFT IN 1942-1943.. THE LAWRENCE STREET SECTION WAS TURNED INTO GOVERNMENT BUILDINGS AND PARKING LOTS BETWEEN 1945 AND 1960. IN THE LATE 1950s, LOUISVILLE WAS DEMOLISHED THROUGH AN URBAN RENEWAL PROJECT AND REPLACED WITH PUBLIC HOUSING. FROM 1938 TO THE LATE 1960s, BAPTIST TOWN WAS LEFT LARGELY UNSCATHED.

Blair Papers, "Real Property Inventory for Marietta, 1938. Works Progress Administration." Kennesaw State University Rare Books Collection, Kennesaw, Georgia

Blair's last hurdle to complete the public housing plan was to have voters approve one more large-scale bond issuance to meet the matching funds as stipulated by the USHA. Under the terms negotiated between the Marietta Housing Authority and USHA, the cost of the project would be \$690,000, of which the federal government would fund at ninety percent. At an interest rate of 2.35% per annum, the total cost amounted to \$844,000. As further stipulated by USHA, any bond used to fund the project would have to be disbursed by a "bank or trust company in the Borough of Manhattan" and that purchases must also be made by banking institutions at the city's discretion. By the end of 1939, the bond issue was approved by city voters by a close margin, and the residents of Hollandtown were readied for eviction.¹⁰⁶

Approval of the public housing bond measure among the city's white property owners was controversial. White voters, wary of anything that might result in increased taxes and for which they were not the direct beneficiaries, were largely skeptical of the public housing plan. To allay the fears of white voters, Blair and the MHA devised a racial strategy that sought to dehumanize Hollandtown's African American residents and call upon whites to practice Christian duty to save the low income families from their living conditions.¹⁰⁷ In a tour of the Hollandtown neighborhood prior to the bond vote, for example, a local reporter asked his newspaper readers if they ever noticed "those little

¹⁰⁶ Marietta Housing Authority Records, Meeting Minutes, 1938-1963. Kennesaw State University Rare Books Collection. 12-014 (Folder #1).

¹⁰⁷ In Ellen Ross's "Slum Journeys: Ladies and London Poverty 1860-1940," the evolving practice of upper class women and men becoming interested in touring the domiciles of poor working class Londonites, resulted in numerous exposes, newspapers articles, and books all meant to shed light on the city's downtrodden. "Pathos became science," Ross contends, "and part, a well-thought-out fundraising programme." Ellen Ross, "Slum Journeys: Ladies and London Poverty 1860-1940, in Alan Mayne and Tim Murray, eds, *The Archaeology of Urban Landscapes: Explorations in Slumland* (Cambridge University Press, 2001), 16.

pickannies on a Sunday morning,” and how “their mothers, who work for white folks in your home or some other, manage to keep the little imps looking so blackly angelic even one day out of seven.”¹⁰⁸ On other occasions leading up to the vote, Blair and his public housing allies argued that without slum demolition, the city would need to pass “racketeering codes” against “shooting craps” and illegal card games, and inferred that local white children were being endangered by the “low character” of Hollandtown’s Black residents who might start selling “marijuana weed to school children.”¹⁰⁹ In large part, Marietta based the racial language of its demolition campaign on Atlanta’s effort to build public housing several years earlier. In a promotional film, arguing for the need of slum clearance in Atlanta, a narrator intoned of low income African American neighborhoods: “It’s a jungle world breeding jungle life, where many children learn to steal, to fight civil authority, to forage like little jungle animals and often take what they want wherever and whenever they can find it.”¹¹⁰ Historian Karen Ferguson has noted in Atlanta that its pre-public housing neighborhoods were, indeed, centers for disease but that factual disease quickly became metaphorical disease when reform intersected with race.¹¹¹ The rise of visual images of low income African American neighborhoods in the 1920s and 1930s is likened by Psyche Williams-Forson as the making of an “ideology of fear,” whereby white Americans socialized themselves to see Black daily life through a

¹⁰⁸ *Marietta Journal*, 6 February 1940. See also *Cobb County Times*, 3 October 1940 and “Clay Homes Far-Cry From Hollandtown’s Disease Ridden Shacks,” *Cobb County Times*, 16 October 1941.

¹⁰⁹ *Marietta Journal*, 5 September 1940.

¹¹⁰ Film is quote found in Karen Ferguson, *Black Politics in New Deal Atlanta* (University of Chapel Hill Press, 2002), 174.

¹¹¹ Karen Ferguson, *Black Politics in New Deal Atlanta* (University of Chapel Hill Press, 2002), 175-176.

distorted lens.¹¹² The planned dislocation of a significant portion of the city's African American population to the northeastern peripheries of the municipal limits was certainly not just a reform measure, but a strategic decision to begin the creation of a white-only cityscape.¹¹³

In the fall of 1941, one year after demolition, Marietta opened Clay Homes for white families on the site of the old Hollandtown neighborhood and Fort Hill Homes for African American families on the outskirts of the historic Baptist Town neighborhood.¹¹⁴ At near full capacity at the grand opening, the public housing venture proved successful in “adequately re-housing low income families.” The completion of the units also proved to be a success in the quest to find new revenue. Per the terms of operation with USHA, the Marietta Housing Authority was responsible for 20% of a total 3% of “development costs” for building upkeep, administration, and apartment appliances. Through several cooperative agreements between MHA and local businesses, the authority was able to lower its overhead cost. By the end of 1942, MHA supplied the city with \$1545.00 in funds derived from the federally subsidized housing units, which included

¹¹² Psyche Williams-Forsson, *Building Houses out of Chicken Legs: Black Women, Food, and Power*, 38-79.

¹¹³ At the time of the demolition of the Hollandtown neighborhood, a large Black commercial district operated just east of Marietta's downtown square. During the war years, following the erection of the Bell Aircraft Assembly plant, this district was largely demolished to make way for a parking lot.

¹¹⁴ In a study of African American housing patterns in the Mississippi Delta, geographer Charles S. Aiken has noted that federally subsidized housing programs implemented during the Great Society often resulted in Black populations living on the “municipal fringes.” Through the application of zoning laws, white local officials created isolated geographic pockets where African Americans were to be re-housed through federal funds that were disbursed to local governments. These communities were never annexed into white-dominated cities and often existed without education funding or the provisions of public services. In Marietta, African American public housing units were within the city limits – in order for the city to receive money back from the federal government – but were strategically placed on the farthest regions of the municipal border. Charles S. Aiken, “Race as a Factor in Municipal Underbounding,” *Annals of the Association of American Geographers*, Vol. 77, No. 4 (December 1987), 564-579.

reimbursements to the city of Marietta for utilizing electricity and water from the BLW. In 1939, the year prior to redevelopment, the Hollandtown neighborhood produced only \$359.95 in property taxes for the city. According to the *Cobb County Times*, the housing authority was considered “the best customer” of the Board of Light and Water.¹¹⁵

The housing campaigns instituted during the late 1930s following passage of the homestead exemption accomplished three primary things. First, the integration of local businesses with federal housing programs insured that the numbers of white single family homes in the area would rise. Second, the creation of segregated public housing allowed the city to racially divide its municipal limits in ways it had never been before. Third, the city-wide ordinance requiring water, sewer, and electricity for domestic residences opened a revenue stream to local government. It also opened the way for local backdoor taxes, a charge every resident was required to pay into the BLW to ostensibly fund city schools, pave streets, and pay down pre-existing debt obligations. For African Americans in Marietta this had profound implications. With Jim Crow laws affecting housing availability, educational resources, and other basic public services, the backdoor tax of requiring payment to the BLW meant that Black families were supporting white only institutions through their own monthly utility bills. The move to such regressive-based taxes was only beginning in the late 1930s and early 1940s.

By the end of 1941, the political leadership of Cobb County and Marietta had managed to provide a substantial infrastructure for the construction of single family homes. This construction process was largely due to federal intervention policies of the

¹¹⁵ Marietta Housing Authority Records, Meeting Minutes, 1938-1963. Kennesaw State University Rare Books Collection. 12-014. *Cobb County Times*, 25 November 1942.

New Deal, which gave local access to matching funds, monetary grants, and housing programs. The racial dynamic of tax broadening efforts was also quite clear before the onset of World War Two: local governments and white property owners, which had been the architects of Jim Crow's racial segregation, openly embraced federal programs that allowed, and often encouraged, the exclusion of non-white residents as homeowners. Housing policies engineered at the federal level, and put into practice at the local level, built an environment of inequality. Yet despite the direct effect of government policies and local support for systemic racism, white property owners in Cobb and Marietta viewed the expansion of single family homes as a natural outgrowth of good government and low taxes. With the rural and urban divide having been bridged by the homestead exemption, and Carmichael's language of low taxes as a unifying ideology, Cobb and Marietta would need to continue their development campaign to bring high paying jobs into the area.

CHAPTER 7

THE HOLY GRAIL

As many economists have noted regarding the implementation of supply-side oriented fiscal policy through tax reduction strategies, the long run consequences of reducing tax liabilities is that it cannot generate new taxpayers at a rate to offset the loss of revenue; the supply-side model, as such, cannot pay for itself.¹ This was no less true for Cobb County and Marietta at the onset of World War Two. Despite remarkable success in promoting new home construction, whereby local banks and builders in concert with local government encouraged white residents to partake in federal government housing programs, the dramatic rise in home construction between 1938 and 1941 failed to broaden the tax base in such a way needed to counter the effects of the homestead exemption. Even Marietta's Board of Light and Water, despite its serving a growing number of customers, was not generating the revenue needed to fund education needs, match federal funding projects, or pay down the city's outstanding debt obligations.²

¹ See, for example, Joseph Stiglitz, *The Price of Inequality: How Today's Society Endangers Our Future* (New York: WW Norton and Company); Paul Krugman and Robin Wells, *Economics* (New York: Macmillan Publishers, 2009), 899; Theodore Rosenhof, *Economics in the Long Run: New Deal Theorists and Their Legacies, 1933-1993* (University of North Carolina Press, 1997), 162-170.

² In the fall of 1942, the Marietta City Clerk's Office announced a "large increase" in real and personal property taxes from the previous year's collections. For 1942, the city collected a total of \$71,123.44. From that amount, \$16,699.72 was allocated to city operations, \$38,347.51 for schools, and 16,081.21 for in bond repayments. Despite the increase, the city was still negative five dollars. It should be noted that the city would also receive end of the year money from the BLW and federal reimbursement for public housing. However, these incoming receipts were also tied to specific debt obligations. The county government was in a similar financial situation. By the summer of 1942, the federal government and Bell Aircraft had already announced that Marietta would be the site of Aircraft Assembly Plant #6, but the plant did not begin full operation until 1943. *Marietta Journal*, 13 November 1942. See also "Memories of Leon "Rip" Blair, Vertical File, Georgia Room, Cobb County Public Library.

Local officials in Cobb and Marietta, however, gave no indication that their plan to broaden the tax base through home construction was not working. When the two local governments faced the need to raise even more revenue to cover current and future costs, they did not turn to the politically contentious issue of raising millage rates on real property, but instead chose to continue with an approach centered on expanding the number of taxpayers. With the federal government preparing for a marked military build-up in the early months of 1941 officials from both Cobb County and Marietta determined to have a defense operation locate to the area.³ The courtship of a federal defense project was centered on jobs and on the belief that new employment would spur another round of home construction and further facilitate the expansion of municipal utilities. Even though the two local governments had chosen the path to low taxes with their tax broadening efforts, the desire to bring in a large federally subsidized workforce into the area was an example of Keynesian economics where government intervention increased demand for goods and services, including housing and retail. When the efforts of Cobb and Marietta proved successful in getting a defense plant to open in the area, local officials and white property owners and voters saw the increased economic prosperity as proof that low tax rates were the key to growth and development rather than acknowledging the full impact of federal intervention.

Both during and after World War Two, the belief that low taxes accounted for economic prosperity would have profound political and social implications. For much of the twentieth century, white property owners in Cobb's urban and rural areas were at odds concerning distribution of the state and local tax burden. The emergence of a large

³ Blair Papers, "Scrapbooks," 19 June 1942 to 7 December 1942. Kennesaw State University Rare Books Collection, Kennesaw, Georgia.

defense factory offering high paying salaries mitigated old historical divisions among white voters. From the 1910s through the 1930s, voices of discontent towards policy making and anti-government rhetoric, in general, were disparate and unfocused; corporations railed against regulation and taxes; urban and rural property owners complained of bearing too much of the tax burden; special interest groups such as the real estate-dominated Taxpayers' League sought to lower liabilities on their investments. The one major denominator among them all was tax policy. With federal funds creating a field upon which white property owners, businesses, and corporate interests prospered financially, a new tax-dominated fiscal conservatism emerged.⁴

Viewing the intersection of tax policy and race within broader contexts of economic development and political power offers insight into not just the making of white privilege, but its historical reformulation over the course of the twentieth century. Since Georgia's founding, and through to the twentieth century, the state's white property owners were a privileged class, being granted through the institutional powers of the state access to legal recourse, land rights, and ultimately capital. While their interests were often thwarted by corporate influence, political cronyism, and factors relating to the national economy, white property owners remained nonetheless in a hierarchical position ahead of Georgia's African American population and non-property owning whites. The courtship of a federal defense plant and the dramatic rise in population figures and per capita income within Cobb County during the 1940s to 1950s changed the metric of

⁴ In the early years after World War Two sociologist C. Wright Mills once observed that the United States was a "conservative country without any conservative ideology." In Cobb and Marietta, and most likely other metropolitan areas experiencing marked prosperity due to federal intervention, a new political ideology was nascent, but no less apparent. C. Wright Mills, *The Power Elite* (Oxford University Press, 1956; reprint 2000), 335.

white privilege.⁵ Within the course of less than a decade the number of whites in Cobb County would more than double, with similar rates in homeownership. The demographic growth of white property owners made them much more politically significant and less likely to have their interests manipulated.

While white privilege making has certainly been a mainstay of Georgia history, the economic transformations brought about by federal intervention solidified a belief in low taxes as being the trigger for growth and prosperity. These changes served to reify whiteness into a new fiscal conservatism, one where white property owners saw themselves as not being privileged through federal investment and local Jim Crow laws, but as successful participants in economic markets and engineers of their own good fortune.⁶ Among cultural theorists and scholars of racial privilege, Albert Memmi's work has played a significant role in shaping discourses on race in American life. The core of Memmi's theory of how racism works in society is the "deployment" of difference "to denigrate the other," thereby achieving "legitimization and consolidation of power and privilege."⁷ Memmi's placement of power and privilege is central to

⁵ From the late 1930s to the mid 1960s, Cobb's total white population skyrocketed 230%. *Historical Census Browser*. Retrieved 15 January 2012, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/collections>.

⁶ Matthew Lassiter has made a similar argument in his study of Charlotte's middle and upper class white homeowners push-back against school busing programs. Matthew Lassiter, *The Silent Majority: Suburban Politics in the Sunbelt South*, 1-5. Nathan D.B. Connolly's work on Miami is likewise a book-length study of reification, showing how the vagueness of real estate markets created a highly racialized built environment of inequality. Nathan D.B. Connolly, *A World More Concrete* (University of Chicago Press, 2014).

⁷ Memmi made similar declarations with the former writing that "it is not the difference which always entails racism; it is racism which makes use of the difference." Paula S. Rothenberg, *Beyond Borders: Thinking Critically about Global Issues* (New York: MacMillan Press), 168. Quote in paragraph text from Albert Memmi, *Racism*, Translated by Steve Martinot (University of Minnesota Press, 2000), 37, 38.

understanding the impact of economic development in Cobb County.⁸ How did federal intervention aid in the creation of a local language for economic prosperity that reified good planning and local governance, but that veiled increased racial segregation and inequality?

Assembly Plant #6: The Holy Grail

As Elizabeth Tandy Shermer has pointed out, local coalitions in the New Deal period relied upon shared economic and political interests that saw “urban and small town professionals, storeowners, and bankers” align together to promote pro-growth policies.⁹ Historian James Cobb has made a similar judgment concerning pro-growth policies in the mid twentieth-century South, noting that “Although the marriage of boosterism and reform clearly had its limitations, it produced a modified philosophy of industrial development, one that remained socially conservative but nonetheless recognized the importance of an expanded role in promoting economic growth.”¹⁰ Cobb County’s participation in New Deal projects and defense-related industries was not, however, precipitated by natural progressions of boosterism, but was necessitated by the self-inflicted wounds of oppositional local politics and a dysfunctional state government. In order to expand collected revenue, city and county officials continued the partnership

⁸ James Baldwin argued that “It is not merely that whiteness is oppressive and false; it is that whiteness is nothing but oppressive and false...It is the empty and terrifying attempt to build an identity based on what one isn’t and on whom one can hold back.” David Roediger, *Towards the Abolition of Whiteness: Essays on Race, Politics, and Working Class History* (New York: Verso Books, 1994), 12-13.

⁹ Elizabeth Tandy Shermer, “Sunbelt Boosterism: Industrial Recruitment, Economic Development, and Growth Politics in the Developing Sunbelt” in Michelle Nickerson and Darren Dochuk, *Sunbelt Rising: The Politics of Place, Space, and Region* (University of Pennsylvania Press, 2011), 33.

¹⁰ James C. Cobb, *The Selling of the South: The Southern Crusade for Industrial Development, 1936-1990* (University of Illinois Press, 1993; 2nd edition), 4.

forged shortly after passage of the homestead exemption.¹¹ The formation of Marietta and Cobb's political coalition was undoubtedly influenced by the pro-growth alliance formed between Atlanta's mayor, the city's business community, and the Fulton County commission in the late 1930s, the same time as Blair was settling into the mayor's office. The model upon which Atlanta's Mayor Hartsfield based the alliance was from a report sponsored by city and county governments, along with the Atlanta Chamber of Commerce that stressed metropolitan organization of Georgia's geographic areas.¹² The dual forces of increasing the numbers of white property owners and reorganizing the structure of local government would lead to a racialized political environment where the interests of homeowners, business, and politicians would converge.

During the late 1930s, Cobb County's government continued to reorganize its structure. Following the lead of Fulton, Cobb County's representatives asked the General Assembly to approve the creation of a new county-wide elected official titled Commissioner of Roads and Revenue. In a position to plan county roads and infrastructure, as well as collect local revenue, the new commissioner was expected to work closely with the county's cities and neighboring county governments. Much like other elections in Cobb, the race to fill the commissioner's seat was hotly contested between the county's rural voters and constituents of its cities. In the 1936 election, for example, incumbent Horace Hamby, a popular farmer from east Cobb, was defeated by

¹¹ Clarence Stone has noted that the passage from "informal modes of coordinating efforts" to more formal operations is a defining characteristic of political regime. In this case, the move away from having civic boosters from the city and county merely working together for pro-growth policies to one where the two local governments become institutionally integrated is the basis of what could be characterized as a regime. Clarence Stone, *Regime Politics: Governing Atlanta, 1946-1988* (University of Kansas Press, 1989), 5.

¹² This was much in line with Lutz's and Gosnell's recommendations years earlier. It also complimented Carmichael's vision of a well-run local government.

Charles Head in a county-wide election giving the latter 2107 votes to the former's 2033.

¹³ The final tally was decided by the Marietta ballot boxes, where Charles M. Head was favored. An elderly west Cobb farmer, noted for his support of progressive farming practices and his close ties with area banks and the Chamber of Commerce, Head was seen by city politicians and leaders as the most likely to pursue a business-friendly agenda. ¹⁴ During the next few years, Head worked closely with city officials to help make infrastructure improvements in the southern parts of the county between Marietta and Atlanta and oversaw the completion of a waterworks project that provided sewer connections to parcels just south of Marietta in unincorporated Cobb County. ¹⁵ When Head died in office, a special election brought George McMillan in as the new commissioner with his promise to “carry forward...the projects now under construction and [to] cooperate with PWA [and] other governmental agencies wherever possible to obtain beneficial results for the county.” ¹⁶ With both county and city property owners in

¹³ *Marietta Journal*, 16 January 1936.

¹⁴ Head's ties with banks and the Chamber of Commerce were discussed in the 1920s, when he offered to sell a piece of property to the state for the construction of a state orphanage. *Cobb County Times*, 9 August 1923.

¹⁵ Head's accomplishments as commissioner are highlighted in his obituary. *Marietta Journal*, 24 April 1941.

¹⁶ From the outside, McMillan seemed like a dark horse candidate. Raised in Acworth in northern Cobb County, his family ran a successful mercantile operation, with a general store and feed mill, while serving as cotton brokers for area farmers at time of harvest. On the eve of the Great Depression, McMillan took over the operation. When the country's financial market collapsed, cotton prices fell accordingly. As they had done for decades, area farmers brought their cotton to downtown Acworth, expecting the McMillan family to find the best price for their harvests. By November of 1929, the price for cotton had dropped to two cents a pound and McMillan could not locate a purchaser. Along Acworth's commercial main street, cotton bales were “lined up...on both sides” without “anyone to buy it,” and after getting drenched by a prolonged rainstorm, much of north Cobb's cotton harvest was ruined. Though McMillan held liens against the farmers for goods, seed, and fertilizer they had purchased from his store on credit, he did not call in the notes. The following spring, McMillan extended store credit again without calling in past debts. By the early 1930s, McMillan's own creditors foreclosed on the family store and feed mill. Shortly after, they seized his house and contents. Still owing a considerable sum of money, McMillan took a job as a sheriff's deputy and moved his family to Marietta. McMillan held close ties to city business leaders, and

favor of increased infrastructure plans, they threw their support behind a single candidate who spoke to each group's interests.

Another central component to the Cobb County and Marietta coalition was James Carmichael who, in his position as county attorney, had become a vocal supporter of growth policies as a way to raise revenue without increasing millage rates on real property or the classification rates on intangible property.¹⁷ Carmichael, together with Blair and McMillan, worked together to limit the opening of "road houses," increase education funding, and to expand rural electrification to farmers through city and county partnerships.¹⁸ Speaking not just to government cooperation, but also to the historical divisions between rural and urban residents, Blair proclaimed that the renewed city and county partnership would continue to "bring the people of Marietta and Cobb County together."¹⁹

At the state level, Cobb's renewed city / county coalition benefited from the election of Ellis Arnall as Georgia governor. A respected local attorney from west Georgia who was popular with both rural and urban factions in his home county of Coweta, Arnall eventually entered into politics and became Georgia's Secretary of State in the early 1940s. Prior to the 1942 gubernatorial primary, incumbent Eugene Talmadge, who had taken the governorship after ED Rivers, had made a political blunder in trying to

his reputation among local farmers insured his election. *Marietta Journal*, 1 May 1941. KSU Oral History Interview, No. 70; Nancy McMillan Macpherson Interviewed by Thomas Scott, 28 June 2000.

¹⁷ In 1939 and 1940, Carmichael would help organize meetings between Cobb and Marietta officials and Atlanta and Fulton officials to discuss possible collaborations. One such meeting involved building a series of airports around Atlanta. *Marietta Journal*, 11 October 1940.

¹⁸ *Marietta Journal*, 14 July 1939; *Marietta Journal*, 8 August 1939. Efforts to limit "road houses" from *Marietta Journal*, 15 February 1940.

¹⁹ Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 83.

take over Georgia's system of universities and colleges – a move that wound up costing nearly every white school in the state to lose its academic accreditation.²⁰ Seizing on the opportunity to dislodge Talmadge from the governor's office, Arnall, backed by a coalition of reformers, successfully ran for and won the 1942 gubernatorial election.²¹ During his time in office, Arnall restored accreditation to Georgia's public colleges, reformed the state prison system, established a guaranteed pension fund for school teachers, and succeeded in writing a new state constitution that expanded rights for women, lowered the voting age from twenty-one to eighteen, and allowed for limited home rule for local governments. Arnall was especially popular in counties such as Cobb and Fulton for two primary reasons: he did not raise state taxes, and he pushed the legislature to allow local governments to enter federal programs without obstruction.²²

While the pathway to bridging the interests of white property owners was underway, the city / county coalition would need to bring in more homeowners and utility customers to Cobb County and the city of Marietta to continue seeing increases in revenue collection. The courtship of a federal defense-related project was a key component of accomplishing that goal. As early as 1940, Marietta Mayor "Rip" Blair, Carmichael, McMillan, and members of the local chamber of commerce were laying the foundation for what they envisioned to be a commercial airfield located southeast of the city. Using matching fund money from the New Deal, Marietta began construction work

²⁰ In Georgia history this is known as the Cocking Affair. Harold P. Henderson, *The Politics of Change in Georgia: A Political Biography of Ellis Arnall* (University of Georgia Press, 1991), 36-38.

²¹ Arnall ran on a campaign slogan of "This is a crusade for honest and efficient government." Patrick Novotny, *This Georgia Rising: Education, Civil Rights, and the Politics of Change*, 10.

²² See also Stephen G.N. Tuck, *Beyond Atlanta: The Struggle for Racial Equality in Georgia, 1940-1980* (University of Georgia Press, 2001), 9-39.

on a pair of runways.²³ When local officials learned that the federal government was preparing for a defense build-up, Blair headed to Washington, DC to lobby for Marietta as a possible candidate for military spending. At the War Department, Blair discovered that the Army officer in charge of the Civilian Aeronautics Administration was Lucius Clay, a Cobb County native and the son of the man for whom the new white-only Clay Homes was named.²⁴ Working behind the scenes, Clay persuaded the United States Navy to use Marietta's new airfield as a training facility.

As the Navy began preparations to use the city airfield, the onset of World War Two changed local fortunes. Confident that Cobb and Marietta could have something more substantial than a training facility, Blair, Carmichael, and McMillan again travelled to the War Department and found that Clay had been promoted to General and made director of materiel procurement. In his new position, Clay was responsible for meeting the defense needs of the Army and Air Force. As a favor to his "hometown," Clay contacted Bell Aircraft, which had been chosen to build bombers for the Air Force, and recommended Marietta as a site location.²⁵

Following an intense campaign that persuaded Bell to push for a Marietta site, the War Department and United States Army Corps of Engineers investigated the Cobb County location. Despite finding the existing airstrips to be too short and incapable of handling the weight of bomber planes and other problems including an inadequate water

²³ A brief history of the airstrip's construction recounted in Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 130-132.

²⁴ Blair later recalled after seeing Clay's name on a door at the War Department of feeling like "Br'er Rabbit heading for the briar patch." In essence, Cobb joined the new Sunbelt largely out of luck. "Memories of Leon "Rip" Blair, Vertical File, Georgia Room, Cobb County Public Library.

²⁵ Jean Edward Smith, *Lucius D. Clay: An American Life* (New York: Henry Holt and Company, 1990), 403-404.

supply, an underpowered electrical grid, and no telephone service, the construction of the assembly plant's construction was approved with Clay's backing.²⁶ In terms of the role federal intervention played in creating the American Sunbelt, the choice of location for defense plants has never received proper attention. In the case of Cobb and Marietta, primary evidence indicates that favoritism and dumb luck were critical factors. Given the extraordinary significance the emerging Sunbelt phenomenon played in transferring wealth away from the nation's traditional industrial cities and into new metropolitan areas, the question of how many other defense-related facilities were built on personal favoritism needs further exploration.²⁷

Army surveyors and officials within the War Department were not the only ones surprised by the Marietta location. Civic leaders from Atlanta and Fulton, who were also trying to court federal investment in a defense industry, were just as shocked at why a relatively small county with a lack of skilled workers would receive a plant estimated to employ tens of thousands.²⁸ Ralph McGill, the editor of the *Atlanta Constitution* marveled at Cobb and Marietta's fortunes. After attending a formal ceremony where Blair announced that Bell was coming to Cobb, McGill likened Blair, Carmichael, and

²⁶ "Aircraft Assembly Plant # 6," Folder 437/134.b, *Correspondence of and Reports Relating to the Expansion of Facilities and to the Allocation and Costs of Project for the Production of Aircraft Supplies*, Box 172. Record Group 165. National Archives and Records Administration, College Park, Maryland. See also Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 141-148.

²⁷ There were eight aircraft assembly plants built during World War Two. The cities included Marietta, Omaha, Tulsa, Kansas City, Ft Worth, Oklahoma City, Cleveland, and Chicago. In terms of population size, existing workforce, and infrastructure, Marietta was certainly the odd location compared to the other seven. "Aircraft Assembly Plant # 6," Folder 437/134.b, *Correspondence of and Reports Relating to the Expansion of Facilities and to the Allocation and Costs of Project for the Production of Aircraft Supplies*, Box 172. Record Group 165. National Archives and Records Administration, College Park, Maryland.

²⁸ Original estimates were for the plant to employ 40,000. In actuality, the plant only employed close to 30,000. *Atlanta Constitution*, 23 January 1942.

McMillan as “Marietta’s Sir Galahads,” in reference to the Arthurian knight who pledged to find the Holy Grail.²⁹ Since the New South boosterism of late nineteenth century, local civic leaders across Georgia had attempted to lure industry to their locales, mostly to have their plans fall far short of planned expectations. The arrival of Bell, its plans to employ tens of thousands of workers, and a \$40,000,000 investment by the federal government were unprecedented.³⁰



FIGURE 18: SITE OF FUTURE BELL BOMBER PLANT, c. 1942
Photograph Collections, Marietta Museum of History, Marietta, Georgia, D3.17.5.

With Bell set to employ a workforce four times the size of Marietta’s total population, a nation-wide call was extended for skilled workers.³¹ The history of the Bell plant in Marietta has mostly been written from the perspective of its white

²⁹ *Atlanta Constitution*, 25 February 1942.

³⁰ Both Blair and Atlanta’s mayor realized that Bell’s arrival meant the end of unemployment in the area—at least for whites. *Atlanta Constitution*, 24 January 1942.

³¹ Marietta’s 1940 population was just over 8000. The city’s population would double from 1942 to 1943. *Marietta Journal*, 2 November 1943.

employees and works to limit a more critical understanding of how white supremacy affected both economic growth and the lived experience. Skilled positions at the plant were overwhelmingly held by whites in numbers disproportionate to the racial demographics of the area, and major newspapers such as the *Marietta Journal*, *Cobb County Times*, and *Atlanta Constitution*, despite daily features on life inside Bell, rarely, if ever, discussed African American experiences at the plant. Reconstruction of a Black experience inside Bell is limited to accounts recorded in the African American owned and operated *Atlanta Daily World* and in oral history interviews conducted decades after World War Two.

In the early months of the announcement of Bell's arrival, Atlanta's Urban League held out hope that African Americans would receive employment opportunities on par with whites. After numerous failed attempts to ask Bell Aircraft management if skilled Black workers would be hired, the Urban League moved forward with plans to have night school machinery and fabrication classes taught at African American vocational schools throughout the Atlanta area. "The...difficulty in securing jobs for Negroes at the plant," the League reported in a press release, "is intensified by the failure of the school systems...to set up training programs for Negro workers."³² As the League worked to organize training classes, Bell's management answered the question of African American employment with a response that it was "aware of the traditions sacred to the South and it intended to abide by them." The *Atlanta Daily World*, the paper of record for African Americans throughout Atlanta and Marietta, scoffed at the remark. "The most sacred of traditions in the South," the paper editorialized, is that "Negroes are the workers

³² An excellent overview of the Atlanta Urban League can also be found in Karen Ferguson, *Black Politics in New Deal Atlanta*, 240-252. *Atlanta Daily World*, 26 February 1942.

of the South.”³³ When Bell Aircraft began accepting “file cards” to apply for work at the under-construction Marietta plant, over ten thousand African Americans waited in line to fill out an application.³⁴ By the fall of 1942, Bell Aircraft announced it would coordinate with the Atlanta Public Schools, the newly formed Atlanta Negro Defense Training Council, and the United States Employment Service to train African American applicants for skilled assembly positions.³⁵ As noted in the *Atlanta Daily World*, though the training courses did produce African American graduates who went on to work at Bell, the courses had great success in preparing students to take skilled jobs in other parts of the country including Los Angeles, San Diego, New York, Washington DC, and Cincinnati.³⁶

Bell’s coordination with African American training programs in the Atlanta area was illusory. The Marietta assembly plant never hired African Americans commensurate to their population numbers in the area. Although President Roosevelt had issued an executive order for the hiring of minorities at federally-funded defense plants, operations in the South never complied.³⁷ Training programs such as those sponsored by Bell provided a veneer of racial acceptance in employment. Under the guidelines of the training program, students would receive skilled certification that could then be used to apply for open positions at Bell. White workers, however, did not need certification to

³³ *Atlanta Daily World*, 13 March 1942.

³⁴ African American workers in Atlanta and Marietta had been historically locked out of employment opportunities provided through New Deal programs. *Atlanta Daily World*, 23 March 1942.

³⁵ *Atlanta Daily World*, 24 November 1942.

³⁶ Other graduates also found skilled work in Aberdeen, MD and Chester, Pennsylvania. *Atlanta Daily World*, 3 October 1943.

³⁷ Executive Order 8802, Signed 25 June 1941. An online copy available from FDR Library at <http://docs.fdrlibrary.marist.edu/od8802t.html>

apply for jobs, and were trained onsite. As recounted by a former Bell manager who arrived at the Marietta plant from Buffalo, New York, many white workers “didn’t know what a drill or drill motor or rivet gun was.” When it came to issuing paychecks, he recalled that many workers were unable to read and write and signed for pay using an “X.”³⁸ Where African Americans took night school classes in order to just apply for skilled jobs, white workers were hired first, and then trained for the position.³⁹

Along with Bell Aircraft, the other primary party responsible for racial exclusion and segregation at the plant was James Carmichael. Shortly after Bell began operation, Carmichael left his duties as county attorney and assumed the position of general manager for the assembly plant. In this role, he was responsible for day-to-day activities and personnel. On multiple occasions during Bell’s operations, African Americans would file grievances with the Fair Employment Practices Committee claiming discrimination in hiring practices. Sarah Madison, for example, filed a complaint after completing an eight week training course organized through the Atlanta Urban League, where she learned metal fabrication and basic engineering methods. When she applied to work in a skilled job at Bell the only job she was offered involved “sweeping floors.”⁴⁰ Complaints such as those filed by Madison were often explained by Carmichael and Bell

³⁸ “Richard Croop,” Interview by Tom Scott, 15 December 1998, Cobb County Oral History Project, No. 51.

³⁹ Though there were few African Americans hired in skilled positions, they often worked in segregated departments. A stenographer who worked in the Secretary pool later recalled that she never saw any African American professionals while working at Bell. “Ruth Asbell Ivey,” Interviewed by Kathryn Kelley, 21 April 1992, Cobb County Oral History Project, No. 22.

⁴⁰ Madison’s complaint discussed in Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 170.

management as being non-racial, countering that they just chose the best qualified applicant.⁴¹

In many respects, the arrival of Bell could be termed a great white migration that brought in workers from the countryside and into the city.⁴² For white workers, the increase in pay brought astonishment. In many of Marietta's and Atlanta's factories, white workers in skilled machinery or seamstress positions could earn between twenty and twenty five cents an hour – or, about ten dollars a week. In oral history interviews of former white workers, many recalled making upwards of fifty dollars for a forty hour work week, and more if overtime hours were accrued.⁴³ Not only were white workers receiving unprecedentedly higher wages, but employee families had access to federal-funded child care and medical services.⁴⁴ When local white-only schools could not find enough teachers to handle overflowing classrooms due to the influx of new workers and their families into Cobb County, the federal government stepped in to relocate educators to the area and pay their salaries.⁴⁵ To provide for entertainment and consumer products,

⁴¹ Carmichael was also recognized as harboring anti-union feelings. African American workers could not count on labor for support either. On several occasions, Black workers attempted to join Bell's UAW-CIO chapter only to be routinely dismissed from meetings. After one such meeting where the white union workers left the room upon the entrance of Black workers, the *Atlanta Daily World* reported that Bell's "Negro workers" were "Jim Crowed." *Atlanta Daily World*, 15 July 1945.

⁴² C. Vann Woodward once termed this "rurbanization," where rural whites left the farm and went straight to the suburbs. C. Vann Woodward, *The Burden of Southern History* (Louisiana State University Press, 1960; reprint 2008), 6.

⁴³ Future Georgia Governor, and arch segregationist, Lester Maddox recalled making eighty dollars a week in quality control. Bob Short, *Everything is Pickrick: The Life of Lester Maddox* (Mercer University Press, 1999), 23. Recollections of former Bell workers including pay and labor relations found in Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 159-175.

⁴⁴ Child care and medical service centers are discussed in *Cobb County Times*, 10 August 1944 and *Marietta Journal*, 8 June 1944.

⁴⁵ Former Marietta educator Shuler Antley recalled "We got operational funds, maintenance funds, building funds, and funds to pay salaries...the federal government attempted to provide the things that were

Bell Aircraft constructed segregated movie theaters and local banks built new shopping centers.

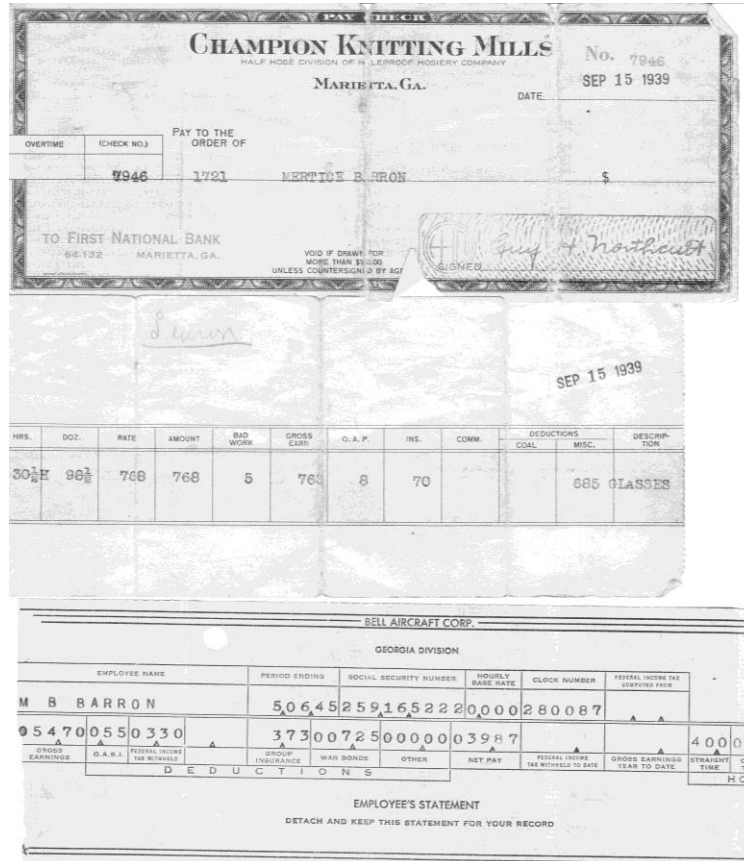


FIGURE 19: TWO PAYCHECK STUBS FOR SAME MARIETTA RESIDENT
 As a seamstress in 1939, the worker earned a gross of \$7.68 for 30.1 hours of work. In 1943, the same worker grossed \$54.70 for 40 hours plus 9 hours of overtime. Paychecks in the possession of the author.

Evelyn Nakano Glenn has theorized the formation of the “worker citizen” in her studies of American labor history, writing that “Citizenship has been a principal institutional formation within which race and gender relations, meanings, and identities have been constituted in the United States.”⁴⁶ In this, Bell’s employment record and the

necessary to give a child a good education if he came to this area because of the war effort.” “Shuler Antley,” Interviewed by Tom Scott, 25 October 1978, Cobb County Oral History Project.

⁴⁶ Evelyn Nakano Glenn, *Unequal Freedom: How Race and Gender Shaped American Citizenship and Labor* (Harvard University Press, 2009), 2, 18.

benefits granted to privileged white workers is a case study in the bias of citizenship. Through the large-scale exclusion of African American men and women from the economic benefits of defense work, whiteness and citizenship became more integrated. Through their labor, white workers became privileged actors within a changing economic landscape. The long-term racialization of tax policy, housing programs, and labor in the 1930s and 1940s connects directly with Patricia Hill Collins's work on the "structural domains of power." In her theorization of how the process of racialization works to promote "subordination over time," Collins points to how social, political, and economic institutions are historically integrated into one another.⁴⁷ What appear to be seemingly disparate institutions and policies on the surface are actually working in concert to disempower one group, while privileging another.⁴⁸ The efforts of Carmichael and Bell management to veil racial discrimination in terms of hiring the best qualified applicant is also an example of the developing white ideology of color-blindness.⁴⁹

In addition to the economic and social transformations brought about by Bell, the physical changes to Marietta and Cobb were just as dramatic. Edmund Hughes left Cobb

⁴⁷ Patricia Hill Collins, *Black Feminist Thought: Knowledge, Consciousness, and the Politics of Empowerment* (New York: Routledge Press, 2000), 277.

⁴⁸ Jenny Burman has expanded upon Susan Bibler's ethnographic reading of a "space of non-existence" to interrogate citizenship rights of women of color in both national and international contexts. Jenny Burman, "Deportable or Admissible: Black Women and the Space of Removal" in Katherine McKittrick and Clyde Woods, eds, *Black Geographies and the Politics of Place* (Toronto: South End Press, 2007), 177-192.

⁴⁹ Historian Matthew Lassiter has provided an excellent account of the evolution of a white ideology of color-blindness in *The Silent Majority: Suburban Politics in the Sunbelt South*. Lassiter demonstrates how color-blindness came to veil racial discrimination from housing to busing. Likewise, David Freund has examined how whites formulated a language of color-blindness to account for inequalities found in financial and housing markets. Freund, *Colored Property*.

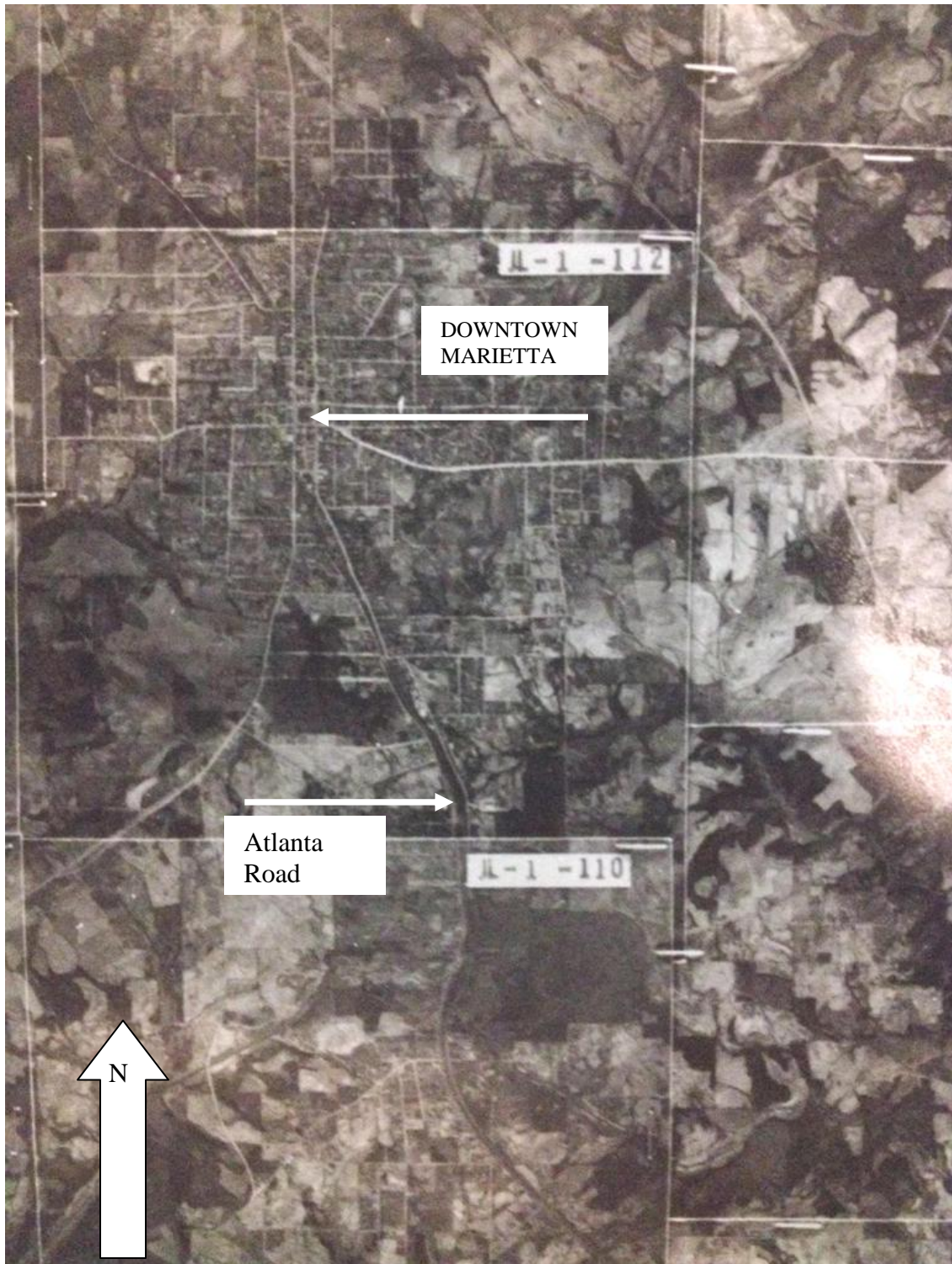


FIGURE 20: AERIAL VIEW OF MARIETTA AND PORTIONS OF COBB COUNTY BEFORE CONSTRUCTION AIRCRAFT ASSEMBLY PLANT # 6, BELL BOMBER (1938).
RG 145. Cobb County, 1938. Aerial Collections, Cartographic Services. National Archives and Records Administration, College Park

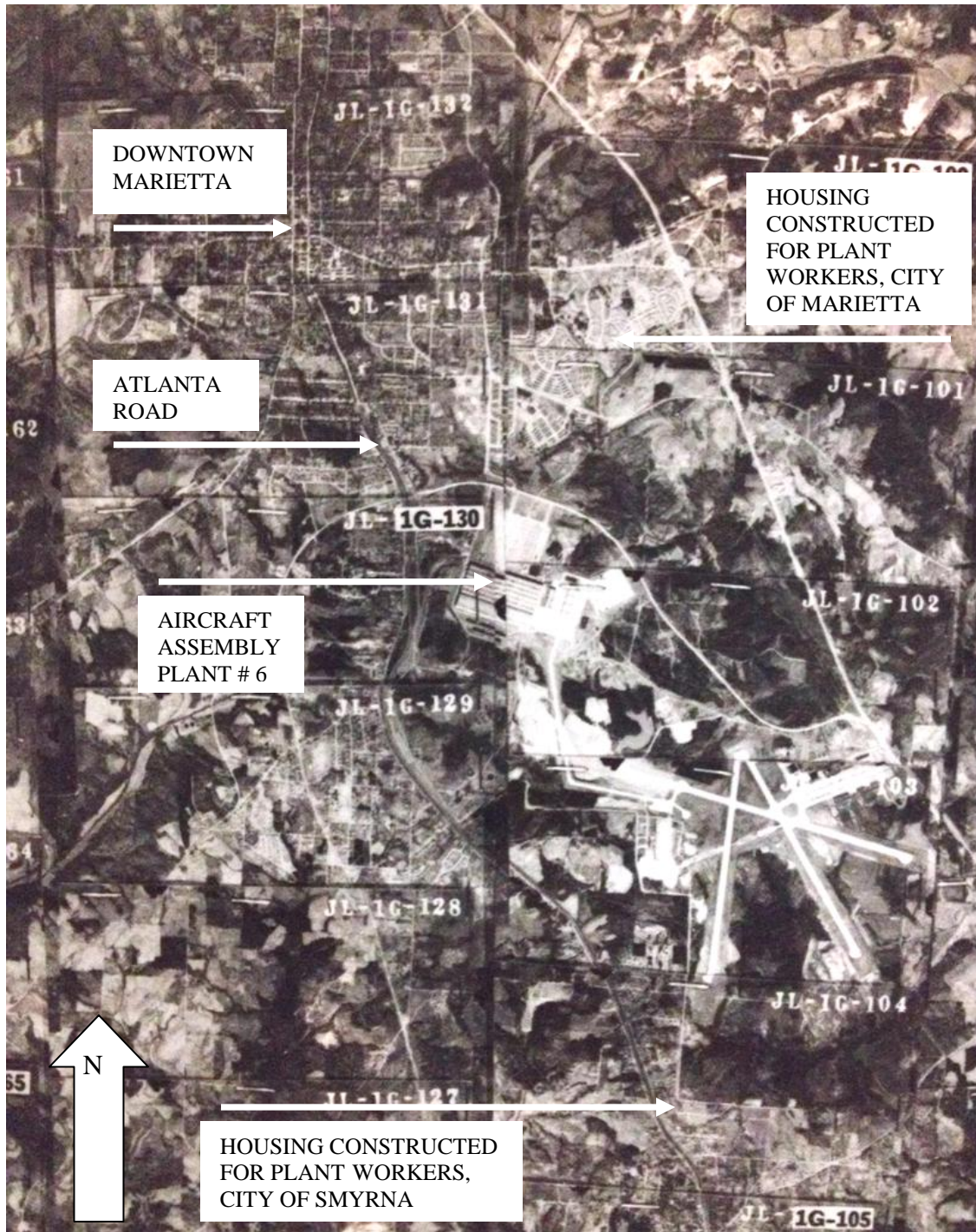


FIGURE 21: AERIAL VIEW OF MARIETTA AND NORTHERN LIMITS OF SMYRNA AFTER CONSTRUCTION OF AIRCRAFT ASSEMBLY PLANT # 6 (1950). NOTE THAT THE PLANT'S PRIMARY BUILDINGS ARE ROUGHLY THE SAME SIZE OF MARIETTA'S ENTIRE DOWNTOWN AREA.

RG 145. Cobb County, 1950. Aerial Collections, Cartographic Services. National Archives and Records Administration, College Park

County in 1941 after being called to active duty with the Army. An aspiring journalist before the war, Hughes was appointed to General MacArthur's public relations staff in the South Pacific where he helped edit news releases for print and radio services. In September of 1944, after nearly two and half years away from home, Major Hughes returned to Marietta on leave. "I was unprepared for the new Marietta I found," Hughes recounted in an opinion-editorial piece for the *Cobb County Times*. In the commercial sections of the city where many businesses operated well into the night to accommodate second and third shift workers at Bell, Hughes could not even find a place to park in what he remembered as a "once comparatively placid" part of town. In keeping with his rank and position in public relations, Hughes was invited on a tour of the bomber plant. On the short drive from downtown Marietta to the gates of Bell, Hughes marveled at "how new houses by the scores had sprung up like mushrooms on the once-wooded hill sides." "The plant itself, viewed from a distance, lent a false impression as to its size at first glance," he recalled. "[T]his impression," Hughes continued, "gave way to one of almost complete bewilderment as I began to comprehend the true magnitude of the place."⁵⁰ Hughes's account was far from hyperbole. When he had left Marietta in 1941, the city's population stood at approximately 8,000 persons. By the beginning of 1945, the population number topped 27,000 and Marietta had become the sixth largest city in Georgia.⁵¹ The sentiment Hughes recounted in his op-ed piece for his hometown before the end of the war accelerated after it, as returning soldiers exited Marietta's bus terminal and looked upon a city that seemed at once both familiar and foreign.

⁵⁰ *Cobb County Times*, 28 September 1944.

⁵¹ *Marietta Journal*, 9 January 1945.

Prior to 1941, Marietta and Cobb officials had two objectives: expand the number of homeowners in the area and bring in new customers to municipally owned utilities such as the BLW. Rationing of building materials during the war precluded much single family home construction, but on the latter goal of adding utility customers, the arrival of Bell was a boon to local revenue. As a defense plant, Bell was deemed vital to the war effort and the federal government spent millions of dollars on providing housing to the county's growing population. With federal agencies underwriting construction costs, Marietta never had to issue local bonds to provide matching funds.⁵² By war's end, thousands of new housing units were built in the city of Marietta alone – each requiring utility services provided by the local board of light and water. In May of 1942, an FHA-approved series of duplexes totaling one hundred units began construction on the south side of Marietta.⁵³ In June of 1942, the War Production Board (WPB) and FHA began construction on one hundred and twenty five apartment-style units.⁵⁴ By 1943, the Home Owners Loan Corporation (HOLC), which had previously passed on working with Marietta four years earlier, authorized conversion of over three hundred properties into defense housing at a cost of nearly \$750,000.⁵⁵ The Federal Public Housing Authority, in an effort to alleviate housing demand, approved construction of an additional five hundred units to be built within walking distance of the Bell plant.⁵⁶ At the end of 1943,

⁵² Marietta Housing Authority Records, "Special Meeting, 23 March 1943," Folder #2. Kennesaw Rare Books Collection, Kennesaw, Georgia.

⁵³ The units were named MacArthur Manor. *Marietta Journal*, 14 May 1942.

⁵⁴ *Marietta Journal*, 8 June 1942.

⁵⁵ *Marietta Journal*, 22 February 1943.

⁵⁶ *Marietta Journal*, 25 October 1943.

the federal government had either built or approved for construction a total of 2,700 housing units at a cost of \$9,000,000.⁵⁷ In addition to housing units subsidized by the federal government, private individuals also financed the construction of defense housing. Given that private housing plans required permits from the FHA and WPB, individuals looking to construct such housing needed to have local and federal connections. Two of Marietta's largest privately-built housing projects were Victory



FIGURE 22: MACHINE FLOOR OF AIRCRAFT ASSEMBLY PLANT #6 IN MARIETTA, GA, c. 1944.

Photograph Collections, Marietta Museum of History, Marietta, Georgia, D1.17.11.

Homes and Pine Forest Apartments, both of which were financed by Fred Wilson, the “fixer” for Georgia Power. At Pine Forest, Blair and Carmichael were listed in the deed’s public announcement information as secondary partners.⁵⁸ With nearly three thousand

⁵⁷ *Atlanta Constitution*, 8 November 1943.

⁵⁸ *Marietta Journal*, 1 August 1942 and *Marietta Journal*, 23 October 1943.

new housing units in the city and each one paying utilities to the municipal BLW, and with local taxpayers not responsible for additional bond payments, the physical and economic transformation of Marietta during the war years was achieved with practically no dissent from the city's white property owners.

Bell continued its production of B-29 bombers until shortly after the formal surrender of Japan in 1945.⁵⁹ In a mass fire sale of tools and machinery, the War Department sold equipment for mere "pennies on the dollar." Former white workers, emboldened with new found wealth accumulated during the war embraced an entrepreneurial spirit by purchasing Bell's three year old equipment and opening mechanic shops, electrical repair companies, and sheet metal businesses. Other skilled white workers went to work with Georgia Power, while others went to work at Atlanta's new commercial airport, taking their federally subsidized skills to private industry.⁶⁰ Despite the closure of Bell, however, Marietta's and Cobb's population remained remarkably stable in the years after the war. In the years that followed, the county's newly skilled white workforce and returning veterans would once again begin demanding the return of single family home construction, new educational facilities, and transportation funding.

"A White Man's Party"

Even though the former bomber plant would reopen in 1951 as Lockheed, the first years after 1945 were tenuous for Cobb County, Marietta, and white property owners.

⁵⁹ One former employee recalled Bell's final days. "After the surrender...they called us all in there and made the announcement...don't worry about it – this plant's going to keep operating right on, everybody'll have a job. Next day they called us in and started handing out dismissal slips." "C. Olan McCray," Interviewed by Tom Scott, 2 June 2000, Cobb County Oral History Project, No. 67.

⁶⁰ The purchasing of Bell's equipment and of workers going to work at Georgia Power recounted in "Richard Croop," Interview by Tom Scott, 15 December 1998, Cobb County Oral History Project, No. 51.

One of the more significant developments in the period between the end of World War Two and the start of the Cold War concerned the major reorganization of the state's political dynamics. The startling rise in political participation in the late 1940s and early 1950s directly owed itself to two significant events: the repeal of the poll tax and the end of the white primary. Efforts to end the poll tax and white primary, two devices from the late nineteenth and early twentieth century, meant to disenfranchise African Americans and poor whites, came from different ends of the political spectrum. The end of the poll tax was born from rural conservative politicians such as Eugene Talmadge who wished to curry favor with low-income whites. The end of the white primary owed itself to the coordinated efforts of African Americans and urban white pro-growth boosters, the former wanting to overturn the state's ban on having Black voters participate in Democratic primary elections, while the latter sought to establish a coalition between African Americans and pro-growth policy making. While each of these concurrent measures came from different groups with differing agendas, the impact the two would collectively have on Georgia's political landscape was immense. Although resolutely true that African Americans and poor whites were always key players – even if disenfranchised – in the negotiated processes of local and state politics, the numbers of new voters added following the end of the white primary and poll tax system unsettled established systems of governance.

The first test of Georgia's new political environment came in the first gubernatorial election after World War Two that pitted a new metropolitan-oriented coalition against Georgia's traditional political factions. With Arnall constitutionally barred from seeking another term as Georgia governor, the gubernatorial democratic

primary began to turn into a race between E.D. Rivers and Eugene Talmadge. Upon hearing of the upcoming primary, Carmichael wrote to a friend, exclaiming “it seems to be Talmadge and Rivers – God, what a situation.”⁶¹ In the early months of 1946, Carmichael decided to use his connections to try and stir the state against another Talmadge or Rivers candidacy. In a speech before an energized crowd at Emory University, Carmichael told his audience that the South stood at the “threshold” of a “new era” that could be ushered in if “our people will only seize the business, cultural and social opportunities knocking at their door.”⁶² Shortly after, a group of businessmen and civic leaders from the Atlanta area, concerned about the possible return of either Talmadge or Rivers to the state’s highest office, arrived at Carmichael’s Marietta home and persuaded him to enter the primary race.⁶³

The accepted narrative of the 1946 governor’s primary race and its after effects tends to center on Eugene Talmadge’s vociferous race baiting and the ensuing debacle of the three governors controversy. What has been lacking in studies of the 1946 primary is a critical examination of the language used by Carmichael on matters of race, organized labor, and municipal home rule. Beyond a simple decoding of words and terms, a look at Carmichael’s campaign platform and strategies reveals an early articulation of what would arguably become within the next decade, a white suburban ideology, one that was reliant upon the mechanisms of federal housing policy, transportation funding, and defense spending, yet veiled its beliefs in equal opportunities for all, personal

⁶¹ Carmichael’s letter was to a former co-worker from Bell Aircraft. Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 206.

⁶² *Marietta Journal*, 28 January 1946.

⁶³ The story behind Carmichael’s entrance in the race recounted in *Marietta Journal*, 3 October 1975.

responsibility, and low taxes. The significance of Carmichael's political rhetoric is twofold. First, it elucidated the desires of many white metropolitan Georgians prior to the rapid suburban growth that would begin in the early 1950s and continue for the next fifty years. The atmosphere in which the 1946 primary campaign occurred was largely one of uncertainty. Defense operations in the state such as at Bell Aircraft in Marietta had either ceased operation or were winding down production, thousands of veterans were returning home, and racial tension was at its highest since before the Great Depression. Carmichael's campaign vision of homeownership, high wage technical jobs in a business-friendly environment, and a nonexistent race question, foreshadowed the iterations of suburban politicians from the 1960s and 1970s. Second, his campaign highlighted a difference between self-identified conservatives in rural areas and those that had reaped physical and economic benefits from New Deal or defense-related spending such as in Carmichael's own Cobb County.⁶⁴ Though Carmichael eventually lost the primary election, he played a decisive role in shaping Georgia's future political discourse.

Early into his campaign, Carmichael drafted a platform that spoke to an emerging metropolitan Atlanta region that had seen remarkable economic development during the war and pronounced accumulation of wealth by its white residents. In keeping with his Cobb County base and his beliefs on fiscal spending, the platform was centered on tax policy issues. "The very foundation of good government is economy," Carmichael argued in campaign speeches. "A tax dollar should be spent only where necessary, and then only when full value is obtained... We must never again permit the shameful

⁶⁴ The political relationships between rural and metropolitan regions at local and state levels have been largely overlooked, yet their intersection laid the groundwork for transforming Georgia from a Democratic one-party state into a two party state, and ultimately back to a one-party state, albeit a Republican one.

spectacle of a debt-ridden state.” Carmichael promised to fund teacher salaries and build “all-weather roads” across the state, noting that in his administration “money will go on roads; not into the pockets of conniving politicians and those whom they support and feed from taxpayer dollars.” On issues relating to business, he promised to promote low taxes to spur capital investment, expanding upon a supply-side oriented view of state and local economics forged during the housing unit campaign of the late 1930s. “No investor is going to put their money into a business which might be taxed out of existence,” he argued. In making his case for being pro-business, Carmichael pointed to the success Bell Aircraft had achieved during the war. What he did not acknowledge, however, was the role federal interventionist policies had played in allowing white workers to accumulate wealth and in transforming the physical environment of the city and county. The most controversial component of Carmichael’s platform, however, spoke directly to the state’s white property owners. On state tax policy, Carmichael pledged that any proposed tax increase would be put on a state-wide ballot amendment, where it would need a popular vote to pass. In an appeal to the financial interests of those who had engineered the homestead exemption, Carmichael claimed that his administration would “jealously guard the state’s good name and taxpayer’s money.”⁶⁵

Unlike Carmichael’s tax-centered platform, Talmadge and Rivers developed platforms that sought to shore up the votes of rural Georgia, which would likely decide the primary due to the county unit system. Typical of both their platforms were promises to pave rural roads, build rural hospitals, grant white veterans free business and drivers’

⁶⁵ All quotes from a speech Carmichael delivered in Moultrie, Georgia in May of 1946. This speech was also heard state-wide over radio. The Moultrie speech was reprinted in the *Marietta Daily Journal*, 12 May 1946. See also, “James Vinson Carmichael Papers,” 4.46, Emory University, MARBL.

licenses, and increased old-age pensions for white Georgians.⁶⁶ The inclusion of direct appeals to white voters stood in contrast to Carmichael's platform. Where Talmadge especially sought to gain support of white voters by vowing to reintroduce the white primary and disenfranchise newly registered African Americans and openly courting the Ku Klux Klan to support his candidacy, Carmichael's platform was decidedly non-racial by design.⁶⁷ With two primary candidates with widely known Klan affiliations, Carmichael was in a good strategic location to secure significant numbers of African American voters despite his poor track record at Bell when it came to fulfilling the rights of Black applicants and workers. Indeed, after reviewing the three primary candidates the *Atlanta Daily World* reluctantly endorsed Carmichael despite his being mostly silent "on many of the vital issues respecting the welfare of Negroes."⁶⁸

Even though Carmichael had attempted to downplay race as a campaign issue, his garnering the support of the state's newly franchised African American voters pushed the primary candidate to formulate a color-blind message built on pro-growth policies and low taxes. It was not so much that white Georgians in larger populated counties disagreed with Talmadge's views on race as much as they disliked his vulgar presentations of white supremacy. Their vision of a modern Georgia was one based on the appearance of social respectability and the reality of economic legislation that promoted business growth.

⁶⁶ *Marietta Daily Journal*, 23 June 1946.

⁶⁷ The 1946 primary election was recognized as being one of the most racially charged moments in Georgia history. The multiple currents of returning African American veterans and the end of the white primary and poll tax coincided with increased Klan participation. The last mass lynching in American history also took place in Georgia in 1946, when two men and two women were beaten and shot to death outside of Athens. Background on the incident covered in Laura Wexler, *Fire in a Canebrake: The Last Mass Lynching in America* (New York: Simon and Shuster, 2003).

⁶⁸ *Atlanta Daily World*, 30 June 1946.

Instead of alienating potential African American and pro-business white voters, Carmichael's speeches began highlighting his commitment to "helping the Negro advance his economic status in life," while also promising to never "permit the mixing of the races in our schools" and to uphold the tenets of "southern traditions."⁶⁹ Most times when Carmichael did directly address race it was to denounce the Klan as backwards and anti-modern. The Klan, Carmichael told audiences, were little more than "racketeering parasites" and "asphalt-drooling profiteers waving fiery crosses."⁷⁰ In the context of Georgia political history, the use of "parasite" as epithet had an economic dimension, especially when it came to tax policy. Since the 1910s, urban politicians with Neo-Whiggish pro-development ideas had used "parasite" to describe someone who received more back in funding than they put in as revenue. Carmichael's use of "parasite" was not just a mere insult, but was meant to tie overt racial demagoguery to issues of low character and citizenship.⁷¹

While Carmichael went to great lengths to construct a color-blind veneer of honest government and fairness in economic equality, Rivers and Talmadge embraced racial rhetoric. In many campaign speeches, Rivers began pronouncing Carmichael as "Car-Mickel" in an appeal to the state's anti-Semitic voters. The Talmadge campaign, in a similar vein of race-baiting, hired a Carmichael look-alike to drive around rural parts of

⁶⁹ *Marietta Daily Journal*, 12 May 1946.

⁷⁰ Carmichael's condemnation of the Klan reported in *Atlanta Daily World*, 14 May 1946.

⁷¹ The use of "parasite" is discussed in chapter 3 of this dissertation. Examples of usage to describe delinquent taxpayers found in *Atlanta Constitution*, 1 September 1912; *Marietta Journal*, 9 November 1909; *Atlanta Constitution*, 4 August 1912.

the state in a convertible filled with young African American men and women.⁷²

Talmadge not only relied upon racial language, but increasingly tied emerging Civil Rights issues to anti-Communism.⁷³ In several speeches, for example, he pointed out that Carmichael's support of Arnall had helped end the white primary, a circumstance he claimed that put Georgia on the "Moscow-Harlem axis."⁷⁴



FIGURE 23: CARMICHAEL CAMPAIGN IN 1946 (LOCATION UNKNOWN).
Photograph Collections, Marietta Museum of History, Marietta, Georgia, D.18.6.1.

⁷² African American newspapers across the country reported on the 1946 primary. The *Chicago Defender* even editorialized that it feared Talmadge would ignite a "pre-election riot" to intimidate African American voters. *Chicago Defender*, 15 June 1946. Accounts of race tactics used by Rivers and Talmadge in Scott, Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History, 206.

⁷³ Jennifer E. Brooks has provided an excellent account of how Georgia's modern Civil Rights movement of the 1950s and 1960s was born in the efforts of returning African American veterans of World War Two. Jennifer E. Brooks, *Defining the Peace: World War II Veterans, Race, and the Remaking of Southern Political Tradition* (University of North Carolina Press, 2004), 13-36.

⁷⁴ William L. Belvin, Jr, "The Georgia Gubernatorial Primary of 1946" *The Georgia Historical Quarterly* Vol. 50, No 1 (March 1966), 41.

In July of 1946, Eugene Talmadge once again won the democratic primary for Georgia governor.⁷⁵ According to primary returns, Carmichael won the plurality of the votes cast, but lost the county unit votes. In the end, Talmadge won 242 county unit votes to Carmichael's 146 and Rivers's twenty-two.⁷⁶ Unbeknownst to nearly everyone, the higher echelons of the Talmadge machine knew that Eugene Talmadge was nearing death from cirrhosis of the liver, and had Talmadge supporters in small South Georgia counties conduct a write-in campaign for his son, Herman Talmadge. Under the old state constitution of 1877, the death of a primary winner before a general election would have been settled by the state's General Assembly, where the Talmadge machine still held powerful sway over members. When Eugene Talmadge died before the general election, the Talmadge machine declared Herman to be the Democratic nominee for governor. The new state constitution passed by Ellis Arnall, however, had created the office of Lieutenant Governor and anti-Talmadge forces claimed M.E. Thompson, the winner of the Lieutenant Governor's primary to be the new governor. With the General Assembly giving the governorship to Herman Talmadge, Arnall refused to give up his office and the younger Talmadge ordered the state guard to forcibly remove Arnall and his staff. Eventually the state supreme court decided that M.E. Thompson was the rightful

⁷⁵ As reported in the *New York Times*, one African American domestic worker – likely in Atlanta – was so appalled with Talmadge's winning the primary that she "gave notice" to her employer, telling her that she was moving to Detroit. *New York Times*, 19 July 1946.

⁷⁶ Returns found in Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 207.

governor until a special election could be held in 1948. Herman Talmadge won the special election in a landslide.⁷⁷

The frustration many Georgians felt after the 1946 gubernatorial election became the focus of a study conducted by Calvin Kytle and James A. Mackay in 1947. When they first began conducting interviews for what would become the manuscript for *Who Runs Georgia?*, the state's post-war political crisis, the "three governors controversy," was still in the process of being settled by the Georgia Supreme Court. Georgia politics was certainly no stranger to its share of colorful episodes, but the 1946 election which included voter fraud, a governor-elect dying before taking the oath of office and a sitting governor refusing to step down, had managed to throw the state into political turmoil with many pundits even questioning whether factional violence would erupt across the state. In urban areas, local Chambers of Commerce, mayoral offices, and other members of pro-growth coalitions, many of whom had worked since the 1930s to foster an image of a modern urbanizing Georgia, winced in disgust as the national press mocked the state's ineptitude in resolving the affair. What many Georgians, pundits, politicians, and laypersons alike wondered was: how had the old Talmadge machine managed to strong arm its way back to the top of state politics? This, especially following five years of progressive leadership from Ellis Arnall, after having a landscape transformed by New Deal era projects, after witnessing a startling rise in wages and skilled jobs brought about

⁷⁷ Background on the three governor's controversy from Herman E. Talmadge, *Talmadge: A Political Legacy, a Politician's Life* (Atlanta: Peachtree, 1987); William L. Belvin, Jr, "The Georgia Gubernatorial Primary of 1946" *The Georgia Historical Quarterly* Vol. 50, No 1 (March 1966).

by federal defense spending, the adoption of a new Georgia Constitution, the end of a whites-only primary, and the end of World War Two.⁷⁸

These questions were especially pertinent to representatives of the Atlanta Urban League, the Anti-Defamation League, the Negro Georgia Association of Citizen Democratic Clubs, the Southern Regional Council, and the Georgia Workers' Education Service who all feared the state might lose the progressive forward momentum the groups and their political allies had worked so hard to develop during Arnall's tenure. In an effort to understand what was transpiring, these organizations, with money from a Rosenwald grant, hired Kytle and Mackay, both of whom had studied political science and sociology at Emory University and who both happened to be World War Two veterans, to travel the state asking politicians and laypersons the seemingly simple question of who controlled Georgia's local and state government. The interviews recorded by the authors were surprisingly candid and offered a rare glimpse into the internal workings of state and local politics.⁷⁹ Topics included in the interviews ranged from the rising cost of running a successful election to racial demagoguery to how cronyism and corruption ran rampant through all levels of government.⁸⁰

⁷⁸ Biographical information for Kytle and Mackay is from Krista Reese, "Who Runs Georgia?," *Emory Magazine*, Vol. 75, No. 2 (Summer 1999); accessed online 27 March 2011 at http://www.emory.edu/EMORY_MAGAZINE/summer99/who_runs_georgia.html

⁷⁹ Portable tape recording machinery was, of course, unavailable in 1947, so Kytle and Mackay depended upon note-taking followed by writing the text of the interview afterwards on a portable type writer.

⁸⁰ After a meeting with Georgia's Secretary of State Ben Fortson, who at the time of the interview was in the middle of trying to bring resolution to the gubernatorial crisis, the author's wrote: "Our question depressed him. He repeated it, shifting his cigar from one corner of his mouth to the other as he spoke. 'Who runs Georgia?' And he sighed. 'The corporations. The corporations run Georgia. That's why it won't make any difference, really, who the courts decide for. The same old people will run things.'" Kytle and Mackay, *Who Runs Georgia?*, 3.

The goal of the “Who Runs Georgia” project was to see Georgia, as the authors put it, from its “grass roots;” to expose the often veiled mechanics of the state’s political operation. Teetering back and forth between melancholia and exasperation, the interviews and comments of the authors highlighted what they saw as a system imbued with “political hacks and corporate wealth.”⁸¹ Kytile and Mackay, looking back at the interviews in their prologue, noted a recurrent theme of near fatalism that ran throughout the sixty-four interviews they conducted, writing that “each had a different experience to describe, but they all seemed to be of the same mind.” “Almost without exception...during the interview,” the authors continued, “there would come the note of despair, followed by a long pause and the gesture of resignation – a shake of the head, a long sigh, a shrug, an upturned palm.”⁸² One striking aspect of the interviews was the realization that no one seemed especially happy about Georgia’s political system as it existed immediately after World War Two, not even members of the resurgent Talmadge faction. Liberal-leaning newspaper editors and progressive special interest lobbyists lamented the power politically corrupt local bosses wielded in their respective counties; candidates running for election in the state’s urban areas were concerned about having to take corporate donations in order to purchase advertising during election years; pro-Talmadge politicians worried over how the death of Eugene Talmadge would affect their ability to retain the support of rural families – the backbone of Talmadge-style conservatism; in North Georgia, a public school teacher complained that Georgia Power Company lent overwhelming political support to office-seekers who would allow the

⁸¹ Kytile and Mackay, *Who Runs Georgia?*, 86.

⁸² Kytile and Mackay, *Who Runs Georgia?*, 3.

corporation to keep their property valuations low – something which directly affected educational funding at the local level; and Roy V. Harris, the “kingmaker” of Georgia politics, openly fretted over the end of the whites-only primary and the impact African American voters might have on the political scene, proclaiming that if every able Black Georgian registered to vote – and did – “we might as well go fishing.”⁸³

The documented interviews were indeed illuminating, but the interpretation of the events surrounding the 1946 election and its immediate aftermath demonstrates the authors’ failure to recognize a contemporaneously shifting political and social landscape. This is especially strange in light of the collective worry the interviewees felt about the unstableness of their own self-interests. While it is true the 1946 election for governor saw a marked return in racial demagoguery, a continuation of corporate influence in the electoral process, and highlighted the unfairness of a county unit system that privileged rural Georgia over its urban population, evidence of a substantial political transformation should have been readily apparent. As Georgia entered the post World War Two era, a number of profoundly significant political events were emerging, as evidenced in the worries of the Talmadge faction and Roy Harris. The state’s new Constitution pushed for by Governor Ellis Arnall, though not as progressive as many had hoped, contained many articles that would affect the state’s political future, notably the lowering of the voting age from twenty one to eighteen and the inclusion of conditional language that would, nearly two decades later, lead to a municipal home rule amendment, which would give municipalities more autonomy in making financial and zoning decisions at local levels. Likewise, when the populist-inspired repeal of the poll tax, a movement which was

⁸³ Kytte and Mackay, *Who Runs Georgia?*, 264.

designed to curry favor with poor whites and returning service veterans, intersected with the United States Supreme Court decision outlawing whites-only primaries, an unprecedented number of whites and African Americans registered to vote, doubling in one year the size of the state's voter rolls. By the end of 1947 and into the election cycle of 1948, most Georgia politicians at both local and state levels realized that newly enfranchised African American voters were a bloc to reckon with, and that returning veterans along with whites who had prospered in defense-related jobs during the war would no longer acquiesce to the desires of city and county political bosses, but would shape public policy and discourse through the ballot box by way of grassroots organization.

What has been lacking within recent studies of grassroots organization in the American South is an underlying theory as to how self interests are formed from a historical perspective.⁸⁴ Matthew Lassiter, for instance, in his studies of grassroots organization, and building upon the work of Mike Davis, presents a case that white property owners in the post-war years relied upon an “exclusionary brand of homeowner populism grounded in class privileges and racial barriers imbedded in the built environment.”⁸⁵ Since the homestead exemption revolt of 1937, white property owners

⁸⁴ Studies of grassroots organization, in an academic context, were greatly expanded after the end of World War Two. Predominately a sociological perspective, many works, including those of V.O. Key and Kytle and MacKay, sought to examine the structures of political power by interviewing those whom they saw as being directly involved with or affected by political policy. Though thought of as a “grass roots” study, in actuality, these works often only recorded the views of participants and not how they were affecting a change within a system. In this regard, many grass roots studies from the mid twentieth century were not so much interested in how laypersons were changing the political landscape, but more in how they viewed the existing political landscape. Within the paradigmatic shifts of 1960s academia, however, emphasis began being placed on the ability of marginalized peoples to directly challenge and affect political and social policy. This “bottom-up” method refocused attention away from an unyielding, static view of public policy to a more fluid and dynamic one.

⁸⁵ Matthew D. Lassiter, *The Silent Majority: Suburban Politics in the Sunbelt South* (Princeton University Press, 2006), 8.

had seen their political influence blossom. Their insistence on low taxes was a major reason behind the arrival of Bell Aircraft as local politicians from the city and county had to work together to meet their growing demands. Both before and after the war, James Carmichael articulated a low tax ideology built upon the veneer of Cobb County's prosperity being both color-blind and self-realized without the help of exclusionary racial housing policies or federal intervention. With the end of the poll tax and white primary, the state's voter rolls doubled within one year and Georgia faced a complicated set of political alliances and coalitions. After the 1946 gubernatorial campaign that had seen a major political divide emerge among the supporters of white supremacy, the prophetic remarks of Roy Harris on the need to continue to bridge the conflict between rural and urban whites to stave off the affect of African American voters offered insight to future events. "[W]e're going to have a white man's party in Georgia."⁸⁶

In less than three years from 1942 to 1945, Cobb County and Marietta underwent a dramatic transformation with the arrival of Bell Bomber. Since the New South era of the turn of the twentieth century, local boosters had dreamed of luring a substantial industry with high paying jobs into their cities or counties, only to meet with disappointment. The effects of federal intervention, and the pure luck of having the Army officer charged with locating sites for aircraft production being a native of Marietta, changed Cobb's fortunes. Since the passage of the statewide Homestead Exemption Act of 1937 that lowered state and local property taxes, Cobb and Marietta's elected officials had scrambled to find new sources of revenue. With the New Deal's matching grants for infrastructure improvement, and generous housing programs, which

⁸⁶ Roy Harris quoted in Kytte and McKay, *Who Runs Georgia?*, 259.

were crafted to benefit white homebuyers, Cobb and Marietta laid a foundation for potential growth, but lacked a resource that would encourage residents to move to the area. Aircraft Assembly Plant # 6 was the missing key, and the local white population doubled in size, while businesses prospered meeting the demands of such a large workforce.

Even though Bell closed shortly after World War Two in 1945, the effects of the plant's presence dominated local politics, with white residents and returning veterans embracing the new Cobb County and the wealth it had accumulated. Building upon the speeches of James Carmichael, Cobb's white property owners and new residents accepted their newfound prosperity as the result of good government paired with low taxes. Through this new metropolitan ideology that had successfully salvaged the historic tensions between whites in the county and city, the perceived impact of federal intervention was minimized. For white residents and local officials, the growth of Cobb County and Marietta appeared to be the natural result of a grassroots push for lower property taxes and the dedication of local politicians. With a belief that they earned their good fortune rather than being the beneficiary of federal intervention, Cobb County sought to keep their prosperity within the purview of local control. As the rest of white Georgia worried over the prospect of newly enfranchised African Americans voting as a bloc to threaten the political spoils of white supremacy, Cobb County moved further along in a bid to claim metropolitan sovereignty, while amassing a super-majority white population. By the early 1950s, Cobb would see another massive investment of federal spending in the area. This second era of intervention would continue the phenomenal rise in

homeownership throughout the county, and would grant Cobb the political power to extend its low tax ideology into a statewide arena.

CHAPTER 8

THE METROPOLITAN COUNTY

Even with the closure of its “Holy Grail” of industrial development, the physical, political, and economic transformation of Cobb and Marietta continued into the late 1940s and early 1950s. The wealth accumulated during the operation of the Bell bomber plant coincided with a new super-majority white population that fostered rising housing rates and local entrepreneurship. The primary vehicle for the economic and political growth witnessed throughout Cobb County was federal interventionist policy. Due largely to the lethargy involved in federal appropriations of project funding, major infrastructure programs planned for during World War Two to benefit Bell’s growing workforce continued to see implementation.¹

The systemic racial privileging imbued within federal intervention in the post-war years was especially significant. As a socially formed phenomenon, whiteness, in the context of Cobb County at mid-twentieth century, was made more concrete by policy-making at the federal level. The continued federal investment in the area with Cobb and Marietta being only minimally responsible for small matching funds – and in some cases not at all, allowed increased wealth and development to appear as a natural outgrowth of a new metropolitan ideology rooted in a belief in low taxes and fiscal conservatism. When Lockheed re-opened the Marietta assembly plant in 1951, Cobb and Marietta had the physical infrastructure in place to provide single-family houses to another great expansion in their white population. Perhaps more importantly, they had a political

¹ There is also a strong argument to be made that United States Army Corps of Engineers continued to argue for project implementation in order to secure future budgets. Scott, *Cobb County, Georgia and the Origins of the Suburban South*, 244-245.

infrastructure that dated to the grassroots push for the homestead exemption in 1937 and that had matured during the operation of Bell Aircraft. With Cobb’s white population seeing themselves not so much as privileged, but as the architects of growth and low taxes, white voters in the county and cities sought to keep control of their prosperity by embracing the decentralization of state government to local government.

TABLE 11: COBB COUNTY RACIAL DEMOGRAPHIC TRENDS, 1870-1960²

Year	Total Population	White Population	White as Percent of Total Population	African American Population	African American as Percent of Population
1870	13,814	10,593	76.7%	3217	23.3%
1880	20,748	14,734	71.0%	6012	29.0%
1890	22,286	15,335	68.8%	6774	30.4%
1900	24,664	17,252	69.9%	7328	29.7%
1910	28,397	20,971	73.9%	7418	26.1%
1920	30,437	23,782	78.1%	6645	21.8%
1930	35,408	28,865	81.5%	6540	18.5%
1940	38,272	31,990	83.6%	6280	16.4%
1950	61,830	55,606	89.9%	6214	10.1%
1960	114,174	106,096	92.9%	8032	7.0%

The fight to keep political power rooted at the local level had a profound effect on tax policy. In the years after World War Two, and following the reopening of the defense plant in preparation for the Cold War, a new wave of white homeowners arrived in Cobb County, many from states such as California, New York, and Michigan.³ These new arrivals, along with Cobb’s pre-existing white property owners, would form the backbone of a white metropolitan coalition. Beginning in the early 1950s, this coalition would come to wield immense power in the state legislature as it helped pressure a series of new tax laws, including a sales tax, user-based taxes, and a lowering of the state capital gains

² Historical Census Browser. Retrieved 10 January 2015, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/>.

³ “Meet the Newcomers” was a daily feature of Marietta’s local newspaper between 1951 and 1952. A typical entry was that announcing the arrival of the Moores family from Encino, California. The family resided in a newly built house on North Hillcrest Drive in Marietta. The father was employed as a tool manager for Lockheed. *Marietta Daily Journal*, 4 October 1951.

tax. The regressive nature of these new laws sought to shift the state's tax burden away from ad valorem real property and onto consumption and user-based fees. For whites in Cobb and the immediate surrounding areas in Atlanta, and who worked in high paying post war jobs, new taxes on food and clothing were preferable to increasing taxes on real property. The homes constructed after the early 1950s, after all, tended to be larger and would bring in higher assessment rates. The pervasive belief from the nineteenth century onward that land and property were the basis of wealth also continued to inform white relationships with tax policy. For many white property owners the attempt to transfer taxes away from houses and land to consumption was merely indicative of postwar consumer prosperity. For Georgians without ownership of real property, including working class or lower income African Americans and whites, the benefits of postwar consumerism were marginal, and the burdens of shouldering an increasing share of the state tax burden were crushing. How did the confluence of federal intervention and Cobb's new metropolitan ideology contribute to the local government movement and the push for a regressive-based tax system?

The Public-Private Partnership of Federal Intervention

Due to the complicated bureaucracy surrounding large-scale infrastructure improvements, federal projects that had begun or that had been planned during the war years were carried to completion even though the Bell plant stopped production in 1945. These projects, which included the construction of a hydroelectric dam, a recreational beach, and the replacement of highway bridges, laid a foundation that would help Cobb County to accrue even more white homeowners over the next several decades. In the post-World War Two years, Cobb and Marietta would become more metropolitan in

relation to surrounding cities and counties such as with Atlanta and Fulton. The vast infrastructure improvements made in Cobb during and after the war set the stage for the county to become a bedroom community for white collar workers employed in jobs in Atlanta.⁴ Also in the post-war years prior to the reopening of the aircraft assembly plant, Cobb remained eligible for low-interest loans from the federal government and received favorable interest rates from bond rating agencies due to the massive federal investments made in the area since 1942.⁵ This latter point was especially important to local governments, as it allowed them to engage in pro-development planning without fear of being gouged by high interest rates and alienating taxpaying voters as had occurred in the 1920s and early 1930s. Federal intervention into the local economy allowed Cobb County's elected officials to utilize low interest loans and bond measures to create an environment that catered to the low tax desires of white property owners. When Lockheed moved into the former Bell plant in 1951, Cobb's white property owners would see the culmination of two decades worth of tax revolts and political activism.⁶

⁴ In *The Contested City*, John H Mollenkopf referred to America's urban centers after World War Two as being situated within a "post-industrial revolution," where "high-rise office buildings, government centers, cultural complexes, hospitals, and universities displaced aging factory districts, wholesale markets, and rail yards." Atlanta did, indeed, become more post-industrial after World War Two, but that transformation might not have occurred without Bell and Lockheed. John H Mollenkopf, *The Contested City* (Princeton University Press, 1983), 12, 13.

⁵ A massive road paving bond was presented in the summer of 1946. Details of the plan and bond rates discussed in *Marietta Daily Journal*, 20 June 1946.

⁶ David Harvey has argued that "the ideology of locality, place, and community has become central to the political rhetoric of urban governance." David Harvey, "From Managerialism to Entrepreneurialism: The Transformation of Urban Governance in late Capitalism," *Geografiska Annaler*, Vol. 71, 3-17. See also Mark Boyle, "Growth Machines and Propaganda Projects: A Review of Readings of the Role of Civic Boosterism in the Politics of Local Economic Development" in Andrew E.G. Jonas and David Wilson, eds, *The Urban Growth Machine: Critical Perspectives, Two Decades Later* (State University of New York, 1999), 55.

As summer of 1946 approached, scores of earth moving machines moved upon an area known as Allatoona Pass on the border of Cobb and Bartow counties. For the previous five years, the United States Army Corps of Engineers had been flirting with the idea of erecting a series of dams along the Coosa and Alabama rivers in a geographic area extending from the city of Rome in northwest Georgia to Mobile in southwest Alabama. The idea of constructing a series of dams was not a new one, but dating to the 1890s, when a group of industrialists, planters, and civic leaders from Georgia and Alabama formed the Coosa-Alabama River Improvement Association with the vision of creating a navigable waterway that would connect the mills of northwest Georgia to the cotton belt of Alabama and on to the port of Mobile.⁷

The Corps' initial plan was to dam the waterways of the rivers and their main tributaries to induce flood control measures, while providing an infrastructure that could be used in the production of hydroelectric power. Throughout much of the New Deal, dam construction often fell to the Public Works Administration, but with the PWA in decline as the United States shifted to war preparation prior to Pearl Harbor, the War Department's Corps of Engineers assumed the role of lead agency in the construction of dams, hydroelectric plants, flood control systems, and other projects considered to affect or create a navigable waterway. When the Corps first proposed the possibility of damming the Etowah River near Allatoona, two and a half miles north of Cobb County's northern most city, Acworth, local officials immediately became intrigued by the plan

⁷ William Patrick Lay, the founder of Alabama Power Company was a leading voice in the association. A brief corporate-sponsored history of the association from <http://www.caria.org/>.

and, as with nearly every other federal program being implemented in the area, looked to how the dam project could help bring industrial development.⁸

As the country entered its tenth month of war, the War Department's early interest waned for the dams, as materiel, machinery, and personnel were moved overseas. Even with the completion of the Bell Plant and the subsequent population boom of Marietta and the county, the War Department continued to hedge on building the flood control project while the war was still being fought in spite of the association's best efforts to proclaim that the hydroelectric capabilities of the proposed Allatoona dam were vital to the war effort.⁹ The Corps of Engineers, however, having already invested money to study the project, and understanding the demographic growth north of Atlanta, assured interested parties that the dam would be their "number one post-war priority."¹⁰ News of the Corps' prioritization list was welcomed enthusiastically by the association, as well as Marietta and Acworth officials, and the Cobb County Commissioner's office. The *Marietta Journal*, as it had grown accustomed since the 1930s, praised local politicians and celebrated the potential benefits of the project, noting that a dam with hydroelectric capabilities could produce upwards of 166,000,000 kilowatt hours per year and that the reservoir behind the dam would give Cobb over twenty miles of shoreline which might spur tourism and a "motor-boat industry."¹¹

⁸ In April of 1941, just shortly after the Corps announced it was looking in to the project, a delegation of city councilmen from Marietta and Acworth and business leaders from the county travelled to Atlanta to meet with the War Department's Board of Engineers to encourage the building of the dam. *Marietta Journal*, 28 April 1941.

⁹ *Marietta Journal*, 16 September 1942.

¹⁰ *Marietta Journal*, 10 October 1944.

¹¹ *Marietta Journal*, 10 October 1944 and 11 December 1944.

Construction of the Coosa-Alabama Rivers project was well underway by November of 1946, and the concrete dam at Allatoona Pass began its upward rise, soon to hold back nearly 22,000 surface acres of water. According to federal estimates, the total cost of the Coosa-Alabama project was \$331,325,000 with the cost of the Allatoona dam and reservoir alone expected to exceed just over \$16,000,000.¹² As the dam neared completion, Acworth's mayor, members of the local Lion's Club, and several prominent citizens from Marietta and the county gathered at the Acworth Men's Club and announced that because of the project thirty industries had moved into the city. Joe Wingo, the secretary for Cobb's Chamber of Commerce, told the assembled crowd that on nationally produced chamber progress maps, Cobb was entirely in a "blue area...indicating that the county has great potentialities." Before the meeting adjourned, the Men's Club's chairman in thanking everyone for coming stated, "we Acworth people are tooting our own horn in remembering the old adage: he who doesn't toot his horn, won't get same tooted."¹³

In 1948 with Allatoona's hydroelectric facility in operation, Georgia Power Company entered into an agreement to purchase the electricity. When Congress approved the Rural Electrification Administration to grant a loan to Cobb's REA Membership Corporation for the placement of transmission lines that would carry electrical current into Cobb, Fulton, Paulding, Bartow, and Cherokee counties, the REA had to purchase the electricity from Georgia Power.¹⁴ While agencies and

¹² *Marietta Daily Journal*, 1 October 1945.

¹³ *Marietta Daily Journal*, 12 November 1946.

¹⁴ *Marietta Daily Journal*, 4 August 1948.

administrations of the federal government built the dam and hydroelectric facility and provided the infrastructure to carry the generated current, it was Georgia Power who controlled the access and price given to local governments.

The public / private partnership between the Corps of Engineers, local governments, business associations, and Georgia Power is a key component to understanding post-war suburban growth. It is especially noteworthy given Georgia Power Company's historic antipathy towards federal intervention. Historian Andrew Needham has examined the complex relationships between private corporations and federal intervention, often highlighting the distrust business held towards robust centralized government planning. "Such patterns of attack on federal authority by those who benefited from them most remain one of the central paradoxes of modern political history," Needham has written.¹⁵ Georgia Power's P.S. Arkwright and Fred Wilson were among the most vocal detractors of New Deal programs in the southeast, yet made considerable profits on the projects it completed. Wilson had even benefited from private investments made on building war-time housing.¹⁶ As Mark Leff has noted, however, many businesses were not against federal intervention in practice, but were distrustful of a possibly strengthened regulatory environment.¹⁷ The Corps' construction of the dam and granting price-making authority to Georgia Power gave a veneer of a free market at work. In truth, however, Georgia Power did not have to make an infrastructure

¹⁵ Andrew Needham, *Power Lines: Phoenix and the Making of the Modern Southwest* (Princeton University Press, 2014), 88.

¹⁶ Wilson had built Victory Homes and Pine Forest Apartments as discussed in Chapter 6 of this dissertation.

¹⁷ Mark Leff, *The Limits of Symbolic Reform*, 250.

investment, but was able to reap the rewards. Local governments also received a better electrical grid from which to expand development.

A Coalition Tested

While local governments had no fiscal role in constructing dam projects, they were responsible for providing transportation infrastructure.¹⁸ Although Cobb County had experienced unprecedented growth since 1941 due to New Deal policies and defense spending, its road system – with the exception of ones that directly connected Marietta to Atlanta – remained in pitiful condition. When the county was unable to raise revenue to match funds with the WPA in the late 1930s due to the Homestead Exemption Act, the county’s goal of building a modern county-wide transportation system fell by the wayside. Through a series of bond issues passed by Blair, the city of Marietta had paved most streets in white neighborhoods and commercial districts, and the War Department improved access roads leading to the Bell Plant, but the outlying dirt roads of the county, beyond the Dixie Highway, were becoming more impassable with each year as maintenance work could not keep pace with the county’s population growth.

After an especially wet winter and spring in 1946, a growing voice of discontent arose from residents of the county. In rural areas outside the city of Smyrna, south of Marietta, parents complained about the amount of time their children spent waiting on county school buses. “When the rains fall...some children remain at their roadside stops for hours and finally return to their homes because the bus has been unable to get through the mud to pick them up,” a local columnist reported after interviewing county parents.

¹⁸ To persuade the Corps to build a recreational beach near the dam, however, Cobb and Acworth were required to put up a small matching fund. Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 244-249.

“The road facing the Smyrna school,” the columnist continued, “becomes a rut of red clay six inches deep when it rains.”¹⁹ In late March of 1946, county commissioner McMillan attended a meeting of Cobb’s Farm Bureau to address the road situation. Standing before more than one hundred farmers and their families, one of the largest groups ever assembled for a bureau meeting, people voiced their unhappiness with the condition of the roads. In his prepared remarks, McMillan outlined his plan for a bond issue with a maturation period of thirty years. “Our investigation has determined,” he told the crowd, “that money today can be obtained at rates of less than two percent, which is the lowest figure that any group should expect to borrow money.” Driving home the benefit of a long-term floating bond issuance, McMillan concluded his remarks with “Build them, enjoy them today, and pay for them tomorrow.”²⁰ Shortly after the Farm Bureau meeting, McMillan, with the approval of a Cobb County Grand Jury, announced a bond referendum for June 19, 1946.

While most could probably agree on the deplorable state of the roads and the need to address their condition, opposition to the proposed bond issue gained momentum as the referendum date approached. The voices of discontent that arose highlighted the fact that Cobb’s coalition of white property owners were still not completely above their historical misgivings towards one another. Residents of the southern portion of the county, which had fewer roads, grouched about the possibility of paying higher taxes so that other parts of the county could enjoy better access to the county’s cities. Likewise, a number of farmers in north Cobb County complained that they were being left out of the

¹⁹ *Marietta Daily Journal*, 24 March 1946.

²⁰ *Marietta Daily Journal*, 31 March 1946.

decision making process.²¹ Some residents of Marietta also voiced their disapproval of the possible bond issue. As the county's largest and most industrialized city, the trials of rural farm families trying to send their children to county schools or to bring their goods to market failed to register with many Mariettans who already enjoyed paved streets and were connected to Atlanta via a four-lane highway and trolley system. With the closure of the Bell Plant and the suspension of its 30,000 person workforce, many in Marietta worried more about bringing in additional industry than they did about paving county roads. As a county-wide referendum that would affect the property taxes of city and county resident alike, any possible ambivalence Mariettans had to county residents would need to be overcome. Fearful of a loss of support for the bond issue, McMillan swept the county and cities in an effort to explain to a population who, demanded new roads, but were growing hesitant about paying for them through additional taxation, that a bond issue was the only solution. Speaking at a nighttime meeting in east Cobb, the county commissioner explained to the crowd that the Homestead Exemption Act, which continued to have near universal support of property owners in Georgia, made paying for the project out of county coffers impossible. Even though the county's population had grown substantially since 1940, and had a 1945 tax digest valuation of roughly 24,000,000 dollars, when the homestead exemption was subtracted, the county was left with only 11,000,000 dollars. Georgia law, which capped the amount a municipality could levy in bonds to seven percent of the final tax valuation, meant that choices had to be made about which roads could be paved given the amount of money the bond could generate. The cost of paving just one mile of roadway, he told the assembly, was nearly

²¹ *Marietta Daily Journal*, 9 June 1946.

22,000 dollars. By his calculations, only one hundred and four miles of road could be paved with the amount generated by the bond issue.²²

The alliance between McMillan and Marietta's mayor Rip Blair proved just as strong after the war as it was before. Quick to continue the pro-growth initiatives the men had pioneered in the early 1940s, Blair came out in full support of McMillan's paving plan. In the weeks leading up to the referendum vote, one hundred Marietta merchants and business leaders joined the Cobb Farm Bureau, the Cobb County Agricultural Program Planning Committee, and the Chamber of Commerce in heralding the bond issue.²³ Support for the referendum was needed, McMillan told a newspaper writer, so that "the doctor, the veterinarian, the preacher, the REA repairman, or the mailman" could travel without hindrance on roads of Cobb County.²⁴ When the *Marietta Daily Journal*, which still ran the banner head "A Progressive Paper for a Progressive City," began publishing stories that tied the bond referendum with civic responsibility, it appeared the old New Deal coalition, dormant for much of the war years, had come back to life. "It is our duty to show our friends on the farms of Cobb County that we are interested in their comfort and welfare," read a full page advertisement in the paper signed by every major employer in Marietta.²⁵ In an interview piece, reminiscent of the paper's crusade to drum up support for public housing years earlier, several business leaders were asked their opinion of the forthcoming bond vote. Not surprisingly, all the people whose remarks were published fully endorsed

²² *Marietta Daily Journal*, 11 April 1946.

²³ *Marietta Daily Journal*, 17 June 1946.

²⁴ *Marietta Daily Journal*, 17 June 1946.

²⁵ *Marietta Daily Journal*, 14 June 1946.

McMillan's proposal. Unlike McMillan, who appealed to county resident's needs and desires for efficient transportation and quality of life, Marietta's businessmen placed the need for new roads in terms of commercial growth and even possible residential development. Al Dodd of the city's Diamond Jewelry Company was quoted, "...if all roads leading to Marietta are paved, there is no reason why we should not draw trade to Marietta." Lee Garner, the owner of a local appliance store, echoed Dodd's sentiment by adding that paved roads "would mean a great increase in trade for Marietta and other Cobb County merchants." H.O. Schilling, the owner of a local hardware store also complimented his peers' feelings that good roads would increase business, but also looked to the future. "Better roads," he said, "will increase the value of real estate as much as the cost of the project." The bond referendum passed on June 19, 1946, with the Marietta paper proclaiming the vote passed by a margin of three to one. Every district in the county and all the cities voted for the measure, and Cobb made plans to issue a thirty year bond with an annual interest rate of one and three quarters percent payable in six month coupons. When the final costs were calculated, every property owner would pay an additional four dollars for each one thousand dollars in tax valuation.²⁶

During the immediate post-war years, Cobb County and Marietta's continued bid to pave county roads and encourage the construction of hydroelectric dams was neither exceptional nor surprising. The city and county had nearly perfected the art of municipal growth politics. To have elected officials, interest groups such as the Chamber of Commerce and the Farm Bureau, local businesses and state and regional corporations, and a propaganda arm in the local newspaper united in the goal of growth certainly made passing bonds and ordinances easier, but again, within the context of the mid century

²⁶ Maps of the proposed road paving printed in *Marietta Daily Journal*, 20 June 1946.

Deep South, it was not atypical. One thing, however, differentiated Marietta and Cobb County from other subscribers of a business friendly, pro-growth agenda: the massive, yet idle, Aircraft assembly plant on the southern end of the city.

The Arrival of Lockheed

Nearly three months into the start of the Korean War rumors began circulating throughout the county that the Bell plant would resume operations. As reported in local papers, the Lockheed and Fairchild corporations were in discussions with the Air Force, which along with the Pentagon controlled tenancy of the plant, concerning the possibility of manufacturing aircraft at the vacant Marietta site.²⁷ Although Bell Aircraft had wanted to reopen the location, the Air Force and Pentagon chose to grant Lockheed first choice among all the assembly plants constructed around the country in which to begin assembling bombers. After negotiations with Air Force procurement officers and following an intense booster campaign by local Cobb and Marietta officials, Lockheed chose to take over the former Bell plant in January of 1951 and announced that James Carmichael would once again take over daily operations.²⁸

Even though Lockheed would have a smaller total workforce than Bell did at its peak, the Lockheed operation actively sought out Bell's former white male workers for skilled positions.²⁹ Many of the former managers had moved back to their original home states and moved back to Marietta when Lockheed began putting together its workforce.

²⁷ *Cobb County Times*, 28 September 1950.

²⁸ *Marietta Daily Journal*, 22 December 1950. The formal announcement of the reopening made in *Marietta Daily Journal*, 4 January 1951.

²⁹ As occurred throughout the defense industry after World War Two, women who worked as skilled machinists during the war were not invited back to work once male veterans returned from service.

³⁰ Also unlike the old Bell operation, women were largely absent from the assembly floor and were instead relegated to support and secretarial duties. Like Bell, however, the new Lockheed operation continued the practice of racial discrimination. In a mass meeting of over 5000 workers, Carmichael assured the crowd that he would hire only “qualified” African Americans and that they would work in separate assembly lines from white workers.³¹ Initially tasked by the Air Force to refurbish B-29 bombers built during the war, Lockheed’s Marietta plant turned to producing a new bomber after the Korean War. By the start of the Vietnam War the Marietta plant had begun production of the C-130 Hercules, a massive transport carrier that moved both materiel and soldiers to Southeast Asia.³²

The opening of Lockheed in Marietta signaled a greater integration between local governments, the federal government, big business, and the growing military industrial complex. As Bruce Schulman has noted in his study of the impact of federal intervention in the American South, Lockheed was the “largest single industrial organization in the southeast” and “paid several hundred million dollars a year in wages and salaries.” Likewise, it was a major consumer of local goods and services. It sought out graduates from state universities and relied upon local vendors to supply everything from soda machines to office equipment.³³ Lisa McGirr, in her examination of Orange County,

³⁰ “Harold S. Mintz,” Interview by Thomas Scott, 10 August 2000, Cobb County Oral History Project, No. 65.

³¹ “Sherman Martin,” Interviewed by Thomas Scott, 11 August 2000 & 25 October 2000, Cobb County Oral History Project, No. 72.

³² Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 227-233.

³³ Bruce Schulman, *From Cotton Belt to Sunbelt: Federal Policy, Economic Development, and the Transformation of the South, 1938-1980* (Duke University Press, 1991; reprint 1994), 141.

California, has noted that “defense money drove national economic growth” in the 1950s and 1960s, and that the southern Sunbelt stretching from Georgia to California was not only the catalyst of that growth, but its “biggest beneficiary.”³⁴ Since its inception in the mid-nineteenth century, Cobb County had looked to government intervention at state and federal levels to increase its economic development through its support of Removal policies, national trade tariffs, and state banks. Similarly, it had always sought to find devices to raise revenue while keeping tax liabilities to a minimum as illustrated by the Antebellum Western and Atlantic Railroad and the New Deal era campaign to expand the local tax base. The arrival of Lockheed in many respects was a fulfillment of both of those desires.

Beginning in the 1990s, several social scientists began referring to locations such as Cobb County as the “gunbelt” for their predilection in taking in defense-related money. In terms of “size and singularity...the gunbelt...ranks among the most powerful of changes in American settlement patterns in the postwar period,” argued one study.³⁵ No longer hampered by wartime and immediate postwar rationing of building materials, Cobb initiated another large-scale housing campaign focused on single family units and zoned for white-only. Thanks in large part to the road paving bond of the late 1940s new housing units were not limited to the geography immediately near the assembly plant. Throughout Cobb County in 1951, the small farms that once formed the backbone of the

³⁴ Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton University Press, 2001), 26.

³⁵ Ann Markusen, Peter Hall, Scott Campbell, and Sabina Deitrick, *The Rise of the Gunbelt: The Military Remapping of Industrial America* (New York: Oxford University Press, 1991), 230.

county's rural white constituency transformed into subdivisions. In a typical advertisement from local papers, realtors boasted of offering three bedroom homes with



FIGURE 24: CONTEMPORARY VIEW OF SINGLE FAMILY HOUSE IN MARIETTA'S WHITLOCK HEIGHTS. THE EARLIEST HOUSES IN THE SUBDIVISION WERE BUILT IN THE LATE 1940S. TYPICAL FEATURES OF THE SUBDIVISION INCLUDED LARGE LOTS AND A SUBSTANTIAL STREET SETBACK FOR THE HOUSE.

Google Street View. <http://www.goole.com/maps>. Assessed 20 June 2015.

“porch and carport” and “large lots facing asphalt paved streets” for only \$8450 for approved Veteran Administration loans.³⁶ In the city of Marietta, realtors selling homes in the Whitlock Heights subdivision advertised “brick ranch type homes” with three bedrooms and two baths. “These are lovely homes.”³⁷ In the late 1930s Blair had set aside Whitlock Heights for paving and sewers even though it lacked actual homes. With the arrival of Lockheed, the subdivision finally came alive and offered some of the costliest real estate in Cobb County. Many of Lockheed's incoming managers having

³⁶ Advertisement for Olive Springs subdivision in South Cobb. *Marietta Daily Journal*, 6 July 1951.

³⁷ *Marietta Daily Journal*, 30 November 1951.

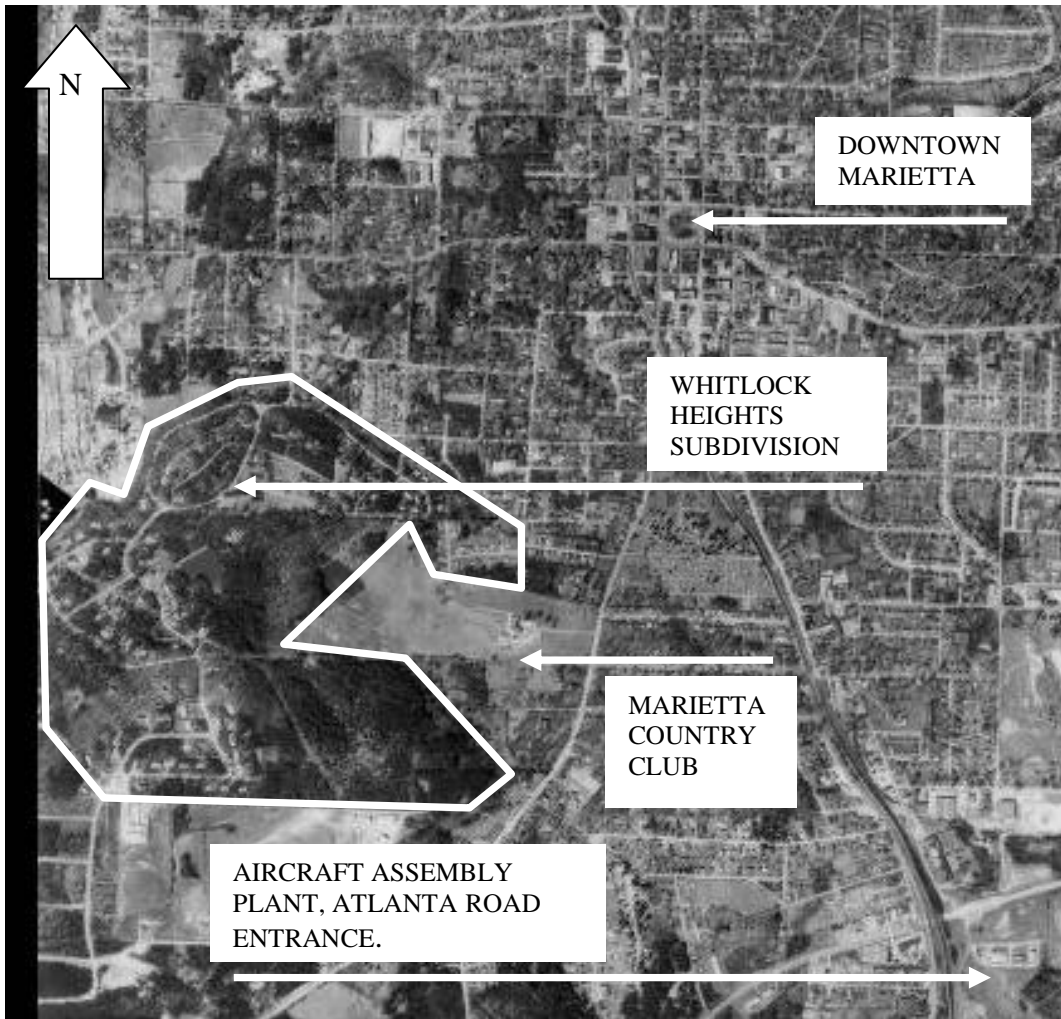


FIGURE 25: AERIAL VIEW OF WHITLOCK HEIGHTS SUBDIVISION, c. 1960. PLANS FOR THE UPSCALE WHITE-ONLY SUBDIVISION BEGAN IN THE LATE 1930S. THE FIRST HOUSES WERE NOT BUILT UNTIL 1947. THE SUBDIVISION CONTINUED TO EXPAND INTO THE LATE 1960s. MANY OF LOCKHEED'S MANAGERS AND SUPERVISORS LIVED IN WHITLOCK HEIGHTS. THE ATLANTA ROAD ENTRANCE TO THE AIRCRAFT ASSEMBLY PLANT IS IN THE SOUTHEAST CORNER OF MAP.

Agricultural Stabilization and Conservation Service (ASCS) Maps, Cobb County, 1960. Georgia Aerial Photograph Collection, Digital Library of Georgia (Galileo), University of Georgia Science Library. http://dbs.galib.uga.edu/gaph/html/cobb/1960/cobb_1960_ascs_jl_sid.html. Assessed 20 June 2015.

moved from other states chose Whitlock Heights to build a new home.³⁸ For Cobb County, subsidized by federal intervention, the growth of large-scale middle-class to affluent subdivisions all but mitigated the effects of the homestead exemption on local revenue. In Georgia counties untouched by federal intervention, however, local governments still struggled to pay teachers, pave roads, and attract business.

Local Control through Regressive Tax Policies

The ascendancy of privileged white property owners in Cobb County and the surrounding metropolitan area of Atlanta led to a sharp rise in regressive taxes.³⁹ The foundation for this turn had its roots in the 1930s when Cobb tried to expand its tax base by introducing user fees and special taxes on liquor and luxury items. In the late 1930s, the growth of white property owners brought about the homestead exemption and New Deal-backed housing campaigns led to a movement spearheaded in the Atlanta region to exempt state income taxes from the amount paid in federal taxes.⁴⁰ As whites accumulated more wealth and property, the desire to preserve it grew more intense. During the war years, urban state legislators grew frustrated with federal rationing and surcharges on goods such as liquor and gasoline. With the state trying to pass more of the tax burden onto consumers, county commissioners decried a loss of revenue due to the imposition of federal control. Georgia's Commissioner of Revenue, specifically naming

³⁸ The arrival of new managers and home construction was often reported in local papers. See, for example, *Marietta Daily Journal*, 7 October 1951.

³⁹ One sociologist studying the impact of regressive taxation has noted that [S]tates and localities tend to rely heavily on tax cuts or other financial incentives as part of an overall strategy to lure investment. So increased economic competition may tempt policymakers either to lower income taxes on the well-to-do or to rely on more regressive forms of taxation." David R. Morgan, "Tax Equity in the American States: A Multivariate Analysis," *Social Science Quarterly*, Vol. 75, No. 3 (September 1994), 521.

⁴⁰ *Marietta Journal*, 21 August 1939.

gasoline rationing even “predicted nationwide agitation for states’ rights will follow the current trend of centralization of government services.”⁴¹

After the war and with the arrival of Lockheed and a new round of growth and prosperity, the metropolitan white property owner began to push for even more of the tax burden to be passed onto devices other than real and personal property. By the end of 1950, Georgia’s legislature finally adopted a state-wide sales tax that was supported mostly by metropolitan residents and businesses. Set at three percent and even applied to food purchases, state auditors predicted the tax would bring in \$90,000,000 annually.⁴² In Cobb, local politicians lobbied that the new revenue should reduce state income and real property taxes, while being used to fund public schools. The following year when Cobb’s legislators learned that the state school budget was only increased by ten percent while the “public welfare” budget increased by nearly 23 percent, they mobilized to stop the redistribution of sales tax money to Georgia’s poorer counties. With metropolitan legislators holding powerful positions on the General Assembly – having broken down the old rural / urban divide – they asked for immediate changes. Speaking to the interests of his Cobb County constituents, one politician scolded the state assembly that “Education is the primary interest of the taxpayers” and not state welfare programs.⁴³ While poorer counties argued for a need to continue progressive tax structures, the new metropolitan coalition in the legislature successfully cut the state capital gains tax in half.

⁴¹ The turn to regressive tax structures coincided with the rise of higher wages. With defense workers making up to five times their previous pay, the turn to consumption-based tax strategies was not locally feared. When Cobb became an increasingly white collar bedroom county for Atlanta in the 1950s and 1960s, consumption-based regressive tax policy would continue to gain adherents. Eugene Cook in a speech before a meeting of county commissioners in Atlanta. *Marietta Journal*, 24 May 1944.

⁴² *Marietta Daily Journal*, 10 December 1950.

⁴³ Quote from Fred Bentley in *Marietta Daily Journal*, 29 January 1951.

⁴⁴ Cobb's white property owners expected lower taxes and the preservation of acquired wealth.

White property owners were not alone in seeking tax reductions. The state's corporations, which had been the chief antagonists of white property owners since the late nineteenth century, relied upon their traditional influence to gain several reductions. In the post war years, Georgia's corporations lobbied the legislature to restructure their tax code to a flat-tax system of six percent. By the late twentieth century, the combined contributions of Georgia's wealthiest corporations, including Georgia Power, accounted for roughly three percent of the state's total collected revenue. ⁴⁵

The dual effects of preserving the accumulation of wealth and embracing tax regressivity greatly hindered the economic mobility of African Americans and working class whites in Cobb County, and all populations of the state not subsidized through federal intervention. A pair of sociologists who have studied the connections between tax regression and race found that "the costs of state government are more likely to fall on low income groups when many members of this class are Black." ⁴⁶ As the state became even more regressive in the late 1950s and early 1960s, struggling southern union leaders began arguing that the "real meaning of states' rights" meant "more regressive taxes and

⁴⁴ *Marietta Daily Journal*, 24 January 1951.

⁴⁵ Even in the 1910s and 1920s at the height of political capitalism, Georgia's corporations contributed in the low double digits. Information from Michael F. Digby, "State Revenues in Georgia," *New Georgia Encyclopedia*. 05 June 2014..

⁴⁶ David Jacobs and Don Waldman, "Toward a Fiscal Sociology: Determinants of Tax Regressivity in the American States," *Social Science Quarterly*, Vol. 64, No. 3 (September 1985),563. See also David R. Goldfield, *Black, White and Southern: Race Relations and Southern Culture, 1940 to the Present* (Louisiana State University Press, 1991).

restricted free labor.”⁴⁷ In the late 1950s, poorer counties adjacent to Cobb began paying for excess potable water treated from a low interest bond-built treatment plant outside of Marietta. The water came from the dam built by the Corps of Engineers.⁴⁸ As poorer, rural counties struggled to fund schools and build roads in the 1950s, Cobb seemed an economic miracle, having achieved growth and prosperity with the promise of low property taxes. It was also more racially homogenous than any other county in the region, as Cobb’s African American population – though growing decade to decade – was dwarfed by the influx of whites. Where African Americans had once comprised nearly 20% of the total population in 1930, the number dropped to roughly 5% by 1965.⁴⁹ Within fifteen years of Lockheed opening operations in Marietta, Cobb’s growing affluence and political influence continued to affect the machinery of state government. In the mid 1960s, Cobb’s dominant white property owners would push for the institution of a local home rule doctrine, a component of the 1945 Georgia Constitution that rural Georgia had always managed to block being implemented through its control of the state supreme court.⁵⁰ The 1960s would also see the beginning of the decline of state collection of real property taxes. By the end of the twentieth century, Georgia’s state government collected only one quarter mill, an amount so small that it constituted

⁴⁷ Alan Draper, “George Wallace, Civil Rights, and the Alabama AFL_CIO,” in Gary Fink, ed, *Race, Class, and Community in Southern Labor History* (University of Alabama Press, 1994), 224.

⁴⁸ Background on the water authority in Scott, *Cobb County, Georgia and the Origins of the Suburban South: A Twentieth Century History*, 242-244.

⁴⁹ *Historical Census Browser*. Retrieved 15 January 2012, from the University of Virginia, Geospatial and Statistical Data Center: <http://mapserver.lib.virginia.edu/collections>.

⁵⁰ In the mid 1960s, Cobb also backed home rule so that it could control its own zoning due to the fear that Atlanta, which was becoming majority African American during the period of white flight, would try to annex portions of Cobb. One Cobb politician noted the home rule would “keep Cobb County free from all future encroachments by Atlanta or any other political subdivision.” *Marietta Daily Journal*, 14 March 1965.

roughly one percent of the state's total collected revenue.⁵¹ Prior to implementation of the sales tax, real property had historically comprised the vast majority of collected revenue. After the decades long fight over tax equalization between rural and urban areas of the state, metropolitan counties such as Cobb, which had ample local revenue and federal investment, no longer needed state government to equalize and disburse funds.

Over the course of the second half of the twentieth century, the mantra of low taxes and economic prosperity would continue to resonate with Cobb's white property owners. Residents in affluent subdivisions, whose children attended some of the best funded and highest rated public schools in the southeast, came to believe that their prosperity rested on having made good financial decisions at the local government level, and in their activism of seeking reduced taxes. The long term accumulation of wealth experienced by Cobb and its white property owners was thus a process of naturalization. A scholar of American tax policy once observed that "the cumulative impact of the tax code is relatively invisible to the casual observer."⁵² This aptly describes Cobb County after World War Two. As a county largely subsidized by federal investment its residents rarely had to confront the realities of hard budget choices. Having relocated political power away from the old rural and urban dichotomy and towards a new metropolitan landscape, Cobb County was not representative of a vulgar white privilege, but was an example of suburban hegemony, where power resided at the intersection of race and geography.

⁵¹ Michael F. Digby, "State Revenues in Georgia," *New Georgia Encyclopedia*. 05 June 2014.

⁵² David Jacobs and Don Waldman, "Toward a Fiscal Sociology: Determinants of Tax Regressivity in the American States," *Social Science Quarterly*, Vol. 64, No. 3 (September 1985), 562.

Postscript

It was not until the mid 1990s, when Newt Gingrich became Speaker of the United States House of Representatives, that many Americans were first introduced to Marietta and Cobb County. In early interviews with the press, the soon-to-be-speaker credited the county's conservative citizenry for energizing him into action against what he viewed as an out of control federal government. With political pundits pushing forth the story that Gingrich, an arch-conservative Republican, was preparing to do battle with a Democratic Presidential administration over taxes, budget funding, and various social issues, media outlets rushed to the suburbs northwest of Atlanta, looking for background information on the new speaker's home district.

The *New York Times*, in an article titled the "Good Life," interviewed several transplanted families from the Northeast and Midwest. A native New Yorker, speaking on the virtues of living in Cobb County, responded, "I like that the people are more down to earth, more polite, that you don't have to walk around screaming and yelling and being rude – you know the whole New York thing." The father of a little leaguer, who had moved his family from a "stagnant Detroit" to Cobb in the 1970s, recalled that a friend encouraged his initial move down South, telling him that "if you don't like it, I'll pay your way back." The former Detroiters stayed, and as the man reported to the interviewer, "You can travel the whole world and not find a better place to live than this." Still another New Yorker remembered that when his father came to visit in the late 1970s he advised him to put down permanent roots in the area. The elder told his son that he was living in the "next New York." "What he meant was the old New York," the son replied, "the New York of the 40s, a great place to live and raise kids...I feel like I've

died and gone to heaven.”⁵³ The *New York Times* was not alone in reporting the generally happy feelings Cobb residents felt about their suburban lives, as the *Washington Post* and *Wall Street Journal* were busily producing similar-themed pieces. Television news programs such as *CBS This Morning* headed to Marietta, the county seat of Cobb, to interview local officials about the rise of Gingrich and to discuss the impact the area’s prosperous citizens had on formulating his political beliefs, with the show’s Paula Zahn reporting to viewers that the county was the “heart of the Republican surge in the South.”⁵⁴ The connection between southern suburbia and Republican voters became more entrenched in 1996, when journalist Peter Applebome’s *Dixie Rising: How the South is Shaping American Values, Politics and Culture* was published, a book which argued that white suburban Republicans in places like Cobb County were dictating the nation’s political discourse.⁵⁵

Concurrent to stories pushing a narrative of either hometown pride or Republican dominance in local and regional affairs, others began digging into the county’s finances, particularly in the allotment of federal dollars awarded per capita. Interest in the subject was largely spurred by Gingrich’s assessment of New York City as a “culture of waste,” noting that as speaker he was “not going to bailout the habits that made New York so

⁵³ Quotes taken from “The Good Life,” *New York Times*, 1 August 1994.

⁵⁴ *CBS This Morning*, Paula Zahn, CBS, 13 March 1995.

⁵⁵ Historians in recent years have pushed back against Applebome’s thesis that the South is dictating national politics. Matthew Lassiter and Joseph Crespino, for example, have argued that American Conservatism and the inequality brought about by federal policy-making transcends the geographical limits of the former Confederate States. See Matthew Lassiter and Joseph Crespino, eds, “Introduction” in *The Myth of Southern Exceptionalism* (Oxford University Press, 2009). Peter Applebome, *Dixie Rising: How the South is Shaping American Values, Politics and Culture* (New York: Harvest Books, 1997).

extraordinarily expensive.”⁵⁶ In response, left-leaning filmmaker and provocateur Michael Moore took a film crew to Marietta where he crashed the local Fourth of July parade. With megaphone in hand, Moore told the parade-goers that Cobb was getting between three and four billion dollars in federal money each year and that they should return it as a statement of their commitment to conservative ideals.⁵⁷ The *Atlanta Journal-Constitution*, whose editorial page often commented on how Atlanta’s northern white majority suburban counties received disproportionate amounts of federal dollars in relation to other parts of the state, pointed out that Cobb was awarded over fifty million dollars in Environmental Protection Agency (EPA) sewer construction grants during the 1970s. These grants, the paper argued, helped lay the infrastructure for the county’s phenomenal suburban growth from that decade onward with its population expanding from just under 200,000 in 1970 to nearly 450,000 by 1990 (and over 600,000 by the year 2000).⁵⁸ Further, the *Washington Post* revealed that for every \$1.00 Cobb sent to the federal government it received \$1.80 in return, while New York City residents got back only 0.82 for every dollar that left in federal taxes.⁵⁹ *Common Cause Magazine* discovered that the only two counties in the country that received more federal dollars than Cobb County had in the first part of the 1990s were Arlington, Virginia – the home

⁵⁶ Gingrich later apologized to Mayor Rudy Giuliani for the comments. *New York Times*, 19 September 1995.

⁵⁷ Moore’s TV Nation segment is viewable online at <http://www.youtube.com/watch?v=uJWemnpvrSM> [accessed online 22 August 2012]. According to the *NYT*, Cobb received 3.4 billion USD in 1992; *NYT* 1 August 1994.

⁵⁸ *Atlanta Journal-Constitution*, 15 October 1995.

⁵⁹ *Washington Post*, 17 October 1995.

of the Pentagon and Brevard, Florida – the home of the Kennedy Space Center.⁶⁰ In the fall of 1995 the *Buffalo News* continued to expose Cobb’s predilection for taking federal money by noting that Cobb benefitted from federal contracts due to the presence of Lockheed Aircraft in Marietta. When Gingrich’s staff was asked for comment, they flatly stated that Cobb was producing aircraft vital for national defense with its share of tax dollars, but that New York only took money for welfare and other “social programs.” “If New York had the military facilities – and related jobs – that Cobb County has,” the *Buffalo News* editorialized, “its welfare rolls would be smaller, too.”⁶¹ What was not reported in the Buffalo paper was that Marietta and Buffalo actually shared a common bond. During World War Two, Marietta’s Lockheed plant was operated by Bell Aircraft, which was then headquartered in Buffalo and who had sent the first wave of northern transplants down to Cobb County to build B-29 bombers.

Neither of these media portrayals – whether as a “suburban Eden” for northern families or as a home for financially conservative hypocrites – adequately reflects the complex factors that contributed in making Cobb County a powerful force in metropolitan, state, and national politics by the 1990s.⁶² What was missing from the glowing comments of the county’s transplants, for instance, was a discussion of the relationship between atrophying post-industrial areas in the Northeast and Midwest and the sprawling suburbs of Atlanta’s northside. A popular narrative of the 1990s concerned the division of the country’s Rust Belt and Sun Belt, an academically constructed

⁶⁰ *Common Cause Magazine*’s figures found in *NYT*, 1 August 1994.

⁶¹ *Buffalo News*, 21 October 1995.

⁶² The use of suburban Eden is a nod to Mike Davis’s work on Los Angeles and suburban sprawl, where he posits that white families continuously spread outward of the city center hoping to find the next “Eden,” while often leaving material decay in their wake. Mike Davis, *City of Quartz: Excavating the Future in Los Angeles* (London: Verso Press, 1990), 185-186.

demarcation between a declining North and a rising South, yet the stories that surrounded Gingrich and Cobb County in the mid 1990s rarely asked what factors contributed to the transfer of white and blue collar workers from one region to another in the second half of the twentieth century.

When a *New Yorker* compared suburban Cobb County in the 1970s to an idealized New York from the 1940s, what was being racially implied? May there have been, in light of Cobb being over ninety-five percent white by the late 1960s, a racialized nostalgia for New York City burroughs before white flight, budget crises, and high crime rates? To discuss the apparent resplendency of Cobb's suburbs without addressing the question of race enables the county and its white majority to reside in a state of decontextualization. From the politics of Native Removal to Jim Crow laws, race has been a central component of the local history. This was especially true with regard to tax policy. The decades long push to reduce state and local property taxes on the part of Cobb's white property owners should be correctly read as the making of white privilege. As such, the suburbs visited by the *New York Times* in the 1990s were built on a foundation of local white supremacy and federal interventionist policies that abetted segregation and inequality. The failure of national newspapers to interrogate the intersection of race, taxes, and federal policy-making legitimated the racial logic of America's white majority suburbs, a logic that argues that economic prosperity is a creation of low taxes, fiscal conservatism and not the result of systemic white privilege.

Likewise, with regards to charges of conservative Republican hypocrisy, no scholar from American urban, community, or regional studies would be surprised to learn that politically and economically privileged populations rationalize their own excesses;

no social scientist worth their own salt would uncritically accept irony as a conclusion.⁶³ Cobb's position as a component of the national defense industry, as a home to politically active suburban actors, and as the base of operation for the Speaker of the House in the mid 1990s, allowed the county to exert political influence on an integrated scale that reached across local, state, regional, and even national levels. As much as suburban racial logic serves to veil the significance of white privilege in policy making, the political power that grew in Cobb County from the opening of Bell Aircraft in the 1940s to the arrival of Lockheed in the 1950s provides a screen for immense effects of federal intervention. When Gingrich commented that Cobb County was vital to national defense and deserved federal investment, he shifted the question away from *why* Cobb has a defense-production industry. Avoiding the history of Cobb's tax rebellion, the fact that its selection as a defense industry site was largely the product of luck, and the racial inequality of its suburban development serves a narrative that the county made good fiscal decisions and was merely a supporting actor to America's military.

Over eight chapters, this dissertation has attempted to complicate the history of Cobb County to account for the dramatic rise in both the numbers and power of white property owners. Their trajectory from the nineteenth century to the mid twentieth century was certainly not preordained, but instead reflected the effects of a constellation of events. The grassroots movement to form a political coalition to push for a homestead exemption, for example, was a direct effect that demonstrated the resurgent strength of white property owners and their capacity to implement economic changes in their favor.

⁶³ Matthew Lassiter has referred to such efforts as a "telescoping strategy," one that seeks to tie "almost anything that happened after about 1938" to the election of Ronald Reagan as president. Matthew D. Lassiter, "Political History Beyond the Red-Blue Divide" *The Journal of American History*, 98 (December 2011), 761.

Federal programs that supported racial exclusivity in terms of housing policies and infrastructure improvements, though not written specifically for Cobb, were used by local politicians to create an enclave of white privilege. As Cobb's prosperity grew, its elected officials and white residents embraced a metropolitan language rooted in low taxes and good government. The politics of tax reduction, coalition-making, federal investment, and white supremacy were all key components to Cobb's rise – as they were for countless areas across the United States.

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