

RURAL PROPERTY TAX PROBLEMS IN ALABAMA

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Contents

	Page
INTRODUCTION	3
TRENDS IN RURAL PROPERTY TAXES	4
Long-Time Trends	4
Regional Variations	7
RELATION OF RURAL PROPERTY TAXES TO PRICES, EXPENSES, PURCHASING POWER AND INCOME	10
Farm Prices, Purchasing Power of Farm Products, and Rural Real Estate Values	11
Farm Receipts and Expenses	12
Farm Income	13
RURAL PROPERTY TAX DELINQUENCY	15
Nature and Extent	15
Factors Associated with Delinquency	18
SALE OF RURAL PROPERTY FOR TAXES	21
Nature and Extent	21
Factors Associated with Tax Sales	26
Market for Tax-Sold Properties	30
ASSESSMENTS OF FARM PROPERTY FOR TAXES	31
Legal Aspects	32
Real Estate	33
Personal Property	40
SUMMARY	47
APPENDIX	49

Rural Property Tax Problems in Alabama*

THE INCREASE in tax-financed governmental services and the decline in ability to pay taxes because of lower incomes have brought about in recent years a serious economic problem in most rural areas of Alabama. Tax delinquencies and tax sales have reached enormous levels in some areas and the inability and failure to collect taxes have forced many local governmental units to postpone final payment of their obligations. They have as a result either had to issue long-term bonds and tax anticipation warrants, or have had to assume other temporary credit obligations.

Revenue for the support of local governments is derived principally from general property taxes. The fact that 19,036 rural properties were sold for taxes in Alabama during the period 1928-1933 indicates that many individuals are unable or unwilling to meet their property-tax obligations. Numerous solutions to the tax problem have been offered and frequently tried, some of which have been proposed without a knowledge of the facts essential to an adequate study of their probable economic effects.

Custom has been an important factor in the development of our present system of taxation and particularly so for local governmental revenue. A number of the characteristics of the present tax system may be traced back to the early part of the nineteenth century when agriculture was practically the only source of income. Thus, assessments for taxes early became associated with property which was the basis of agricultural wealth and at that time accepted as an index of ability to pay. Although many other sources of revenue now are tapped, the general property tax still holds first place in providing revenue for state and local governmental functions.**

The purpose of this study is to present facts regarding the taxation of rural property with consideration of five important aspects of the problem. These are: (1) variations in the amount of taxes; (2) burden of taxes; (3) delinquency in tax payment; (4) sale of property for taxes; and (5) inequalities in assessments. The discussions here presented are directed toward bringing out the merits and injustices of the general property tax system as a source of governmental revenue.

*Acknowledgements: Data from many sources and the cooperation of many individuals made this study possible. Data provided in Federal Projects, C. W. A. Project F6 and W. P. A. Project 11 collected under the supervision of Mr. Ralph B. Draughon were the foundation of this study. Many data were likewise obtained from several projects of the Department of Agricultural Economics of the Alabama Agricultural Experiment Station and other sources. The entire staff of the Department of Agricultural Economics rendered invaluable aid in preparing the manuscript for publication. To the individual mentioned above and to many others who directly or indirectly aided in this study the author gratefully acknowledges his obligation.

**Since the period covered in this study, two important changes have been made in the Alabama tax system. First, the "Homestead Exemption Law" provides for the exemption of homesteads up to the value of \$2,000 from State taxes; and second, the loss of funds through the exemption is made up by a general sales tax. Property taxes for local government purposes have not been disturbed.

Trends in Rural Property Taxes

The American farmer's tax problem is largely associated with the general property tax even though he usually pays taxes in several other forms. In Alabama, inheritance taxes are of only nominal importance to most farmers and incomes of few farmers are taxed because of the relatively small volume of the farm business and the large proportion of the income received in the form of home-grown products for household use. The poll tax is frequently avoided. Taxes on fertilizer and mixed feeds are small in relation to the price paid. Finally, many farmers do not own cars and thus pay no gasoline tax or automobile license tax.

Long-Time Trends

Taxes per acre increased generally during the period, 1848-1935, varying from slightly more than one-half cent in 1849 to approximately twenty-one cents in 1929 (Appendix Table 1). Taxes, which on a per acre basis prior to 1867 were relatively low, averaging 1.22 cents, were assessed only on personal property and not on real estate. Personal property, a large part of which was slaves, was then considered the index of ability to pay. An important reason for these relatively low taxes was the modest demand for and provision of governmental services; for instance, one Western Alabama county collected less than \$7,000 in 1848. The need for financing the reconstruction following the Civil War resulted in the addition of real estate to the tax rolls in 1867. This, and the increasing value of land which resulted from the inflation of prices in general following the Civil War, caused taxes to increase from 1.7 cents in that year to 4.7 cents per acre in 1874. The general trend from this year on was steadily downward until a low of 2.1 cents per acre was reached in 1889. Taxes continued at a relatively low level during the depression years of the 1890's but a gradual increase began after 1889 which gained in momentum through a period of forty years (Figure 1). This long sustained increase was finally terminated in 1929 when taxes per acre were approximately 21 cents,* the largest amount ever paid by Alabama rural property owners at any time in the history of the general property tax system. Following 1929 taxes began to decline reaching a level of 14.9 cents per acre in 1935 (Appendix Table 1).

The most important single factor associated with this almost continuous rise in taxes per acre on farm property has been the ever increasing demand of the public for more and higher quality governmental services such as public school and highway systems. Many functions which were once considered the responsibility of

*United States Bureau of Agricultural Economics estimates, indicating the per acre tax on Alabama farm real estate rose to 25 cents per acre, do not necessarily conflict with the data in Appendix Table 1 since "rural" real estate contains a much higher proportion of low-valued land than does "farm" real estate. However, these data are subject to the limitations of small samples and may vary slightly from the true situation in any one year. The indicated decline in "rural" real estate taxes per acre from 1929 to 1935 amounted to 28 per cent. This may slightly exceed the actual decline since it compares with a decline in assessed value of all Alabama property of 24 per cent and with a decline in the B. A. E. estimates of "farm" real estate taxes per acre of 16 per cent.

individuals are now performed by governmental agencies. Furthermore, wages and prices of goods increased generally. Finally, the

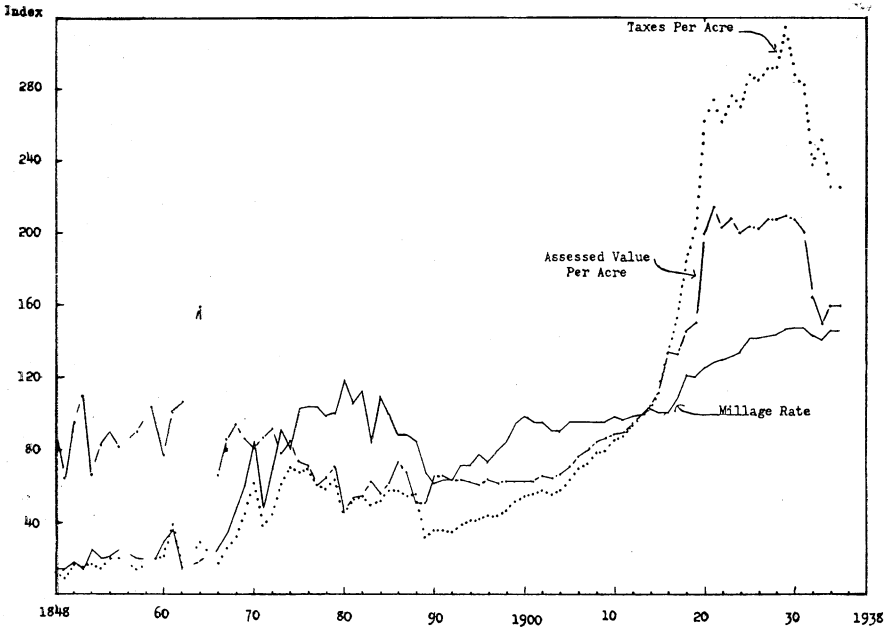


FIGURE 1.—Trends of Millage Rates and Assessed Values and Taxes per Acre of Rural Real Estate, Alabama, 1846-1935.

recent depression stimulated the demand for greater governmental expenditures in caring for the unemployed and other dependents. These and many other changes have resulted in the upward trend of taxes. Any increase in revenue from the property tax to finance increased governmental services must come about directly through an adjustment in assessed values and/or the property tax rate.*

Variations in the assessed values of farm property and millage rates are the two factors directly determining the trend in the amount of taxes per acre. The trend in these two factors has been divided into four periods for purposes of this study: 1848-1867, 1868-1890**, 1891-1915, and 1916-1935.

It has been mentioned previously that the general property tax rolls before 1867 included only personal property which consisted largely of slaves. The assessed value of rural personal property per acre during this early period fluctuated widely, varying from \$2.97 in 1849 to \$7.41 in 1864, and averaging approximately \$4.00.

*Property tax rates are expressed in terms of a certain number of mills on the dollar of assessed value. Thus, a tax rate of 21 mills amounts to 2.1 cents on each dollar of assessed value.

**Data for the period prior to 1890 were obtained from records of a very limited number of farms in from 1 to 5 counties in each year. Thus, they represent the changes for the State as a whole only in a very general way.

This average was more than 80 percent of the assessed values per acre (of real estate and personal property) in 1913, the base period* (Appendix Table 1). Although the significance of these variations is decreased by the small sample used for the period of the study, they are probably indicative of the inflationary influence of the Civil War. The millage tax rate, during the period 1848-1867, was lower than for any other period of the study (Figure 1).

The assessed value of farm property per acre began a general decline in 1869 that lasted until 1890, never returning to the high level of the Civil War period until 1910, more than forty years later. This decline in per acre assessed values, which occurred despite the addition of real estate to the tax base in 1867, was probably due in no small part to the withdrawal of slaves from the rolls as a taxable item of personal property. Other contributing factors to this decline were the use, destruction, and loss of personal property during the War, and the deflation in the value of that taxable personal property remaining. Furthermore, the decline in the assessed values of farm property resulting from the above factors may have been accentuated by a less complete assessment of personal property during the latter period because of changes in the methods of assessment and in attitudes of property owners toward assessments. Thus, following the War much personal property probably escaped the tax rolls.

The adjustments which were made in the procedure and requirements of property assessment in the years from the War to 1890 were significant. The tendency was for personal property to be classified into more general groups with less itemization and some forms of personal property of minor nature disappeared from the property lists entirely. Legislation also was enacted that exempted certain types of personal property from taxation, particularly items considered absolutely essential to the maintenance of the home and the production of crops. Assessment practices gradually changed until the visit of assessors to the farm for the purpose of enumerating the property ceased to be a part of the procedure, thus making escape of property from the tax rolls somewhat easier.

The deflation of rural property values and the greater demand for governmental revenue following the War made necessary the increasing of the millage rate. This rate rose from 3.5 mills in 1866 to 16.7 in 1880. In no period of similar length in the history of the Alabama general property tax has there been a more rapid adjustment in tax rates.

Tax rates, assessed value of rural property per acre, and taxes per acre all had declined to low levels by the depression of the 1890's. The amount of taxes assessed per acre of farm land was the

*This base period was selected because it is in common use in other studies and permits direct comparison of data from different studies.

lowest of any time after the Civil War period. From 1890 to 1914 fluctuations in amount of taxes, millage rates, and assessed values were relatively small though the trends of all were gradually upward. The millage rate in this period, however, increased relatively more rapidly than assessed valuation; this was also the case prior to 1890.

The year 1916 introduced another period in which marked readjustments occurred in the trend of the general property tax. These readjustments were equal to or exceeded the adjustments that followed the Civil War. With the exception of 1866-1870, the increase in the tax rates from 1913 to 1920 was the most rapid and extensive of any during the period covered by this study, the index of millage rates having increased from 100 in 1913 to 129 in 1921. In the ten-year period 1921-1930, the index of millage rates increased gradually from 129 to 148. Tax rates have remained relatively constant since 1930.

Although the general property tax rate for the State, as a whole, reached the level of 20 or more mills for the first time in 1925, many counties in the State were previously taxing property at the rate of 21 mills which was the maximum rate permitted by the constitutional amendment of 1921. When this maximum millage rate is reached by all counties no further increases in tax revenue due to increases in the rates may be expected.

Increases in the assessed value of rural property per acre have been much greater than in millage rates since 1915. The index of assessed values per acre had by 1920 increased to 200 from the base year 1913, which was almost four times the increase that occurred in tax rates during the same period (Figure 1). Following the World War assessed values remained materially above millage rates; this relationship occurred only once before in the 88 years covered by this study and that was in the period up to and including the Civil War. This relatively higher level of assessed values over tax rates in the period following the World War may be partially explained by rising land prices during the War, and by the Constitutional limit of a maximum of 21 mills that may be assessed on property. With many counties at or near the maximum limit, the only way they may increase property taxes is by adjusting the assessed values of property to higher levels. Since 1931, however, the assessed valuation has declined to about the millage rate level.

Regional Variations

The upward trend in farm real estate taxes per acre in Alabama corresponded very closely to that of the United States for the period 1890 to 1930. After 1930 the trend in the amount of taxes per acre was downward, but the decline in Alabama was less rapid than for the United States (Figure 2). In the period 1890 to 1918 the trends of farm real estate taxes per acre in Alabama and the East South Central States were similar; between 1918 and 1930 taxes increased more rapidly in the East South Central States than in Ala-

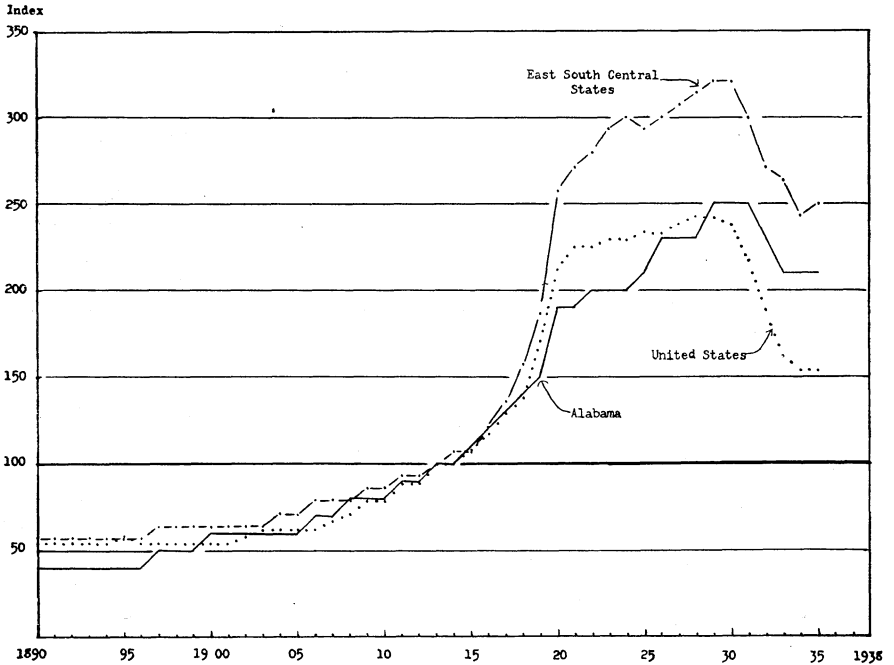


FIGURE 2.—Trends of Farm Real Estate Taxes per Acre in Alabama, East South Central States and the United States, 1890-1935.

bama; and after 1930 they declined more rapidly in the East South Central States than in Alabama (Appendix Table 2). For the period, as a whole, the relative position of taxes was lower in Alabama than in the East South Central States.

There were marked variations from 1913 to 1929 in tax advances among the various states. In 1929 Alabama with an increase of 144 per cent ranked twenty-seventh and Florida led all states with a 537 per cent increase (Table 1). In 1935 Alabama had reached eleventh place. Though Alabama ranked high in percentage increase the amount of taxes per acre was still relatively low.

Taxes on farm real estate per acre varied widely throughout the State, not only in amount, but also in their trend during the period of this study (Appendix Table 3). Before the World War, however, the amount and the changes in the trend per acre were, with few exceptions, quite uniform throughout the various regions of the State (Figure 3). In the Lower Coastal Plain taxes were generally lower and in the Limestone Valleys they * were generally higher than the State average.

*There was a strong tendency for taxes per acre by counties to be uniform within a soil area. In certain periods of time wide differences between soil areas appeared in the amount of taxes per acre. The agricultural, industrial, and social development has varied widely in the different soil areas since 1910. For these reasons, the soil provinces were selected and used as a basis for determining the amount of variation in the taxes in different parts of the State. See Figure 7 for the division of the State by soil provinces.

TABLE 1.—Amount and Index of Farm Real Estate Taxes Per Acre, Selected States, 1913, 1929, and 1935(1).

State	Taxes per acre			Index of taxes		
	1913	1929	1935	1913	1929	1935
Alabama	\$0.10	\$0.25	\$0.21	100	244	210
Georgia	0.13	0.30	0.23	100	242	180
Florida	0.14	0.92	0.60	100	637	421
Mississippi	0.16	0.68	0.53	100	413	325
Tennessee	0.15	0.47	0.38	100	316	257
New Jersey	0.76	2.69	2.01	100	353	264
New Mexico	0.04	0.07	0.05	100	186	137
United States	\$0.24	\$0.58	\$0.37	100	241	154
Rank of Alabama(2)	42	41	40	--	27	11

(1) Data from Bureau of Agricultural Economics, U.S.D.A., Mimeographed Report, Feb. 5, 1937.

(2) Rank among 48 states from highest to lowest.

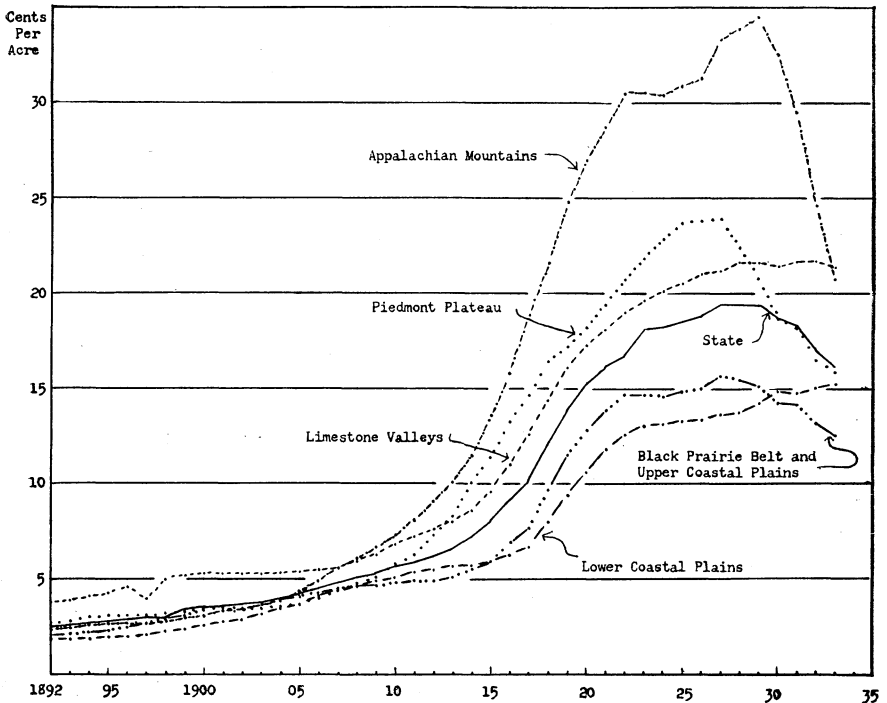


FIGURE 3.—Trends of Rural Real Estate Taxes per Acre by General Soil Regions of Alabama, 1892-1933

Since the period 1910-1914, the trend of taxes per acre of farm real estate has changed materially in relation to the State average, in respect to the amount of variations in taxes per acre, and in the relative position of the different soil regions. During the 20-year period beginning in 1910 taxes per acre in the Appalachian area in-

creased from 7.3 cents to 34.5 cents. This was the largest amount per acre in any area at any time in the history of the State.

Taxes per acre in the lower Coastal Plain increased from 5.1 cents in 1910 to 14.3 cents in 1929. Taxes in this area were the lowest of any area during the years 1915-1929. The rapid rise of rural real estate taxes in the Appalachian Mountain and Piedmont areas has been similar to that in other states of the South since 1913 (Figure 2).

A number of factors may be offered as possible explanations for the wide regional variations in the amount of taxes per acre on farm real estate. Some of these factors are differences in social and economic progress, productivity of land, intensity in use of land, market value of land, type of taxable property available, such as coal, iron, timber, water power, industrial property, density of population and relative needs of the communities.

A variation in the amount of taxes paid by farmers in different regions is not in itself to be considered as an indication of inequality in the property tax system. This variation must be related first to the amount and quality of governmental services received. Taxes low in amount per acre may be relatively high for the services rendered. The evaluation of taxes with regard to benefits received and quality of services does not come within the scope of this study.

RELATION OF RURAL PROPERTY TAXES TO PRICES, EXPENSES, PURCHASING POWER AND INCOME

It is generally agreed that "ability to pay", which is reflected chiefly through income, is a principal criterion for the assessment of taxes. It is to be expected then that the basis for levying the general property tax is the value of property owned by a taxpayer, which is assumed to be a measure of his ability to pay taxes. Thus, the value of the property is assumed to be merely capitalized income, in which case income and property values would change proportionately. Even with changes in capitalization rates, which would tend to change the level of values, the relative values would still presumably measure the relative abilities of various property owners to pay taxes.

In considering whether property values as such are an index of the owner's ability to pay taxes it should first be pointed out that property taxes do not take account of salaries and wages, of incomes in the nature of annuities, of indebtedness upon properties, of other receipts and expenses, of difference in size of family, and of other factors that are totally unrelated to property value. Furthermore, the value of rural property, especially for short periods of time, may be a very unreliable index of rural property income since this income is influenced by many factors which do not affect immediately the value of rural property. Some such factors are

changes in prices paid and received by farmers, in interest rates, in property taxes, and in farm receipts and farm expenses, which, with inventory changes, determine farm income.

The effect of factors unrelated to property value upon ability to pay is obvious and only indirectly connected with this study. Attention is given therefore, to some of those factors which affect rural property income directly. Data on price and purchasing power were available for the period 1910-1935, and on receipts, expenses, and incomes for the years 1927-1932.

Farm Prices, Purchasing Power of Farm Products, and Rural Real Estate Values

In Alabama, the period 1910-1915 was characterized by moderate fluctuations in prices, taxes, and farm real estate values (Figure 4). During these years, however, fluctuations were not uniform as prices received by farmers declined, prices paid by farmers remained relatively constant with a resulting decline in the purchasing power

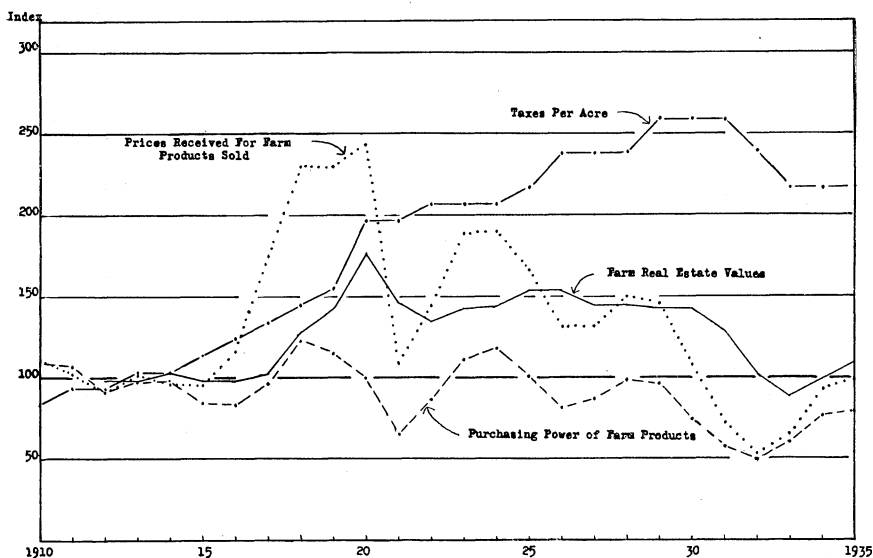


FIGURE 4.—Trends of Farm Prices, Taxes, Real Estate Values, and Purchasing Power in Alabama, 1910-1935

or farm products. From 1912 to 1915 farm real estate values increased slightly and taxes increased materially. In the period 1916-1920 prices received by farmers increased very rapidly; prices paid by farmers increased less rapidly, thus increasing purchasing power. Taxes per acre on farm real estate increased rapidly during the period but not so rapidly as prices. From 1920 to 1932 farm prices fluctuated widely reaching in 1932 their lowest point for any year of the period studied. In the meantime, farm real estate taxes per

acre increased to their highest point for the entire period. Farm real estate value movements tended to reflect somewhat slowly and mildly the wide fluctuations of farm prices and farm purchasing power. From 1932 to 1935, farm prices and purchasing power increased, farm real estate taxes declined, and after 1933 farm real estate values made gains. These movements indicate that farm taxes tend to move up or down in direct response to major changes in prices of products sold and of farm real estate. However, changes in taxes tend to occur more slowly than prices, and thus the tax burden is distinctly lessened in periods of general price advances and distinctly increased in periods of price declines.

Farm Receipts and Expenses

A few studies which permit a comparison of taxes with farm receipts and expenses were made of groups of farms in Alabama during the period 1927-1932. Tenant farmers were omitted from this comparison because their property taxes were usually negligible.

Farmers in the Sand Mountain area of northeastern Alabama paid from 2.1 to 2.5 per cent of their total farm receipts in taxes in the pre-depression years of 1927-1929, but they paid up to 6 per cent in the three following depression years (Table 2). Taxes de-

TABLE 2.—Taxes Paid Per Farm and Per Cent Taxes Are of Total Receipts, Crop Receipts, and Cash Expenses for Sand Mountain Area, Alabama, 1927-1932 (1).

Year	Taxes paid	Per cent taxes are of—		
		Total receipts	Crop receipts	Cash expenses
1927	\$38	2.5	3.3	9.0
1928	37	2.1	2.8	6.3
1929	37	2.3	3.4	5.5
1930	39	3.4	5.4	6.1
1931	36	4.6	3.1	8.1
1932	34	6.0	10.1	11.1

(1) Unpublished data, Dept. Agr. Economics, Alabama Polytechnic Institute.

creased more slowly than receipts, thus a greater percentage of the total receipts was required for taxes. In 1929 taxes of \$37 per farm amounted to 5.5 per cent of the cash expenses, but by 1932 with taxes down to \$34 per farm, they comprised 11.1 per cent of the total cash expenses. Farm expenses other than taxes were obviously reduced to a greater extent than taxes as the depression progressed.

In a Black Belt study for 1929, it was found that taxes required about the same percentage of total farm receipts as in the Sand Mountain Area, but made a larger percentage of cash expenses than in the Sand Mountain Area (Table 3). Total cash expenses in relation to receipts were lower in the Black Belt than in the Sand Mountain Area, largely because of the heavy fertilizer expenses incurred in the latter area.

TABLE 3.—Per Cent Property Taxes are of Family Income, Farm Receipts, and Cash Expenses by Size of Farm in the Peanut, Black Belt, and Sand Mountain Areas, Alabama, 1928 or 1929(1).

Acres in property		Property taxes per farm	Per cent property taxes are of —		
Class interval	Average		Income to farm capital, labor and family	All farm receipts	Cash farm expenses
Peanut Area — 1928					
100 and less	81	\$ 31	3	2	6
101 - 200	162	65	5	3	6
201 and over	470	147	10	4	6
Average	297	\$ 99	8	3	6
Black Belt Area — 1929					
100 and less	57	\$ 12	3	2	8
101 - 300	200	58	6	3	12
301 and over	790	203	8	4	9
Average	409	\$106	7	3	9
Sand Mountain Area — 1929					
39 and less	37	\$ 23	4	2	5
40 - 79	59	32	4	2	5
80 and over	129	59	6	3	6
Average	73	\$ 37	5	2	5

(1) By the Peanut Area is meant the 9 southeastern counties of Alabama, all of which are in the Lower Coastal Plain.

Farm Income

A study of the relationship of farm income to taxes probably is most significant when approached from the standpoint of whether farmers, as a group, are bearing more than their share of taxes, or whether some farmers are bearing more than others. Unfortunately it is extremely difficult to compare burdens of taxes on farmers with those on other social groups. Representative and valid comparisons, however, may be made of burdens of taxes on the income of groups of farmers under various circumstances and in various sections of Alabama and the nation.

The Census of 1930 provides a basis for comparing property taxes with net cash farm income for the year 1929 by states and by counties.* In Alabama only 4.4 per cent of the net cash farm income was required for taxes. This was less than that in any other southeastern state (Table 4). Georgia with 5.7 per cent was next lowest while Florida was highest with 14.1 per cent. Florida was the only southeastern state which exceeded the national average in this respect.

The percentage of net cash income absorbed by property taxes was relatively uniform among the different farming areas of Alabama, since net cash income and property taxes varied more or less

*Net cash farm income as here used is the value of products sold or traded less expenditures for labor, fertilizer, and feed as recorded in the Census.

TABLE 4.—Net Cash Farm Income and Taxes on all Farm Property Per Acre, and Per Cent of Net Cash Income Required for Taxes, Southeastern States and the United States, 1929(1).

State	Net cash income per acre(2)	Taxes per acre(3)	Per cent required for taxes
Alabama	\$ 7	\$0.31	4.4
Georgia	7	0.40	5.7
Mississippi	12	0.69	5.8
Louisiana	12	0.70	5.8
Tennessee	8	0.52	6.5
Virginia	7	0.47	6.7
South Carolina	8	0.57	7.1
Kentucky	7	0.51	7.3
North Carolina	9	0.75	8.3
Florida	8	1.13	14.1
United States	\$ 8	\$0.86	10.8

(1)Data from 1930 Census.

(2)Net cash income includes cash income reduced by the sum of cash expenditures for feed, fertilizer, and labor as recorded in the census reports. Data apply to all farms.

(3)Taxes per acre apply only to owner operated farms, but are believed to be typical of taxes on all farm property.

proportionately between areas. Within areas, however, there was considerable variation from county to county in the percentage of net cash income required for taxes. In counties in which the farmers' net cash income per acre exceeded \$10, only 3.5 per cent was required on the average for taxes; while in counties with net cash farm incomes of \$5 to \$9 per acre, the percentage was 3.6 per cent, and in counties with incomes of less than \$5 per acre, it was 4.6 per cent (Table 5). Thus the burden tended to be heaviest in counties of low cash farm incomes, even though actual taxes per acre were generally greater in counties having high per acre incomes.

TABLE 5.—Average Net Cash Income and Real Estate Taxes per Acre, and Per Cent of Net Cash Income Required for Taxes in Alabama Counties Grouped by the Amount of Net Cash Income per Acre, 1929.

Net cash income per acre(1)	Number of counties	Average net cash income per acre	Taxes on land and buildings per acre	Per cent required for taxes
Less than \$5	5	\$ 3	\$0.15	4.6
\$5 - \$9	52	7	0.24	3.6
\$10 and over	10	12	0.40	3.5
State	67	\$ 7	\$0.25	4.4

(1)Source: Appendix Table 5. Other data derived from 1930 Census.

Within certain areas a further comparison may be made of the percentage of farm income absorbed by taxes on small and large farms. Owners of the larger farms paid a distinctly greater percentage of their income for taxes than owners of small farms in the Peanut, Black Belt, and Sand Mountain areas of Alabama (Table 3). On the larger farms a much greater percentage of income is at-

tributed to capital, as a rule, than on small farms; and, conversely, much less is attributed to the personal labor of the operator and his family. Since the property tax is not levied on labor earnings, the apparently unequal tax may well reflect a more or less equal contribution of capital to taxes on the part of owners of small and large farms.

It should be pointed out here that uniformity of taxes by areas of the State is not necessarily expected or desired since services obtained through tax payments are not always comparable. Society, as a whole, must be concerned, however, if taxes become the active factor which finally forces worthy farmers to give up their farms. Farm taxes, even though light in total amount, may bear heavily upon farm owners since the average farm owner has usually no chance to raise his rent or prices of his products when he is assessed higher taxes. Furthermore, most farmers have relatively small cash incomes, and thus are among those to whom the payment of even a modest percentage of their cash incomes as taxes calls for sacrifice.

RURAL PROPERTY TAX DELINQUENCY

The certainty of yielding annual revenue, which has been one of the chief merits of the general property tax for many decades, is weakened when wholesale delinquencies in tax payments occur, as was the case in the depression years following 1930. The effects are very disrupting to governmental agencies, particularly local units that depend more fully on funds from this source. Payment of interest on bonds is delayed or omitted with resulting impairment of credit; schools are closed or school terms shortened; roads and bridges are poorly maintained; health work is handicapped and many other governmental activities are curtailed. When delinquency results in tax sales or forfeiture of property to the State, private property holdings are decreased. Tax delinquency, which was once considered a problem peculiar to cutover lands and abandoned acreages of poor lands, has become state-wide and includes productive rural land.

Nature and Extent*

Taxes are due in Alabama on October 1, but no penalty for non-payment is incurred until after January 1. Interest, at the rate of 6 per cent, is charged if the taxes are not paid by January 1,** and delinquent property is usually sold during July or August. At any time during this period the owner has the privilege of removing the delinquency by paying his taxes plus the delinquent costs. The

*A copy was made from the county records for the five-year period 1928-32 of all delinquent forms of rural property except properties of less than three acres in size. Properties in incorporated or platted areas for urban purposes were not included in the tabulations.

**The rate of interest on delinquent taxes was 8 per cent during the period of the study.

property owner must be notified of his delinquency not less than twice before the time of sale.

In 1932 about 60,000 rural properties in Alabama embracing more than one-third of the land in the State, were delinquent in taxes (Appendix Table 5). In 13 counties more than one-half of the area was delinquent. The range in delinquency was from 2 per cent of the land area in Randolph County to 69 per cent in Dale County (Figure 5)*. More than twice as many properties, twice as much land, and twice as much taxes were delinquent in 1932 as in 1928. Nevertheless, because of readjusted tax values the total delinquent taxes in 1932 were slightly reduced from the 1931 level despite increased numbers of delinquent properties and acres. In 1932 total taxes delinquent amounted to \$1,999,615 and covered 59,484 properties including 11,161,454 acres of land (Appendix Tables 5 to 7).

During the period of this study approximately 90 per cent of all tax-delinquent properties in Alabama outside of incorporated areas were classified as farms.** Washington and Conecuh Counties were the only counties in the State with the number of tax-delinquent properties utilized for non-agricultural purposes exceeding the number of tax-delinquent farms. This relatively low percentage of the total tax-delinquent property indicated as being farms in these two counties might have been in part due to a more accurate classification of properties on the tax roll, but was probably caused more by the relatively low percentage of real estate in farms.

Mineral land was found tax delinquent most frequently in Blount, Cullman, Walker, Tuscaloosa, Bibb, and Coosa Counties.** Tax-delinquent timber lands appeared on the tax rolls of counties near the southern border of the State, including Geneva, Escambia, Washington, and Conecuh. In the north central part of the State the counties of Coosa, Shelby, St. Clair, and Cullman had between 6 and 10 per cent of the total delinquent land in timber. The counties of Jackson, Madison, Franklin, Marion, Walker, Tuscaloosa, and Pickens had less than 5 per cent of tax-delinquent rural properties classified as timber land.**

Available data indicate that tax delinquencies in Alabama probably reached unprecedented high levels during the recent depres-

*A certain amount of error exists in these results. The total area of the county includes area in rivers, roads, incorporated areas, publicly owned parks, and game and forest reserves. The area in these uses varies in relative importance from county to county. The delinquent acreage includes only rural lands that are assessable for taxation. The error that may be created by this condition in the data is not sufficient to destroy the significance of the variations found existing in the percentage of country area tax delinquent.

**Rural properties include properties classified as farm, unimproved, mineral, timber, and waste land. No great amount of confidence can be placed in the county records in regard to the classification of properties by type or use. Often notations are not made on the records as to the use or type of property. Sometimes the appearance of improvements on the records may be the only information available to indicate that the property is a farm. Rather careful checking on the part of the field staff, often against sources of information other than the tax assessor's records was necessary to secure this information. Although many errors exist in the data, they are sufficiently accurate to show that the delinquency problem in rural areas is predominately associated with farm property. Records for Jefferson and Montgomery Counties were not available.

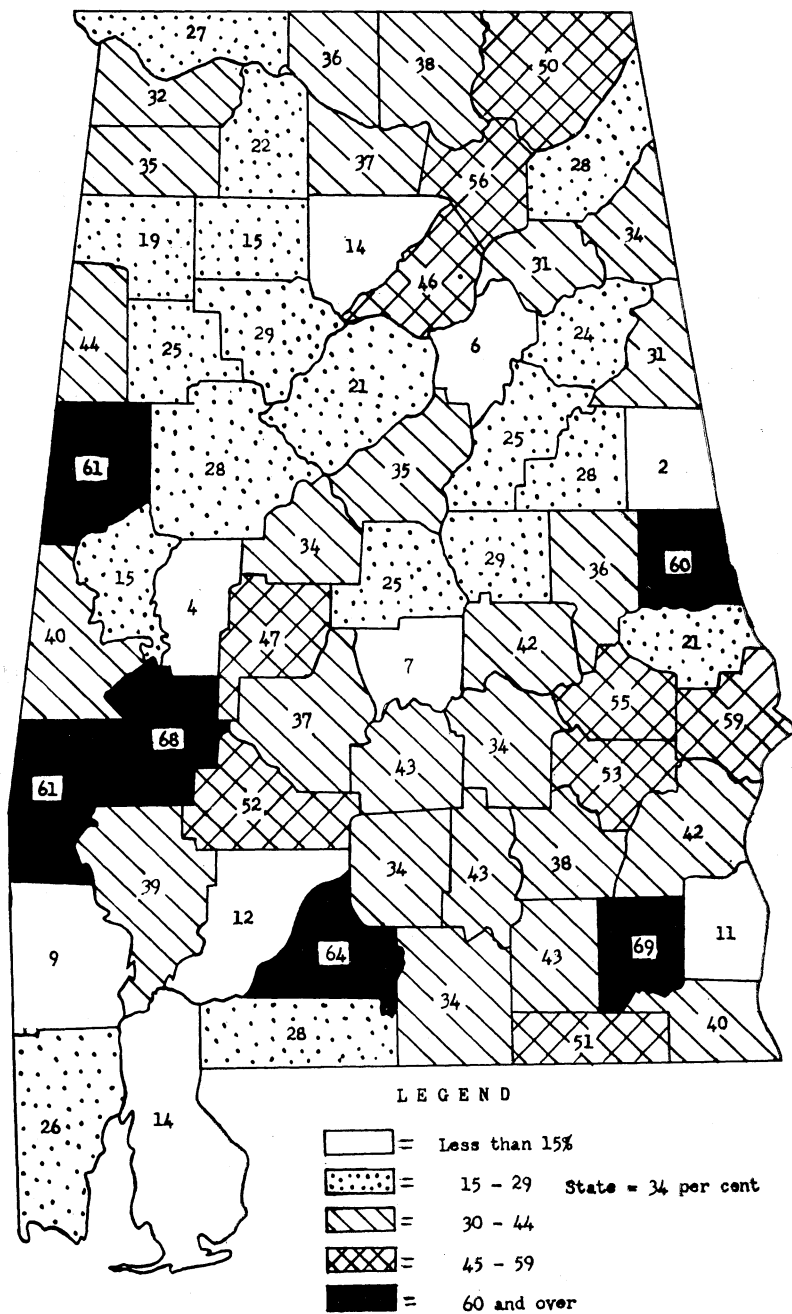


FIGURE 5.—Percentage of Land Area Tax-delinquent by Counties, Alabama, 1932.

sion years. After 1932, tax sales in Alabama decreased rapidly and it is probable that delinquencies which gave rise to sales also decreased in importance.

Factors Associated with Delinquency

Only the more apparent causes for the increase in tax delinquency will be considered. For convenience these causes may be combined in three general groups: (1) those associated with the decline in income from unfavorable economic circumstances; (2) those associated with the human factor; and (3) those associated with the administrative weakness of the general property tax laws.

The most important cause of tax delinquency during the period of the study was the decline in the farmer's cash income which in 1932 was about one-third of that received in 1929. Tax delinquencies more than doubled from 1928 to 1932. While the improvement in farm incomes since 1932 has probably relieved the delinquency situation to some extent, the problem still remains a serious one.

Inequity and lack of responsiveness on the part of the general property tax system to changing economic conditions of farmers are indicated by the volume of tax delinquency. The inflexibility of the tax system coupled with the farmers' relatively heavy investment in land and the slow rate of turnover of their operating funds causes them to suffer in paying taxes during periods of declining prices.

Many factors associated with income might be related indirectly to tax delinquency. The non-resident or speculative owner, for example, becomes an important factor in tax delinquency during depressions because his holdings are frequently abandoned when the incomes decline or prospects for income disappear. This condition was important in some areas of Alabama, especially in the Gulf Shore Counties, around the larger cities (particularly the industrial cities), and in the Tennessee Valley area adjacent to the Muscle Shoals development.

Property taxes were delinquent on a greater percentage of the larger rural holdings than of the smaller units. In the representative counties studied 6.6 per cent of all the property holdings were less than 20 acres in size, but only 2.8 per cent of the delinquent properties were in this group (Table 6). Rural properties between 20 and 100 acres in size included 57.4 per cent of all holdings and 48.5 per cent of all tax delinquent properties. About one-fourth of all rural holdings ranged from 100 to 260 acres in size, but nearly 35 per cent of the delinquent properties were in this group. About 10.2 per cent of all rural properties, and about 14.1 per cent of all delinquent properties were over 260 acres in size.

Tax delinquency may be divided into two general types on the basis of cause: that of a short-term nature, and that of a chronic nature. In this study it was assumed that short-term tax delinquency

TABLE 6.—Relation of Size of Tax Delinquent Properties to the Assessed Valuation per Acre, Per Cent of Assessed Value in Land, Per Cent of Land Not in Crops, and the Per Cent of Tax Delinquent Properties and all Properties in Each Size Group, Six Counties, Alabama, 1932(1).

Size of property (2) (acres)	Assessed valuation per acre(3)	Per cent of assessed value in lands(3)	Per cent of land not in crops(4)	Per cent of total in each size group	
				Tax delinquent properties	All properties(5)
3-9	\$104	43	17	1.2	1.4
10-19	39	57	18	1.6	5.2
20-49	17	71	27	20.5	30.9
50-99	13	77	46	28.0	26.5
100-174	11	80	66	24.3	18.4
175-259	9	82	75	10.3	7.4
260-499	9	82	81	8.7	6.3
500-999	9	85	84	3.8	2.5
1000 and over	7	86	90	1.6	1.4

(1) Blount, Cullman, Dallas, Fayette, Houston, and Pike Counties.

(2) Properties less than 3 acres omitted.

(3) Includes only those tax delinquent properties for which the value of both land and buildings was quoted.

(4) Source: United States Census, 1930.

(5) Computed from data obtained by the Alabama Relief Administration and Works Progress Administration.

cies were those associated with temporary fluctuations in farmers' incomes; chronic delinquencies were those resulting from either the inability of the owners over a period of years to pay the taxes on overtaxed or unprofitable property, or the indifference of property owners toward their tax obligations. It was assumed that most of the tax delinquencies in 1928 were of a chronic nature since in this year business conditions and farmers' incomes for the State, as a whole, were at a high level. On the other hand most of the delinquencies of 1930, 1931, and 1932 were of a short-term nature when farmers' incomes declined drastically.

Many of the chronic tax-delinquent properties of 1928 were again delinquent during the years following; 63 per cent were again delinquent in 1929, 58 per cent in 1930, 55 per cent in 1931, and 53 percent in 1932 (Table 7). As a matter of fact, 25 per cent of those properties tax-delinquent in 1928 were delinquent five times for the entire period 1928-1932; 46 per cent were delinquent four or more times, 62 per cent three times or more, and 80 per cent two or more times.

Apparently there was little or no tendency for the differences in tax delinquency in any of its various forms to be associated with any specific region, soil type, type of farming, topography, or any of the many other factors with which it was compared. It appears that many of the wide differences from county to county in the amount of delinquent taxes, particularly those of a chronic nature, are the result of variations in the administration of the tax laws.

TABLE 7.—Per Cent of 1928 Tax-delinquent Properties That Were Delinquent Again in 1929, 1930, 1931, 1932 and 1933, Selected Counties and State, Alabama.

County	1929	1930	1931	1932	1933
Baldwin	11.2	5.1	9.2	4.1	(1)
Chambers	59.9	44.4	41.8	36.2	(1)
Clarke	31.7	33.9	44.3	48.3	(1)
Dale	81.4	74.6	69.1	70.2	58.1
Limestone	67.0	48.8	43.2	44.5	(1)
Marshall	59.2	53.5	56.1	60.4	(1)
Pickens	62.1	61.6	59.6	60.5	55.2
Wilcox	75.9	73.6	67.7	65.0	63.4
State	63.4	57.6	54.8	52.7	(1)

(1) Data not available.

The State probably does not profit from tax delinquency and may frequently suffer losses, but it does not necessarily follow that the individual real estate owners profit by borrowing from the State by allowing their taxes to become delinquent. As a matter of fact this method of borrowing, the charges for which included not only the annual interest rate of 8 per cent, but also certain fees and penalties that may be collected by county officials, cost the taxpayer in five Alabama Counties an average of approximately 14 per cent per annum during the period 1929-1933 (Table 8). The annual rate varied widely in the counties studied, being only 8.6 per cent in Blount County as compared with 22.3 per cent in Fayette County. Likewise, the annual cost of delinquency varied widely from month to month within the same county. For example, the average cost for real estate owners paying delinquent taxes in

TABLE 8.—Relation of the Total Cost of Tax Delinquency Expressed as a Per Cent of the Taxes Assessed on Property of Delinquent Owners to the Month in Which Delinquent Taxes Were Paid, Five Counties, Alabama, 1929-1933.

Month in which delinquent taxes were paid	Cost of tax delinquency as per cent of taxes assessed (1)					
	County					Five
	Fayette	Cullman	Dallas	Pike	Blount (2)	counties
January	47.5	18.0	48.7	70.3	7.0	12.0
February	-	10.4	21.8	54.4	7.9	11.4
March	12.5	9.8	15.4	14.2	6.6	12.0
April	17.3	13.0	13.3	7.6	7.2	11.8
May	24.5	14.9	14.0	7.7	6.8	13.2
June	43.3	30.5	26.8	7.8	17.0	21.7
July	28.9	27.1	13.0	12.0	6.4	16.2
August	13.2	14.9	5.6	7.8	36.2	14.2
September	13.0	18.4	14.0	8.9	8.6	11.4
October	18.1	17.8	10.7	7.7	9.8	11.2
November	32.8	23.4	25.2	7.7	17.0	17.8
December	8.0	20.4	0.1	7.9	5.3	7.1
Weighted annual	22.3	17.3	15.2	10.3	8.6	13.8

(1) The cost of tax delinquency includes the annual interest rate of 8 per cent collected as required by law plus the penalties that may be collected by county officials. Percentages are calculated on an annual basis.

(2) Delinquent taxes for 1932 omitted.

Fayette County varied from 47.5 per cent on an annual basis for those paying in January to 8.0 per cent for those paying in December. These variations in cost of tax delinquency from county to county and from month to month were due partly to the practices of county officials in collecting fees and penalties, to differences in length of time taxes were left unpaid, and to the variation in the amount of taxes assessed.

Many, if not all, of those chronic rural real estate tax delinquencies associated with unproductive lands could be eliminated by making the badly needed reductions in assessed valuations. Although the original assessment of some of these properties may have been faulty, it is highly probable that the assessment of many now delinquent lands was accurate and just when first made, but through gradual deterioration of the property is now unjust and inequitable. The cutover areas are good examples of this latter situation.

Greater flexibility and adjustment in the assessment of individual properties would tend to alleviate tax-delinquency caused by temporary declines in farmers' incomes and by repeated over-taxation. Chronic tax-delinquency caused by the indifferent taxpayer is difficult to correct because the undeserving cannot be isolated from the deserving to be coerced into prompt payment.

County officials have tended to be lenient in the administration of tax laws. With the State's inherent desire not to become a property owner, the tax laws have been designed and administered intentionally to give property owners in difficulty every possible opportunity to meet their tax obligations. This liberal policy has, however, led many property owners to postpone payment of taxes to the latest possible date. Since leniency frequently results in taxpayers being slow to meet their tax obligations when due, strict enforcement of the tax laws might be the most effective way of holding delinquency at a reasonable level.

SALE OF RURAL PROPERTY FOR TAXES

The chief objective of tax sales is to bring about the final payment of taxes. The period of delinquency that precedes tax sales serves to give the owner ample opportunity to protect his interests. Failure of the property owner to pay taxes during this period gives the State a right to collect through the sale of his property. Thus, a tax sale represents an attempt on the part of the State to balance a property owner's rights on one side against his social obligations on the other.

Nature and Extent

The amount of rural property sold for taxes increased tremendously in Alabama during the period 1928-1933. In 1928, 570 pieces of property involving 71,471 acres were sold for taxes (Table 9). In 1932 the sales reached a peak of 1,126,310 acres, or they increased

TABLE 9.—Acres Tax-delinquent, Acres Sold for Taxes, Per Cent of Total Acres Tax-delinquent and Sold for Taxes, and Per Cent of Delinquent Properties and Acreage Sold for Taxes, Alabama, 1928-1933.

Year	Acres			Per cent of		
	Tax-delinquent	Sold for taxes	Total acres tax-delinquent	Total acres sold for taxes	Delinquent properties sold for taxes	Delinquent acres sold for taxes
1928	5,334,857	71,471	16.3	0.2	2.1	1.3
1929	6,826,945	337,565	20.8	1.0	3.1	4.9
1930	8,142,388	378,472	24.8	1.2	4.6	4.6
1931	9,793,577	540,792	29.8	1.6	7.2	5.5
1932	11,161,454	1,126,310	34.0	3.4	11.3	10.1
1933	(1)	703,782	(1)	2.1	(1)	(1)
All(2)	8,251,844	490,922	25.1	1.5	6.5	5.9

(1) Data not available.

(2) 1933 omitted.

approximately 1500 per cent over 1928. In 1928 only \$20,430 was due on rural real estate sold for taxes as compared with \$246,053 in 1932 (Appendix Table 9). About 6,700 properties were involved in the sales of 1932. In 1933, tax sales showed a material decline with 4,880 properties comprising 703,782 acres moving through tax sale channels.

Only 2 per cent of the tax-delinquent properties in 1928 were sold for taxes as compared with approximately 11 per cent in 1932. This increase in the percentage of tax-delinquent lands sold for taxes was due largely to the decline of incomes during the depression years, which made it impossible for many owners of delinquent property to meet their tax obligations before the date of tax sales.

Data for the years prior to 1928 on the amount and importance of tax delinquency in Alabama comparable with those obtained for the period 1928-1933 were not available. A record of farm real estate transfers by tax deed for the period 1916-1927 was obtained in 24 counties widely distributed over the State. This record did not, however, include the sales of cutover lands, timber, mineral, and wasteland, and to that extent was not comparable. These data indicate that the sale of farm real estate for taxes was a very minor problem prior to 1920 (Table 10). The depression beginning in 1920 marked the starting point of the tax sale problem which reached a high peak in the depression following 1930. Tax sales of farm real estate in the 24 counties for the period 1928-1933 were practically double the amount of these sales during the years 1922-1927.

Farm tax sales reached a peak of approximately 20 per thousand farm holdings in 1933 (Table 11). The number of farms sold per thousand holdings was 13 in 1934, 7 in 1935, and 4 in 1936. The trend may have continued slightly downward after 1936 since farm incomes continued to improve, but the number sold per thousand probably was still considerably above the pre-depression period.

TABLE 10.—Number of Farms, Total Acres, and Price per Acre of Farm Real Estate Transferred by Tax Deed, 24 Counties, Alabama, 1916-1933 (1).

Year	Number of farms	Total acres	Price per acre
1916	1	148	\$0.06
1917	1	40	0.20
1918	0	0	-
1919	0	0	-
1920	8	600	0.16
1921	3	90	0.29
1922	16	1,930	0.13
1923	28	2,715	0.22
1924	6	6,155	0.16
1925	50	4,569	0.39
1926	28	1,843	0.34
1927	23	2,547	0.24
1928	28	2,194	0.28
1929	54	4,689	0.47
1930	41	2,680	0.45
1931	52	6,043	0.41
1932	43	3,813	0.55
1933	71	17,913	0.15
Totals	453	57,969	\$0.28

(1) The transfer of farm real estate by tax deed does not occur until the two-year redemption period that follows a tax sale has expired.

TABLE 11.—Number of Farms Changing Ownership by Forced Sale Due to Tax Delinquency per One Thousand Farms, Alabama, Other Southeastern States, and United States, 1926-1936 (1).

Year	Alabama	Georgia	Tennessee	Mississippi	East South Central States	United States
1926	1.8	6.6	2.7	7.1	4.0	4.2
1927	1.5	8.2	4.5	10.4	5.8	5.1
1928	1.5	6.0	3.8	8.3	5.4	5.2
1929	1.2	7.7	2.3	8.9	4.0	4.7
1930	1.5	5.5	2.3	10.5	4.9	5.1
1931	5.5	5.9	3.6	23.8	10.0	7.4
1932	15.8	10.0	10.1	65.8	26.0	13.3
1933	19.9	13.7	14.5	67.7	27.1	15.3
1934	13.0	11.9	8.4	59.9	20.2	11.1
1935	7.0	6.5	5.6	34.3	12.0	7.3
1936	4.0	4.0	4.1	26.2	8.9	5.9

(1) Source: "The Farm Real Estate Situation," Circular No. 417, October 1936, United States Department of Agriculture.

For the years 1926-1929 the sale of farm property for taxes was proportionately less in Alabama than in her neighboring states of the United States. The number of farm holdings sold in Alabama averaged only about one and one-half per thousand as compared with from two to five times that number in adjoining states. Tax sales per thousand farm holdings in the East South Central States were about equal to the average for the United States for the years 1926-1929. The tax sales per thousand farm holdings in Alabama increased during the depression years of 1931, 1932, and 1933 to where they were equal to or greater than those of any of the

neighboring states except Mississippi. There the number of farm sales reached a peak in 1933 of about 68 per thousand. The highest for the United States in any year was 15.3 sales per thousand, 27.1 for the East South Central States, and 19.9 for Alabama.

The transfer of farm real estate by tax deed in Alabama is normally relatively unimportant when compared with the number of farm holdings transferred through other foreclosures. In 1932 and 1933 more than one-third of all forced sales were tax sales.

In 1928, sales of rural property for taxes tended to be concentrated largely in two areas of the State; first, on the Coastal Plain in the southwestern corner of the State; and second, on the rougher areas of the Piedmont Plateau and in the northeast corner of the State. In 1929, the problem of tax sales had become more intense in the southwestern corner of the State—particularly in Mobile and Baldwin Counties. The sales of property for taxes had also spread over the northeastern part of the State covering a greater part of the Piedmont Plateau, and extending over into the Limestone Valley areas and the upper edges of the Appalachian area. The Black Belt, Upper Coastal Plain, the lower edge of the Appalachian Mountains and the north side of the Lower Coastal Plain did not appear in the areas of heavy tax sales until well into the depression period. Even in these years, tax sales were not as numerous in the central areas of the State as in those areas in which tax sales first made their appearance in the pre-depression period. The counties with the largest number of tax sales in 1928 and 1929 really indicated the areas of the State that were to be most heavily distressed with tax sales in the depression years.

The proportion of the total area sold for taxes varied widely from county to county in 1932. Baldwin County led all counties of the State with 11.1 per cent of the total area sold for taxes and Washington County came second with 9.4 per cent (Figure 6). The counties with the smallest percentage of their total area sold for taxes were Wilcox with 0.3 per cent, and Greene with 0.4 per cent. Those counties in the central part of the State tended to have the smallest percentage of their total area sold while those in the northern and southern portions of the State experienced the greatest amount of selling of rural lands for taxes. In the southern part of the State, Mobile and Baldwin Counties alone accounted for more than one-fifth of all the properties in the State sold for taxes. The number of rural properties sold for taxes seemed to have little or no relation to the number of tax delinquencies (Figures 5 and 6).

The tax sale problem in Alabama is largely a farm problem as over 15,000 of 16,462 pieces of rural property sold for back taxes during the period 1928-1933 were classed as farms (Table 12). Seven hundred ninety-nine were classed as unimproved properties, 414 as timber lands, 84 as mineral lands, and 163 as wastelands. The farm properties sold for taxes were smallest averaging less than 150 acres in size, while mineral properties were largest averaging near-

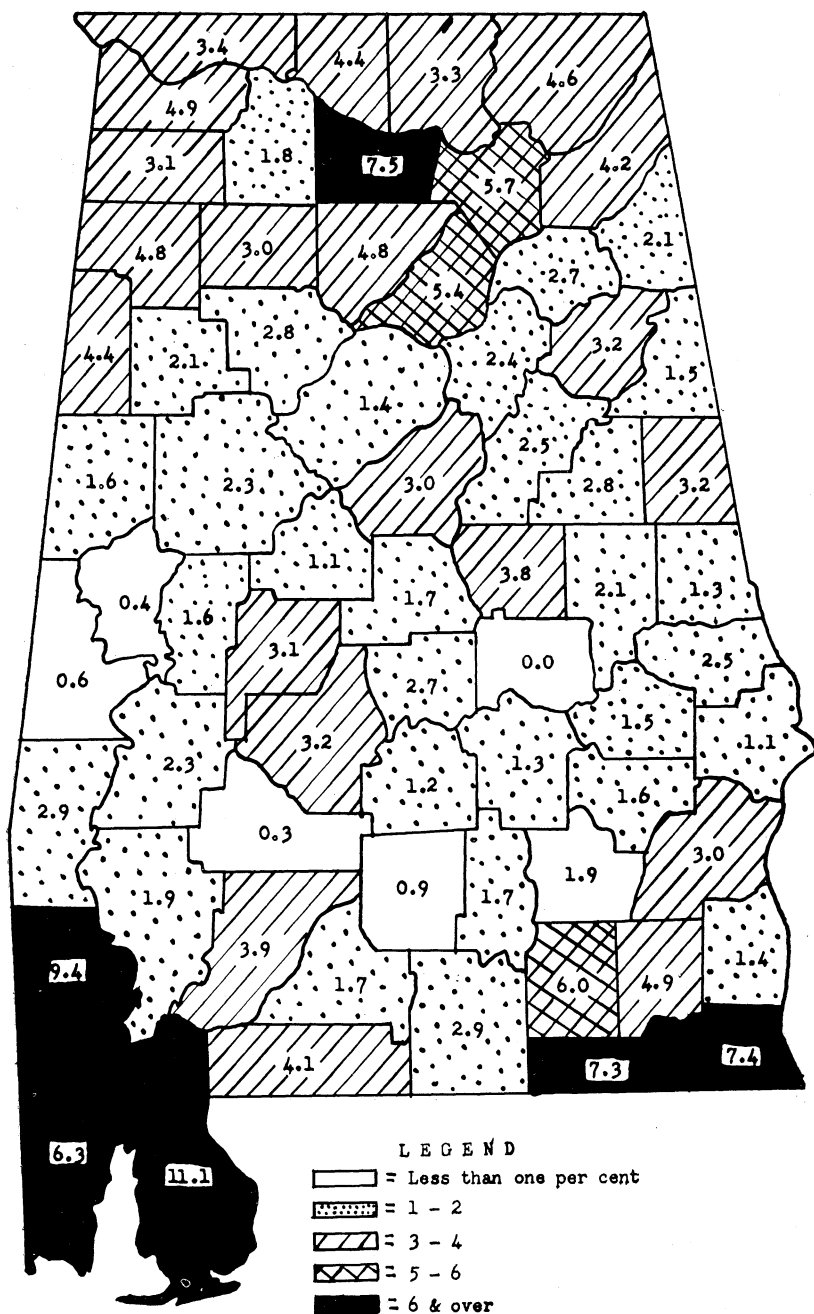


FIGURE 6.—Per Cent of Land Area Sold for Taxes, by Counties, 1932

TABLE 12.—Number of Properties, Total Acreage, Per Cent of Total Acreage, Acres per Property and Assessed Value per Acre of Rural Property Sold for Taxes, by Type of Property, Alabama, 1928-1933 (1).

Type of property	Properties sold for taxes				
	Number	Acres	Per cent of total acres	Acres per property	Assessed value per acre
Farm	15,002	2,211,348	84.3	147	\$9
Unimproved	799	130,447	5.0	163	4
Timber	414	70,495	2.7	170	7
Mineral	84	91,080	3.4	1,084	4
Waste	163	120,435	4.6	739	4
All	16,462	2,623,805	100.0	159	\$8

(1) Only properties which were classified by type were included in this table. All properties sold numbered 19,036 (Appendix Table 8).

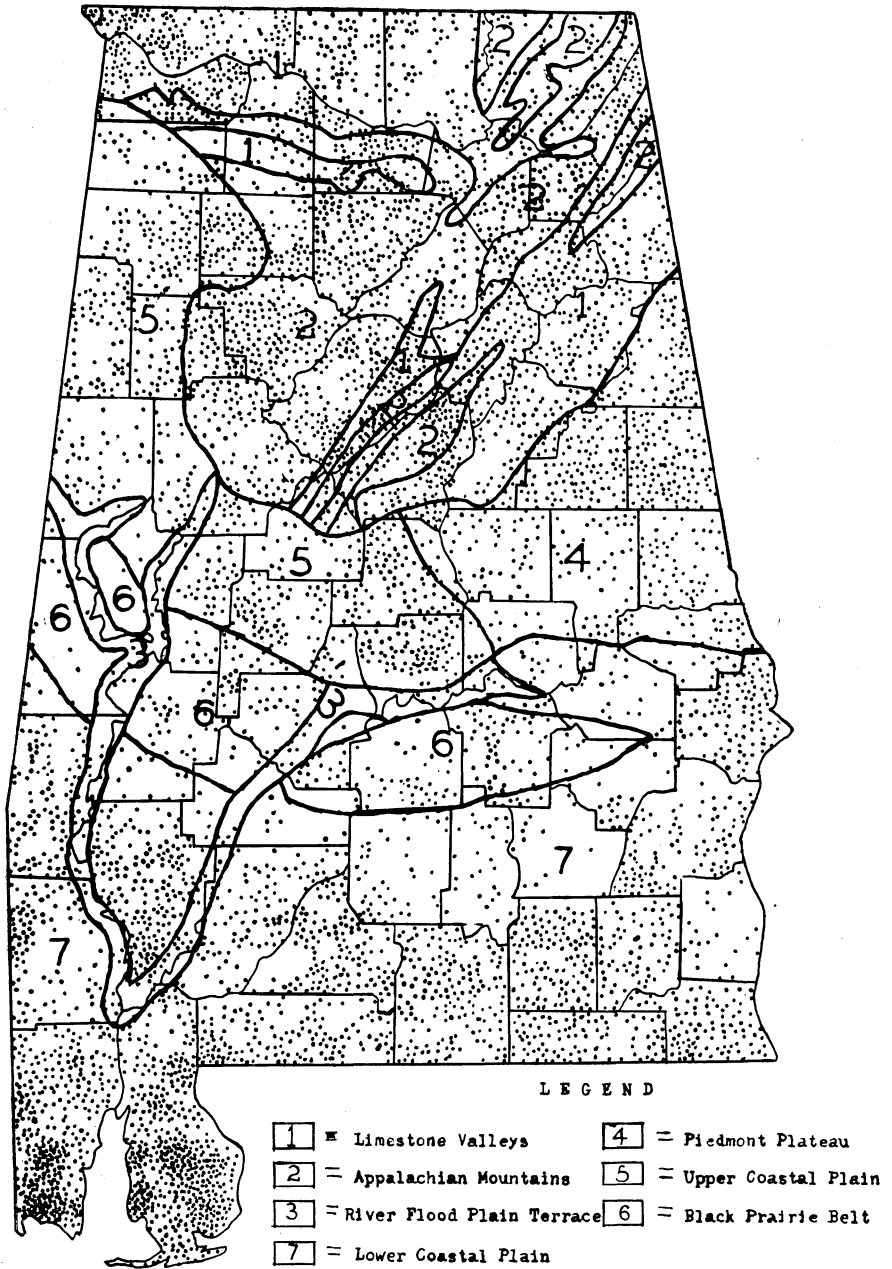
ly 1100 acres. Nearly 85 per cent of the total acreage sold was classified as farm land. The county records were not always found to be complete and accurate in the classification of property by type or use. Nevertheless, they are considered sufficiently reliable to show the relative importance of the problem.

Factors Associated with Tax Sales

The sale of property for back taxes is frequently associated with the earning power of the property. It was the change in this relationship that accounted for the great increase in the number of properties sold for taxes during the period 1928-1933. The amount of taxes per acre even declined some during this period, but the decline in the income or earning power of property was proportionately much greater.

Tax sales were heavier in some parts of the State than in others often tending to be concentrated in relatively small areas (Figure 7). Two approaches were utilized in determining the factors associated with the unequal distribution of tax-sold rural property throughout the State. First of all, a trip was made through selected counties to observe variations in tax-sale concentration. Use of the land, topography, condition of farms, and class of people were some of the factors studied on the observation trip. Tax assessors, collectors, and other county officials were interviewed in seeking an explanation as to why tax sales were heavier in some areas than in others. The second approach was through a study of beat data. Various data available by beats in the 1929 U. S. Census and other national and state sources were then related to the percentage of the beat area sold for taxes.

Tax sales were most common in southwestern Alabama. Factors associated with this condition in this area were diverse. In many sections the soil is unproductive from the farming standpoint. Therefore, when the original cover of timber was removed and farmers could no longer get part-time work in the lumber industries, many were unable to pay taxes out of farm operations.



Each dot represents four rural properties sold for taxes.

FIGURE 7.—Rural Real Estate Properties Sold for Taxes, 1928-1932.

In Baldwin and Mobile Counties hopes were high for the development of a profitable citrus industry and many speculators bought cheap land for this use only to have their hopes blasted by the heavy freeze of 1927. Much of the land bought for this purpose was too unproductive for general farming and was eventually sold for taxes.

The Florida land boom which reached its peak and finally broke shortly before this study began had spread to southwestern Alabama and led to much speculation and overcapitalization. The deflation left many speculators with little or no hope of obtaining returns on their investment with the result that they no longer continued paying taxes on the land.

Tax sales were unusually numerous in the area about Muscle Shoals. Current post-war development of the area, as well as the anticipation of continued rapid development, led to the breaking up of neighboring farms into small units and promotional sales of these units to many investors. Retardation of the development during the depression years discouraged many speculators who, finding little ready market, let their holdings sell for taxes.

Other areas in which speculation played a less prominent part were in poor condition to meet the depression and farmers lost much land by the tax-sale route. Steel mills, for instance, reduced their operations to such a low volume during the depression that many part-time farmers in the neighborhood who depended on some work in mills or mines found their incomes reduced so radically that they lost their holdings. Timber was removed from some areas along mountain ranges, thus eliminating part-time work for many nearby farmers. Fundamentally unproductive and risky lands, such as rough lands, deep sand, overflow areas, and poorly drained land often became tax-delinquent and were sold for taxes. Poor location of the farms in relation to markets, schools, and churches, as well as lack of aggressiveness of the owners, affected the frequency of sales.

The depression following 1929 aggravated conditions which already existed, but seldom was the only factor responsible for a large volume of tax sales in any area.

The problem of tax sales is largely confined to properties of low assessed value per acre as a little more than 50 per cent of the properties and more than 70 per cent of the total acreage sold in the State during 1928-1933 were assessed at values of \$9 or less per acre (Table 13).

Properties assessed at \$30 or more per acre included only 2 per cent of the total acreage sold. Of the farm lands sold for taxes the average assessed value was \$9 per acre, timber lands, \$7 per acre, and unimproved, mineral, and wastelands, \$4 per acre. Low land values per acre are frequently associated with large holdings.

TABLE 13.—Relation of Assessed Valuation Per Acre of Property Sold for Taxes to the Number of Properties Sold, Acres Per Property, Per Cent of Total Acres Sold, Yield of Lint Cotton, and Population Per Square Mile, Alabama, 1928-1933.

Assessed valuation per acre	Number of prop-erties sold	Number of acres per property	Per cent of total acres sold for taxes	Yield of lint cot-ton per acre(1)	Population per square mile(2)
\$ 9 and less	9,867	211	71.2	189	31
10 - 29	7,439	105	26.8	204	47
30 - 59	1,063	42	1.5	215	66
60 - 89	317	27	0.3	220	99
90 and over	380	19	0.2	209	221

(1)1928-1933 average yield of lint cotton in pounds per acre in beats where properties sold were located.

(2)Population density of beats in which properties were located.

Data indicate, however, that there was no general tendency for properties of any particular size to be sold proportionately more than others (Table 14).

TABLE 14.—Assessed Value and Taxes per Acre, and Acreage Distribution of all Rural Properties and of Rural Properties Sold for Taxes by Size of Property, Alabama, 1932.

Acres per property (1)	Assessed value per acre	Taxes per acre	Per cent of total acres	
			All properties(2)	Properties sold
3 - 9	\$58.79	\$2.28	0.1	0.2
10 - 19	26.73	1.01	0.4	0.5
20 - 49	14.65	0.44	5.8	5.9
50 - 99	11.05	0.31	10.1	10.0
100 - 174	9.42	0.25	14.1	15.8
175 - 259	8.14	0.21	9.5	8.4
260 - 499	8.70	0.21	14.6	14.0
500 - 999	8.26	0.20	12.7	12.9
1,000 and over	6.72	0.16	32.7	32.3
All	\$8.84	\$0.23	100.00	100.0

(1)Properties of less than 3 acres in size omitted.

(2)Computed from data obtained by the Alabama Relief Administration and the Works Progress Administration.

Sales of rural property for taxes were rather closely associated with kind of soil. For the period 1928-1933, the extent to which a given soil area was sold for taxes is indicated by an index of importance of sales. This index varied widely (Table 15). Relatively much greater proportions of the areas composed of poor soils were sold for taxes than areas made up of good soils. There were, however, exceptions to this general rule as many of the Black Belt soils were considered to be poor, but a smaller percentage of the Black Belt area was sold for taxes than of any other in the State. The fact that a larger proportion of this area was not sold for taxes may be at least partially attributed to the plantation type of farm organization with its greater financial resources and to the fact that taxes per acre were relatively low on these soils.

TABLE 15.—Relation of Kind of Soil to Tax Sales of Rural Property, Alabama, 1928-1932.

Kind of soil	Per cent of State area	Per cent of acreage sold	Index (1) of importance of sale by soils
Norfolk and Greenville sandy loams	29.4	28.2	96
Susquehanna and minor areas of others	9.5	12.9	136
Hartselle and Hanceville	12.6	12.1	96
Norfolk and Greenville sands	3.6	11.1	308
Cecil, Durham, Iredell, and Davidson	6.9	5.1	74
Decatur, Dewey, and Colbert	3.7	2.5	68
Clarksville, Montevallo, and Yolk	9.9	15.2	154
Oktibbeha, Eutaw, Vaiden, and Lufkin	3.0	1.3	43
Sumter, Houston, and Bell	2.5	1.1	44
Good first bottoms and terraces	8.5	4.7	55
Poorly drained low first bottoms	10.4	5.8	56
State	100.0	100.0	--

(1) The index is obtained by dividing per cents in column 2 by corresponding per cents in column 1 and multiplying the quotient by 100.

Market for Tax-Sold Properties

The buyers of delinquent property sold for taxes may be classed into two general groups—private and public (Table 16). In 1928 approximately 42 per cent and in 1933 about 73 per cent of all properties sold for taxes in Alabama reverted to the state. This condition not only varied widely from year to year but also from county to county.

The prices paid for tax-sale land were frequently much below the prices involved in other types of transfers. Although tax-sale land is generally of materially lower quality than land transferred by other methods, the difference is not sufficiently great to account for the wide variations in average prices. During the years 1920-1933 prices for tax transfers, mortgage foreclosure transfers, and voluntary transfers were approximately \$0.31, \$10, and \$20 per acre re-

TABLE 16.—Number of Rural Real Estate Properties Sold for Taxes by Type of Buyers and the Per Cent Redeemed by the Original Owners, Alabama, 1928-1933.

Year	Type of buyers							
	State		Private buyers		Buyers unknown		All buyers	
	Total number of prop-erties	Per cent re-deemed	Total number of prop-erties	Per cent re-deemed	Total number of prop-erties	Per cent re-deemed	Total number of prop-erties	Per cent re-deemed
1928-33	11,559	30	7,460	40	47	23	19,066	34
1928	230	61	315	51	6	67	551	55
1929	565	38	651	48	5	0	1,221	43
1930	958	43	980	53	6	20	1,944	48
1931	2,013	49	1,786	49	5	67	3,804	49
1932	4,181	33	2,419	38	8	33	6,608	35
1933	3,612	10	1,309	15	17	12	4,938	11

spectively. The lower quality of the land and the fact that tax-sale land is frequently disposed of in a saturated real estate market affect the prices received for such land in a minor way. Of far greater importance in determining the price of tax-sale land is the psychological condition associated with the sale. The fact that a piece of property has to go through a tax-sale procedure is frequently looked upon as an indication that something is wrong with the property. In addition the State's policy of securing enough to cover the taxes and penalties may tend to set the pace of bidding of private buyers on tax-sale lands.

The possibility of not purchasing a clear tax title may be important in the bidding of buyers. The title to tax-forfeited land, whether belonging to the State or other owners, may be set aside by courts where county officials have failed to completely execute the many provisions of the statutes dealing with assessment, forfeiture, and certification of sale. The execution of the statutory provision is bound to be poor with the administration decentralized among 67 different counties. A clearing of the tax title in advance of the sale probably would result in making the property more salable, which in turn would benefit the State and the original owner, both of whom frequently suffer losses under present conditions. Clear tax titles would also reduce the amount of land sold to the State as the original owners would be less likely to permit land to become delinquent if they thought that it could not be redeemed subsequently.

The redemption period is one of the means provided in the tax procedure to protect the original property owner from confiscation of his property. The possibility of the original owner's taking advantage of the redemption privilege may operate as a negative influence on the bidding of buyers. Approximately 34 per cent of all rural properties sold for taxes were redeemed by the original owners during the period 1928-1933 (Table 16).

The tax-sale procedure fails to insure revenue during depressed times. For instance, in 1928, the State came into the final possession of the title to approximately 16 per cent of all properties sold and in 1933 into 66 per cent. The acreage sold in 1933 increased many times over that of 1928 (Table 17). The State came into final possession of nearly 461,500 acres of rural real estate in 1933, and over 1,236,000 acres during the six-year period of this study. The market for tax-delinquent property is weakest at a time when the State is in greatest need of a strong market. Sales under present laws cannot be delayed until business conditions improve. The problem of restoring State-owned property to the tax base by moving it into private ownership remains unsolved.

ASSESSMENT OF FARM PROPERTY FOR TAXES

Assessment data on farm property, both real estate and personal, were tabulated for purposes of determining the extent and

**TABLE 17.—Acres of Rural Real Estate Sold for Taxes by Type of Buyers and the Per Cent Redeemed by the Original Owners
Alabama, 1928-1933.**

Year	Type of buyers							
	State		Private buyers		Buyers unknown		All buyers	
	Total acres	Per cent re-deemed	Total acres	Per cent re-deemed	Total acres	Per cent re-deemed	Total acres	Per cent re-deemed
1928-33	1,811,258	32	1,110,632	44	8,708	41	2,930,598	36
1928	25,826	71	38,705	70	3,109	97	67,640	72
1929	96,955	37	67,515	57	136	0	164,606	45
1930	234,697	36	138,837	64	335	31	373,869	46
1931	278,210	54	249,243	58	1,247	14	528,700	56
1932	655,689	35	429,124	38	1,613	9	1,086,526	36
1933	519,781	11	187,208	17	2,268	3	709,257	13

type of inequalities in the assessment of rural property. Although the counties selected were limited and may not closely represent the State-wide situation in assessment equalization, they do serve to illustrate the nature of the assessment problem.

Legal Aspects

The tax base is measured by the value placed upon property which for taxation purposes according to Constitutional mandate "shall be assessed . . . at 60 per cent of its fair and reasonable market value" (Act 1923, p. 152, Sec. 4). The Courts have defined fair and reasonable market value as the "price" which the property would bring at a fair voluntary sale (Code 1932, Sec. 302). The laws provide no procedure for the determination of a fair and reasonable market value.

There are two fundamental aspects to assessment procedure: first, a complete list of property should be obtained from the taxpayer; and second, all property should be evaluated uniformly and comparably. Each property owner is required to make oath that the list includes all property in which he has any interest. All property for which exemption is sought must be included and, if personal property, must be turned in at full market value.

If the taxpayer fails to list and evaluate his property the assessor must obtain the necessary information through the Probate Court and list the property. The assessor, together with the board of revenue and the State Tax Commission, is responsible for determining "a fair and reasonable market value" of all property. The State Tax Commission has final authority except as appeals may be taken to courts.

Limited exemption practically frees the small farm operator from the payment of taxes on personal property. Since October 1937, homesteads to the extent of \$2000 assessed value have been exempt from State taxes, provided the homestead does not exceed 160 acres in size.

Legislation in 1939 provided for the establishment of county boards of equalization each of which is composed of three members appointed by the governor from lists submitted by local officials. They have power to review, revise, and correct assessment values which the tax assessor has listed in order to secure the assessment at 60 per cent of a fair and reasonable market value. It may also penalize a taxpayer 10 per cent for failure to make returns. The county tax assessor who acts as secretary to the board may suggest changes, but has no independent power to change assessments.

Equalization of assessments among counties must be made by the State Tax Commission through changes in individual assessments since it does not have power to make a blanket percentage change in assessments of all property in the county.

Real Estate

Injustices in the distribution of taxes frequently result from property being overassessed or underassessed. These assessment inequalities apply both to real estate, and personal property and occur either through assessed valuations or property listing. Inequalities in assessment through failure to list real estate are unimportant. For instance, from 92 to 98 per cent of the total area of seven counties was listed on the assessment books for the period 1910-1935 (Table 18). Areas such as public parks, city platted areas,

TABLE 18.—Per Cent of the Total Land Area Assessed for Taxes by Census Periods, Seven Counties, Alabama, 1910-1935(1).

Year	Total acres		Per cent of census area assessed
	Census	Assessed	
1910	2,148,480	2,100,411	98
1920	2,542,720	2,425,322	95
1925	1,725,440	1,590,678	92
1930	2,887,680	2,747,808	95
1935	2,135,680	1,995,551	93

(1) Calhoun, Crenshaw, Dale, DeKalb, Etowah, Greene, and Talladega Counties.

roads, and rivers were not included in the acreage obtained from the assessment lists, but were present in the Census estimates of county areas. The use of plat books in all but one or two counties of the State makes the escapment from listing real estate extremely difficult.

Although provisions of the law require that all property subject to taxation be assessed at 60 per cent of its market value, all available data indicate that farm real estate assessments fell far short of the legal standard.*

Assessment inequalities between urban and rural properties.—

*Census data indicate that from one-third to one-half of the value of farm real estate was assessed for taxes. A study of farms on which Land Bank Loans were made indicated assessed values were near one-third of appraised values.

Although adequate data for determining the extent and character of inequalities existing in the assessment of rural and urban property in Alabama were not available, the prevailing opinion of individuals closely associated with assessing and collecting taxes was that underassessment occurred to a much greater extent in urban areas than in rural. The total assessed value of rural real estate has increased somewhat more rapidly than any other general group of property. In the decade from 1920 to 1930 the total assessed value of farm real estate increased to 212 per cent of the base year 1910 while urban real estate had advanced to 160 per cent and personal property to 164 per cent (Table 19).

TABLE 19.—Indexes of Total Assessed Value of Real Estate, Personal, and Public Utility Property by Ten-Year Periods, Alabama, 1881-1930(1).

Type of property	Indexes of total assessed value(2)				
	1881- 1890	1891- 1900	1901- 1910	1911- 1920	1921- 1930
Real estate (all)	36	49	76	137	187
Rural real estate	48	56	79	151	212
Urban real estate	23	41	73	122	160
Public utility	24	45	76	107	153
Personal	34	46	79	118	164
All property	35	48	76	129	178

(1)Source: Original data obtained from Annual Reports and Records of State Auditor.
(2)1910 equals 100 per cent.

Assessment inequalities among periods of time.—When an assessed value that is acceptable to the property owner is placed on real estate, it is seldom changed. Although assessed value of rural properties rose during the World War inflationary period from slightly less than five to over nine dollars per acre, they have remained relatively constant at about the latter value since 1920 (Appendix Table 1). This rigidity in assessed values prevailed despite the fact that land values fluctuated widely during the same period. Figure 4 shows farm real estate values. The failure of farm real estate assessed values to fluctuate with actual values was unquestionably an important factor contributing to the acuteness of tax delinquency and tax-sale problems during the depression period.

Assessment inequalities among counties.—Inequalities in the distribution of the State taxes may appear as a result of overassessment or underassessment as among areas or counties of the State. That inequalities did exist is indicated by the fact that the appraised value for loaning purposes when compared with the value placed on the same farms for taxation purposes showed wide variations (Table 20). In only 14 counties were tax assessments equal to 60 per cent or more of the appraised values; in 17 counties the assessed values were less than 40 per cent and in 4 less than 30 per cent of appraised value.

Another measurement of the inequalities among counties was

obtained by relating the tax per acre to the value of the farm real estate as reported in the Census. This ratio of property taxes to value of farm real estate ranged from 67 cents in Escambia County to \$1.27 in Fayette County on \$100 of farm real estate value (Table 20). This variation was due for the most part to lack of uniform assessment since differences in millage rates among the counties were slight.

Assessment inequalities among individual property owners.—Inequalities of assessments among farms are much more important to the individual farmer than inequalities among counties for two reasons: first, the variation among individual farms is much greater than among counties; and second, the county ad valorem tax rate is much greater than the State tax rate. In Houston County, for example, approximately 72 per cent of the rural properties which were sold between 1920 and 1933 were assessed at or less than 60 per cent

TABLE 20.—Per Cent of the Value of Farm Real Estate Assessed for Taxes and Taxes Per \$100 of Farm Real Estate Value, by Counties, Alabama.

County	Number of farms	Per cent of value assessed(1)	Taxes per \$100 of farm value(2)
Autauga	43	38	\$0.93
Baldwin	61	63	0.79
Barbour	34	33	1.07
Bibb	6	47	0.77
Blount	35	42	1.01
Bullock	15	43	1.00
Butler	28	45	0.97
Calhoun	10	62	0.98
Chambers	12	52	0.90
Cherokee	1	44	0.93
Chilton	11	76	0.90
Choctaw	8	48	1.01
Clarke	11	28	1.00
Clay	8	44	1.01
Cleburne	9	35	1.05
Coffee	52	50	1.12
Colbert	5	41	1.02
Conecuh	5	49	0.85
Coosa	14	38	0.91
Covington	63	39	0.96
Crenshaw	5	52	1.01
Cullman	6	71	1.04
Dale	23	44	1.10
Dallas	43	64	1.04
DeKalb	56	57	0.89
Elmore	59	41	0.71
Escambia	38	24	0.67
Etowah	17	60	0.81
Fayette	16	46	1.27
Franklin	5	43	1.05
Geneva	48	43	0.84
Greene	17	36	0.80
Hale	7	69	0.69
Henry	39	42	0.85

See footnotes at end of table

(Continued on next page)

TABLE 20.—Per Cent of the Value of Farm Real Estate Assessed for Taxes and Taxes Per \$100 of Farm Real Estate Value, by Counties, Alabama.

County	Number of farms	Per cent of value assessed(1)	Taxes per \$100 of farm value(2)
Houston	10	55	0.84
Jackson	59	39	0.96
Jefferson	28	34	0.77
Lamar	22	51	1.16
Lauderdale	28	24	0.98
Lawrence	57	55	0.75
Lee	23	59	1.01
Limestone	61	67	1.01
Lowndes	16	55	1.00
Macon	17	16	0.88
Madison	43	51	1.21
Marengo	34	58	1.05
Marion	95	62	1.21
Marshall	54	65	0.95
Mobile	28	39	0.86
Monroe	41	44	0.91
Montgomery	12	87	0.87
Morgan	32	43	1.17
Perry	54	49	0.70
Pickens	9	46	0.84
Pike	23	36	1.15
Randolph	33	39	0.84
Russell	2	52	1.21
St. Clair	13	38	0.83
Shelby	19	51	0.82
Sumter	3	61	0.80
Talladega	22	74	1.23
Tallapoosa	1	63	0.96
Tuscaloosa	10	40	1.00
Walker	26	44	0.96
Washington	43	37	0.99
Wilcox	12	64	1.03
Winston	45	57	1.05
STATE	1785	46	1.02

(1)The data on land appraisals and sale values of farm real estate are for the years 1929-1934 and were obtained from the Federal Land Bank of New Orleans by R. L. Johns, School of Education, Alabama Polytechnic Institute.

(2)Farm value obtained from U.S. Census, 1930.

of the sale price reported on the records of the Judge of Probate (Table 21). Eight per cent were assessed at 20 per cent or less of the reported sale price, while 10 per cent were assessed at more than

TABLE 21.—Distribution of Farms Sold for Taxes by Per Cent that Assessed Value is of Sale Price, Houston County Alabama, 1920-1933(1).

Per cent assessed value is of sale price	Number of farms	Per cent of farms		All farms
		Without improvements	With improvements	
Less than 21	144	11	4	8
21 - 40	742	40	37	38
41 - 60	498	24	28	26
61 - 80	208	9	12	11
81 - 100	139	8	6	7
101 and over	199	8	13	10
All	1930	100	100	100

(1)Sale price as given on the records of the Judge of Probate.

the reported sale price. A certain amount of inequality in assessments existed between improved and unimproved property; seventy-five per cent of the unimproved and 69 per cent of the improved properties were assessed at or less than the legal standard. Eleven per cent of the unimproved and only 4 per cent of improved properties were assessed at less than 20 per cent of the sale price. Thirteen per cent of the improved properties and 8 per cent of the unimproved properties were assessed at values in excess of the sale price.

Apparently farms of all sizes were assessed at approximately 33 per cent of their value, even though their appraised values varied from \$65 per acre for farms of less than 49 acres to \$34 for farms of over 350 acres (Table 22).

TABLE 22.—Relation of Size of Farm to Per Cent of Value of Farm Real Estate Assessed for Taxes, Five Counties, Alabama, 1917-1932(1).

Acres in farm	Value per acre		Per cent of appraised value assessed
	Appraised	Assessed	
Less than 50	\$65	\$20	31
50 - 99	54	18	33
100 - 149	46	15	33
150 - 199	46	15	33
200 - 249	42	14	33
250 - 299	38	12	32
300 - 349	47	15	32
350 and over	34	12	35
All	\$49	\$16	33

(1)Includes Coffee, Dale, Geneva, Henry, and Houston Counties.

Inequalities appeared in the assessments when farm properties were measured in terms of the total value of the farm. The tendency existed to assess farms of low value heavier than farms of high value. Farms of less than 50 acres in size were assessed at 39 per cent when the total value was less than \$2,100, and 26 per cent when the value was \$2,700 or more (Table 23). Farms ranging from 150 to 199 acres in size were assessed at 40 per cent when the value was less than \$5,400, and 30 per cent when the value was \$8,300 or more. This same general tendency existed for farms of all other acreages.

Inequalities among classes of property.—As a general rule the farms with relatively large investments in buildings had relatively small percentages of their total value assessed for taxes (Table 24). This was true regardless of the size of the farm. Farms of less than 50 acres in size with less than \$500 in buildings were assessed at 37 per cent of the total farm value, as compared with 27 per cent when the buildings were valued at over \$800. Farms of 150 to 200 acres with less than \$1,000 in buildings were assessed at 39 per cent of the total farm value as compared with 29 per cent with farm buildings valued at more than \$1,700.

TABLE 23.—Relation of Value of Farm Real Estate of Farms of Various Sizes to Per Cent of Value Assessed for Taxes, Five Counties, Alabama, 1917-1932 (1).

Value farm real estate	Per cent of farm real estate value		
	In farm buildings	In operator's dwelling	Assessed for taxes
	Less than 50 acres		
Less than \$2,100	22	18	39
2,100 - 2,699	26	20	33
2,700 and over	29	22	26
	50 - 99 acres		
Less than \$3,100	22	17	38
3,100 - 4,499	22	16	34
4,500 and over	21	15	29
	100 - 149 acres		
Less than \$4,200	21	14	41
4,200 - 6,299	21	14	36
6,300 and over	21	12	29
	150 - 199 acres		
Less than \$5,400	19	12	40
5,400 - 8,299	18	11	32
8,300 and over	24	13	30
	200 acres and over		
Less than \$8,400	20	12	38
8,400 - 14,999	18	9	32
15,000 and over	18	7	34

(1)Coffee, Dale, Geneva, Henry, and Houston Counties.

TABLE 24.—Relation of Value of Farm Buildings on Various Size Farms to Per Cent of Value Assessed for Taxes, Five Counties, Alabama, 1917-1931 (1).

Value of farm buildings	Per cent of farm real estate value		
	In farm buildings	In operator's dwelling	Assessed for taxes
	Less than 50 acres		
Less than \$500	12	9	37
500 - 799	26	20	33
800 and over	35	28	27
	50 - 99 acres		
Less than \$600	14	10	37
600 - 1,099	21	14	35
1,100 and over	26	18	30
	100 - 149		
Less than \$800	14	9	41
800 - 1,399	19	13	33
1,400 and over	26	16	31
	150 - 199 acres		
Less than \$1,000	12	8	39
1,000 - 1,699	19	11	34
1,700 and over	28	15	29
	200 acres and over		
Less than \$1,400	13	7	36
1,400 - 2,699	17	9	32
2,700 and over	21	9	33

(1)Coffee, Dale, Geneva, Henry, and Houston Counties.

The extent to which farm buildings were listed for assessments varied with the type of the farm building. In 1927 in four counties of Southeast Alabama approximately 94 per cent of the farm dwellings, 88 per cent of tenant houses, and 63 per cent of other types of farm buildings were listed for assessment (Table 25). In 1928 all percentages were lower. There was no relation between size of farm and percentage of total buildings reported for assessments.

TABLE 25.—Per Cent of Buildings Reported for Assessment by Size of Farm and Type of Building, Four Counties, Alabama, 1927-1928 (1).

Item	Per cent of buildings reported					
	Dwellings		Tenant houses		Other buildings	
	1927	1928	1927	1928	1927	1928
Acres in farms:						
Less than 150	88	82	69	38	19	12
150 - 249	100	79	78	60	15	0
250 and over	90	75	66	45	24	5
Per cent of farms reporting buildings	94	79	88	66	63	22

(1) Coffee, Dale, Geneva, and Pike Counties.

No relationship existed between the distance a farm was located from market and the percentage of its value assessed for taxes. Farms located at relatively greater distances from a market had lower values, but were assessed proportionately the same as those nearer a market. Site values evidently were taken into account in the assessment of farm real estate.

Assessment values do not take into full account the productivity of farm land that may have been capitalized into the value of farm real estate. For example, the appraised value of farm land yielding less than 100 pounds of lint cotton per acre was \$37 per acre, and it was \$57 on farms yielding 200 pounds or more but the assessed value per acre was not increased proportionately (Table 26). The value of farm real estate also varied widely with the topography of the land; farms which were level were valued at \$55 per acre and were assessed at 31 per cent of this valuation, but farms that were located on rolling and hilly land had an average value of \$24 per acre and were assessed at 38 per cent of the valuation (Table 27).

TABLE 26.—Relation of the Yield of Lint Cotton to the Per Cent of the Appraised Value Assessed for Taxes, Five Counties, Alabama, 1917-1932 (1).

Pounds of lint cotton per acre	Number of farms	Value per acre		Per cent of appraised value assessed
		Appraised	Assessed	
Less than 100	46	\$37	\$13	35
100 - 199	297	42	14	33
200 and over	424	57	18	32
All	767	\$50	\$16	32

(1) Coffee, Dale, Geneva, Henry, and Houston Counties.

TABLE 27.—Relation of Topography of Farm Land to Per Cent of Appraised Value Assessed for Taxes, Five Counties, Alabama, 1917-1932 (1).

Topography	Number of farms	Value per acre		Per cent of appraised value assessed
		Appraised	Assessed	
Level	90	\$55	\$17	31
Undulating	68	61	19	31
Rolling	479	45	16	36
Rolling and hilly	15	24	9	38

(1)Coffee, Dale, Geneva, Henry, and Houston Counties.

Personal Property

Personal property as a source of revenue provided an increasing tax base over the period from 1910 to 1930. The total assessed value of all personal property in percentage of the assessments in 1910 increased from 43 per cent in 1881-1890 to 174 per cent in 1921-1930 (Table 28). Information is not available to show how near this increase corresponds to the increases in the value of all taxable property, but in all probability, the increase in value of personal property over the past 40 years was far in excess of the values assessed for taxes.

Some kinds of personal property have shown important increases in the total value assessed over the 40-year period. The assessed value of business equipment and industrial machinery increased from 11 per cent of the 1910 level in 1881-1890 to 2,956 per cent in 1921-1930. The greater part of this increase came after 1915 when the great industrial expansion centering around Birmingham began. Assessed values of stocks of wares and of household goods and personal articles, autos, and farm machinery also increased steadily but less rapidly than business and industrial equipment. The assessed value of stocks and bonds showed some increase for

TABLE 28.—Index of Total Assessed Value of Personal Property by Kinds, Ten-Year Periods, Alabama, 1891-1930 (1).

Kind of property	Indexes(1)				
	1881-1890	1891-1900	1901-1910	1911-1920	1921-1930
All livestock	62	51	84	110	97
Household and personal articles...	51	58	83	144	181
Wagons, buggies, auto, etc.	39	38	78	257	731
Farming and mechanical tools	94	139	86	247	244
Business equipment, machinery, and industrial	11	13	75	578	2,956
Stocks of wares and goods	53	52	89	135	242
Gross sales	1,330	745	87	514	610
Stocks and bonds	14	49	74	128	165
Dividends, salaries, incomes	386	51	142	73	150
Money employed and hoarded	187	184	173	117	5
Penalties for non-assessment	-	-	63	73	64
All	43	47	78	128	174

(1)1910 equals 100.

the 40 years. Money employed or hoarded, dividends, salaries, incomes, gross sales, and livestock showed no important tendencies to increase and in some instances declined. The variations and trends in the assessed value of various groups of personal property have resulted in part from changes in the assessment laws, which have from time to time exempted certain properties and added others to the tax rolls during the 40 years. Changes in business practices and methods in some instances made the tax laws obsolete from an administrative standpoint with a resulting escape of property from taxation. In still other instances, material increases occurred in the amount of property subject to taxation.

During the period 1881-1890 to 1921-1930 the assessed value of various household articles increased, with furniture, libraries, musical instruments, and jewelry all showing a material upward trend, and paintings, guns and pistols, and clocks and watches undergoing no important change (Table 29). All kinds of livestock, except cat-

TABLE 29.—Index of Total Assessed Value of Household and Personal Articles by Kinds, Ten-year Periods, Alabama, 1881-1930.

Kind of property	Index (1)				
	1881-1890	1891-1900	1901-1910	1911-1920	1921-1930
Household furniture	43	48	79	167	245
Libraries	57	74	94	110	115
Pianos and other musical instruments	26	42	79	140	143
Paintings	122	81	92	131	118
Jewelry	85	77	90	166	282
Clocks and watches	119	114	103	98	70
Guns and pistols	97	87	102	107	100
All household and personal articles	51	58	83	144	181

(1)1901-1905 equals 100.

tle, showed important decreases in total assessed value after the World War period (Table 30). Adequate data for the State were not available in this study to determine the historical change occurring in the relative importance of real estate and personal property in the property tax base and as a source of revenue. However, data for Crenshaw, an agricultural county, were available and they

TABLE 30.—Index of Total Value of Livestock by Kinds as Reported by Tax Assessors, Alabama, 1901-1927.

Kind of livestock	Index (1)				
	1901	1910	1920	1924	1927
Horses	79	100	104	49	35
Mules	55	100	146	87	79
Cattle	107	100	443	145	249
Hogs	118	100	5,421	897	1,212
Sheep	154	100	195	88	93
Goats	122	100	255	74	78
All	66	100	166	83	80

(1)1910 equals 100.

represent the change that occurred in many sections of the State (Table 31).

TABLE 31.—Index of Assessments of Property by Type of Property, and Per Cent that Personal Property is of Total Assessed Property, by Periods, Crenshaw County, Alabama 1901-1935 (1).

Period	Type of property			Per cent that personal is of total assessed property
	Real estate	Personal	Real estate and personal	
1901-1905	100	100	100	33.9
1906-1910	148	146	147	33.5
1911-1915	210	169	196	29.2
1916-1920	266	179	237	25.6
1921-1925	328	197	284	23.5
1926-1930	342	178	286	21.0
1931-1935	308	102	238	14.5

(1) 1901-1905 equals 100.

The total assessed value of real estate in Crenshaw County steadily increased until in 1926-1930 it amounted to 342 per cent of that of the five-year period of 1901-1905. Personal property reached its highest level in 1921-1925 when the total assessed value was 197 per cent of the base period. Prior to 1910, about one-third of the total assessed property in Crenshaw County was classified as personal property. After 1910, the proportion in personal property declined until it comprised less than 15 per cent of the total assessed value in 1931-1935. The trend in counties experiencing considerable industrial expansion may be quite different from Crenshaw County, for the increase of personal property in some of these counties was very great. In the fiscal year of 1932-1933, a little over 16 per cent of the total assessed value of property in the State of Alabama was classified as personal property. This compares very closely with the percentage of the total assessed value of property in Crenshaw County included in personal items during 1931-1935.

The downward trend of the proportion of the assessments in personal property does not necessarily measure or prove the escape of personal property from taxation but does serve to indicate that real estate is yielding more and more of the property tax.

The opinion is expressed that the assessment of livestock is less difficult than that of personal property and real estate because current market prices of livestock are available. Over a long period, livestock probably comes nearer to being assessed as the legal limit of 60 per cent of market value than any other kind of farm property; however, a study of year to year changes in market values and assessed values of livestock brings out wide variations from the 60 per cent standard. In years when the market value of livestock was rising the assessed values for tax purposes lagged behind considerably (Table 32).

In 1919, the farm value of horses averaged \$128 per head for the State of Alabama but only 47 per cent of this value was as-

essed for tax purposes. Two years later, the farm value had declined to \$91 per head with 71 per cent of the value assessed. In 1931 the farm value stood at the low level of \$51 per head with 70 per cent of the value assessed. By 1935 farm values had reached \$78 per head and were assessed at only 33 per cent (Appendix Table 11).

TABLE 32.—Per Cent of Market Value of Horses and Cattle Assessed During Years of Rising and of Declining Prices, Etowah, DeKalb, and Marshall Counties, Alabama, 1910-1936.

Per cent of market value assessed	Per cent of total number			
	Horses		Cattle	
	Years of rising prices (1)	Years of declining prices (2)	Years of rising prices (3)	Years of declining prices (4)
Less than 21	9	5	12	2
21 - 40	47	24	31	15
41 - 60	23	25	25	15
61 - 80	8	35	7	11
81 - 100	8	7	13	16
101 - 120	3	4	4	15
121 - 140	1	0	2	8
141 and over	1	0	6	18
All	100	100	109	100

(1) 1918, 1919, 1920, 1934, 1935.

(2) 1921, 1922, 1925, 1926, 1927, 1931, 1932.

(3) 1912, 1913, 1914, 1917, 1918, 1919, 1926, 1927, 1928, 1929, 1930.

(4) 1911, 1920, 1921, 1922, 1923, 1931, 1932, 1933, 1934.

A similar inverse relationship of farm value per head and per cent assessed for taxes existed in the case of cattle, mules, and hogs. The use of farm value of livestock as of January 1 related to assessed values of the previous October may have created some error in the results, but the slight error is not considered sufficient to prevent the results from indicating the existence of an important lag in the adjustment of assessed values to changes in sale values. The practices of assessing livestock are such that the burden of property taxes falls heaviest when market values are least able to support it and vice versa. In this respect, the experience in assessing livestock is no different from what has occurred in assessing real estate.

During years of rising prices 79 per cent of the horses were assessed at 60 per cent or less of their market value as compared with 54 per cent during years of declining prices (Table 32). The same conditions prevailed with cattle for in years of rising prices 68 per cent of all cattle were assessed at 60 per cent or less of market value and in years of falling prices only 32 per cent were assessed at 60 per cent or less of market value.

The assessment laws provide for the exemption from taxation of certain numbers of the different kinds of farm livestock. Livestock exempted from taxation must be assessed at 100 per cent of the market value, because of the limitations on the total value

of property for which exemptions may be secured. In the period prior to and during the World War, exempted cattle were assessed at nearly the full market value (Appendix Table 11). After the World War, a general decline occurred in the per cent of the market value assessed on exempted cattle which lasted until the depression of 1930. During this period exempted cattle were assessed at practically the same value as cattle subject to taxation. The undervaluation of cattle, which reached its lowest level around 1926 to 1928, permitted more personal property to escape taxation. In the years of the recent depression, however, the assessed value of exempted cattle exceeded that of the market value. This was the result of a more rapid decline in market values than in the assessed valuations.

The county tax assessor has the responsibility of administering assessment laws in such a way as to establish equality of obligations of taxpayers to the government. He has no authority, however, to place values on property for assessment purposes. He may and frequently does aid the taxpayer in estimating the value of items. Frequently values from the previous years tax rolls are suggested. These may not reflect changed market values. There is also the tendency for the assessor to suggest and the taxpayer to report rounded values. Thus minor items are valued in even dollars and more valuable items in figures divisible by five. These practices coupled with the fact that the assessor seldom sees any of the property being assessed can result in equitability in only a very general way.

Wide differences existed in the relation of assessed valuations to the market values of mules and cattle assessed by different assessors (Table 33). In the case of some assessors, there was a strong tendency to underassess mules and cattle (Assessor No. 1), while other assessors tended to overassess livestock (Assessor No. 2). In

TABLE 33.—Per Cent of Market Value of Mules and Cattle, Assessed by Selected County Assessors, Alabama.

Per cent of market value assessed	Per cent of total number					
	Mules			Cattle		
	Assessor			Assessor		
	1	2	3	1	2	3
Less than 21	0	0	1	3	0	20
21 - 40	13	6	12	39	0	32
41 - 60	43	34	39	37	25	4
61 - 80	23	40	39	9	0	12
81 - 100	16	20	6	6	0	20
101 - 120	5	0	1	3	17	8
121 - 140	0	0	2	0	16	4
141 and over	0	0	0	3	42	0
All	100	100	100	100	100	100

some instances the assessed value on the average approximated rather closely the market value of the property (Assessor No. 3). In the case of some assessors, the assessed valuations covered not only

a wide range but sometimes showed no particular tendency to center around 60 per cent or any other percentage of the market value.

The tendency has been for the assessments of certain types of personal property to become less complete over a period of time. Data are available to portray this trend in the case of livestock (Table 34). As late as 1925, nearly one-half of all cattle were listed for assessment while in 1930 and 1935 the listings declined to 36 and 25 per cent respectively. The percentage of hogs and sheep listed for assessment since 1900 has declined in general similarly to that of cattle. The assessment of mules and horses was more complete than that of any other form of livestock. This more complete listing of horses and mules may be due to the fact that a rather definite ratio exists between size of farm and number of work stock.

TABLE 34.—Per Cent of Livestock Listed in the United States Census Reported for Assessment, Six Counties, Alabama, 1900-1935(1).

Year	Per cent				
	Cattle	Horses	Mules (2)	Hogs	Sheep and goats
1900	50	75	82	59	59
1910	54	68	74	38	49
1920	49	68	70	49	64
1925	47	80	74	45	50
1930	36	58	60	35	26
1935	25	26	54	29	14
1900-1935	44	62	67	42	44

(1) Calhoun, Dale, DeKalb, Etowah, Greene, and Talladega Counties.

(2) Includes studs, jacks, and jennets.

The escape of personal property from taxation has not gone on at a uniform rate in all counties (Table 35). In Talladega County the percentage of all cattle listed declined steadily from 70 in 1910 to 20 in 1935. In DeKalb County no decline was noted. Listing of property has been more complete in some counties than in others. For example, the listing of cattle in Greene County has been little more than half as complete as that in Dale County. These variations appearing among counties in the listing of personal property are im-

TABLE 35.—Per Cent of Cattle Listed in the Census That Were Reported for Assessment, Five Counties, Alabama, 1900-1935.

Year	Calhoun	Dale	DeKalb	Greene	Talladega
1900	-	60	52	38	-
1910	-	60	55	30	70
1920	56	72	20	48	50
1925	65	-	54	33	36
1930	41	41	50	23	30
1935	29	11	41	-	20

portant insofar as they may cause the shifting of the burden of taxes for financing the State Government and thus create inequalities among political units.

Wide variations existed in the listing and assessing of personal property among farm owners and tenants. The fact that land owners cannot easily avoid appearing before the assessor to list their real estate means that they also cannot easily avoid listing some personal property. It is much easier for tenants to escape making any report of property for assessment. Adequate data for the State were not available to determine how much property of tenants escaped assessment. Information available for parts of DeKalb and Marshall Counties serves to indicate that a very small part of the property owned by tenants is assessed for taxes. The information applies to white tenant farmers, who, in all probability, owned more than the average amount of property per tenant. In 1927 less than 30 per cent of these tenants reported property for assessment. Six years later the number had declined to 12 per cent (Table 36).

TABLE 36.—Per Cent of All Tenants Reporting Personal Property for Assessment, Per Cent of Value of Property Assessed for those Reporting, and Per Cent of Value of Property of all Tenants Reported for Assessment, DeKalb and Marshall Counties, Alabama, 1927-1932 (1).

Year	Per cent		
	Tenants reporting property for assessment	Value assessed of those reporting	Value of property of all tenants reported for assessment
1927	29	38	13
1928	19	46	10
1929	21	56	12
1930	17	56	10
1931	12	67	11
1932	12	62	8
All	18	51	11

(1) Value of household goods, feed and supplies not included.

Only 11 per cent of the total farm value of the personal property owned by tenants was assessed for taxes during the period 1927-1932.

In the case of work stock, cattle, or any other type of property for which data were available, the assessments in number and value were about as complete for tenants who reported for assessment as for owners who filed lists. However, these data are for only a part of DeKalb and Marshall Counties, which is not typical of the State in many ways. Undoubtedly in some areas of the State wide differences existed in the completeness of the listing and in the percentage of market value assessed.

SUMMARY

The tax problems of farmers were associated very largely with the general property tax during the period 1848-1935. This tax was by far the most important contribution toward financing local and state governments.

The general trend of rural property taxes for the period studied was upward, varying from approximately one-half cent per acre in 1849 to twenty-one cents in 1929. Most of the increase occurred during the years of 1914-1921.

The increased demand for governmental services has been the principal factor responsible for the upward trend in property taxes. These services include better school systems, improved roads, more care for unemployed and other dependents, and more regulatory services.

Property taxes became most burdensome about 1932 when taxes were twice as high, farm real estate values were about the same, and prices of farm products were a little more than one-half the 1910-1914 level. Consequently, an increasing share of farm cash receipts was required for the payment of taxes.

The heavy burden of property taxes on cash incomes was the leading factor contributing to tax delinquency on approximately 60,000 rural properties in 1932. These properties included more than one-third of the land in the State. The tax-delinquent land was predominantly farm land, including both poor and relatively productive units.

A certain amount of tax delinquency is of a long-time or chronic nature due to repeated failures of a piece of land to yield sufficient revenue to meet taxes or to the indifference of property owners toward tax obligations.

The amount of rural property sold for taxes in Alabama increased from 570 pieces involving 71,470 acres in 1928 to about 6,700 properties involving 1,126,310 acres in 1932. A substantial decline has occurred in tax sales since 1932.

The relative amounts of rural property sold for taxes varied widely throughout the State. Many factors were associated with tax sales, the relative importance of each varying among the different areas of the State. Some of these factors were: (1) decline of incomes during the depression years; (2) removal of timber leaving the land with less earning capacity; (3) utilization of submarginal land for agricultural purposes under war-stimulated price levels; (4) removal of the speculative element from real estate values; and (5) abandonment of farms that have become submarginal because of declining fertility and changing economic conditions.

The prices for tax-sale lands in relation to the quality of the lands are frequently much below the prices of farm lands involved

in other types of transfers. This condition is a result of the following facts: (1) the tax-delinquent land is often disposed of on a saturated real estate market; (2) the land sold by tax-sale procedure is frequently looked upon as an uneconomical unit; (3) the practice of the State in advertising taxes and costs as its minimum bid tends to set the pace of the bidding of private buyers; and (4) the purchaser must wait three years before securing title to the property and even then may have the title set aside by court decision.

The assessment of farm real estate amounted to only about one-third of the market value in the past two decades, falling far short of the 60 per cent required by law. Inequalities in the distribution of property taxes appeared among both individual properties and counties as a result of overassessment and underassessment of farm real estate. Improved properties were assessed at a higher proportion of the market value than unimproved properties, farms of low total value heavier than farms of the same size with higher values, farms with a large percentage of the value in buildings at less than farms with a small percentage in buildings, and farm lands of high fertility at less than those of low.

Inequalities in the assessment of personal property arise as a result of incomplete listings, overassessment, and underassessment. The proportion of the assessed value of all farm property in personal property has tended downward since 1900. The completeness of listing and correctness of assessing personal property varied widely among individual farmers. Only a small percentage of the tenants listed any property for assessment.

The assessed values of livestock changed slowly to conform to current market prices.



APPENDIX

APPENDIX TABLE 1.—Assessed Valuation, Millage Rates, and Taxes per Acre on Rural Real Estate, Alabama, 1848-1935(1)

Year	Average per acre			Index (1913 = 100)		
	Assessed valuation	Millage rates	Taxes	Assessed valuation	Millage rates	Taxes(2)
	Dollars	Mills	Cents			
1848	4.03	2.0	0.8	87	14	12
1849	2.97	2.0	0.6	64	14	9
1850	4.43	2.5	1.1	95	18	17
1851	5.10	2.0	1.0	110	14	15
1852	3.07	3.5	1.1	66	25	17
1853	3.84	2.8	0.9	83	20	14
1854	4.19	3.0	1.3	90	21	20
1855	3.82	3.5	1.3	82	25	20
1856	--	--	--	--	--	--
1857	4.18	2.8	0.9	90	20	14
1858	--	--	--	--	--	--
1859	4.82	2.7	1.3	104	19	20
1860	3.58	4.0	1.4	77	29	21
1861	4.73	5.0	2.6	102	36	39
1862	4.92	2.0	1.0	106	14	15
1863	--	--	--	--	--	--
1864	7.41	2.5	1.9	159	18	29
1865	--	--	--	--	--	--
1866	3.05	3.5	1.1	66	25	17
1867	4.00	4.8	1.7	86	34	26
1868	4.38	6.4	2.1	94	46	32
1869	4.00	8.6	3.0	86	61	45
1870	3.76	11.9	4.1	81	85	62
1871	4.05	6.7	2.5	87	48	38
1872	4.28	9.6	3.0	92	69	45
1873	3.65	12.7	4.0	78	91	61
1874	3.97	11.2	4.7	85	80	71
1875	3.43	14.4	4.5	74	103	68
1876	3.35	14.6	4.6	72	104	70
1877	2.83	14.5	4.0	61	104	61
1878	3.04	13.9	3.9	65	99	59
1879	3.32	14.1	4.2	71	101	64
1880	2.12	16.7	3.0	46	119	45
1881	2.51	14.8	3.5	54	106	53
1882	2.58	15.8	3.6	55	113	55
1883	2.93	11.8	3.3	63	84	50
1884	2.60	15.4	3.4	56	110	52
1885	2.89	14.0	3.8	62	100	58
1886	3.42	12.5	3.8	74	89	58
1887	3.14	12.4	3.6	68	89	55
1888	2.39	11.9	3.7	51	85	56
1889	2.36	9.6	2.1	51	69	32
1890	3.06	8.7	2.4	66	62	36
1891	3.08	9.0	2.4	66	64	36
1892	2.98	8.9	2.3	64	64	35
1893	2.97	10.1	2.6	64	72	39
1894	2.94	10.1	2.7	63	72	41
1895	2.85	10.9	2.8	61	78	42
1896	2.96	10.3	2.9	64	74	44
1897	2.89	11.2	2.9	62	80	44
1898	2.91	11.9	3.1	63	85	47
1899	2.93	13.3	3.4	63	95	52
1900	2.93	13.8	3.6	63	99	55
1901	2.95	13.4	3.7	63	96	56

(Continued on next page)

APPENDIX TABLE 1.—Assessed Valuation, Millage Rates, and Taxes per Acre on Rural Real Estate, Alabama, 1848-1935(1)

Year	Average per acre			Index (1913 = 100)		
	Assessed valuation	Millage rates	Taxes	Assessed valuation	Millage rates	Taxes(2)
	Dollars	Mills	Cents			
1902	3.05	13.4	3.8	66	96	58
1903	3.04	12.7	3.7	65	91	56
1904	3.13	12.7	3.8	67	91	58
1905	3.32	13.4	4.2	71	96	64
1906	3.56	13.5	4.6	77	96	70
1907	3.72	13.5	4.8	80	96	73
1908	3.97	13.5	5.2	85	96	79
1909	4.03	13.4	5.3	87	96	80
1910	4.14	13.8	5.7	89	99	86
1911	4.18	13.6	5.8	90	97	88
1912	4.42	13.8	6.2	95	99	94
1913	4.65	14.0	6.6	100	100	100
1914	4.81	14.5	6.9	103	104	105
1915	5.21	14.2	7.3	112	101	111
1916	6.24	14.1	8.8	134	101	133
1917	6.20	15.3	10.1	133	109	153
1918	6.77	17.1	12.2	146	122	185
1919	6.98	16.9	13.4	150	121	203
1920	9.31	17.6	17.3	200	126	262
1921	9.98	18.1	18.1	215	129	274
1922	9.44	18.2	17.2	203	130	261
1923	9.67	18.5	18.3	208	132	277
1924	9.28	18.7	17.8	200	134	270
1925	9.50	19.9	19.0	204	142	288
1926	9.42	19.9	18.8	203	142	285
1927	9.65	20.0	19.2	208	143	291
1928	9.69	20.2	19.3	208	144	292
1929	9.76	20.6	20.8	210	147	315
1930	9.69	20.7	19.0	208	148	288
1931	9.36	20.7	18.7	201	148	283
1932	7.69	20.1	15.7	165	144	238
1933	6.98	19.8	16.7	150	141	253
1934	7.42	20.4	14.9	160	146	226
1935	7.42	20.4	14.9	160	146	226

(1) Data from records in tax books. Very few records were found of taxes assessed before 1870. Taxes on all "rural" real estate have tended to be lower than "farm" real estate because of the lower average quality and value of the former.

(2) See footnote one, page 3.

APPENDIX TABLE 2—Index of Farm Real Estate Taxes per Acre, Alabama East South Central States, and United States, 1890-1935(1).

Year	Alabama	East South Central States	United States	Year	Alabama	East South Central States	United States
1890	40	57	54	1913	100	100	100
1891	40	57	54	1914	100	107	100
1892	40	57	54	1915	110	107	108
1893	40	57	54	1916	120	121	117
1894	40	57	54	1917	130	136	129
1895	40	57	58	1918	140	157	138
1896	40	57	54	1919	150	186	171
1897	50	64	54	1920	190	257	212
1898	50	64	54	1921	190	271	225
1899	50	64	54	1922	200	279	225
1900	60	64	54	1923	200	293	229
1901	60	64	54	1924	200	300	229
1902	60	64	58	1925	210	293	233
1903	60	64	62	1926	230	300	233
1904	60	71	62	1927	230	307	238
1905	60	71	62	1928	230	314	242
1906	70	79	62	1929	250	321	242
1907	70	79	67	1930	250	321	238
1908	80	79	71	1931	250	300	217
1909	80	86	79	1932	230	271	188
1910	80	86	79	1933	210	264	162
1911	90	93	88	1934	210	243	154
1912	90	93	88	1935	210	250	154

(1) Yearbook of Agriculture 1935, Agricultural Statistics 1938, U.S.D.A. Index computed from rounded figures (1913 equals 100 per cent).

APPENDIX TABLE 3.—Rural Real Estate Taxes per Acre by Soil Regions, Alabama, 1892-1933(1).

Year	Soil Regions					State
	Lower Coastal Plain	Black Belt and Upper Coastal Plain	Piedmont Plateau	Appalachian Mountains	Limestone Valleys	
	Cents	Cents	Cents	Cents	Cents	Cents
1892	1.9	2.1	2.7	2.4	3.8	2.5
1893	1.9	2.1	2.8	2.5	3.9	2.6
1894	1.9	2.2	3.0	2.6	4.1	2.7
1895	2.0	2.3	3.1	2.7	4.3	2.8
1896	2.0	2.5	3.1	2.7	4.6	2.9
1897	2.1	2.7	3.1	2.7	4.0	3.0
1898	2.3	2.9	3.2	2.8	5.0	3.0
1899	2.4	3.1	3.3	3.0	5.2	3.4
1900	2.6	3.4	3.4	3.1	5.3	3.6
1901	2.8	3.5	3.5	3.4	5.3	3.6
1902	2.9	3.7	3.5	3.5	5.3	3.7
1903	3.2	3.8	3.5	3.7	5.3	3.8
1904	3.5	3.9	3.6	3.9	5.3	4.0
1905	3.7	4.1	3.7	4.4	5.4	4.2
1906	4.1	4.3	4.0	4.9	5.5	4.5
1907	4.4	4.5	4.4	5.6	5.6	4.8
1908	4.7	4.6	4.8	6.1	6.0	5.1
1909	4.9	4.7	5.1	6.7	6.3	5.3
1910	5.1	4.8	5.8	7.3	6.8	5.7
1911	5.4	4.9	6.3	8.1	7.2	5.9
1912	5.5	4.9	7.3	9.1	7.6	6.2
1913	5.7	5.1	8.3	10.1	8.0	6.6
1914	5.7	5.5	10.0	11.5	8.6	7.2
1915	5.9	5.9	11.4	13.6	9.6	8.0
1916	6.3	6.9	13.3	15.8	11.0	9.1
1917	6.7	7.7	14.7	17.9	12.6	10.1
1918	8.0	9.7	16.4	21.6	14.4	12.1
1919	9.4	11.5	17.2	24.8	16.1	13.9
1920	10.6	12.8	18.2	27.0	17.3	15.2
1921	11.8	13.9	19.4	28.7	18.1	16.1
1922	12.6	14.7	20.7	30.5	19.0	16.7
1923	13.1	14.7	21.8	30.5	19.6	18.1
1924	13.1	14.6	22.8	30.4	20.1	18.2
1925	13.3	14.9	23.7	30.9	20.5	18.5
1926	13.4	15.0	23.8	31.3	21.0	18.8
1927	13.7	15.7	23.9	33.1	21.2	19.4
1928	13.8	15.5	22.4	33.9	21.6	19.4
1929	14.3	15.2	20.8	34.5	21.6	19.4
1930	14.9	14.3	18.7	32.5	21.4	18.7
1931	14.8	14.2	18.3	29.5	21.7	18.2
1932	15.1	13.2	16.5	24.6	21.7	17.0
1933	15.3	12.6	15.9	20.7	21.4	16.2

(1) An unweighted five-year moving average was used to remove chance variations that might have occurred in some years because of the small sample used.

APPENDIX TABLE 4.—Indexes of Farm Real Estate Values and Taxes per Acre, Prices Received for Farm Products Sold, Prices Paid for Commodities Purchased, and Purchasing Power of Farm Products, Alabama, 1910-1935.

Year	Farm real estate(1)		Prices received for farm products sold (4)	Prices paid for commodities purchased (5)	Purchasing power of farm products
	Value per acre (2)	Taxes per acre (3)			
1910	(6)	83	111	102	109
1911	(6)	93	102	95	107
1912	98	93	91	100	91
1913	98	103	101	104	97
1914	103	103	96	97	98
1915	98	114	85	101	84
1916	98	124	116	138	83
1917	103	134	175	182	96
1918	128	145	230	188	123
1919	143	155	230	199	115
1920	177	197	244	241	100
1921	147	197	109	167	65
1922	135	207	144	168	86
1923	143	207	189	171	111
1924	144	207	190	162	118
1925	154	217	166	164	101
1926	154	238	131	161	81
1927	145	238	132	152	87
1928	145	238	150	154	98
1929	143	259	146	152	96
1930	143	259	108	146	74
1931	129	259	72	126	57
1932	102	238	53	108	49
1933	88	217	65	108	60
1934	99	217	93	122	76
1935	110	217	99	125	79

(1) 1912-14 equals 100.

(2) "The Farm Real Estate Situation, 1935-36," U.S.D.A. Circular No. 417, October 1936

(3) Computed from data in Yearbook of Agriculture, 1935, and Agricultural Statistics, 1933, U.S.D.A.

(4) Unpublished data, Department of Agricultural Economics, Alabama Polytechnic Institute, Auburn, Alabama (1910-14 equals 100).

(5) Bureau of Agricultural Economics, U.S.D.A. (1910-14 equals 100).

(6) No data available.

APPENDIX TABLE 5.—Number of Rural Real Estate Properties Tax-Delinquent by Counties, Alabama, 1928-1932.

THE STATE	1928	1929	1930	1931	1932
	27,166	34,648	42,460	52,977	59,484
Autauga	35	337	284	131	101
Baldwin	385	422	445	881	936
Barbour	570	815	738	905	962
Bibb	234	255	333	535	487
Blount(1)	612	752	980	1,079	1,424
Bullock	319	366	395	458	582
Butler	500	592	710	949	1,064
Calhoun	238	285	353	494	595
Chambers	317	404	457	578	1,006
Cherokee(2)	1	4	31	68	444
Chilton	264	256	424	687	801
Choctaw(1)	1,047	1,153	1,262	1,414	1,427
Clarke	323	470	691	922	1,521
Clay	228	336	487	659	712
Cleburne	217	260	418	590	669
Coffee	-	571	601	870	980
Colbert	490	518	565	763	659
Conecuh(1)	1,783	1,863	1,843	2,000	1,995
Coosa(1)	278	357	481	552	580
Covington	726	731	536	1,225	1,452
Crenshaw	388	631	743	954	1,001
Cullman	286	485	679	892	1,156
Dale(1)(3)	900	1,098	1,155	1,264	1,399
Dallas	241	357	426	496	524
DeKalb	376	506	809	1,231	1,240
Elmore(1)	828	395	1,160	1,217	1,191
Escambia	328	576	674	1,065	853
Etowah	200	314	561	617	832
Fayette	212	277	375	525	701
Franklin	210	244	569	59	863
Geneva	864	1,080	1,040	1,255	1,250
Greene	8	30	24	65	122
Hale	92	168	204	294	104
Henry	28	76	58	164	162
Houston	306	440	647	1,007	1,033
Jackson(1)	1,090	1,361	1,672	1,943	1,839
Jefferson	1,177	1,169	1,399	2,311	2,381
Lamar	259	305	335	575	942
Lauderdale	424	438	733	871	879
Lawrence	281	353	575	747	562
Lee	80	69	161	266	356
Limestone	514	664	765	812	863
Lowndes	178	242	283	284	412
Macon	221	317	398	381	554
Madison(1)	1,244	1,478	1,661	1,442	1,460
Marengo(1)	1,143	1,197	1,450	1,461	1,446
Marion	88	145	344	461	530
Marshall(1)	701	942	1,029	1,418	1,861
Mobile	-	743	883	1,249	1,640
Monroe	123	193	234	541	340
Montgomery	185	259	305	460	541
Morgan	263	473	905	1,030	1,127
Perry	483	533	564	745	782
Pickens(1)	966	863	1,037	1,175	1,306
Pike	439	569	565	686	809
Randolph	21	49	147	134	75
Russell(1)	-	531	746	742	732

See footnotes at end of table.

(continued on next page)

APPENDIX TABLE 5.—Number of Rural Real Estate Properties Tax-Delinquent by Counties, Alabama, 1928-1932.

THE STATE	1928	1929	1930	1931	1932
St. Clair	33	37	117	144	145
Shelby	379	473	555	640	736
Sumter	516	553	641	729	769
Talladega (1)	562	576	705	795	731
Tallapoosa	34	149	437	636	787
Tuscaloosa	435	437	623	805	1,081
Walker	375	465	602	1,008	1,291
Washington	168	115	180	240	233
Wilcox (1)	802	871	953	938	1,004
Winston	148	355	280	443	442

(1) Delinquencies were calculated from January 1.

(2) Tax receipts prior to 1932 destroyed.

(3) Beat 12 not included.

APPENDIX TABLE 6.—Acres of Rural Real Estate Tax Delinquent by Counties, Alabama, 1928-1932.

THE STATE	1928	1929	1930	1931	1932
	5,334,857	6,826,945	8,142,388	9,793,577	11,161,454
Autauga	2,258	81,713	61,419	33,006	24,440
Baldwin	69,693	93,707	77,097	180,838	137,709
Barbour	87,640	109,008	133,067	239,674	245,411
Bibb	42,201	70,186	88,771	149,564	139,774
Blount (1)	69,565	73,181	114,297	101,929	190,357
Bullock	110,326	116,795	153,016	149,727	208,555
Butler	85,949	98,456	128,584	167,031	168,074
Calhoun	42,898	47,288	59,712	79,161	93,365
Chambers	71,392	91,106	90,858	110,930	235,324
Cherokee (2)	40	1,000	3,451	8,361	126,574
Chilton	36,072	35,711	62,316	89,735	115,762
Choctaw (1)	220,458	245,123	322,254	323,358	361,844
Clarke	65,740	85,533	103,763	166,118	301,088
Clay	32,697	47,578	68,963	92,570	108,089
Cleburne	39,483	46,188	78,792	104,753	114,171
Coffee	-	128,884	134,944	171,359	188,388
Colbert	84,309	99,935	102,598	147,195	125,591
Conecuh (1)	330,790	342,616	274,852	310,570	346,277
Coosa (1)	59,510	54,272	85,617	79,837	122,289
Covington	123,936	123,722	105,892	201,057	226,621
Crenshaw	60,909	104,804	116,211	157,172	170,131
Cullman	85,178	76,055	54,570	36,707	67,725
Dale (1) (3)	165,994	198,168	202,947	220,872	247,205
Dallas	73,012	92,758	141,101	154,804	228,521
DeKalb	55,022	74,587	100,704	138,070	139,064
Elmore (1)	129,333	148,445	177,879	190,592	171,746
Escambia	67,907	91,741	130,697	188,213	170,290
Etowah	29,431	50,764	83,584	85,684	107,611
Fayette	32,410	38,908	57,410	82,086	102,029
Franklin	40,389	33,784	83,838	7,627	144,114
Geneva (1)	147,135	193,039	192,685	197,810	188,073
Greene	3,865	10,624	19,710	31,829	59,200
Hale	6,559	15,231	22,168	44,768	14,711
Henry	6,123	14,101	16,895	36,503	37,686
Houston	43,159	68,065	106,218	155,287	148,870
Jackson (1)	222,842	282,476	353,358	388,408	365,496
Jefferson	85,567	75,195	89,845	152,587	152,739

See footnotes at end of table.

(continued on next page)

APPENDIX TABLE 6.—Acres of Rural Real Estate Tax Delinquent by Counties, Alabama, 1928-1932.

	1928	1929	1930	1931	1932
Lamar	32,150	35,252	50,266	49,991	170,568
Lauderdale	64,344	71,590	93,622	120,114	119,244
Lawrence	44,624	63,102	99,169	109,902	96,918
Lee	12,990	15,627	34,380	62,343	81,697
Limestone	70,795	95,720	126,466	123,964	138,717
Lowndes	80,002	112,673	129,430	132,257	200,805
Macon	75,957	110,176	142,843	138,024	214,120
Madison (1)	219,042	252,392	276,085	142,279	198,109
Marengo (1)	309,896	345,196	401,514	387,935	422,047
Marion	12,562	52,618	52,677	70,672	89,274
Marshall (1)	84,226	120,487	131,736	171,779	214,836
Mobile	-	88,174	96,141	166,807	205,224
Monroe	19,638	28,227	73,004	119,871	78,317
Montgomery	74,448	87,804	121,501	192,834	176,741
Morgan	50,301	66,638	125,710	129,416	137,799
Perry	146,025	151,626	160,593	191,292	219,170
Pickens (1)	259,684	220,511	261,132	291,761	339,689
Pike	102,537	129,640	133,035	140,881	162,509
Randolph	1,947	5,757	20,976	19,721	7,855
Russell (1)	-	222,027	264,681	258,612	247,121
St. Clair	5,700	6,042	23,135	16,000	25,202
Shelby	88,243	103,222	110,028	147,188	185,536
Sumter	163,976	201,971	200,641	283,256	232,587
Talladega (1)	99,983	103,463	125,094	128,999	118,605
Tallapoosa	5,910	35,038	80,863	153,094	173,962
Tuscaloosa	119,455	119,847	140,555	217,340	241,246
Walker	47,159	69,103	82,338	119,247	147,732
Washington	36,279	13,771	52,178	185,846	61,818
Wilcox (1)	255,545	283,064	291,191	285,967	298,132
Winston	21,647	55,440	41,311	59,393	61,060

(1) Delinquences were calculated from January first.

(2) Tax receipts prior to 1932 destroyed.

(3) Beat 12 not included.

APPENDIX TABLE 7.—Delinquent Taxes on Rural Real Estate by Counties, Alabama, 1928-1932.

THE STATE	1928	1929	1930	1931	1932
	\$1,026,359	\$1,342,593	\$1,842,106	\$2,010,602	\$1,999,615
Autauga	411	15,447	12,659	6,284	3,347
Baldwin	15,191	14,979	18,080	35,975	26,511
Barbour	23,956	30,628	27,117	29,867	31,178
Bibb	4,530	37,267	39,360	14,288	10,640
Blount (1)	16,579	20,208	25,376	26,489	29,202
Bullock	15,392	16,262	30,839	20,796	26,971
Butler	13,809	15,785	40,260	26,450	49,079
Calhoun	9,445	11,958	14,087	18,454	19,504
Chambers	12,590	16,106	14,875	18,201	31,066
Cherokee (2)	8	96	1,042	2,068	14,721
Chilton	6,168	6,162	10,917	15,526	19,025
Choctaw (1)	26,746	30,833	43,273	138,627	89,101
Clarke	5,953	8,701	11,309	16,124	28,096
Clay	4,550	6,410	8,995	12,306	12,086
Cleburne	4,275	4,465	18,338	11,447	12,674
Coffee	-	28,458	30,012	35,990	40,462
Colbert	27,711	29,031	29,588	37,476	26,421
Conecuh (1)	62,576	44,373	35,781	40,140	103,822
Coosa (1)	9,713	10,953	12,538	15,856	11,023
Covington	24,458	23,008	19,007	66,332	35,486
Crenshaw	9,049	14,765	17,490	24,082	24,014
Cullman	10,093	14,924	18,981	24,830	29,461
Dale (1) (3)	36,762	44,422	45,716	48,149	37,854
Dallas	18,817	25,975	32,749	38,838	37,303
DeKalb	11,758	15,408	21,734	33,082	33,424
Elmore (1)	26,947	30,515	34,945	34,816	28,024
Escambia	7,081	11,272	16,072	23,639	24,095
Etowah	5,598	11,149	18,863	18,828	26,097
Fayette	4,148	5,175	7,021	10,223	13,934
Franklin	5,572	5,241	13,465	976	20,886
Geneva (1)	34,718	43,614	49,929	46,964	39,734
Greene	670	1,746	3,183	5,251	7,354
Hale	891	2,022	3,273	6,353	1,873
Henry	1,108	2,365	2,377	6,071	4,590
Houston	11,243	17,764	27,417	40,308	38,822
Jackson (1)	37,137	48,060	100,461	65,179	56,019
Jefferson	59,133	58,498	58,620	107,741	103,662
Lamar	5,897	7,236	7,791	12,295	19,011
Lauderdale	18,372	20,763	25,975	32,838	28,347
Lawrence	10,468	14,630	22,102	24,927	21,871
Lee	2,470	2,380	5,725	7,804	11,465
Limestone	26,115	37,023	45,135	33,952	38,281
Lowndes	10,966	16,714	18,374	19,153	26,158
Macon	11,900	17,453	22,551	22,279	31,992
Madison (1)	77,164	87,032	95,790	66,601	59,903
Marengo (1)	52,528	57,787	63,207	66,134	53,962
Marion	1,694	3,757	6,638	8,144	8,757
Marshall (1)	21,334	31,712	35,367	47,067	55,393
Mobile	-	32,758	34,833	59,542	67,478
Monroe	2,991	4,015	8,818	19,872	10,798
Montgomery	18,171	18,970	26,458	41,742	39,612
Morgan	15,440	22,540	40,612	91,603	41,356
Perry	20,251	20,614	21,734	25,260	28,698
Pickens (1)	30,026	25,864	27,433	30,849	52,423
Pike	20,199	25,090	26,971	25,951	32,377
Randolph	325	1,062	4,022	2,882	1,093
Russell (1)	-	35,217	44,499	43,649	41,734

See footnotes end of table

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APPENDIX TABLE 7.—Delinquent Taxes on Rural Real Estate by Counties, Alabama, 1928-1932.

	1928	1929	1930	1931	1932
St. Clair	775	956	2,817	2,700	2,556
Shelby	11,337	13,435	132,291	18,444	20,869
Sumter	20,471	25,448	25,750	27,587	26,298
Talladega (1)	23,357	22,817	36,923	25,922	22,273
Tallapoosa	889	5,105	12,055	20,915	22,972
Tuscaloosa	18,443	19,153	23,216	32,375	36,576
Walker	7,999	10,856	65,555	17,698	22,624
Washington	3,527	1,516	5,395	16,500	7,394
Wilcox (1)	28,248	28,260	34,409	35,914	33,779
Winston	2,225	8,385	3,940	5,972	6,005

(1) Calculated delinquencies from January first.

(2) Tax receipts prior to 1932 destroyed.

(3) Beat 12 not included.

APPENDIX TABLE 8.—Rural Real Estate Properties Sold for Taxes by Counties, Alabama, 1928-1933.

THE STATE	1928	1929	1930	1931	1932	1933
	570	1,089	1,957	3,815	6,725	4,880
Autauga	1	20	40	66	71	45
Baldwin	2	77	234	300	632	701
Barbour	0	5	4	23	91	89
Bibb	7	5	9	13	32	19
Blount	14	16	26	52	76	53
Bullock	0	2	6	9	15	15
Butler	0	0	20	11	42	17
Calhoun	7	10	19	33	74	65
Chambers	0	1	5	13	42	10
Cherokee	0	1	7	42	58	59
Chilton	0	16	26	43	80	51
Choctaw	11	7	14	52	91	61
Clarke	27	32	46	135	108	128
Clay	0	15	25	44	75	97
Cleburne	0	20	25	46	50	48
Coffee	0	0	37	79	149	39
Colbert	31	38	38	76	113	51
Conecuh	0	10	22	52	97	156
Coosa	1	5	15	21	36	5
Covington	24	36	53	61	149	158
Crenshaw	4	3	4	17	42	0
Cullman	27	42	71	124	253	91
Dale	0	0	2	39	108	37
Dallas	0	18	18	37	60	35
DeKalb	22	6	35	90	222	85
Elmore	0	0	16	35	0	31
Escambia	29	7	42	36	92	138
Etowah	8	7	30	53	79	123
Fayette	0	14	17	61	51	39
Franklin	6	20	17	47	52	94
Geneva	0	14	41	48	164	61
Greene	0	0	0	1	10	6
Hale	0	0	0	30	30	9
Henry	11	4	20	24	20	0
Houston	0	7	20	56	171	64
Jackson	31	23	23	86	174	52
Jefferson	3	41	84	93	164	208

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APPENDIX TABLE 8.—Rural Real Estate Properties Sold for Taxes by Counties, Alabama, 1928-1933.

	1928	1929	1930	1931	1932	1933
Lamar	12	11	9	33	37	28
Lauderdale	11	12	28	103	102	79
Lawrence	2	10	17	27	45	38
Lee	0	5	11	30	62	35
Limestone	0	4	29	108	122	22
Lowndes	0	4	3	5	18	17
Macon	1	4	4	13	17	11
Madison	4	13	3	77	113	0
Marengo	2	8	27	44	89	62
Marion	0	17	17	44	94	32
Marshall	0	9	44	103	190	50
Mobile	153	190	211	338	528	518
Monroe	0	11	20	35	82	46
Montgomery	14	22	21	40	56	55
Morgan	0	5	35	125	173	85
Perry	10	17	14	30	79	65
Pickens	2	7	2	15	53	0
Pike	0	0	4	0	37	0
Randolph	0	11	28	70	100	64
Russell	0	0	28	53	135	67
St. Clair	13	17	21	48	80	111
Shelby	24	64	74	86	101	113
Sumter	5	2	0	7	17	14
Talladega	0	20	41	56	82	105
Tallapoosa	0	0	0	32	51	0
Tuscaloosa	6	25	31	35	97	70
Walker	1	6	42	101	119	131
Washington	31	56	46	39	155	3
Wilcox	1	1	5	7	12	9
Winston	12	16	40	63	106	110

APPENDIX TABLE 9.—Taxes Due on Rural Real Estate Sold for Taxes by Counties, Alabama, 1928-1933.

THE STATE	1928	1929	1930	1931	1932	1933
	\$20,430	\$35,372	\$77,464	\$121,521	\$246,053	\$155,336
Autauga	\$ 9	\$ 426	\$1,122	\$1,614	\$ 1,897	\$ 1,660
Baldwin	25	8,666	8,727	9,269	25,889	16,704
Barbour	0	174	348	977	3,059	1,890
Bibb	80	68	108	197	792	387
Blount	1,020	619	1,387	1,594	2,956	1,815
Bullock	0	21	268	380	962	1,151
Butler	0	0	410	191	912	487
Calhoun	129	581	470	1,745	3,290	2,001
Chambers	0	33	632	388	2,590	599
Cherokee	0	10	146	1,318	1,925	1,968
Chilton	0	220	438	977	1,754	1,482
Choctaw	237	239	391	1,795	2,519	1,508
Clarke	690	804	896	2,580	1,875	2,270
Clay	0	180	485	673	1,437	1,809
Cleburne	0	241	329	814	820	699
Coffee	0	0	1,569	4,959	8,378	1,532
Colbert	3,721	1,336	1,772	3,587	5,212	2,147
Conecuh	0	141	479	1,613	1,996	2,686
Coosa	9	82	526	403	6,787	71
Covington	716	876	1,662	1,855	4,405	5,691
Crenshaw	28	197	73	543	1,612	0
Cullman	383	620	2,153	3,035	6,326	1,965
Dale	0	0	39	2,133	4,633	1,049
Dallas	0	106	151	323	528	227
DeKalb	1,132	124	1,421	2,668	7,036	2,299
Elmore	0	0	447	1,017	0	859
Escambia	428	79	917	1,104	3,586	7,378
Etowah	655	91	909	1,325	2,552	3,390
Fayette	0	257	344	1,173	1,192	673
Franklin	65	354	621	903	1,464	2,638
Geneva	0	413	1,205	1,645	7,009	2,142
Greene	0	0	0	252	712	352
Hale	0	0	0	570	1,590	117
Henry	403	76	707	691	1,242	0
Houston	0	162	765	2,629	7,746	1,921
Jackson	554	441	444	2,038	5,423	1,041
Jefferson	31	1,090	4,737	2,928	7,100	12,699
Lamar	283	184	164	746	1,746	617
Lauderdale	210	200	936	2,772	5,105	3,234
Lawrence	51	353	565	1,098	2,940	1,627
Lee	0	160	518	1,173	1,942	1,206
Limestone	0	122	1,067	5,704	4,974	1,382
Lowndes	0	221	820	83	839	1,456
Macon	134	277	156	619	1,064	544
Madison	38	264	62	3,261	4,707	0
Marengo	23	127	1,080	1,097	2,887	2,635
Marion	0	302	3,598	1,347	2,495	594
Marshall	0	188	1,397	3,491	6,083	1,589
Mobile	5,367	6,621	16,715	12,035	20,449	20,139
Monroe	0	162	278	1,135	3,487	2,368
Montgomery	1,064	1,333	1,732	2,151	1,727	4,138
Morgan	0	148	1,241	6,095	9,513	2,512
Perry	1,212	545	272	944	2,544	2,373
Pickens	34	200	49	614	1,770	0
Pike	0	0	228	0	2,163	0
Randolph	0	249	814	1,763	2,785	1,356
Russell	0	0	1,550	2,726	2,600	3,891

(Continued on next page)

APPENDIX TABLE 9.—Taxes Due on Rural Real Estate Sold for Taxes by Counties, Alabama, 1928-1933.

	1928	1929	1930	1931	1932	1933
St. Clair	528	1,840	2,099	2,164	2,874	2,874
Shelby	331	627	880	1,237	1,991	2,559
Sumter	32	10	0	94	373	228
Talladega	0	281	839	1,597	2,293	3,037
Tallapoosa	0	0	0	986	1,806	0
Tuscaloosa	105	717	640	902	4,036	2,791
Walker	15	237	1,025	1,533	2,823	2,387
Washington	483	938	782	703	7,752	52
Wilcox	22	22	131	390	369	454
Winston	183	317	729	1,155	1,714	1,986

APPENDIX TABLE 10.—Acres of Rural Real Estate Sold for Taxes by Counties, Alabama, 1928-1933.

THE STATE	1928	1929	1930	1931	1932	1933
	71,471	337,565	378,472	540,792	1,126,310	703,782
Autauga	8	2,031	6,707	8,771	10,057	10,698
Baldwin	50	41,665	43,404	42,818	113,710	80,416
Barbour	0	1,228	2,698	4,951	17,706	15,197
Bibb	783	306	694	1,635	4,573	2,227
Blount	4,236	2,362	5,502	5,490	22,281	7,889
Bullock	0	110	1,240	2,324	6,343	5,351
Butler	0	0	2,425	733	4,449	2,997
Calhoun	516	3,134	1,664	9,591	12,469	7,313
Chambers	0	110	2,094	1,868	5,284	2,216
Cherokee	0	40	1,280	4,438	7,759	8,842
Chilton	0	940	2,288	4,984	7,673	14,669
Choctaw	1,089	1,364	1,614	11,010	17,046	8,854
Clarke	4,542	9,645	5,660	13,289	14,405	18,414
Clay	0	838	3,023	3,961	11,007	13,021
Cleburne	0	2,548	2,748	6,699	5,633	4,902
Coffee	0	0	5,841	15,033	25,820	5,011
Colbert	5,637	175,994	10,073	22,034	19,211	7,791
Conecuh	0	815	2,454	15,644	9,450	13,425
Cooza	40	539	2,833	2,908	16,006	782
Covington	3,504	4,724	7,434	9,291	19,392	27,115
Crenshaw	69	865	214	2,021	6,555	0
Cullman	2,582	3,570	49,012	13,757	23,629	7,432
Dale	0	0	60	6,935	17,732	5,822
Dallas	0	3,804	6,604	8,848	19,898	5,148
DeKalb	3,225	571	3,579	6,929	21,180	9,691
Elmore	0	0	2,946	4,777	0	4,850
Escambia	2,065	235	6,448	7,742	24,923	42,592
Etowah	123	407	4,143	9,017	9,387	13,771
Fayette	0	2,298	1,687	6,423	8,435	4,445
Franklin	278	2,402	5,603	5,546	12,763	15,057
Geneva	0	1,604	4,671	6,707	27,165	8,563
Greene	0	0	0	1,010	1,630	982
Hale	0	0	0	2,570	6,798	1,076
Henry	2,895	430	5,310	4,838	5,180	0
Houston	0	602	2,693	8,993	27,377	7,330
Jackson	1,769	1,836	4,610	13,474	33,910	6,029
Jefferson	36	1,315	6,315	6,081	9,876	14,306
Lamar	1,766	1,213	1,000	4,259	17,060	3,983
Lauderdale	880	827	3,927	8,191	15,189	12,925
Lawrence	160	984	1,904	8,251	7,858	5,486
Lee	0	546	1,497	7,825	9,858	7,256
Limestone	0	323	2,863	16,007	16,660	4,047
Lowndes	0	1,727	1,163	440	5,819	10,685
Macon	320	497	475	3,437	6,061	3,174
Madison	121	504	415	6,632	17,117	0
Marengo	80	745	6,611	5,046	14,000	11,320
Marion	0	1,923	33,721	10,096	22,935	4,741
Marshall	0	806	4,385	13,572	21,896	5,109
Mobile	16,989	26,803	44,647	34,643	49,642	58,397
Monroe	0	863	1,021	6,239	25,100	19,027
Montgomery	3,750	4,474	6,631	7,547	6,872	19,631
Morgan	0	252	3,114	18,091	26,958	6,335
Perry	4,792	2,640	1,694	5,077	14,821	13,906
Pickens	310	939	220	4,175	9,046	0
Pike	0	0	805	0	8,282	0
Randolph	0	824	2,889	7,024	12,152	6,721
Russell	0	0	10,700	17,365	47,821	21,193

(Continued on next page)

APPENDIX TABLE 10.—Acres of Rural Real Estate Sold for Taxes by Counties, Alabama, 1928-1933.

	1928	1929	1930	1931	1932	1933
St. Clair	2,352	2,984	3,922	7,099	15,887	21,484
Shelby	2,295	7,635	10,106	11,266	10,043	11,213
Sumter	300	160	0	826	3,703	2,103
Talladega	0	1,315	3,930	6,595	11,908	13,761
Tallapoosa	0	0	0	3,632	10,049	0
Tuscaloosa	793	3,558	3,790	4,393	19,487	13,352
Walker	41	1,228	3,049	5,411	14,250	7,984
Washington	1,816	3,785	2,665	3,351	65,456	211
Wilcox	235	80	588	1,717	1,744	1,655
Winston	1,024	1,598	5,169	9,445	11,924	13,859

APPENDIX TABLE 11.—Farm Value per Head of Horses, Mules, Cattle, and Hogs, Per Cent of Farm Value Assessed for Taxes and Per Cent that Assessed Value on Exempted and Taxed Cattle and Hogs is of Market Value, Alabama, 1910-1937 (1) (2) (3).

Year	Horses		Mules		Cattle			Hogs		
	Value per head	Per cent assessed	Value per head	Per cent assessed	Value per head	Per cent assessed value is of total value		Value per head	Per cent assessed value is of total value	
						Taxed	Exempted		Taxed	Exempted
1910	-	67	-	55	-	50	94	-	143	57
1911	104	71	130	55	16	53	106	7	50	67
1912	99	64	127	56	17	43	106	6	14	71
1913	106	64	131	57	17	41	81	7	50	62
1914	113	78	135	68	21	48	95	8	62	62
1915	96	58	114	55	21	71	86	8	25	50
1916	101	56	121	51	21	46	112	8	38	62
1917	99	41	118	47	24	35	58	8	50	43
1918	116	43	141	39	31	35	68	14	47	47
1919	128	47	157	45	37	42	86	17	77	69
1920	130	71	174	68	36	92	100	13	100	100
1921	91	71	114	67	24	83	83	10	67	89
1922	77	59	95	68	18	76	88	9	44	78
1923	79	55	100	51	17	65	65	9	62	100
1924	78	60	100	64	17	75	75	8	60	90
1925	70	59	90	54	16	56	56	10	70	100
1926	68	65	95	57	18	65	55	10	64	73
1927	63	59	84	47	20	32	21	11	90	70
1928	66	61	95	48	28	34	47	10	80	90
1929	66	60	95	49	32	30	61	10	100	90
1930	65	69	93	57	33	55	86	10	100	100
1931	51	70	74	63	22	56	112	8	60	160
1932	46	62	62	57	16	58	117	5	75	200
1933	45	39	65	36	12	75	100	4	125	175
1934	64	38	91	29	12	46	92	4	67	100
1935	73	33	112	28	13	35	53	6	62	88
1936	88	51	135	36	17	40	65	8	56	111
1937	99	-	148	-	20	-	-	9	-	-
All	84	58	111	52	21	53	80	9	68	89

(1) Source: U.S.D.A. Yearbook of Agriculture.

(2) Sample of six counties consisting of Marshall, Etowah, DeKalb, Tallapoosa, Dallas, and Greene was used to determine the average assessed values.

(3) The farm value per head on January 1 was divided into the assessed value for the preceding year because of assessment date falling on October 1.

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