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"Taxes and Slavery in Texas, 1845-1860"

Freeman

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Prairie View Agricultural and Mechanical College

Studies in History

History of Slavery in Texas and the Southwest

Number 9

Marcus Antonio Freeman, Jr.

Taxes and Slavery in Texas, 1845 to 1860

TAXES AND SLAVERY IN TEXAS, 1845-1860

By

Marcus Antonio Freeman, Jr.

A Thesis in History Submitted in Partial Fulfillment
of the Requirements for the Degree of
Master of Arts
in the
Graduate Division
of
Prairie View Agricultural and Mechanical College
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This Thesis for the Master of Arts Degree

By

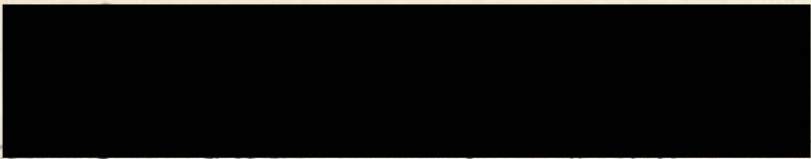
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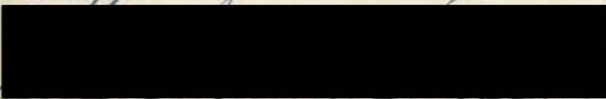
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History

by


Chairman





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M. A. F.

DEDICATED

To

My Mother

Mrs. W. B. Freeman

My Father

M. A. Freeman

and Friend

Ada Marie Evans

BIOGRAPHY

Marcus Antonio Freeman, Jr.

- 1934 - Born in Smithville, Bastrop County, Texas
- 1951 - Graduated from Phillis Wheatley High School, San Antonio, Texas
- 1955 - Graduated from Prairie View Agricultural and Mechanical College with B. A. Degree in History
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CHAPTER I

INTRODUCTION

Statement of the Problem

The problem of this study arises out of the question concerning the economic value of slavery to the plantation economy of the ante-bellum South. Students of the problem prior to this study have sought to answer this question by attempting to answer whether or not the planters as individuals or a group profited in a real sense of the word personally from the use of slaves in the pattern of economics.¹ This approach has been challenged as unsatis-

¹ Frederic Bancroft, Slave Trading in the Old South, (Baltimore: J. H. Trust Co., 1934) pp. 47, 407; J. Winston Coleman, Slavery Times in Kentucky, (Chapel Hill: University of North Carolina Press, 1940) pp. 174-177; Edwin A. Davis, Plantation Life in the Florida Parishes of Louisiana, 1836-1845: As Reflected in the Diary of Bennet H. Barrow, (New York: Columbia University Press, 1939) p. 42; Ralph B. Flanders, Plantation Slavery in Georgia, (Chapel Hill: University of North Carolina Press, 1933) pp. 187, 194, 211-18; P. S. Foner, Business and Slavery: The New York Merchants and the Irrepressible Conflict, (Chapel Hill: University of North Carolina Press, 1941) p. 127; John Hope Franklin, From Slavery to Freedom, (New York: A. A. Knopf, Inc., 1948), p. 191; E. M. Coulter, "A Century of a Georgia Plantation," Mississippi Valley Historical Review, Vol. XVI, No. 3 (December, 1929) p. 337; Lewis C. Gray, History of Agriculture in the Southern United States to 1860, (New York: Peter Smith, 1941) p. 474; H. R. Helper, The Impending Crisis of the South: How To Meet It, (New York: Prentice-Hall, Inc., 1936) pp. 277-281; Edward C. Kirkland, A History of Economic Life, (New York: F. S. Crofts and Co., 1941) pp. 181-82; F. L. Olmstead, A Journey in the Back Country, (New York: G. P. Putnam's Sons, 1907) pp. 50-52; U. B. Phillip, Life

factory because it emphasizes outcome over function.² The functional approach has the value of considering slavery in its relation to the total life of the ante-bellum South rather than as an isolated phenomena whose value may be equated in terms of socioeconomic success as it relates to any individual factor in the economic picture.

Specific studies in the fiscal and financial history of Texas show a tendency, even when the opportunity is presented by the existence of the data, to overlook or to minimize the significance of the Negro as a species of taxable wealth and the contribution such valuation and assessment made to the revenues available for public purposes. William Gouge's study recognized the value of the slave to the tax structure, but made no effort to isolate, identify or develop contribution.³ E. T. Miller had much of the

and Labor in the Old South, (Boston: Little, Brown and Co., 1949) p. 185: C. S. Sydnor, Slavery in Mississippi, (New York: D. Appleton-Century Co., 1933) p. 59: C. S. Sydnor, The Development of Southern Sectionalism, 1819-48, (Baton Rouge: State University Press, 1948) p. 261: L. H. Bugbee, "Slavery in Early Texas," Political Science Quarterly, Vol. XIII, No. 314 (September-December, 1898) p. 622: Thomas P. Govan, "Was Plantation Slavery Profitable?" Journal of Southern History, Vol. VIII, No. 4 (November, 1942) pp. 513-35: Robert W. Smith, "Was Slavery Unprofitable in the Ante-Bellum South?" Agricultural History, Vol. XX, No. 1 (January, 1946) pp. 62-64: A. H. Stone, "Cotton Factorage System of the Southern States," American Historical Review, Vol. XX, No. 3 (April, 1915) p. 563.

²G. R. Woolfolk, "Cotton Capitalism and Slave Labor in Texas," Southwestern Social Science Quarterly, Vol. 37, No. 1 (June, 1956) pp. 43-44.

³William Gouge, A Fiscal History of Texas, (Philadelphia: Lippincott, Grambo and Co., 1852) p. 140.

data under his hand and reveals his bias by the statement, "thus while the population of the state grew prodigiously between 1850 and 1860, the large Negro element minimized the value of the growth."⁴

The specific area of the problem in this study prompts the following question: Were public needs seriously hampered by the existence of the institution of slavery? Old in the literature of American slavery, the affirmation of this question can be demonstrated only by clear proof of the inability to secure funds and services for public purposes. As one student has put it, properly considered, "public needs" is a broad concept, covering the collective needs of the community and the needs of individuals as they are related to the pattern of public order. The public needs element is shown in this study through the use of slave property as a source of governmental revenue.⁵

The ultimate purpose of this study is to bring forth the taxation question on slavery, showing its total significance to the economy of Texas. In the attempt to do this certain questions are formulated. Was property in slaves valuable as a source of taxable wealth? What was the pattern of law governing the taxation of this property? How did the taxable value of slaves compare with other tax

⁴E. T. Miller, A Financial History of Texas, (Austin: University of Texas Press, 1906) p. 201.

⁵G. R. Woolfolk, Loc. Cit., p. 48.

valuations in Texas during this period 1845 to 1860? What proportions of the taxes was represented by slave property? Does a relationship exist between property in slaves and occupations of a given region?

Scope

The chosen period of fifteen years, 1845-1860, is the scope of this study. The year 1845 was chosen because it is the date Texas enters the union and thus assured favorable conditions for the development of the Anglo-American institution of slavery. There had been slavery during the period of the Republic, but the full realization of the possibilities of institutionalization came only with attachment of this territory to the American union. The date 1860 was chosen because this can be considered the last date when the institution of slavery could be considered to exist under conditions that could be considered normal.

The material scope of this study covers a selection of 79 counties in East Texas as they appeared on the shelves by year in the Archives of the State Comptroller's office. Special statistical attention has been given to the years, 1850, 1855, and 1859.

Method and Sources

The method used in developing this study is topical

sequence, made possible by the information taken chiefly from the tax records in the office of Robert S. Calvert, Comptroller of public accounts, Austin, Texas. The collection of the data taken from these records indicates no prior principle of selection governing the choice of counties. The method used here involves the division of the counties for treatment on bases of census and other designations of crop areas into 5 divisions. A period of three different years was selected for statistical treatment and analysis. A thorough review was made of the pattern of law governing the revenue system during and after the Republic of Texas. The main source of information comes from primary data obtained from the Comptrollers Office of Public Accounts, Austin, Texas.

Definition of Terms

Tax: As used in this study relates to a payment of money, assessed and collected by the government. The tax is imposed upon individuals for state or municipal purposes.

Assessment: An official valuation of property for the purpose of taxation.

Real Property: Real property for the purpose of taxation was construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, or other

fixtures of whatsoever kind thereon, and all the rights and privileges belonging or in any wise appertaining thereto, and all mines, minerals, quarries and fossils in and under the same.

Personal Property: Personal property, for the purposes of taxation, was construed to include all goods, chattels, and effects, and all moneys, credits, bonds and other evidence of debt owned by citizens of this state, whether the same be in or out of the State.

Town Lots: Refer to the land located in a village, city, ward or precinct owned by or recorded as the property of the same claimant, person, company or corporation.

Value: The term "true and full value," wherever used was held to mean the fair market value, in cash, at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale.

Poll Tax: A tax of a uniform amount levied on each individual: A Texas tax of so much per head at the age of 21 years and over.

Negroes: People belonging to the black race, especially to the typical African branch of that race (formally called the Ethiopian), the type being characterized

by tall stature and often powerful physique, convex forehead, large teeth, flat broad nose, everted lips, woolly hair and dark brown complexion.

Ad Valorem: A Latin phrase meaning "according to value."

Applied to taxation, it means the computation of duties on commodities in proportion to their value, irrespective of their weight or quantity.

Slavery: Slavery is defined as "the State of entire subjection of one person to the will of another."

The term implies the relation of two persons in the character of master and slave, the former being defined as one who has another or others under his immediate control, a lord paramount or employer of slaves, and the latter is a person who is the chattel or property of another and who is wholly subject to his will, a bond servant, a serf.

Indirect Taxation: Imposts whose burden can be shifted to others: for example, a duty on imports paid initially by the importers, but ultimately by the consumer. Almost all commodity taxes fall within this category.

Direct Taxation: A tax which cannot be shifted to others-- for example income tax and poll tax.

Cattle: As used in this study refers to live animals held as property or raised for some use including only domesticated, usually mature, bovine animals, as

cows, bulls, and steers.

Horses: Refer to the number of solid-hoofed, herbivorous mammals domesticated and used by persons for riding purposes or in any mechanical art or branch of industry.

State Tax: As used in this study indicates the amount of revenue collected and assessed and used by the state government.

County Tax: Refers to the amount of revenue collected for the county and proportioned to the county for their use and needs.

Tax Law: Has reference to that form or body of governmental regulations ruling the operation of the revenue system.

Plantation Economy: A term referring to the procedures carried on by the planters in their attempts to obtain the material means to satisfy their wants and needs.

Hypothesis

It is the contention of the writer that another basic value of slavery to the plantation economy of the South is that it provided a species of taxable wealth, and thus contributed materially to augmenting an important area of public needs, the support of the government. This

writer further contends that the contribution of slaves to taxable value was conditioned by the extent of cotton culture, and that its availability and ease of identification made it superior as an item of taxable wealth.

CHAPTER II

HISTORICAL BACKGROUND

The tax system of the State of Coahuila and Texas left no lasting impression on the tax structure of the Republic of Texas. Most of the taxes under the rule of Mexico came from land dues, tithes, excise duties, stamp tax and custom duties. There were also taxes on income, on the export of coin and silver bullion, on the sale of the right of cockpit locations, on billiard tables, on capturing mustangs and wild cattle, and on the sale of tobacco. But the state treasury was always in a "reduced" state, implying that the collection methods were probably far from adequate.⁶

Morfit, the agent sent by President Jackson to Texas to report on its condition, wrote in September, 1836, that "the present resources of Texas are principally derived from the sympathies of their neighbors and friends in the United States, and by loans upon the credit of the State. With the establishment of the permanent government in October, however, this partial dependence upon philanthropy was outgrown, and a system of taxation was adopted, which, with the sale of the public domain, was expected to

⁶
Vernon's Annotated Constitution of the State of Texas, V. 2 (Kansas City: Vernon Law Book Co., 1955)
pp. 446-571.

provide an ample revenue.

The system adopted was one of direct and indirect taxation. Direct included the general property tax, the poll tax and license taxes. Indirect consisted of customs, duties, and excise tax. Of these taxes, customs were first in importance.

No direct taxes were levied by any of the revolutionary governmental bodies, because of the delay involved in their establishment and operation, the state of confusion existing in the country, and the inchoate condition of land titles. Upon the establishment of the permanent government improved conditions made the adoption of a system of direct taxation practicable, and Kennedy, the Englishman, writing in 1841, felt justified in saying that Texas had "set the example of resorting to direct in preference to indirect taxation."⁷

The provisions made possible by early legislatures stated that "it was then ordered by the body that the plan submitted by the committee, to whom was referred the subject to raise funds by taxation to defray the expenses of building a jail and other buildings necessary for the local municipal authorities to hold their sessions in and to preserve the records of the Colony be adopted and passed to the chief of this department for his approval and to be transmitted to the legislature of the State. The tax

⁷E. T. Miller, op. cit., pp. 28-38.

included: Each quarter league of land, seventy-five cents; each labor of land, fifty cents; each and every Negro over the age of eight years, the sum of one dollar provided that no Negro who is unfit for service from age and infirmities be subject to taxation."⁸

The distinctive features in the tax system of the Republic were the employment of specific duties, the fixing of a minimum valuation of land, and the discrimination against the property of non-residents. Specific duties and minimum valuations were designed to do away with under-valuation. Personal property as slaves, livestock, pleasure carriages, watches, clocks, and land certificates--constituted the most valuable property of the Republic and contributed the largest share of direct taxation. But the frontier counties, being harassed by both Indians and Mexicans resulting in the continual loss or destruction of property, usually failed to pay taxes on personal property. The law stated that, taxation should be equal and uniform. All property in the State, whether owned by natural persons or corporations, other than municipal, should be taxed in proportion to its value, which should be ascertained as may be provided by law. The legislature could impose a poll tax. It could also impose occupation taxes, both upon

⁸E. C. Barker, "Minutes of the Ayuntamiento of San Felipe De Austin: 1828-1832," The Southwestern Quarterly, Vol. 23, (July, 1919), pp. 306-308.

natural persons and upon corporations, other than municipal, doing any business in this State.⁹

Further provisions were made regarding the tax system during the period of the Republic which set forth the basic structure of law to be carried out in future years. The Act of June 12, 1837, which was the first direct tax measure, provided simply that an ad valorem tax of $1/2$ of 1% should be levied on all "real, personal, or mixed" property. It was especially provided, however, that cattle and horses belonging to citizens of the United States should pay \$1 per head. The Act of May 24, 1838, enumerated the property that should be subject to the direct tax, and the list included only land, slaves, horses over two in number, cattle over twenty-five in number, watches, clocks, and pleasure carriages. The rate remained at $1/2$ of 1%.

Due to many changes in the revenue system each year provided a set of laws evolving from the Acts of legislatures. In 1839 land certificates were singled out for specific taxes, the amount varying with the quantity of land. Up to 1840 the only specific taxes levied were those on livestock belonging to non-residents, and land certificates. In 1840, however, this method of taxation was very much extended. Only land, buildings in towns, and money loaned,

⁹ Vernon's Annotated Constitution of the State of Texas, V. 2, pp. 453-54.

became subject to ad valorem rates, while upon slaves, livestock, pleasure carriages, watches, and clocks, there were levied specific taxes. Merchandise was reached by a tax on sales; merchants were subject also to license taxes, as were hotel, restaurant, and boarding-house keepers, liquor dealers, and owners of billiard tables, nine-pin alleys, and games of such kind. The ad valorem rate was 1/2 of 1 per cent on land whose owners were citizens of the Republic, and 1 per cent on land whose owners were non-residents and on land held by an agent or attorney for another.¹⁰

The 1840 law made many provisions regarding the most minute items to be taxed which were very inclusive. A tax was placed on the owner or proprietor of any theatre or theatrical establishment in the Republic for the sum of two hundred dollars annually. The Act provided further that every person who "shall exhibit or cause to be exhibited for emolument or pay, any museum, wax-work, feats of activity or sleight of hand, or any diversion of this character shall pay fifty dollars." From the owner or proprietor of every public race track, there would be collected an annual tax of one hundred dollars.

With the passing of the Act of 1840 many items became prevalent on the tax assessor's inventory. Certain provisions were made for horses kept exclusively for riding which required a tax of ten dollars; for every stud horse or

¹⁰E. T. Miller, op. cit., p. 39.

jackass, for every horse kept exclusively for the saddle or pleasure carriage, one dollar each was the tax required; for all other horses, excepting four for each farmer, or for each laboring or working man, who used his horse in any mechanical art or branch of industry, twenty-five cents per head; for all neat cattle (excepting twenty-five) the total tax collected was ten cents per head; for all pleasure carriages, under every name and denomination, the annual sum collected was one dollar for each wheel.¹¹

To further illustrate the extent of the laws passed during the Republic certain provisions were made for the taxation of town lots. A tax was collected from the owner or proprietors of each and every unimproved lot in any incorporated city or town of one-half of one per cent. On the valuation of such lot the same rate per cent. The sum of fifty-cents was to be paid on every hundred dollars value of such lots, buildings or other improvements to be estimated by the person or owner.

The Act of 1840 made certain provisions which set forth to be collected an annual tax on all Negroes. The law classified the system of taxation as follows: One dollar per head on all Negroes under the age of fifteen years of age; three dollars per head on all from fifteen to fifty years of age.

¹¹ Ibid., pp. 39-41.

Certain provisions were made for assessments on gold watches which amounted to the sum of three dollars each per year; on all silver watches one dollar each; on all clocks three dollars. This Act included a collecting system for the assessment on money loaned at interest. In the case of money loaned at interest, for every hundred dollars lent, fifty cents per annum was collected.

The Act of 1840 provided for certain miscellaneous items to be taxed. On every pack of playing cards, sold, given away, loaned or otherwise disposed of, three dollars; and a poll tax of one dollar on every white male of the Republic, twenty-one years of age and over was collected. To further state the extents of the items listed, all money collected by clerks of the county courts, for licenses would be paid to the county treasurer. Each merchant who sold goods, wares, and merchandise, at wholesale, paid, for each establishment, an annual license tax one hundred dollars.¹²

After the Republic became a state, many provisions were made in 1845 for the regulation system of taxation. The provisions in the Constitution of 1842 relating to taxation were:¹³ (1) Taxation shall be equal and uniform

¹²H. P. N. Gammel, The Laws of Texas, 1822-97, Vol. I, (Austin: The Gammel Book Co., 1898) pp. 189-190.

¹³Vernon's Constitution of the State of Texas, Vol. I, (Kansas City, Missouri: Vernon Law Book Co., 1955) pp. 14-15.

throughout the State. All property in this State shall be taxed in proportion to its value, to be ascertained as directed by law, except such property as two-thirds of both houses of the legislature may think proper to exempt from taxation. The legislature shall have the power to lay an income tax, and to tax all persons pursuing any occupation, trade or profession. Provided that the term "occupation" shall not be construed to apply to pursuits either agricultural or mechanical.

The Act of May 13, 1846,¹⁴ simply said that each person should give a list of his property and "its valuation," verified by oath, and that the unrendered property of non-residents should be assessed by the assessor at "its cash valuation and no more." In 1860 "true value" was made the measure, but the lands of non-residents were made subject to rendition at the "average value" of the lands in the county where situated for the year next preceding, this average value being ascertained from the assessment rolls by the Comptroller and furnished to the assessors.

The law as to the place of payment of taxes underwent frequent changes. Under the law of 1846 taxes on outside property could be paid in the county of the residence of the owner, or in the county of the situs of the property, or to the Comptroller. In 1848 the law was changed so that

¹⁴H. P. N. Gammel, op. cit., Vol. II. pp. 1240-1243.

payment could be made only in the county of the situs of the property or to the Comptroller. The Comptroller transmitted to the counties the amounts due them. The difficulties experienced by non-residents in finding trustworthy persons or agencies to carry the money for taxes led in 1850 to a return to the methods provided for in 1846.¹⁵

The wealth of the state consisted of those visible, tangible objects which might be expected to be found in a community wholly agricultural. Land, slaves, and livestock made up 95.2 per cent of the total assessments in 1846, and 90.2 per cent in 1860. Loaned money was the chief intangible item and constituted only nine-tenths of one per cent of the total assessment in 1849 and 1.4 per cent in 1859. Money loaned was subject throughout the period to a special tax of 20 cents on the \$1.00, but this was levied not as a property tax, but as a license tax. This was not a hard tax to bear since the interest rate varied from 10 per cent to 20 per cent. The number of money lenders assessed rose from 255 in 1849 to 3,053 in 1859. The general property tax was the only business tax, except the ordinary license taxes upon those engaged in merchandise, liquor, and other occupations.

The weakness of the tax system was not the failure

¹⁵
H. P. N. Gammel, op. cit., Vol. II. pp. 1244-1250.

to tax corporations or to reach personality, but it was the escape of land both from assessment and from proper valuation.¹⁶ The difficulty that existed as to the taxation of land was due to the enormous extent of non-resident holdings. In 1852 for example, in twenty-four out of eighty-three counties reporting, the land outside the county rendered for assessment was greater than that within; and in only six of the twenty-four were the assessed values of the outside holdings larger than those for the lands within. It was permitted to render outside holdings in the county of residence, and this opened the way for non-rendition and undervaluation. Under the law of 1846 assessors were required to make a separate return to the Comptroller of the renditions of outside holdings, accompanying the returns with a description of each piece of land rendered.¹⁷

In 1850 the law was changed so that the Comptroller became possessed of both county and town maps and so became enabled to compare the returns with the maps of each county and as a result determined what lands had not been rendered. The amount of land assessed increased by more than five million acres in the year following this change in the law, while for the five preceding years it had remained prac-

¹⁶H. P. N. Gammel, op. cit., Vol. III. pp. 1473-1474.

¹⁷H. P. N. Gammel, op. cit., Vol. III. pp. 1472-1473.

tically stationary. The change in the law may have accounted for some of this increase, but the law imposed too huge a task upon the Comptroller's department. Maps and other data were not kept up, and the most important evidence of the breakdown of the system is that there was little change in the number of acres assessed after 1855, though this was a period when land was being constantly patented.

The conditions with respect to valuation was no better than those of rendition. Valuation was made where the property was rendered, but the machinery for revision of values existed in the county where the property was located. It was impossible for an assessor to know the relative value of land in the various and distant parts of the state and the inevitable result was undervaluation. The plan of a minimum value per acre, such as existed under the Republic, was suggested, but was not adopted.

Taxation as a source of revenue was not important to the state government during the greater part of this period. The state was sustained in the first year of its history by the revenue which had accrued under the laws of the Republic, and after 1850 the indemnity bonds were used. From 1852 to 1858 nine-tenths of the state taxes were relinquished to the counties, and as the rate was only 12 1/2 cents in 1858, the bonds continued to be the chief dependence of the state government.¹⁸

¹⁸H. P. N. Gammel, op. cit., Vol. III. pp. 1490-1500.

Again in 1854 and 1855¹⁹ relinquishment was made to the counties where the taxes were assessed, but in 1856 and 1857 relinquishment was made for the benefit of the counties where the property was situated. The Act of 1854 was vetoed because the governor thought that the counties in which the property was located should get the benefit, but the veto was nullified by a two-thirds vote of the legislature. The Act of 1856 also was vetoed for the same reason, but was passed over the veto. This policy of relinquishment was unequal in its operation and was carried too far. The counties in which there were large assessments of property situated outside their boundaries profited unjustly at the expense of the counties in which the property was located. The counties which were favored were the richer counties, and those most discriminated against were the frontier counties. The policy was followed longer than was necessary to secure in the majority of the counties the purposes for which relinquishment was made. After 1855 a better policy would have been to have relinquished the taxes only to the frontier and the new counties.

Practically all occupations, except agricultural and mechanical, were taxed. Lawyers and doctors were taxed \$5 annually until 1848, when the tax was repealed. The taxes on the merchandise and liquor occupations were the

¹⁹H. P. N. Gammel, op. cit., Vol. III. pp. 1492-1493.

most important. Under the Act of April 28, 1846, wholesale merchants were taxed \$100 on each establishment; retail merchants, \$25; dealers in spirituous liquors in quantities of a quart or over, \$25; dealers in quantities of less than a quart, \$50.²⁰

From 1846 to 1848 a poll tax of \$1.00 was levied upon every free male person between the ages of 21 and 60, Indians and persons non compos mentis excepted. In 1848 the age limits were 21 and 55. In 1858 the tax was reduced to fifty cents, and the maximum age limit was changed to 50. There were 15,310 persons assessed for the tax in 1846, and 53,376 in 1859. The United States Census of 1850 reported for Texas a white male population between the ages of 20 and 60 of 38,692, and the Census of 1860 reported one of 91,197 between the ages of 20 and 50. Those assessed for the tax in 1859 were approximately 58 per cent of those who were liable. The poll taxes assessed from 1846 to 1860 constituted 9.8 per cent of the total assessed taxes.²¹

The taxing procedure used by the assessors and collectors was based on the provisions made by the state legislatures. The assessor and collector was to pay to the treasurer of the county all monies collected, and report to the county court at each regular meeting, the time and

²⁰H. P. N. Gammel, op. cit., Vol. III. pp. 1497-1498.

²¹E. T. Miller, op. cit., pp. 110-114.

amounts of said payments. Other duties included, making an annual statement when the books and accounts were submitted to the courts, making a final settlement with the Comptroller and using the forms and pursuing the instructions of the Comptroller. These provisions were carried out under the conditions that assessors and county treasurers collect and account for gold and silver only. Under the above acts set forth by the courts the assessors and collectors proceeded to collect the tax.²²

The taxes collected were used for county purposes as provided in an act to raise a public revenue by direct taxation in 1840. The act stated that there was to be collected upon the land and property mentioned in the foregoing acts a uniform tax for county purposes, which should be laid at the highest rate the law allowed.²³

²²H. P. N. Gammel, op. cit., Vol. III. pp. 1474-1475.

²³H. P. N. Gammel, op. cit., Vol. II. p. 577.

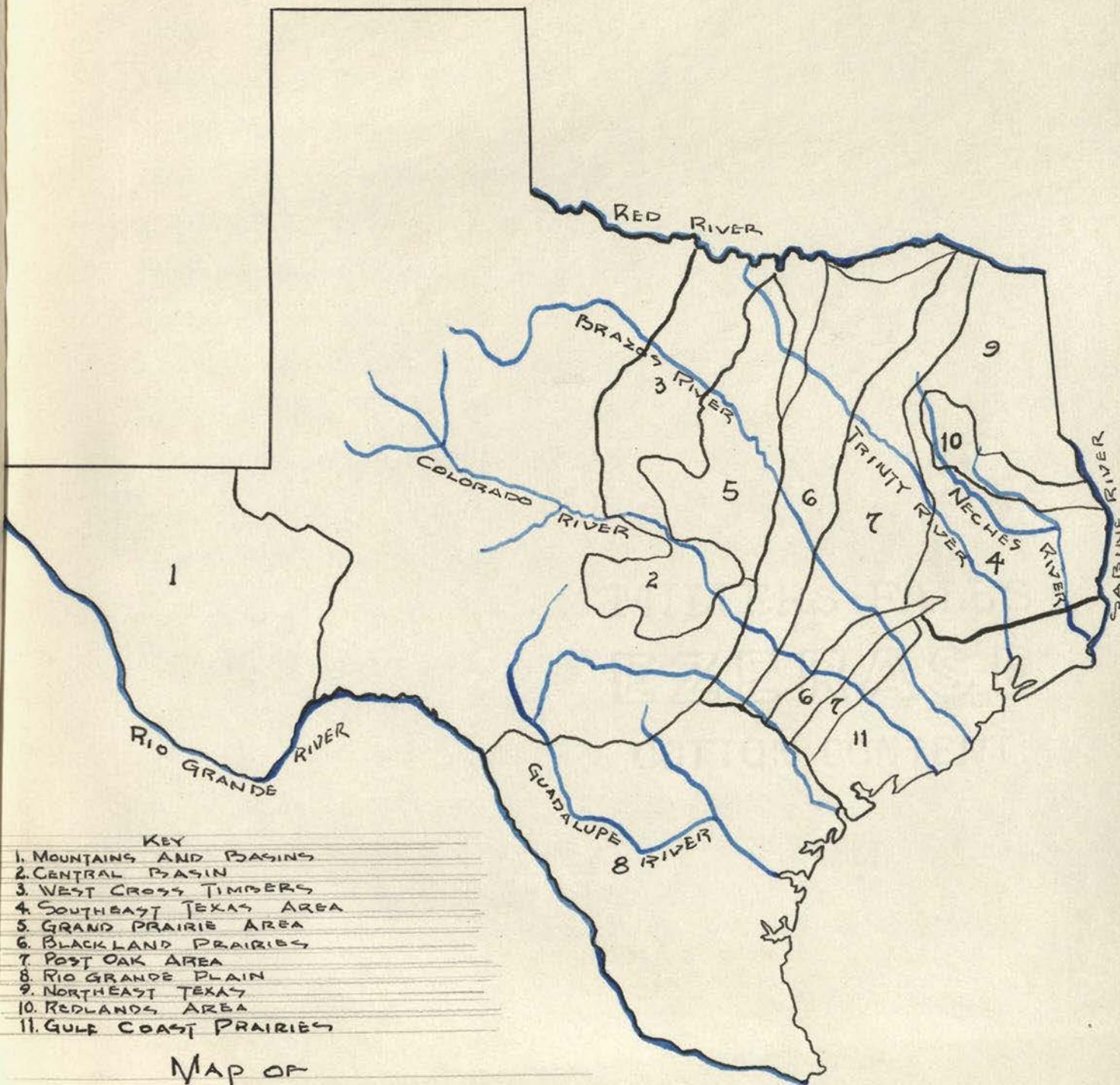
CHAPTER III

THE COTTON REGIONS OF TEXAS, 1845 TO 1860

Agriculture was practically the sole occupation of the people of Texas, as was shown by the large percentage of the population that was rural. In 1850 the number of acres of improved land in farms was 643,976, and the number of acres of unimproved land in farms was 10,852,363. In 1860 the respective amounts were 2,650,781 and 22,693,247. Though agriculture was almost the sole occupation of the people of the state, the farm area was only 6.8 per cent of the total land area in 1850 and 15.1 per cent in 1860. The balance of the land area was unoccupied and uncultivated, but it was owned either by the state or by land speculators. The cash value of the farms in 1850 was \$16,550,008, and in 1860, \$88,101,320. The value of farming implements was \$2,151,704 in 1850, and \$6,259,452 in 1860.²⁴

Cotton was the principal crop, and corn was the second crop in importance. There were 58,072 bales of 400 pounds each produced in 1849, and 431,463 bales in 1859. The average price per pound for upland cotton was 12.3 cents in 1849, and 11 cents in 1859. The most important crop was cotton also. Except for occasional years when pests ravaged the crops, the output increased each year.

²⁴E. T. Miller, op. cit., pp. 83-89.



MAP OF

SOIL REGIONS OF TEXAS NO. 1

It reached 58,072 bales in 1849-1850 and 431,463 a decade later. Cotton was the money crop of Texas. During the period of the Republic, cotton farming had been confined to the river valleys of the coastal plain and to eastern Texas from the upper Neches River northward, where there was limited production. By 1860 these regions still produced the greater part of the crop; but cotton farming was being extended into Central Texas. The notion prevailed, however, that it was a bottom-land crop not suited to the black prairies.²⁵

Yields in cotton were generous during this period. From the rich river lands near the Gulf Coast fields ran from 2,000 to 4,000 pounds of seed cotton per acre; from the lands farther up the rivers more than half that amount; from the red lands of East Texas a lighter but surer yield; and from the river counties 1500 pounds or more. Most of the labor were slaves. In fact, it was not believed that white men could work in the fields of South Texas during the summer because of the severe heat. Eight bales to a hand were considered a good return.²⁶

²⁵ Rupert N. Richardson, Texas: The Lone Star State, (New York: Prentice-Hall, Inc., 1943), pp. 210-211.

²⁶ Rupert N. Richardson, op. cit., pp. 211-212;
 In every district of Texas, from the Sabine to the Rio Grande, and from the Gulf of Mexico to the bottoms of the Red River, cotton grows with extra-ordinary facility. Its cultivation has been chiefly on the Brazos and Colorado,

	Percentage of								
	Assessed Value of Negroes			Assessed Value of Livestock			Assessed Value of Land		
Large Cotton-	50	55	59	1850	55	59	50	55	59
	50.0	52.0	52.0	10.0	9.0	10.0	39.0	38.0	38.0
Medium Cotton-	41.0	50.0	50.0	13.0	12.0	12.0	46.0	38.0	37.0
Small Cotton-	29.0	37.0	37.0	16.0	18.0	11.0	55.0	45.0	52.0
Non- Cotton-	6.0	12.0	13.0	12.0	14.0	19.0	82.0	74.0	68.0
Wheat-	36.0	22.0	23.0	24.0	22.0	25.0	40.0	56.0	52.0

The large cotton region of Texas²⁷ during the period between 1845 and 1860 was made up of counties having over ten thousand acres of cotton in production. This region covered the upper northeast section of Texas with great concentration in the Caddo area, the middle eastern section along the Trinity and Neches Rivers, and the lower southeast region along the Colorado and Brazos Rivers. The counties having the largest number of cotton acreage was in the northeast and southeast section with Harrison County representing the largest with a total of 51,708 acres in cotton cultivation.

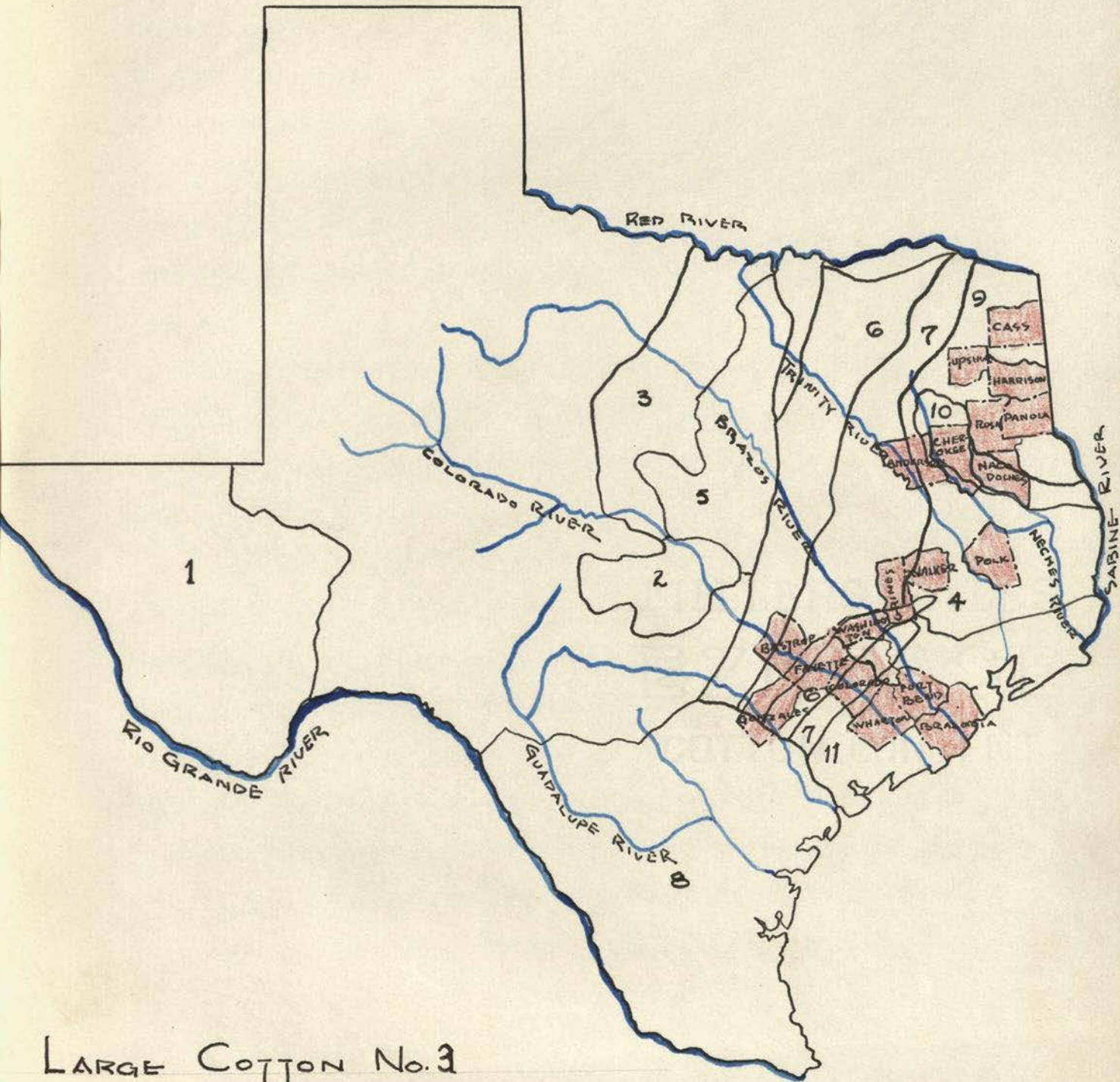
The soil types found in the large cotton region included the Northeast Texas Timber Region, the soils of which are chiefly sandy, are moderately to excessively permeable, and are low in natural fertility. Cotton, corn,

Red and Trinity Rivers, and Caney Creek. Practical men have expressed the belief that Sea-Island, or black seed cotton would produce well two hundred miles inland; but I am strongly inclined to think that the rich level region of the coast is its proper field, and that green seed cotton will thrive best in the interior.

William Kennedy, Texas: The Rise, Progress, and Prospects, (Ft. Worth: Molyneaux Craftmen, Inc., 1925), pp. 105-107.

²⁷Coss-1849-1859; Upshur-1850-1859; Harrison-1840, 1842, 1850-1855; Rusk-1847, 1850-1856; Panola-1846-1847; Cherokee-1849-1860; Nacogdoches-1843, 1846, 1850-1859; Anderson-1847, 1850-1859; Polk-1846, 1850-1859; Walker-1850-1859; Grimes-1849-1856; Washington-1842-1843, 1850-1855; Austin-1847, 1850-1859; Bastrop-1837-1845, 1847, 1850-1859; Fayette-1849-1854; Colorado-1844, 1849-1851, 1853-1859; Gonzales-1849-1850, 1852-1859; Wharton-1850-1859; Ft. Bend-1849-1859; Brazoria-1842-1844, 1847, 1856-1858.

The Comptroller's Office of Public Accounts, Austin, Texas.



LARGE COTTON No. 3

vegetables, fruits and berries are the principal crop. The Redlands area is also included where red-colored, moderately permeable soils predominate but some deep, sandy soils are intermixed with the red soils. The Southeast Texas Area, The Post-Oak Area and The Gulf Coast Area are also included and the soils of these regions have the sandy sub-soils making cotton, corn, vegetables and fruits, the main crops.²⁸

The most important rivers in the large cotton region included the lower branch of the Sulphur and Neches, the lower reaches of the Brazos and Trinity, and the middle part of the Colorado and Guadalupe Rivers.

The slave element in the large cotton region was represented by the number of counties having above 2,000 slaves per county. During the period of 1850 there were 21,530 slaves and this number increased to 40,371 between 1855 and 1859. The value of the Negro rose considerably during this period with an increase from \$7,822,008 to \$19,930,230. There was a tendency, for the number and value of slaves to increase yearly along with the number and value of land, livestock and business.²⁹

The percentage of the assessed value of slaves to livestock

²⁸H. E. Hampton, et al., Buying a Texas Farm, (College Station: A. and M. Extension Service, 1914), pp. 24-28.

²⁹See Figure No. 2 on page 27.

and land in 1850 was 50.0 per cent, and in 1855 and 1859, 52.0 per cent. The value of the slave during the period between 1850 and 1859 was fifty per cent, averaging a fraction above the assessed value of land and livestock.³⁰

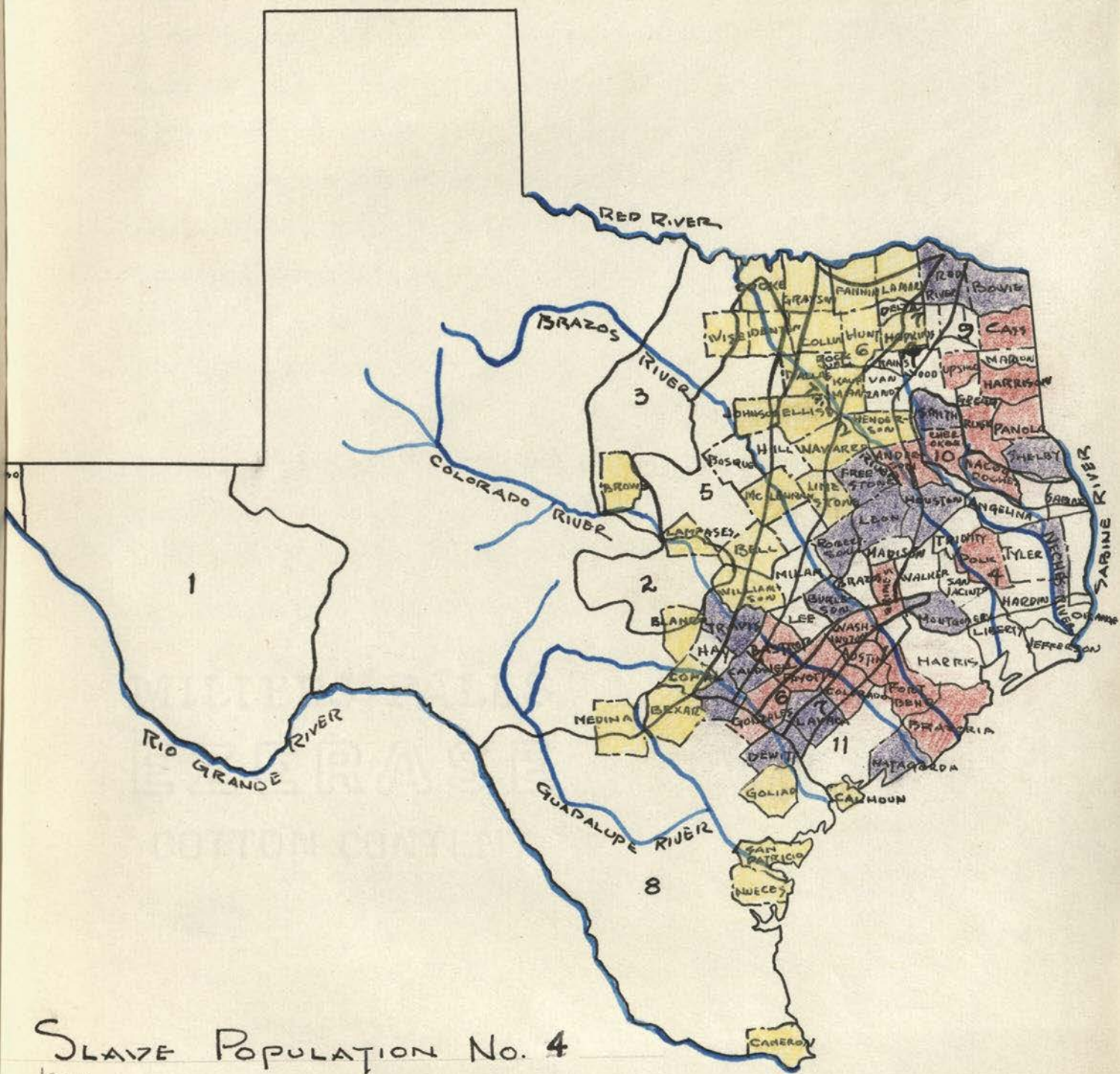
Further studies were made for the establishment of an hypothesis involving the correlation of the number of Negroes owned in cotton counties to the land values during the periods 1850, 1855, and 1859. The application of tau (T) to the grouped data for the number of Negroes and the value of land gave the totals for 1850 as .223; 1855, .497 and 1859, .429. The null hypothesis was applied to these figures testing to see if these correlations could have resulted from chance variations.³¹

In applying the test of the null hypothesis to these correlations,³² of no significant difference from chance variation was not considered tenable. The size of the correlation tells how much of the variation in one of these measures is associated with the valuation of the others. The variations were correlated in this study to see whether or not they could have happened by chance. The findings indicated that they could not have occurred by

³⁰ See Figure No. 2, page 27.

³¹ 1850- T = .223 P = .0388
 1855- T = .497 P = beyond .01
 1859- T = .429 P = beyond .01

³² See Appendix B, page 56.



SLAVE POPULATION No. 4
Key

Large - 2,000 Above
Medium - 2,000 below
Small - 1,000 below

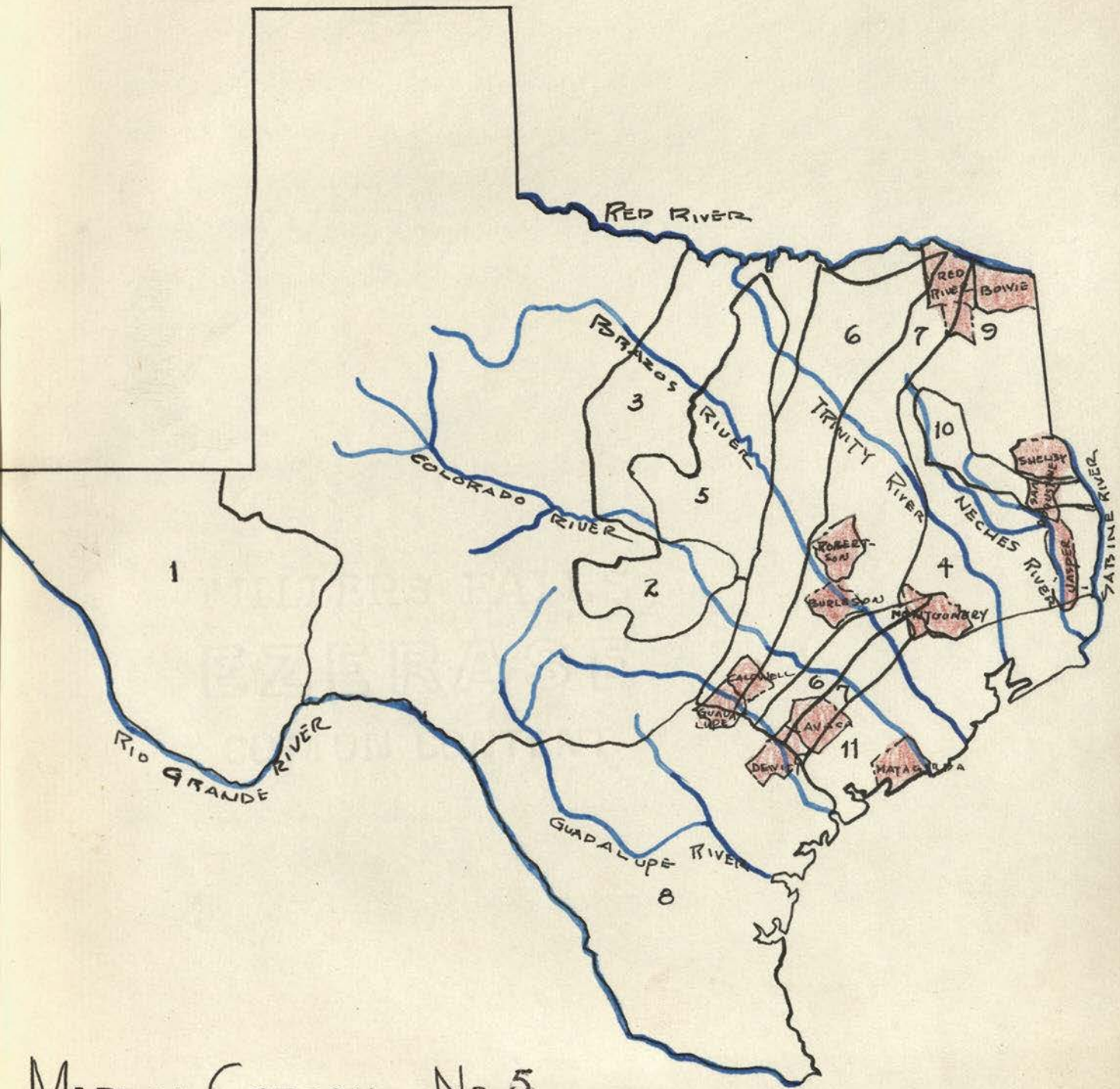
chance. Therefore, the test indicates that as the number of slaves increase there is some tendency for land value to increase, thus showing a direct relationship in the use of slaves to the value of land in this period.³³

The medium cotton region of Texas³⁴ was characterized by the number of counties with between five and ten thousand acres of cotton in production during the period between 1845 and 1860. The medium cotton region covered, the northeast section along the Red River, the eastern section between the Sabine and Neches Rivers, the lower part of the Brazos and Guadalupe Rivers. The large areas with the most cotton acreage were found in the east and northeast area including Bowie, Red River, Titus, Shelby, San Augustine and Jasper counties.

The soil regions comprised the same regions shown in the large cotton regions with the initial sandy soils and the principal crop being cotton. The most important rivers in the medium cotton region included the Guadalupe,

³³For the analysis of data of this type see: M. G. Kendall, Rank Correlation Methods, (London: Griffin Publishers, 1948), pp. 3-341.

³⁴Red River-1839, 1842, 1847, 1850-1859; Titus-1850-1859; Bowie-1847, 1850-1859; Shelby-1847, 1850-1859; San Augustine-1850-1856, 1858-1860; Jasper-1850-1859; Montgomery-1846, 1848; Robertson-1850-1859; Burleson-1847; Caldwell-1848, 1850-1859; Guadalupe-1849-1859; DeWitt-1849-1859; Matagorda-1846, 1848, 1850-1853, 1855-1859.



MEDIUM COTTON No.5

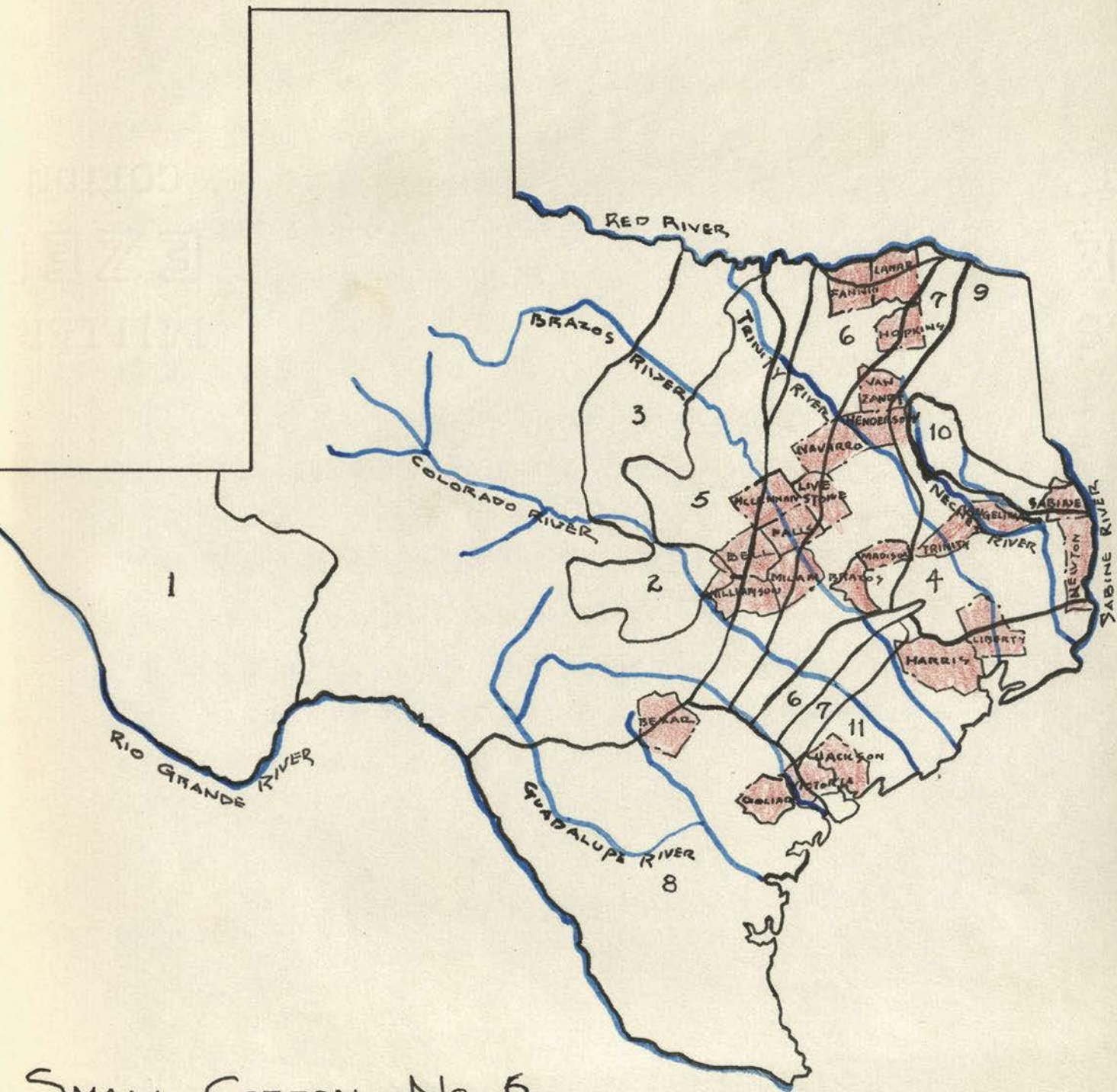
Brazos, Red and Neches Rivers.

The slave element in the medium cotton region embraced counties having less than two thousand slaves per county between the years of 1850 and 1860.³⁵ During 1850 the total number of Negroes was 10,971 rising to 25,560 in 1859. The value of Negroes, which was \$3,035,045 in 1850, rose to \$13,527,708 in 1859. There was also an increase in the number of cattle from a total of 241,235 in 1850 to 280,043 in 1859. The number of money lenders increased from 57 in 1850 to 415 in 1859. The percentage of increase for the medium cotton region in Negroes between 1850 and 1859 was 2.3 per cent for the number and 4.5 per cent for the value of the Negro. The percentage of increase for land value was 3.4 correlating with the value of cattle which was 1.2 and value of money lenders with a total of 7.3 per cent for the years between 1850 and 1859.³⁶

The value of the Negro in comparison to the value of livestock and land showed for 1850 a total of 41.0 per cent, for 1855 and 1859, 50.0 per cent. With a short decline in the number of slaves for the medium cotton region, there is but little difference in the value of slaves in comparison with land and livestock as was illustrated in the large cotton region. The value of the slaves

³⁵ See Figure No. 4, page 32.

³⁶ See Figure No. 2, page 27.



SMALL COTTON No. 6

was 50 per cent of the total value with livestock being 13 per cent and land 37 per cent during the average period between 1850 and 1859. The null hypothesis was used including the figures taken from the number of Negroes and the value of land for the large cotton, medium cotton, and small cotton region establishing the basis for the conclusion that the correlations of these two factors existed due to the significance of Negroes upon the increase in value of land.³⁷

The small cotton region of Texas between 1840 and 1860³⁸ was comprised of counties having not more than 5,000 and less than 1,000 acres of cotton in production. These counties covered, the north section of Texas near the end of the Trinity, the middle-east section near the end of the Brazos and Colorado, the South section scattered around the Gaudalupe and Nueces and the East section near the mouth of the Sabine River.

³⁷ See Appendix B, page 56.

³⁸ Fannin-1849-1854; Lamar-1848, 1856-1859; Hopkins-1850-1859; Wood-1850-1859; Van Zandt-1850-1859; Henderson-1850-1859; Navarro-1846, 1848; Limestone-1850-1851; McLennan-1851-1859; Falls-1850; Bell-1851-1859; Milam-1846, 1848, 1850-1859; Williamson-1850-1859; Brazos-1847, 1850-1860; Madison-1850-1859; Trinity-1850-1859; Angelina-1847, 1850-1859; Sabine-1837-1839, 1840-1841, 1844-1845, 1847, 1849; Newton-1846, 1850-1859; Liberty-1848, 1850-1859; Harris-1846, 1850-1852, 1854-1858; Jackson-1850-1859; Victoria-1850-1859; Goliad-1850-1859; Bexar-1837, 1840-1841, 1844-1845, 1850-1859.

The soil type of this region included The West Cross Timbers Region, The Grand Prairie Region, The Rio Grande Plain Region, The Southeast Texas Area and the Gulf Coast Prairie. These regions have chiefly sandy soils and are desirable for cotton farming as indicated in the discussion of regions in the large cotton section above.³⁹ The small cotton region was located near or on the Neches, Sabine, the Red, Trinity and Guadalupe Rivers.

The slave population in the small cotton region consisted mainly of counties with not more than one thousand and below per county. The aggregate number of slaves during 1850 was 4,046 rising to 11,969 in 1859. The value of slaves rose also during this period from \$1,402,460 to \$6,645,061 in 1859. The percentage of increase in value of slaves in this region was 4.7 per cent and in number 3.0 per cent. In comparing the slaves with land value the per cent of increase was 3.6 between 1850 and 1860, compared with the value of cattle 1.4 per cent and money lenders 43.0 per cent.

The relationship of value in slaves to livestock and land in the small cotton region during 1850, 1855 and 1859 was found in the total percentage of slave value to other values. During 1850 the percentage of assessed value of the Negroes to livestock and land was 29.0, 37.0

³⁹H. E. Hampton, et al., op. cit., pp. 26-27.

in 1855 and 1859. The percentage of assessed value of livestock to Negroes and land was 16.0 in 1850; 18.0 in 1855 and 11.0 in 1859. The percentage of assessed value of land to Negroes and livestock was 55.0 in 1850; 45.0 in 1855 and 52.0 in 1859. There was a tendency for the land value to exceed the slave value due to the size of the cotton acreage and production of cotton in this region.⁴⁰

In the contents of this chapter, the writer has endeavored to reveal the description of the cotton regions of Texas during the period between 1845 and 1860. In an effort to characterize these regions according to their relationship to the slave economy of Texas, full attention was given to the chief crops, the soil types and their locations, the leading rivers, and the slave element which included the number and assessment of slaves.

The principal crop in this region was cotton, the cultivation of which was located along such major rivers as the Guadalupe, Trinity, Brazos, Colorado and Neches. The soil type most commonly found in these regions was sandy and low in natural fertility with cotton, corn, vegetables and fruits, the main crop.

A test of the null hypothesis was made in the correlation of land value to the number of slaves. The test results indicated that there was a direct relationship in

⁴⁰See Figure No. 2, page 27.

the number of slaves to land value and proved that this relationship did not happen by chance.

The data represented in this chapter indicated that the percentage of assessment of slaves was governed by the extent of cotton production. The assessment value of the slave decreased according to the decrease in size of the cotton region represented. Therefore, there was a direct relationship between the extent of contribution of slave property to tax returns and the extent of cotton production during this period.

CHAPTER IV

THE WHEAT AND FRONTIER-NON-COTTON REGION OF TEXAS,
1845 TO 1860

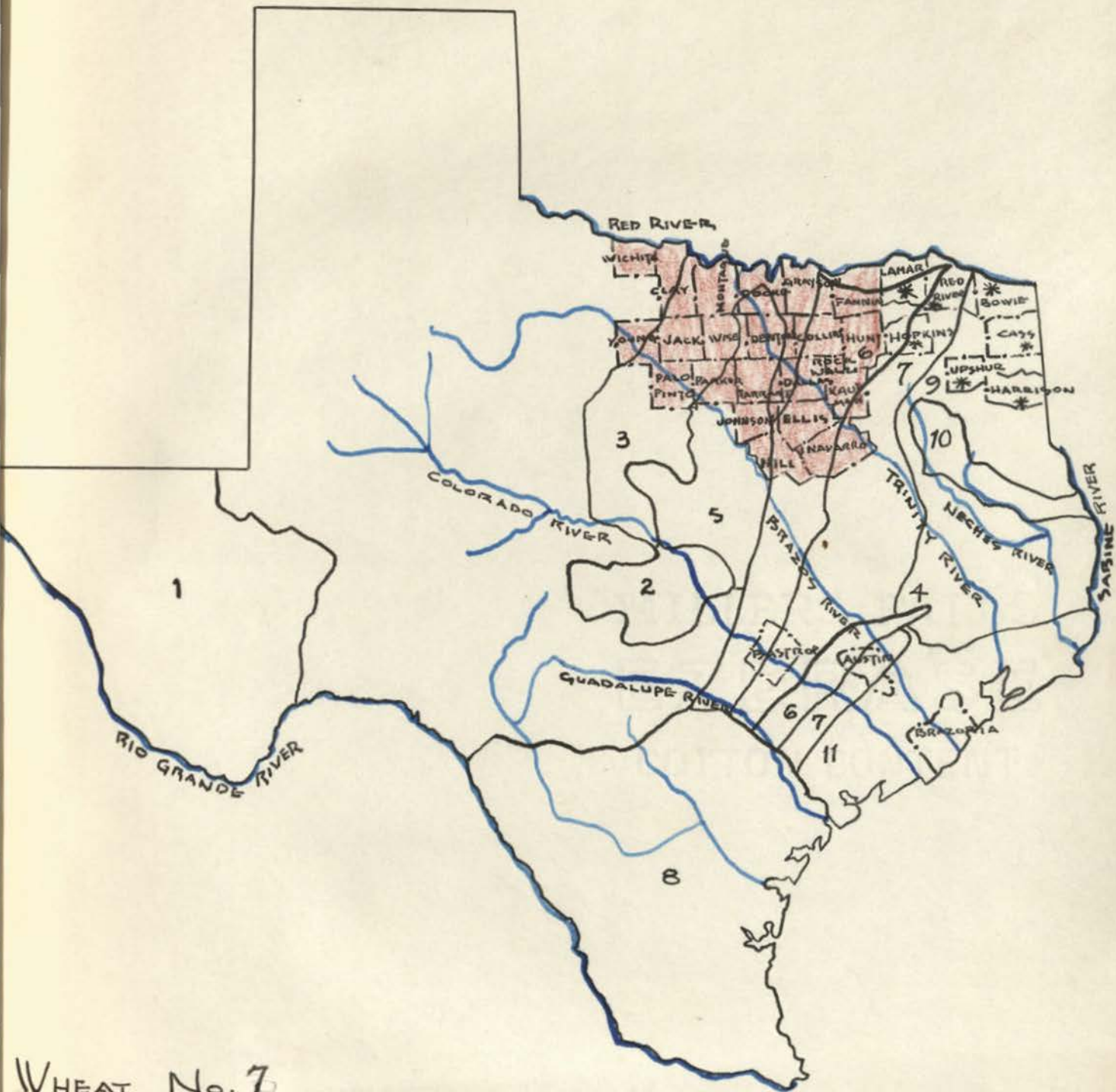
The wheat region proper of Texas included the whole of Northern and interior Texas and large districts of Eastern and Western Texas. This region was peculiarly adapted by climate, temperature, dryness, and elevated locality. The absence of humidity in the atmosphere, and the strength and capacity of its soil to withstand drouth was the chief characteristic of this region. The wheat region extended from 31 1/2 and 32 degrees of North latitude to the Red River, including 2 or 2 1/2 degrees of latitude, and reaching from the 96th to the 99th degree longitude.

This region comprised the counties of Fannin, Hunt, Grayson, Collins, Dallas, Kaufman, Ellis, Navarro, Hill, Johnson, Tarrant, Parker, Palo Pinto, Young, Wise, Jack, Denton, Cook and Montague. It was grown quite successfully in McLennan, Bell, Williamson, Travis and contiguous country extending west of the Colorado.⁴¹

The wheat region of Texas⁴² during the period

⁴¹W. Richardson, Texas Almanac for 1856, (The Galveston News, weekly and tri-weekly), pp. 64-71.

⁴²Cooke County-1855-1860; Grayson-1849-1859; Fannin-1849-1859; Hunt-1851-1859; Collins-1849, 1851-1859;



WHEAT No. 7

between 1845 and 1860 was made up of counties with wheat being the major crop in production.

The soil type of this region included The West Cross Timbers Region, The Grand Prairie Region and The Blackland Prairies. The soils of these regions are sandy, dark-colored, rather deep and fertile where cotton, small grains, sorghums and corn are grown on the more durable, cultivable lands.⁴³

The slave population in the wheat region was to be found in counties having less than 1,000 slaves per county. The total number of slaves in this region during 1850 was 428; 2,876 in 1855 and 5,433 in 1859. The percentage of Negroes in the wheat region was very low in comparison with the cotton regions of Texas during this period. The assessed value of the Negro in this region was low, also, as indicated by \$156,015 during 1850; \$1,459,100 during 1855 and \$3,140,658 in 1859.

The per cent of the assessed value of Negroes to livestock and land values in 1850 was 36.0, 22.0 in 1855 and 23.0 in 1859. The assessed value of livestock to land and slave values in this region was 24.0 for 1850; 22.0

Denton-1849-1859; Wise-1857-1860; Dallas-1849-1859; Kaufman-1850-1859; Ellis-1850, 1852-1859; Johnson-1855-1860; Navarro-1846; 1848.

The Comptroller's Office of Public Accounts, Austin, Texas.

⁴³H. E. Hampton, et al., op. cit., pp. 25-26.

for 1855 and 25.0 for 1859. The per cent of assessed value of land to livestock and slave values was 40.0 in 1850; 56.0 in 1855 and 52.0 in 1859.

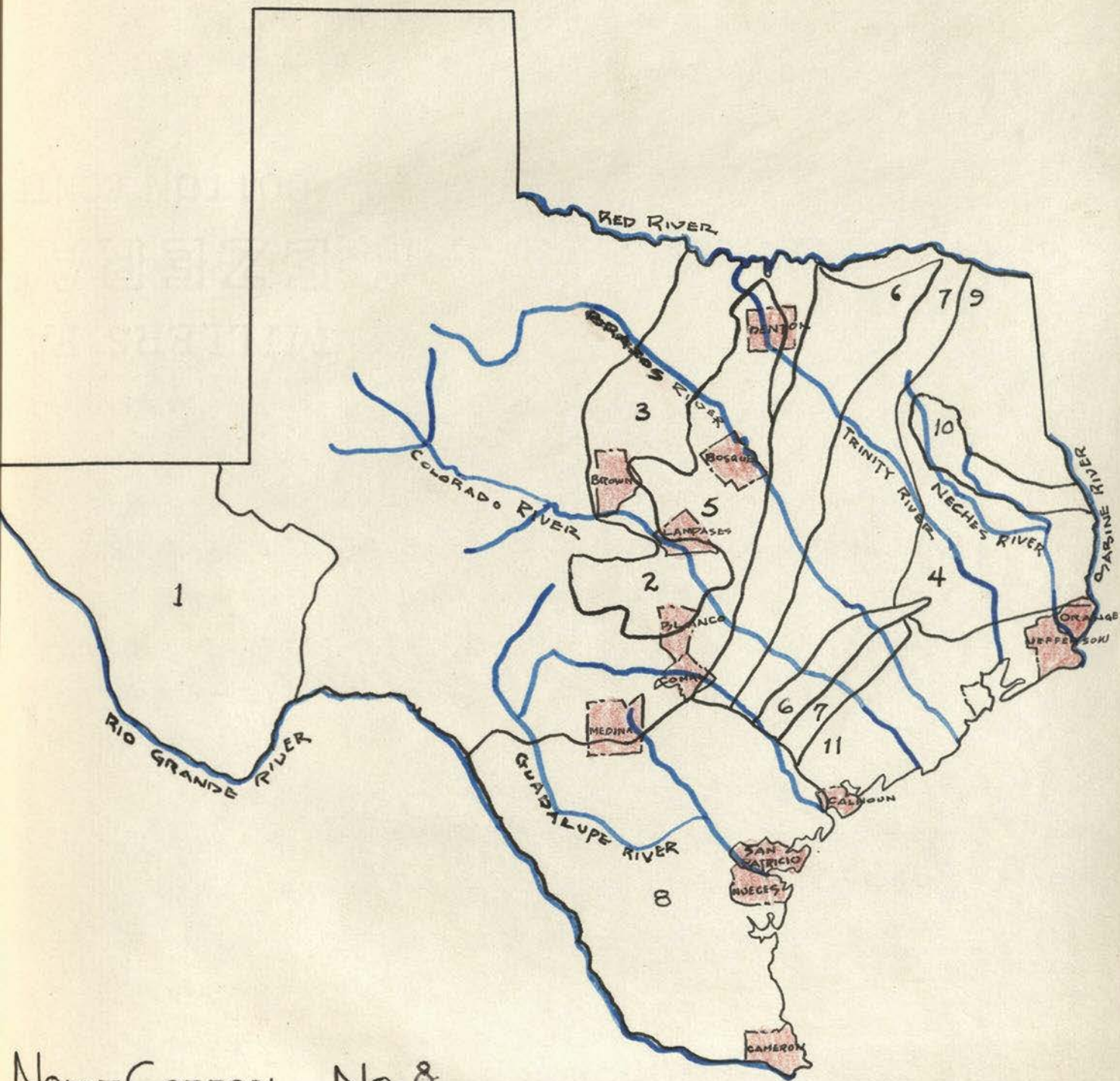
The frontier or non-cotton regions of Texas was composed of those counties where very little cotton or wheat was produced on large scale bases.⁴⁴ This region produced less than 1,000 acres of cotton during the period between 1845 and 1860. This region covered the Gulf coast area and the Central Texas area near the sources of the Brazos and Colorado Rivers.

The soil type of this region included, the Gulf Coast Prairies, The Rio Grande Plain, Grand Prairie Region, Mountains and Basins Region and the Blackland Prairies. These regions have light to dark gray surface soils and heavy, sandy and dense subsoils predominate. The Mountains and Basins Region differ somewhat due to the large-scale ranching where farming is somewhat hazardous and is highly specialized.⁴⁵

The major rivers in the non-cotton region included the Brazos, Colorado, Guadalupe, Sabine and Rio Grande.

⁴⁴Orange-1852-1860; Jefferson-1846, 1850-1860; Galveston-1849-1859; Calhoun-1849-1859; San Patricia-1850-1860; Nueces-1847, 1850-1859; Medina-1850-1859; Comal-1850-1859; Blanco-1858-1860; Lampasas-1850-1859; Brown-1858; Bosque-1836; El Paso-1852-1860.

The Comptroller's Office of Public Accounts, Austin, Texas.



Non-Cotton No. 8

The slave population in the frontier region included not more than 1,000 slaves per county during the period between 1845 and 1860. The total number of slaves during 1850 in the non-cotton region was 343; 1,480 in 1855, and 2,930 in 1859. The value of the Negro rose from \$51,745 in 1850 to \$1,736,550 in 1859 along with the per cent of increase 33.4 from 1850 to 1859.

The per cent of the assessed value of slaves to the assessed livestock and land value was 6.0 in 1850; 12.0 in 1855 and 13.0 in 1859. The percentage of assessed value of livestock to the assessed value of slaves and land was 12.0 in 1850; 14.0 in 1855 and 19.0 in 1859. For this region the assessed value of land to the assessed value of livestock and slaves was 82.0 in 1850; 74.0 in 1855 and 68.0 in 1859. The land value of the non-cotton or Frontier counties exceeded the slave and livestock values during this period.

In summary, this chapter sought to show the wheat and Frontier or Non-Cotton Regions as they relate to the plantation economy of Texas during the period between 1845 and 1860. The wheat region was located near the source of the Brazos and Trinity Rivers and South of the Red River extending from Wichita to Fannin County. The soil type of this region was said to be sandy, dark colored, rather deep fertile soil where wheat was the chief crop. The Frontier or Non-Cotton Region was located near the Sabine and at the

source of the Colorado, Brazos and Guadalupe Rivers with the soil type sandy and fertile where corn was the chief crop.

The percentage of the assessed value of the Negro in these Regions was low in comparison with the cotton regions of Texas between 1845 and 1860. The land value exceeded the livestock and slave value immensely in the wheat and non-cotton regions during this period. Therefore, the contribution of slave property to tax returns were considerably lower than in the cotton regions.

CHAPTER V

SUMMARY AND CONCLUSION

In the contents of this study, the writer has endeavored to show the value of slavery to the plantation economy of the ante bellum South. The problem of this study stems from a functional approach to the institution of slavery which would investigate the relationship of slavery to governmental operations and public needs in Texas during the period between 1845 and 1860. Certain questions were asked in seeking this relationship as: Was property in slaves valuable as a source of taxable wealth? What was the pattern of law governing the taxation of this property? How did the taxable value of slaves compare with other tax valuations in Texas during the period 1845 to 1860? What proportion of the taxes was represented by slave property? Does a relationship exist between property in slaves and occupations of a given region?

It is the contention of the writer that the slave contributed materially in augmenting an area of public needs and the contribution of the slaves to taxable value was conditioned by the extent of cotton culture and that its availability and ease of identification made it superior as an item of taxable wealth.

Chapter II is dedicated to the historical background of the study summarizing the tax laws of Texas before, during and after the Republic. The laws had adopted a system of direct and indirect taxation, but upon the establishment of the permanent government improved conditions made the adoption of a system of direct taxation practicable. The Negro became a taxable item throughout this period and was considered as subject to direct taxation.

The laws became very extensive during and after the Republic and many revisions were made in the acts provided by the legislatures. It was especially provided, however, that the state would not keep the taxes collected for state purposes. Therefore, most of the assessed taxes on slaves went to defray the expenses of county government.

Chapter III and IV pointed out the large, medium, small cotton regions and the Wheat-Non-Cotton Regions showing their locations and slave populations. These regions had similar soil types usually sandy and fertile with cotton, small grain, sorghums and corn being the principal crop. The most important rivers in these areas included the Guadalupe, Colorado, Brazos, Trinity, Neches, Red, and Sabine. The percentage of slave value appeared to be high in the cotton regions and low in the wheat and non-cotton regions. The data indicated there was a direct relationship in the number of slaves to the value of land, livestock and business during this period.

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Kaufman County-1850-1859.

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Travis County-1850-1854, 1858-1859.

Upshur County-1850-1859.

Van Zandt County-1850-1859.
Victoria County-1850-1859.

Walker County-1850-1859.
Washington County-1842-1843, 1850-1855.
Wharton County-1850-1859.
Williamson County-1850-1859.
Wise County-1857-1860.
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APPENDIX A

COTTON COUNTIES CULTIVATING OVER 1,000 ACRES

	<u>ACRES</u>		<u>ACRES</u>
Angelina	2048	Lavaca	9346
Austin	20464	Liberty	2039
Bastrop	10725	Limestone	3652
Bell	1424	McLennan	4524
Bexar	1274	Madison	2126
Bowie	8240	Matagorda	6853
Brazoria	10028	Milam	4678
Brazos	2663	Montgomery	9712
Burleson	7551	Nacogdoches	11823
Caldwell	8378	Navarro	4768
Cass	20168	Newton	2555
Cherokee	15374	Panola	14067
Colorado	15863	Polk	12270
DeWitt	6864	Red River	7798
Falls	3906	Robertson	8927
Fannin	1871	Rusk	25782
Fayette	18723	Sabine	3806
Fort Bend	12463	San Augustine	6196
Goliad	1448	Shelby	7359
Gonzales	16193	Titus	9872
Grimes	18316	Trinity	2085
Guadalupe	8977	Upshur	16692
Harris	1159	Van Zandt	1213
Harrison	51708	Victoria	3049
Henderson	4764	Walker	14024
Hopkins	1359	Washington	28886
Jackson	2861	Wharton	13094
Jasper	5050	Williamson	1378
Lamar	2848	Wood	3191
		Total	522,377

APPENDIX B

Correlation of the Number of Negroes to the Value of Land
in Cotton Counties - 1850, 1855, 1859.

Formula: Tau (T) = $\frac{2s}{n(n-1)}$

1850- T = .223

1855- T = .497

1859- T = .429

The sum of P - Q = S

P = Ranked Numbers Above Total Number of Counties

Q = Ranked Number Below Total Number of Counties⁴⁶

⁴⁶ M. G. Kendall, Rank Correlation Methods,
(London: Griffin Publishers, 1948).