CRC 1.8.15

IN THE UNITED STATES DISTRICT COURT FOR THE

MIDDLE DISTRICT OF ALABAMA

NORTHERN DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. THE STATE OF ALABAMA and PERRY O. HOOPER, Judge of Probate of Montgomery County, Alabama, Defendants.	)	CIVIL ACTION NO. 2255-N SUMMARIES OF DEPOSITIONS

SUMMARIES OF DEPOSITIONS
TAKEN AT THE INSTANCE OF THE PLAINTIFF

VOLUME III

Summary of the Deposition of
PRICE M. BRYANT
Tax Collector of Morgan County
(Pl. Ex. 29)
Deposition Taken: December 9, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I am 58 years old and I live in Decatur, Morgan County, Alabama. I have lived here since 1939 after coming from Cullman County. I am Tax Collector of Morgan County, having held this office for 11 years. I have not held any other public offices in Morgan County. (3) I graduated from high school and attended two years of college. I registered to vote in 1939 in Morgan County. I am not a veteran. (4)

II. OFFICE OF THE TAX COLLECTOR

My office is located in the county courthouse in Decatur, Alabama. It is located in the southwest corner of the courthouse on the first floor. There is a sign over my door which reads "Price M. Bryant, Tax Collector." There are no other signs in the courthouse that indicate where my office is located. (4)

My hours are from 8:30 to 4:30 except Saturdays, and 8:30 to 12:00 on Saturdays. (4-5) These hours are the same year round. (5)

The Probate Judge's office is located in the northwest corner of the courthouse. The Board of Registrars' office is located in the south center, all on the first floor. (5)

We have a poll tax rush in January since February 1st is the last day to pay. We are worked rather hurriedly in August and September preparing our books for the fall collection. And then in December we have a rush on the actual tax paying of real estate and personal property. There is normally a rush on November 15th for automobile license tags. Between March and July is my slowest period. (8)

The Board of Revenue pays my expenses for mailing out the notices and the printing. (8) They also pay my other office expenses. (9)

I never stay open late to accept payment of poll tax. (23)

III. EMPLOYEES

I have two full time employees and I hire one part-time employee. These employees are paid by the Board of Revenue and are selected by me. (5)

My extra employee works August 1st until December 31st. It might vary a little. (9)

IV. COMPENSATION

I am on a salary system. (5) I do not get any fee for submitting a certified list to the Probate Judge. (11)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Property taxes are payable from October 1st through December 31st without penalties. I send out property tax notices the last week in September. (6) These are sent to all taxpayers which number approximately 17,000. (6-7) I do not send out any other notice on the property tax until they are delinquent. The law requires a notice after the first of the year. I usually send 1,000 to 1,500 of these. In March we send a certified notice and a return receipt card. If a taxpayer pays late there is a 50 cent fee which goes on the first of January and then starts drawing interest at the rate of six percent per annum. And then when the certified mail goes out, which is the notice of the decree of sale, there is another fee of 25 cents. (7) And then, when the decree is rendered, another fee of 25 cents goes on. (7-8) These fees go to the general county fund. (8)

If a taxpayer doesn't pay enough after the first of February he just can't vote. (16) There is no way I can remedy that because I would have to issue a receipt and I don't have any; and his time is up also. (16-17) If a taxpayer pays too much we can refund it as long as we have the poll tax money. After it goes to the state we cannot get a refund. I have tried to get such a refund from the state but they wouldn't give me permission. (17)

I have had a person come into my office and tell me he is leaving town and he would request that I hold his poll tax money until October 1st. This I did for him. I will accept payment of poll taxes after February 1st under very unusual circumstances. If a taxpayer could give a good enough reason and I still had some receipts I might do this. (18) Such a reason would be evidence that the person had not had an opportunity to pay his poll tax during the last days. Such evidence would be sickness or being out of the county. (CR 31)

VI. NOTICE ABOUT PAYMENT OF POLL TAXES

The notice I send out on property taxes does not mention the poll tax. (20) I have a sign on my office by the side of the door that says "Poll Tax". This sign is about two-and-one-half feet long and was made by one of my secretaries at my request. (20-21) We started this practice about three years ago. There are no other notices in the courthouse respecting the poll tax. I ask the newspaper to publish notices about the poll tax. This notice is furnished free of charge by the newspaper as a public service. This notice is run in the Decatur Daily and is a reminder that the deadline is near for the payment of poll taxes. Sometimes these notices mention the amount of the poll tax and sometimes they do not. (21) Some go into detail about who would pay and who would owe and who would not owe. (21-22)

Many persons who have just registered have come to my office and indicated that the Registrars told them about paying the poll tax. It is my understanding that the League of Women Voters probably announces the poll tax due dates over the radio but I am not sure. I have never asked any civic groups to do this. (22)

The newspaper runs probably five ads during the months of January regarding the poll tax. The radio stations also carry information about the poll tax deadline. (CR 27) The television station also advertises that the poll tax deadline is approaching. (CR 28)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

The kind of paper work I do for the poll tax begins in issuing the receipt. We file a duplicate of that receipt alphabetically by beats and boxes, precincts and districts. And then at the end of the year we run a total of all our receipts and all of our payments and that record is the sheet that comes out of the poll tax receipt box which we keep. We mail our books to Montgomery. We also make a certified list of all people who have paid poll tax, where they paid and how much and certify it to the Probate Judge. (9-10)

I submit a semi-monthly report to the state which includes poll tax. I file my copy of the receipt as we go along, if we have time, so when people come in and ask if they have paid their poll tax by February we will have this record. The list that I certify to the Probate Judge is made up from my copy of the poll tax receipt. (10) The certified poll tax list is typed and one copy is made. It usually takes about 15 days to prepare this list. I do not get any fee for submitting this list. (11)

I don't believe that I make a report to the school superintendent on the poll tax payments. I think we send it to the state and they in turn deal with the superintendent. (23)

VIII. EXEMPTIONS

A. Age

If a person becomes 21 after the first of October they would owe one year and if it was after this October they wouldn't owe any. (14)

If a person was 45 before the first of October but he hadn't paid the previous year he would owe for one year. (15)

B. Veterans

I do not ask people that come in whether or not they are veterans. If they are veterans and they do not know whether or not to pay poll tax, I ask them to go to the Probate Judge's office which has charge of the exemptions. I have seen some exemption certificates issued by the Probate Judge. (15)

C. Disability

I have nothing to do with the disability exemption certificate. (16)

IX. METHOD OF PAYING POLL TAX

A. In Person

When a person comes into my office to pay his poll tax I ask him his name and whether he is one or two years and where he votes. If this person is not sure whether he is one or two years we unfortunately have to look it up for him if we can find it. We go to the poll tax list and if we cannot find it there we go to the Probate Judge's office or ask him to go. The Probate Judge's office has a registration card for each registered voter. (12) We look to the duplicate receipts for the prior year to see if the taxpayer was one or two years. (13) This duplicate is kept in a filing cabinetin my office. Whether or not we send the taxpayer to the Probate office or check ourselves depends on whether we are busy or not. (14)

Occasionally, I ask the taxpayer whether he is registered to vote but I don't make it a practice. If I find out he is not registered I would tell him he needed to register. (16) However, I will still accept his poll tax.

B. By Mail

When I receive the payment of the poll tax by mail, I return the receipt by mail. The cost of this is paid by the county. I get a good bit of poll tax payments by mail but a small percent of the total. I would estimate I get about 250 poll tax payments per year by mail. (25)

When property taxes are received in the mail prior to October 1st I accept it and date it October 1st. I put the money in the bank and hold it; I don't hold it in the office. I send out a receipt for it the first of October. (6)

If I receive a letter with the poll tax payment that is postmarked February 1st after February 1st I might make an exception and take it. But I don't make a practice of it. (18)

C. <u>By Another</u>

A person could pay for his wife or his neighbor. There is no restriction on whose poll tax one person could pay for another. (19)

D. <u>By Telephone</u>

I do not recall anyone ever asking me to take his poll tax on the telephone. (18-19)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

I do not need anyone outside the courthouse to collect poll taxes. I have never gone out into the rural part of the county to collect poll taxes. I am sure past tax collectors have done this. (19) This was done in a period when it was more inconvenient for people to come to the courthouse. (20)

There are no organizations in Morgan County like the League of Women Voters or the PTA that collect poll taxes. No such organization has ever asked permission to do this. (20)

If I run into somebody in the street and he knows that I am Tax Collector and asks me to take his $1.50 I would take it. (24) I never take my receipt books home so that people can pay their poll tax there. (25)

XI. STATE INSTRUCTIONS

I have not received any special instructions from the state of Alabama respecting the poll tax. (23) The state has never asked me to encourage people to pay their poll tax. (23-24) The state has never asked me to try to collect poll tax. (24)

XII. COURTHOUSE EMPLOYEES

I guess about 50 persons work in the courthouse. There are Negroes who work in the courthouse and they are janitors. To my knowledge no Negroes have ever worked in the Tax Collector's office. (24)

XIII. MISCELLANEOUS

In supervising the work in my office I handle the payment and collection of poll tax of both white and colored citizens in identically the same manner. I have never made a distinction in handling the collection of poll taxes of Negro voters. (CR 28)

I don't recall that I ever had anyone indicate that they didn't know a person had to pay poll tax to vote. (CR 29)

There is no penalty for not paying the poll tax. It is a completely voluntarily payment by the voters.(CR 30)

I have never had a Negro citizen claim that the poll tax was an economic burden and that it was too high. (CR 31)

Summary of the Deposition of
JOHN WILFORD HUDSON
Tax Collector of Blount County
(Pl. Ex. 30)
Deposition Taken: December 9, 1965

I. BACKGROUND OF THE TAX COLLECTOR

I have been a resident of Blount County all my life. (3) I have been Tax Collector for this county since 1961. I registered to vote when I was 21. I am not a veteran. I have a high school education. (4)

This is my first public office. I do not have another job at this time. (3)

II. OFFICE OF THE TAX COLLECTOR

My office is on the first floor of the county courthouse directly across from the Probate Office. (4) There is a sign over the door which reads "Tax Collector." (4-5) My office is clearly marked. (CR 32)

The office is open from 8:00 until 4:00 throughout the year. (5) It remains open during the lunch hour. (4) On Saturday the office is closed at 12:00. We might stay open beyond 4:00 at the end of poll tax season if someone was in the Building and wanted to pay. But I don't recall that ever happening. (27)

III. EMPLOYEES

My wife and I work full time. We do have a part-time employee. He works full time from October to January and part-time and about 3 days a week the remaining months of the year. I pay him. I do not pay my wife. (6)

IV. COMPENSATION

The Tax Collector works on a fee basis. (7) I am allowed 2 1/2 cents from each poll tax I write. (12)

V. PROPERTY TAX AND POLL DEADLINES AND DELINQUENCIES

Property taxes must be paid between October 1st and December 30th to avoid the payment of interest and penalties. People do not pay early as we do not have the receipts. But if I know what their tax bill is, I might hold the money until I obtain the receipts. If, however, someone mails their taxes in early, I hold on to them until October 1st. At that time, I issue the receipts. (7)

We send notices before the property tax deadline to those people outside the county. (8) Only delinquency notices are sent to county residents. We send about 300 delinquency notices. We are allowed to collect a 6% interest penalty and a $.50 late fee. I seldom collect the late fee. (10)

The county pays for all the delinquency notices, the necessary postage and supplies. (11)

We send out notices regarding ad valorem taxes. (21) These are sent to those living in this county the last of December. Those that live outside the county receive notices before that time. (22)

There is no penalty for failing to pay the poll tax. As far as I know it is a voluntary tax. (CR 39)

VI. NOTICE ABOUT PAYMENT OF POLL TAX

I have a little piece put in the paper once or twice each season that starting the 1st of October you pay your poll tax. And I put a notice on each window. (23) I also get the radio to make an announcement. I have paid for these advertisements once or twice but they usually give them to me for free. (24)

I do not know whether the registrar mentions poll tax or not. (26)

None of the delinquent notices mention poll tax. (9)

There is no requirement that I notify the citizens of the County that poll tax is due. (CR 33)

I think a majority of the people in the county are aware that a poll tax is a requisite for voting (CR 39)

I wait on Negroes and whites alike. (CR 38) No Negro voter has complained that he did not know that a poll tax was a requisite for voting in this county. (CR 38)

VII. RECORDS AND REPORTS ON THE COLLECTION OF POLL TAXES

The white original goes to the taxpayer. We keep the pink receipt if someone comes back that maybe didn't get on the paid list so we can verify his contention. The yellow sheet goes back to the state to be audited. (13)

With the pink sheets, I make up the book for the Probate Judge. (13)

I also prepare a cash book which I keep. Preparation of that book takes about a week, with all three of us working. (15)

I do not accept late payments.

I send the receipt books to Montgomery as soon as possible after February 1st. (16)

The ad valorem notices I mail to Negro and white voters are identical. (CR 33)

I make a report to the state on the 1st and 15th of each month. If I have a complete book, I mail that in to Montgomery. I never report less than a complete book. (28)

At the end of poll tax season, I make a report to the County School Board Superintendent and the general public through the newspaper as to the number of receipts sold and the amount of money taken in. (28)

VIII. <u>EXEMPTIONS</u>

A. <u>Age</u>

I don't know exactly how they keep it, but if he becomes 45 before October 1st, I don't think he owes on the last year. (17)

B. <u>Veterans</u>

When a veteran comes up to ask about his exemption, I tell him to check at the Probate Office. (17)

I never ask a person whether he is a veteran or not. (17)

C. <u>General</u>

I have never had any complaints about exemptions. (CR 36)

IX. <u>METHOD OF PAYING POLL TAX</u>

A. <u>In Person</u>

When a person comes in and says that he wants to pay, I get out my poll tax book. I ask him how are you registered, in order to ascertain what name to put on the receipt. I then ask him what beat he lives in. If he does not know I ask him what church or school he lives by and decide what beat he is in. (12) I try to ask him whether he paid his poll tax last year. I have instructed my employees to do likewise. If the taxpayer is unsure whether he paid last year, we go back and look it up in the book I keep. (14)

I do not ask him whether he is registered or not. It doesn't make any difference to me whether he is or not. If he wants to pay his poll tax and offers me $1.50, I will take it. (17-18)

I do not inform taxpayers as to whether they owe $1.50 or $3.00. (18)

B. By Mail

When I receive a payment by mail, I write up a receipt and mail it to the taxpayer. (16)

If someone mailed his poll tax and it was postmarked February 1st or before, I would accept it if I still had my receipt books. (15)

If someone mailed his poll tax before October 1st, I would put it into the vault until after October 1st. (15)

C. By Another

If you want to come up there and pay for a hundred and you have got their names and where they want to vote and got the money, I will write you a receipt. (20)

D. <u>By Telephone</u>

I do not accept poll tax by telephone. (20)

X. COLLECTION OTHER THAN AT THE MAIN OFFICE

We used to go out into the beats. (20) This year, the Board of Commissioners allowed us to stop this, as we never got enough to pay for gas and oil. (21)

No civic organization collects poll tax in this county. (25)

If I meet a friend in the street, I request him to go to the office. I do not accept payment outside the office. (25)

I do not collect poll taxes in my home. (25)

XI. STATE INSTRUCTIONS

The State has never instructed me to encourage the payment of poll tax. (27) They have never instructed me about exemptions. (29)

XII. COURTHOUSE EMPLOYEES

There are fifteen or twenty courthouse employees. I don't know whether any of them are Negro. We did have one who was a maid. (29)

Summary of the Deposition of
DENNIS B. HOWELL
Tax Collector of Baldwin County
(Pl. Ex. 31)
Deposition Taken: January 3, 1966

I. BACKGROUND OF THE TAX COLLECTOR

This is my sixth term as tax collector. Prior to this position, I was chief clerk in this office. (3) I am a World War II Veteran. (11)

II. COMPENSATION

The County pays me two and a half cents for each receipt which averages around $70.00 a year. That does not cover my costs. It costs me $50.00 to have the list typed. The ladies have to take time to write the receipts. We have to keep it in the check up book and my chief clerk has to write checks on it. (15)

I believe my net earnings last year were about $12,000. (16)

This year I am beginning to operate on a salary basis. I will receive $12,000. I will not have to pay my help from this. The county will pay $10,000 for my help. I will allot that amount as I see fit. (16)

III. NOTICE ABOUT PAYMENT OF POLL TAX

If they look of age we ask them whether they have paid their poll tax. In fact, we have got signs up at each window where anyone can see them. If the men are of age we ask them about whether they have paid their wife's poll tax. As far as the men are concerned, I assume they are World War II Veterans as I am. (12)

When we go out into county we send out about five or six hundred notices. They are from 12 to 14 inches wide and maybe 14 to 18 inches long. In big type it will say, "Tax Assessor and Collector's Notice." And then in fine print it will say that the tax assessor and collector will visit each precinct in person or by deputy on the above date. (17) Each date and place will be listed. We send out these notices to many stores, to every post office, and just any place that we figure people will gather. And then when we meet at one of these places we will put a notice on the door. (18)

I think the people of poll tax age know that they can pay their poll tax when we are out in the precincts. I have carried the poll tax signs from the office with me and put them up. (18) But I found out it was more trouble than it was worth as people crowd around and the signs can't be seen. (18-19)

In my opinion, it is generally known that payment of poll tax is a requirement to vote in Baldwin County. (CR 21-22) It is not necessary for federal elections however. (CR 22) I have never had a Negro complain that he didn't know he had to pay poll tax. (CR 22)

The notices I put up in my office are taken down February 1st. (CR 22)

There are notices in the paper stating the February 1st is the deadline. I do not put these in. (CR 22)

IV. POLL TAX DEADLINES

I can accept nothing until October 1st, but when they mail it in I can process it and have it ready to be mailed out October 1st. It gets to be quite a lot of money, twenty-nine thousand total. So I will process it, hold it in the office, date everything October 1st and have it ready to go. (5)

The law requires me to have the books back to Montgomery by the 15th of February. (9-10) We usually try to keep the book open just as long as we can. (9) We will accept it from anyone who comes in and I mean colored or white. (10)

A colored gentleman or lady or a white gentleman or lady can walk in that little bit of time after February 1st that I leave it open. It is open to the public, to anyone who wants to pay. But when it's closed, it's closed to all, white or black. Now, that's kind of violating the law, but I think every collector will do it. And then too, you may see an adjustment here. Once I mail it back, I don't know if I was off, but it's very seldom exactly right. By that I mean, someone will come in and say I was over 45 and I paid. We give them their money and if we don't take that off at the end of the year when they balance the books in montgomery it may be off. (10)

V. RECORDS AND REPORTS ON COLLECTION OF POLL TAXES

I have a page marked October 1st Supplement. (5) That supplemental page shows $37.50. (4)

The next page is for collection on October 1st also. You see I have five crews, sometimes three, in the field. (5) We also have collection in the office. These are written up separately. We collected $72.00 out in the field and $30.00 in the office on October 1st. So I collected and wrote up $139.50 on October 1st. (6)

Also, if someone were going to make a trip or something and wouldn't be back until the next year, I would still hold it and mail it to them October the 1st like we do real estate receipts. (6)

I carry forward the October 1st figure to October 2nd. (7-8) As long as we have crews out there we will have a supplementary page as we check those in separately. After we are through with the rounds we would no longer have a supplementary page. (8) The 2nd of November was the last day we used a supplementary page in 1964. (9)

I keep every book in the office and send them all to Montgomery at one time. (11)

Each year I prepare a list for the Probate Judge. (14) I pay a lady to type it from my pink slips. She makes me a carbon which I keep for the current year. Before she begins I break them down male and female by beats. Up until a few years ago we put colored or white on them. We have quit that. (15) After this list is typed I usually throw the pink slips in the trash. That is after I hear from Montgomery that everything was remitted properly. (14)

VI. EXEMPTIONS

A. Age

If a person appears to be over age we do not ask them their age, particularly women. (12)

B. Veterans

Usually the first question we ask a man is whether he is a veteran. (13)

I tell them to go to the Probate Judge and claim their exemption if they fulfilled their military obligation. That's up to him to determine. (13-14) Anyone that fulfills their obligation under the two year draft has never been turned down by the Probate Judge. (14)

VII. COLLECTION OTHER THAN AT THE MAIN COURTHOUSE

We are still a rural county; we have to visit each voting precinct for the purpose of assessing and collecting. The assessor and I have to go; it's a state law. And so we go out in the county to each precinct and set up an office. The people in those places take care of all their business there. They buy tags and business licenses because the Probate Judge sends someone. In other words, we set up a courthouse. (7) I do not know how long this collection outside the courthouse has been going on. I would guess since about 1901 when they moved the courthouse up there. It had been going on long before I started collecting and I have been there 16 years. this October. (19)

I have had people ask me to pay for them. I think every office holder does so for personal friends. I have lost money on them. (23) One guy calls me every year and asks me to send a receipt and that he will send a check. Thank goodness he is now over 45. (CR 24)

I don't accept from clubs. But if you walk in and you can list me 700 names, I will write up these receipts. (CR 25)

VIII. MISCELLANEOUS

I don't think you will find one complaint from Baldwin County about registering, paying poll tax or anything from colored or white. (CR 19) I have been tax collector 15 or 16 years and in that time I have handled Negro and white citizens the same. (CR 21)

I have never heard a Negro complain that he thought the poll tax was a burden on him. I have had them recently want Mr. and Mrs. on it, which is no problem. It doesn't come out on the list that way, but if that's the way they want it, that's the way they get it. (CR 23)

Summary of the Deposition of
WARREN FOLMAR
Chief Clerk for the
Tax Collector of Baldwin County
(Pl. Ex. 32)
Deposition Taken: January 3, 1966

I. BACKGROUND OF THE CHIEF CLERK

I am Chief Clerk for the tax collector of Baldwin County. I have been such for a little longer than 4 years. I am a veteran. (8) The Tax Collector and I were roommates at college. (20)

II. OFFICE OF THE CHIEF CLERK

My office occupies the downstairs southwest corner. (3) It is plainly marked by a sign. (4)

We are open five days a week most of the year. However, in October, November and December we are open a half day on Saturday. But if somebody asked us to come down on Sunday we would. We operate a service organization. (4)

III. EMPLOYEES

Seven months of the year there is only the tax collector and me. From October through January 15th we have extra help. During October alone, we have about seven girls as cashiers. They don't have to do anything but take the money, make change, make receipts out, and answer all the questions. During this period I do not leave the office. (4) Our crew is extra large in October as the Tax Collector goes on the road that month. (4-5) We have a mail clerk that stays five months. Three girls stay from November 1st until January 15th. We have been paid by the tax collector but he is to go on a salary. The county will pay us after that. (5)

The tax collector hires all the people in his office. (5-6)

IV. COMPENSATION

I make about $6,500 a year. (5)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

Poll taxes may be paid from October 1st to February 1st. (10)

If a person comes in before October 1st I will, in an extreme circumstance, take his name and address and mail him a receipt after the 1st. I do this for students going to school. It is probably pushing the rules a little bit, but I have done it. (10)

People don't care much about paying poll tax early. Most of the first day early business is automobiles. (12)

It would be better if you asked the tax collector about collection after February 1st. (12) I have never issued a receipt after the first day of February. Every one I ever issued was dated the first day of February. (13) If the cash book reflects poll tax payments on the 8th of February, it might be that a lot of people we know that intended to pay their taxes didn't do it, and we wrote the tax, and paid them and carried it on the books until they sent the money back to us. (13-14)

It is doubtful whether a person who came into the office on February 8th would be able to pay. (14)

We do send out delinquency notices for property tax. The same notices are sent to both Negroes and whites. (CR 23)

VI. <u>NOTICE ABOUT PAYMENT OF POLL TAX</u>

We don't post any notices regarding property taxes except that we do announce that the tax collector and assessor will be in a certain precinct. (6)

We do post a big sign stating that poll tax is due, because people forget it. Everybody remembers it ten or fifteen days after the deadline, then you can't do anything about it. (6) These notices have been put up as long as I have been in the office. But even with these I try to prompt people that I know will forget. (10)

It is generally known in this county that one must pay poll tax to vote. (CR 23)

I am not required to send a notice to any poll tax payee that his poll taxes are due. (CR 23)

The tax collector usually puts a news letter in the county paper regarding poll tax. I do not know whether he pays for that or not. The three county papers are the Baldwin Times, Fairhope Carrier, and the Foley paper. (CR 24) There are also radio and TV notices. The tax payer pays dearly for these around Christmas time. (CR 25)

VII. EXEMPTIONS

A. Age

If it is a man I question him; if it is a woman I do not. A lot of people pay it four or five extra years because they don't know it ends at 45. (7)

If a person is born in October, November or December, they don't pay their 21st year but they do pay for their 45th. (8)

B. Veterans

A veteran is exempt from poll tax if they claim the exemption. They can do that from the Probate Judge. The law draws a distinction between veterans but I don't think the Probate Judge through practice causes any hardship. (8) If a person comes in that I know is a veteran or he looks military age I ask him if he is a veteran. (8-9)

VIII. METHOD OF PAYING POLL TAXES

A. In Person

When a person comes in to pay I ask him if he paid last year. If he doesn't know I look it up for him. I keep the list handy. (7)

I handle the payments of Negro citizens in same manner as white. I take his money and ask him his name so I can write it on the receipt. Anybody that knows his name and has got $1.50 can pay their poll tax any time. (CR 22)

B. <u>By Mail</u>

The payments reflected in the cash book for February 2nd and 3rd are for those mailed in. We go by the postmark even if it arrives three or four days later. (16)

C. <u>By Another</u>

In the cash book where poll tax payments are reflected for dates after February 1st, it doesn't necessarily mean that these people paid after February 1st. If the Sheriff is running or if somebody else is running, the Sheriff will guarantee the money for him. (14) I mean he doesn't want friends to be ineligible to vote . I don't know if he gets the money back or not, but in our case we do. The Sheriff knows everybody in the county; he knows their habits pretty well. And on the year he runs for election, he goes out and prompts a lot of them and gets them to come in and pay their poll tax. Of course, the Sheriff's credit is good with us. It is almost unbelievable for a layman to understand how the Sheriff can know their habits. I guess that's politics, especially local politics. I imagine that the payments that are reflected in the cash book after February 1st are generally that type. (15)

The Tax Collector lends his credit to others quite often. People are forever asking for one favor or another and poll tax is a big item because it is easily forgotten and it doesn't involve a great deal of money. A person doesn't mind asking you for credit of a dollar. There are no partial payments; either he collects it or he pays it. (CR 21-22)

D. By Telephone

If one calls after business hours on February 1st and says he wants to pay his poll tax he is able to do that. If he called me at home, I could pay for him on the first day of February. (14)

IX. COLLECTION AT OTHER THAN THE COURTHOUSE

Since you are going to talk to the tax collector, I will let him answer about that. He is the one that actually makes the trips. (9)

X. COURTHOUSE EMPLOYEES

I don't know about whether there are Negroes working at the courthouse. (19) Four Negroes work as custodians. (20)

Since everyone works for an officeholder and all officeholders are white, then all the courthouse employees are white. (20)

XI. <u>MISCELLANEOUS</u>

I have never had a Negro citizen complain to me that it was an economic burden to pay poll tax. (CR 26)

Summary of the Deposition of
JOHN H. FLAUTT
Tax Collector of Coosa County
(Pl. Ex. 33)
Deposition Taken: January 4, 1966

I. BACKGROUND OF THE TAX COLLECTOR

This is my first term as Tax Collector of Coosa County, this being my fifth year. I have never held an elective office before. However, I did work for the county; I was in the Engineering Department. (3)

II. OFFICE OF THE TAX COLLECTOR

My office is in the Coosa County courthouse. (3) There is a sign marking the office. (4)

The office is open Monday through Friday from 8:00 until 4:00 and from 8:00 until 12:00 Saturdays. (4)

III. EMPLOYEES

I do not have regular help. The only time we have extra help is when we go out on our tax rounds. Mrs. Mary Harley has helped me for the last two years; I have had several in the five years I have been here. My help is paid from my commission. (4)

IV. COMPENSATION

My commission is about $6,500 per year. I normally pay my help $7 per day. (4)

I believe I receive 2 1/2 cents for each poll tax receipt. (15)

V. PROPERTY TAX AND POLL TAX DEADLINES AND DELINQUENCIES

I send every property owner a notice regarding property taxes. Those are sent sometime in September.

Identical notices are sent Negroes and whites. (CR 20) I do not send any others before the deadline unless one is returned and I must mail the notice to a new address. These notices state that the assessor will be there to assess and the Probate Judge will be there to sell tags. (5)

We send out delinquency notices after January 1st, the date after which one must pay a penalty. (5-6)

Poll tax may be paid from October 1st through February 1st. I do not issue the receipts before October 1st. I do not take their money and later mail them a receipt. (9) The receipt in the poll tax book that said September 3rd must have been an error. It was not the first receipt in the book. (10)

I usually close my books on the first day of February and I wouldn't say that I hadn't written any later than that but I don't make a practice of it. (10) In other words, I close my books as close to the first as possible. (11) The records are audited by the State and they have to be turned in by the 15th. (10) It takes me two or three days to audit the books myself. (10-11)

I have had persons come in after I had closed the books. I have had them as late as March 1st. I have occasionally taken some money after the 1st of February. (11)

I do not know whether this process of accepting payments a few days after February 1st was done before I became tax collector. (15) I do not make any distinction as to who I accept them from. (CR 20)

If a person were to mail a check for his poll tax a few days before October the 1st, I would hold the money for him and then make out a receipt for him. (11)

VI. NOTICE ABOUT PAYMENT OF POLL TAX

I don't believe the property notices incorporate poll tax. (5)

When a person comes in to pay their taxes I sometimes ask them whether they want to pay poll tax. (6)

There is no notice regarding poll tax in my office. I don't know of any being in the courthouse. (9)

In my opinion, it is generally known that the payment of poll tax is a requirement to vote in this County for State elections. (CR 18-19)

I am not required as far as I know to send any notice that poll tax is due. We don't have a paper that is published in this county but all of the papers that come into the county carry those notices. The Alex City Outlook, the Sylacauga Advance, and the Sylacauga News, the Birmingham News, the Birmingham Post Herald, the Montgomery Advertiser, and the Montgomery Journal are circulated in this county. The Elmore County Paper and the Wetumpka Paper have a few subscribers. (CR 19)

I have never had a Negro citizen come into my office and tell me that he did not know that he had to pay his poll tax in order to vote. (CR 20)

VII. RECORDS AND REPORTS ON COLLECTION OF POLL TAX

The poll tax books are made up by the State in triplicate and when a person comes in to pay their poll tax I write the receipt on the book that is furnished by the State. I give them the original copy and I retain two copies in the book until I settle with the State. Then I take out the second copy and from that I make up a book which is turned over to the Probate Judge's office. The permanent copy remains in the book when it's returned to the State for auditing. (4)

The pink slip I keep on file until it is two years old. I do this as a convenience for myself. After that time I bundle the others up and put them away. All such slips are kept alphabetically by beat. (14) I prepare the list for the Probate Judge from these pink receipts. (14-15)

VIII. EXEMPTIONS

A. Age

If a person was born prior to 1907 they are exempt. (7-8) If they were born after 1907 they would pay for two years and then they would be exempt in future years. In other words, if they have been paying regularly, they stop paying at 45, but if they haven't paid, before, they have to pay for two years if they were born after 1907. (8)

If a person is past 45 and their birth date occurs prior to the beginning of a tax year they would be exempt from poll tax. If you become 21 after October the 1st you would be exempt that year. If your birthday occurred prior to the beginning of the tax year, which is October the 1st you would be required to pay your poll tax the year you become 21. If you didn't have to pay the year you were 21, you would have to pay the year you were 46. (7)

B. Veterans

If a man is a veteran he doesn't come to me. He gets an exemption from the Probate Judge's office.(8) If they come to me and ask how to get exempt, I send him to the Probate Judge's office. (8-9)

IX. METHOD OF PAYING POLL TAX

A. In Person

When a person comes in to pay poll tax, I ask him if he paid last year. If he says he is not sure, I check with my prior receipts. (6)

When a Negro voter comes in to pay his poll tax, several times I have checked to see whether he owed for a prior year. I handle the payment and collection of poll tax for Negro and white voters exactly the same. (CR 18)

B. By Another

I do not know of any restrictions on who can pay poll tax for another. If one comes in to pay for his neighbor I will accept it. (15) Occasionally somebody will come in and pay three or four or five persons' poll tax. (16)

The occasion has never arisen where a club or civic organization collects from a large group and then brings it in to me. But we have several, especially of the colored people who, you know, really take on interest in it and they go out and they go out and solicit people to pay their poll taxes. I have had several of that kind. (17) The largest number at one time that I recall was four or five. (18)

C. <u>By Mail</u>

If a person were to mail a check for his poll tax a few days before October 1st I would hold the money until after October 1st. (11)

X. <u>COLLECTION AT OTHER THAN THE MAIN OFFICE</u>

On the back of the notices concerning property taxes, we have a schedule of the places we will visit. We also have cards we place in the precincts which announce that taxes are due and also give the days we will be there. (12)

We go from 8:30 in the morning to 3:00 in the afternoon. We go to five precincts. We do not go to Beats 6, 8, 9, 10, and 15. We go to Richville, Hanover, Keno, Concord, and McCord. (12-13)

We go two days a week until we cover the rounds. We go three days to Goodwater, the most populated beat. We are usually finished by the end of tag season, November 16th. We begin the first part of October. (13)

When I am on the rounds, the lady that helps me stays in the office. (14)

This practice of making the rounds has been going on as long as I know anything about. (15)

XI. COURTHOUSE EMPLOYEES

I don't know if there are any colored persons employed at this particular time. There have been in the past as assistants to the janitor, keeping the grass cut. (16)

XII. MISCELLANEOUS

There have been both Negro and white voters in the county for the period in which I have been tax collector. (CR 18)

Summary of the Deposition of
ZELMA WYATT
Chairman, Voters Service Committee
League of Women Voters of Tuscaloosa
(Pl. Ex. 34)
Deposition Taken: January 4, 1966

I. BACKGROUND OF THE CHAIRMAN

My name is Mrs. W. G. Wyatt. (4) My husband is plant manager for Bellview Dairy. I am formerly from Anniston, Alabama; my maiden name was Zelma Fincher. I have lived in Tuscaloosa 16 or 17 years. (CR 13)

I have been a member of the League of Women Voters for several years and have been Chairman of the Voters Service Committee for two years. Prior to the time I became Chairman, I worked with the Committee but I am not sure whether I was officially a member of the Committee. (5) I did that about 6 or 7 years. (11)

II. COLLECTION BY THE COMMITTEE

My Committee has been collecting poll tax in public places for at least six years. I do not know if it did so before that time. (5)

It is correct to say that our organization collects poll tax without discrimination as to race, religion, or economic status. Our collection works to some benefit to all potential voters, Negroes as well as whites. (CR 15)

We generally collect in grocery stores. As a rule we collect at Parkview Center, which is a shopping center south of town. And then we usually do it over in Northport. For the last two or three years we have done it at Piggly Wiggly's in Northport which is very centrally located. In the past we collected downtown but we haven't done so recently as the courthouse is there. We feel the people who live downtown can get to the courthouse very easily. (6)

This year we planned to collect from the PTA groups but we did not realize that the PTA's did not meet in January. (10) We had planned to collect it at all PTA's, white and Negro. (10-11) I contacted four schools before I gave up the project; they were all white. (11) So, to the best of my knowledge I would say that all the collection has been at grocery stores. However, they may have collected downtown at one time. (12)

We usually collect one Friday and one Saturday, the weekend before February 1st. The time depends on how many women we can get signed up. We would like to do it all day Friday until 9:00 Friday night and all day Saturday. It is hard to say how many women get involved. (7)

The notice of our collection usually comes out in the grocery ads of those stores where we are to collect. (6) The stores put it in. (7) Over the table, we also place a sign that identifies our collection. (6)

When we collect we set up a card table and chairs and use a special form that Mr. Maxwell, the tax collector, has printed up for our use. [Plaintiff's Deposition Exhibit No. 1] (6) We fill in this form, give it and the money to the tax collector who then mails each taxpayer his official receipt. (7) The receipt we give the taxpayer is yellow; we retain the white ones for the tax collector. As Chairman, I am responsible for getting these receipts and money to him. That ends my responsibility. (8) The person who takes the money signs her own name to the receipt. (9) I don't believe it is possible that any money we collect does not reach the tax collector. If that happened the person who paid would go to the tax collector and demand his receipt. (CR 19)

I have no idea how many persons we collect from; it varies from year to year. Last year we did not collect too much at the Parkview Center. We collected from about a hundred people at Northport. They seem to take more advantage of our service than other people. Last year was not an election year. (9)

III. POSITIONS OF THE LEAGUE OF WOMEN VOTERS

There are no Negro members of the League of Women Voters; none have ever applied. (11)

The League of Women Voters has not taken a stand on integration or segregation as far as I know. (CR 13-14)

It is my opinion that the League is in favor of repealing the Alabama poll tax. I think my Committee does. I do also. If I could give an off-the-cuff answer, I would let the Legislature repeal it. (CR 14)

IV. MISCELLANEOUS

It is no secret that poll taxes are collected at the courthouse. There are radio, television, and newspaper announcements. (CR 16)

I have never heard of the tax collector keeping Negroes from paying poll tax. He has a good reputation in this community. (CR 17)

No one has come to me or to my organization saying that Negroes have not been given the opportunity to pay their poll tax. (CR 17)

My organization has never taken part in any activity that could be considered a barrier to Negroes' efforts to pay the poll tax. (CR 18)

I do not think that in collecting this poll tax our organization has joined with or conspired with anyone else to sustain white supremacy or segregation. (CR 21)

I do not know whether labor unions collect poll tax also. (CR 18)

Summary of the Deposition of
MISS MOLLIE ORSHANSKY
Office of Research and Statistics
United States Social Security Administration
(Pl. Ex. 35)
Deposition Taken: December 21, 1965
Montgomery, Alabama

I. PROFESSIONAL BACKGROUND

My name is Mollie Orshansky. I work in the Office of Research and Statistics of the Social Security Administration of the United States Department of Health, Education and Welfare stationed in Washington, D. C. (5)

I am in charge of research into income levels and measures of income adequacy of various population groups in the United States. I have been with the Social Security Administration since February 1958. (6)

I have a bachelor's degree in mathematics from Hunter College of the City of New York. I have taken graduate courses in economics and statistics at American University in Washington, D.C. (7)

My first job was with the City of New York Health Department Bureau of Nursing for one year. From July 1936 through 1941 I worked as a research assistant in the field of reserach and child development for the Children's Bureau of the United States government. In 1942 and 1943 I was in charge of epidemiological surveys for New York City Health Department. This was statistical work involving the study of incidents in treatment of pneumonia. (8-9)

In 1942 I worked for the War Labor Board doing analysis of the program and operations of the wage stabilization activity.

In the fall of 1945 I went to the Department of Agriculture Bureau of Home Economics. I started my work on research into the income status and adequacy of levels of living of various family groups in the United States. From 1950 to 1953 I was in charge of program analysis and research for the Office of Economic Analysis Wage Stabilization Board. In July 1953 I returned to the Agriculture Department where I assumed duties in analyzing economic levels of family living with particular reference to analyzing food consumption and its relation to income and other family characteristics. I remained there until September 1958 when I came to work with the Social Security Administration. (9-10)

A. Publications

[A list of Miss Orshansky's publications is attached to the deposition as (Plaintiff's Deposition Exhibit No. 1). She has more than twenty articles in the general field of measuring poverty, appearing chiefly in government publications. Her writings have been used as source material on poverty by the House Committee on Education and Labor and by the White House Conference on Aging. (10)]

B. Speaking Engagements

[A list of Miss Orshansky's recent speaking engagements on the subject of poverty is attached to the deposition as (Plaintiff's Deposition Exhibit

No. 2). She has spoken to such groups as the National Conference on Social Welfare, New York University School of Education, the United States Public Housing Administration, the Conference on Labor Statistics of the United States Bureau of Labor Statistics and the National Council of Churches. (15)]

II. STUDIES LEADING TO A DEFINITION OF POVERTY IN TERMS OF INCOME LEVELS

I have recently been engaged in developing the definition of poverty which could be applied to persons living in the United States and determining how many persons and families actually would fall below the level of income adequacy for poverty as we define it. (17)

I have recorded my studies in poverty analysis in two publications. They are "Counting the Poor: Another Look at the Poverty Profile" appearing in the January 1965 Social Security Bulletin and "Who's Who Among the Poor: a Demographic View of Poverty" appearing in the July 1965 Social Security Bulletin. [These publications are attached to the deposition as (Plaintiff's Deposition Exhibits No. 3 and 4).]

These studies were done by the Social Security Administration in discharging its interests in evaluating the economic status of population groups in the United States. We wanted to determine a measure, a definition of poverty status which could, so to speak, separate the poor from the non-poor.

We elected to use the income of households as a measure of their poverty status. We devised a way of deciding how much income families of particular sizes and households would need to be counted as able to meet what might be considered a minimum standard for families in this country under present conditions.

We followed the practice that economists and others had used for a number of years of examining the relationship of cost of food to total income as a measure of economic well-being. (21)

We did this because food is a necessity and most people feel that the amount of income which must be devoted to such a necessity is a good indication of poverty. We also did this because there existed an adequate guide for minimum food costs which has been generally accepted and used by social welfare agencies and others for more than 30 years. This guide was the food budgets developed by the Department of Agriculture derived partly from an analysis of consumption studies of food related to income. These studies were carried out by the Division in which I was employed at the Department of Agriculture.

We looked at these food studies for families of various types and sizes of the United States. We were determining the cost of a minimum food allowance under which one might expect possibly to get adequate nutrition as recommended by the Department of Agriculture. (21-22, 24)

From these studies and reports we then proceeded to determine a series of incomes for 124 family types. These types included the number of persons in a family, whether adult or children, whether men or women and whether they lived on a farm or not. (24)

Having proceeded to develop our grid of so-called poverty points, the poverty threshold, for different size families and different numbers of adults and children, whether they lived on a farm or not on a farm, we then asked the Census Bureau for the most recent information they had on incomes of households in the United States and the characteristics of these households. We asked the Census to take every household from which it had income in the sample, match it against the poverty line we had developed for families of that type and classify it as poor or non-poor. We then had the Census tabulate so that we could determine what the characteristics were. (25)

We actually developed our study on two levels, using two food budgets which had been developed by the Department of Agriculture. One was the Economy line - the very lowest one. The second was the Low Cost line - which is about a third higher. We actually had 248 poverty lines, two for each of 124 different family-types. The Census figures we used were for income in 1963 and 1964. (25-26)

We also included individuals who did not live in families. (27)

This research project was part of my job as an employee of the Social Security Administration. It is called the Social Security Administration Index of Poverty at the Economy and Low Cost Level. (26)

A. Definition of poverty line

These 124 points or poverty line signify for a household of the specified composition, size and residence, the amount which we feel is the minimum to permit that household to obtain a sufficient measure of the goods and services which would comprise the minimum necessities in the light of our present living standard in this country. (28)

We felt that this poverty line which we developed was valid enough so that it would indicate that any household which had less than this was living at a level that implied that every day they would have to make a choice between one necessity and another, between food, for example, for which on an average we were allowing just 70¢ per day per person, and something else, shoes or rent or recreation, because literally there would not be enough to have both of these things. (29)

B. Acceptance of the poverty line as an accurate index of the numbers of the poor

The definition of the poverty points or poverty line and their existence as a dividing line between the poor and non-poor have been accepted and used by many federal agencies. The Office of Economic Opportunity has used and referred to the definition in their publications as the basic working definition for their poverty program purposes. Sargeant Shriver has used the poverty line in testimony before Congressional Committees. (32)

The Council of Economic Advisers has used our findings in their economic reports to the President which came out in January 1965 for the year 1964. (33)

The poverty line is also being used by the Office of Tax Analysis of the Treasury Department and the Office of Manpower, Automation and Training of the Department of Labor. (35-36)

I have prepared a list of universities who have made requests for information concerning the poverty line. [Plaintiff's Deposition Exhibit No. 5] The Columbia University of Social Work has used it; the Michigan Surveys Research Center has asked for them to use in their work in a survey of consumer assets; the New York University School of Education has used them. They have been used by professors in Columbia University and Syracuse University and the University of Maryland and the University of California for example. (36, 39, 40)

C. Counting the Poor

I have taken the 124 dividing lines or poverty points between the poor and non-poor and determined the entire United States the number of persons living below the poverty line. (59)

I have used the economy food plan as the basis for the 124 poverty points. (55)

As an illustration, one of the family types counted consists of four-person family group of husband, wife and two children. Under the economy plan, 70¢ per day per person is allotted for food. It would require as a minimum twice as much, in addition, that is, $1.40 per person, per day to supply the things other than food. The poverty line set for such a family is $3,104 a year. (55-56)

As of March 1964, there were 34.6 million persons in poverty in the United States. (59)

I have determined the number of persons in the State of Alabama between ages 21 and 45 who were non-veterans of World War I, World War II, and the Korean War. These persons I understand are liable to pay the State of Alabama poll tax. (64)

These figures were derived from a special re-tabulation of data collected in the decennial census of 1960 for the State of Alabama by the Census Bureau at the request of the Department of Justice. This retabulation was prepared for unrelated individuals and for families of two or more income distribution and was divided up both by family and size and number of persons in the family that were non-veterans and between ages 21 and 45. (64) (Table 3 - [Plaintiff's Deposition Exhibit No. 6]).

D. Number of Persons Living Below the Poverty Line in Alabama

From the census materials I have referred to I determined that there were 281,310 non-veterans of World War I, World War II and the Korean War between 21 and 45 who lived below the poverty line in 1960. (71) [Table 1 - Plaintiff's Deposition Exhibit No. 7]

This was out of a total state population of 785,000 non-veterans between 21 and 45. (72)

Twenty-three and five tenths percent of the white persons - non-veterans ages 21 to 45 were below the poverty line. (77)

There were 148,250 Negro non-veterans in this age group below the poverty line. This represents 67.5% of all Negro non-veterans in this age group in Alabama in 1960 when the census was taken. (78) [Miss Orshansky's worksheet is Plaintiff's Deposition Exhibit No. 8 (73)]

III. CHARACTERISTICS OF THE POOR

A. Many live at a level well below the poverty line.

There are large numbers of the poor who live not at the poverty line but considerably below it. This is true for the nation as a whole and particularly true of Alabama. Alabama according to Census reports ranks fourth from the lowest in median income. (74)

I computed for two groups of families the number and per cent in these particular groups in poverty who have less than half of what we would assume they needed. (74-75)

I have figures for urban families of a husband and wife with two children - that is a four-person family. For such families the poverty line for 1959 income that we worked out was $3060. About 40% of urban white families in Alabama of this composition had less than half the amount which we specified. For Negro families of this composition the median income was only $3000 which is less than the poverty line. 1900 of these families out of a total of 4300 had less than half the amount that we specified. (76-77)

B. Expenditures for liqubr and automobiles are small.

From the Bureau of Labor Statistics we have statistics for the per cent of ownership of automobiles for the Southern Region which includes the State of Alabama. Several urban areas in Alabama are included in the study. (81, 85) [Plaintiff's Deposition Exhibit No. 9 (87) and Plaintiff's Deposition Exhibit No. 10 (89)]

For all four-person families in the South, 89% own a car. At any income from $1,000 to $2,000 income, 24% of the families owned a car. In the next income class, $2,000 to $3,000, 42% owned a car. In the $3,000 to $4,000 class, 82% were car owners. (85-86)

For rural non-farm families of four, 92% had cars. In the $1,000 to $2,000 bracket 81% had a car. For $2,000 to $3,000, 71% had a car. For $3,000 to $4,000, 87% had a car. (88-89)

Expenditures for alcoholic beverages also increased with income. For four-person urban Southern families, 24% report an expenditure for alcohol. The 24% spending any money on alcohol spent an average of $80 a year. In the $2,000 to $3,000 group, 25% spent money on alcohol. They spent an average of $25 a year. In the $3,000 to $4,000 group, 31% spent money on alcohol. They spent an average of $87 a year. In the $4,000 to $5,000 group half the family spent something and their expenditure was about $44. (105-106)

As you go up the income line more families say they spent something for alcohol and the ones that did buy alcohol spent more than the ones in the lower incomes.

C. Illness affects the poor to a greater degree

National statistics show that in poor families, 11% of family heads and 3% of other members who were not in the labor force gave long-term illness or disability as the reason. This compares with 2% in non-poor families. These statistics would apply to the State of Alabama. (90)

IV. EFFECT OF THE POLL TAX ON THE POOR

Based on my studies and experience I believe that persons living below the poverty line in Alabama would have greater difficulty in several respects in revealing an expenditure for the poll tax than families living above the poverty line. (96)

A. The system derogates against the poor.

The first reason is the obvious one of financial strain. Persons living below the poverty line do not have enough money to meet the ordinary necessities of everyday living without having to give something up; therefore an expenditure for the poll tax would be competing with the necessities, a difficulty that persons above the poverty line need not share. (97)

Another reason is the higher rate of unemployment among persons below the poverty line than persons above the poverty line. This means that the poor not only end the year with lower income but it means that the amount of money they have at a particular time, for example the time the poll tax needs to be paid, might be less if it coincided with a period of unemployment or immediately following one. (98)

The composition of the poor as a group includes a considerable number of families with a mother and children with no husband present than is true among non-poor families. This means that not only have these families much less money, it also means that they would encounter greater difficulty in going to a place and paying the poll tax. (98)

Those below the poverty line are less likely to own a car or any transportation. Any distance which they must travel to go to a place to pay the poll tax would be more difficult for a poor family than a non-poor family. (99)

Poor families in the 21 to 45 age bracket are also less likely to have assets than they are at a later stage in their lives. Poor families in this age group will be considerably less likely to have any monies to draw on in addition to their current weekly or monthly income. Not only will they not have current income with which to pay but they will not have anything else to draw on. They won't even have the simple advantage of having a checkbook so that they could write a check and mail the tax in. (100)

Persons who are in poor families and are employed are much likely to be working at restrictive jobs than persons in better economic status. They are much more often in farm jobs, labor jobs and much less likely to be in professional jobs such as proprietors. They are much more likely to be in a job where it would be difficult to arrange working hours to get to a place to pay the poll tax compared to the non-poor persons. (102)

I can illustrate the choice the poor must make between the expenditure for the poll tax and other expenditures. The poor's income is so low that on an average no matter how wisely it is spent, no matter how good the choices were, these families would have to choose all the time between meeting one necessity and another because there is not enough to do both. Expenditure of $1.50 or $3 for the poll tax would compete with something. Bear in mind that on an average the food cost for a four-person family per person was $4.50 per week. (109-110)

In just about half of 144,000 of the poor families there are at least two persons in terms of age and non-veteran status who would have to pay the poll tax. (111)

Census data indicates that the lower the income of a family the lower the education of the family head of that family is. It follows that the educational level of poor families is less than those of the non-poor. This would make it more difficult for the poor to go through the mechanics of reading, writing or whatever things are necessary to be done in order to mail the poll tax. (117-118)

B. <u>The Negro amongst the poor suffers most from the poll tax system</u>

In everyone of the socio-economic characteristics the Negro population is worse off than the white population and among the poor this difference also exists. (113)

The unemployment rate is higher among Negroes than white persons. The income of the poor Negro is lower than the income of whites for poverty for the same family size. Among the Negro poor there is a larger group of women with small children with no husband present. Among the Negro employed many of them are employed in laboring jobs and unskilled labor and less than professions than is true among the white group. (113-115)

V. <u>CROSS-EXAMINATION BY MR. MADISON</u>

I know of no other expert who has made any study of the effect of the poll tax on the poor other than the one I have made. (120)

I have testified in two poll tax cases previously, in Texas and in Virginia. (121)

I have used material from other agencies along with my own work in reaching my opinions. To that extent my testimony does depend on the accuracy of what someone else had done. (123)

The Bureau of Labor Statistics reports show that 92% of families in the $1,000 to $2,000 group spend some money for recreation. (128)

For families of the $1,000 to $2,000 income group 6.5% to 7% of their income was spent for tobacco and alcohol. In the $2,000 to $3,000 group 3% was spent for tobacco and alcohol. (133)

A poll tax of $6 a year would be about a third of a per cent of the income of the $1,000 to $2,000 group and a fifth of a per cent of the income of the $2,000 to $3,000 group. (133)

Extension of the poll tax period to six months instead of two weeks would be easier on the poor. This is not because the poor could save up the money. It is because he would have a longer time in which to choose the day or the week to pay the poll tax. (137-138)

January and February are particularly bad months for the poor to pay the poll tax because they are high unemployment months. (138)

VI. CROSS-EXAMINATION BY MR. CRENSHAW

I have been employed for some governmental agency for over thirty years. I have never been in private practice nor paid a payroll. I have a Negro maid. I have no personal experience with poverty in Alabama. I have observed poverty in the District of Columbia. (140-141)

The Census Bureau has not made a special tabulation similar to the one it made for the State of Alabama for the District of Columbia. (143)

I do not know whether the poverty of the Negro or the white person in Alabama is due to state politics. (144)

I have not made any economic study of reasons for poverty in Alabama. (146)

I assume this historical fact that in 1865 practically 100% of the Negroes in Alabama were poor. This per cent has been substantially reduced in Alabama as well as throughout the country. (146-147)

I don't think it is a correct statement that the per cent of Negro poor in Alabama has been decreasing while the number of Chicago poor has been increasing. (148)

I am aware that the State of Alabama lost a good many men in the War Between the States. I am also aware that the people of Alabama had millions of dollars invested in slaves which were freed without compensation. (149)

I am not aware of the amount of insurance premiums and interest that were taken out of the State of Alabama by the North. I am not aware of the handicap Alabama operated under adverse freight rates. I am not aware of the phrase "Pittsburgh Plus." (150)

I am aware of the protective tariff but not as it specifically pertains to Alabama. I have not made any studies of the effect on the Alabama economy by the issuance of bonds during the Reconstruction Era. I do not know of my own knowledge and training that the people of Alabama are still laboring under that handicap. (151)

Sixty-two per cent of the families receiving aid to dependent children in Alabama are Negroes and 38% are white. (154)

Assuming Vermont has a poll tax of the same amount as Alabama, the same barrier for the poor would exist. (157)

The poll tax amount would be the same barrier for a Negro as a white if both had the same income. (158)

I would recommend that Alabama spend more money for education for both whites and Negroes. (158)

I am familiar with the Moynihan Report. He said that poverty among the Negroes has contributed to the breakdown of family life more than the other way around. (159)

I don't know of any studies that show poor people are lazier than anyone else. (160)

Apathy has been recognized as a result of poverty. Apathy is hopelessness. Disinterest is not the same thing as apathy. I don't think disinterest applies to the poor. (161)

Poverty is on the decrease for the nation as a whole. I would hope that Alabama is sharing this economic improvement but I do not have the information available. The decrease in poverty started back in the New Deal days of the 30's. (165)

VII. CROSS-EXAMINATION BY MR. KOHN

My mother and father were born in Russia. I was a victim of poverty when I was growing up. I attribute my poverty to the fact that although he worked very hard, my father was not able to earn enough to support his family. This was not due to any poll tax in New York or to anything the State of New York did in a governmental way. I would prefer to say that it was because my father's opportunities were not sufficient. This was due in part to a lack of training and to the fact that there were not a lot of jobs available to him. My father did not finish high school. (168-171)

I am classified as an economic analyst or social science analyst. (173)

I would profess to be an expert on measures of income adequacy and the kinds of families that have difficulty in reaching adequate income in modern society. I consider myself to be a student of poverty. (174)

No one paid my tuition to Hunter College. It is a free city college.

My mother and father were never divorced. I have never lived in the South. I have never studied the history of Alabama. I have never talked to a Negro in Alabama. (175-176)

I did not have the objective as a professional witness to help the Government win its case. I was asked to testify on subjects that I knew and my objective is to answer the questions to the best of my knowledge. (176-177)

I do not belong to any social, political or fraternal organizations. I belonged to the Americans for Democratic Action from April 1946 to 1948. I have belonged to neither the Democratic nor the Republican Party. (179-180)

I believe in universal suffrage with one qualification. I think I would like people to understand how to vote so I would ask them to have enough reading and writing ability to do that. (182)

There must be hundreds of people who have the qualifications to vote in New York who do not vote. I know throughout the country the number of persons who would be eligible to register and don't is large enough to cause us great concern. (183)

I have not experienced a long, continuous or habitual association or social existence with Negroes. I have worked with Negroes alongside of me and working for me for a good many years. I have had social contact with Negroes. I think segregation of the races is unfortunate and unfair. (185-186)

I am not just talking about race segregation. Any distinction that sets aside a person because of something he cannot avoid is unfair. (186)

Defacto discrimination exists in New York but I think there is very little legal discrimination.

Intelligence has something to do with poverty in two ways. There is no doubt that persons who don't have much intelligence are going to have a hard time. But strictly and sadly enough a good deal of research has shown that what we thought was innate intelligence seems to be a kind of depression of potential ability among many children because in poor families they are not given a chance to use all the intelligence they were born with. (188)

Lack of birth control contributes to poverty. But I don't think being a Roman Catholic contributes to poverty. (188-189)

There is no religious restriction that I know of in the Jewish creed that prohibits birth control. (196)

I think the greater rejection of Negroes than white recruits during World War II was due to the fact that Negroes had less education and less ability to read the test rather than because of inferior intelligence. (196)

There's a greater proportion of Negro than white criminals. I think poverty is the cause of this rather than intelligence. (196)

My personal development has been affected by poverty. I have missed some of the social graces of life. They don't come natural to me. (197-198)

If the State of New York had taken $1.50 from me when I was 21 and earning very little and sending home money for my family it would have been very hard. It is not pleasant to go without lunch and I did that many times. (199)

I don't know the number of Negro husbands and fathers who have abandoned their wives in Alabama either in 1901, 1961 or 1964. I don't know the number of illegitimate children in Alabama. I think one of the reasons that a man abandons his family is that he gets so discouraged and so helpless from not being able to feed and clothe his family. I don't think it is an element of good moral character to abandon your family. Broken homes contribute to poverty and poverty contributes to broken homes not only in Alabama but everywhere. (200-201)

I have never investigated the economic status of Negroes in Alabama by conducting a poll or by personal observation. (203)

I think Negroes in Alabama have a natural potential to desire an education. Some do not. (203-204)

I don't think there is anyone who doesn't object to poverty. (205)

Many government institutions contribute money or food to the poor population of Alabama. I have no knowledge of anyone starving to death in Alabama nor of anyone who does not have a place to sleep. (207-209)

I know of people who have to go without a meal in Alabama. People on aid to dependent children get $70 a month. 99.2% of these families in 1961 had unmet needs, less money than the State itself had determined. They are going without a meal if they have less than their needs. (209-210)

Poverty has many causes. Some are lack of opportunity, less business opportunity, the capacity of the particular person, natural propensity of a person. (212-213)

I would not say that the poll tax in Alabama has affected the economic or physical standing of the average person in Alabama. (215)

Negroes in Alabama with ambition to get a better education by going North are hampered because without money they couldn't get the training to get the job and when they got there they wouldn't be able to live there to get the education. (219)

I believe in integration if you mean education, housing and working opportunities. I have no feelings about social integration. I am not in favor of forcing anybody. (221)

Sometimes I associate with Negroes socially.

I have never dated a Negro. If you want a frank answer nobody ever asked so I never had to make the decision. (221)

I think the State of Alabama has been unfair to Negroes when they barred them from entering the University of Alabama.

I have never taken part in any demonstrations in the streets advocating integration. I have never been on the payroll of the NAACP or any Negro organization. Bank deposits are another source of my income. I have never been on anyone else's payroll as a lecturer or program guest. I have never been a member of any organization that has been outlawed by the United States. I have never been to Russia in the last ten years. I have never made a study of Russia in the last ten years or in my life. I have never taken the Fifth Amendment. I did not volunteer as a witness in this case; as a matter of fact I think the Justice Department records show that it was with reluctance that I agreed to testify. (223-224)

I assume some poor are spending money on illicit alcohol but I don't know. (226)

I don't know the tuition required to go to public school in Alabama. I don't know how much it would cost a Negro to buy a toothbrush in Alabama or to buy school books. (227-228)

I know that Alabama at one time had a cotton agricultural program and in 1914 boll weevils swept through the country and caused great economic trouble. I don't blame this on the poll tax. (229)

[At the request of Defendant, the witness drew a "pie" purporting to represent the various percentages that a single, non-farm person, living alone at the poverty line for that classification - $1510 - would spend in a year for various living costs. (233) The "pie" is filled in with reference to a table in (Plaintiff's Deposition Exhibit No. 9) from the Bureau of Labor Statistics showing what single consumers in the $1,000 to $2,000 a year income bracket spend for various items. (236) The exhibit is (Defendant's Deposition Exhibit No. 1)]

Payment of the poll tax for one person for one year would be 1.6% of the "pie." (245)

After alloting for other expenditures, $6.50 would be left for miscellaneous. (245)

Money represented by alcohol would pay the poll tax for six years. (248)

If the money represented by recreation was cut in half a person could pay 12 poll taxes a year or his own poll tax for 12 years. (249)

The measuring of poverty is not an acknowledged science. (255)

It is my philosophy that everyone in this country as well as abroad has a right to share the good things in life. (256)

I think it is as important that the poor be given birth control information as having $1.50 poll tax abolished. (267-268)

VIII. REDIRECT EXAMINATION

I know of no better tool for measuring poverty than the poverty index. This is the one that is being officially used for government purposes. There is no more accurate identification of persons living in poverty than the one used. (270)

Inferior education like lack of education is in the most obvious sense a factor in poverty because we all have seen it and the census statistics document every year that the higher your education the better chances you have for getting a better job and better your income. Therefore, inferior education would materially decrease the chances of a person's getting out of the poverty class. (273)

The lower the education of the parent the lower the education of the child. (274)

My definition of poverty is that everyday living implied choosing between an adequate diet of the most economical source and some other necessity because there was not enough money to have both. (278)

The figures used in [Defendant's Deposition Exhibit No. 1] did not represent expenditures that unrelated individuals at the poverty line at on an average make. They represent what unrelated individuals who have an income that hovers around the poverty line, that is $1,000 to $2,000 might make. This income class includes some people who are considerably below the poverty line as well as some who are considerably above it. Even if it was considered accurate it would not be a record of what people at the poverty line did.

It doesn't tell you what persons below the poverty line did and many of the unrelated individuals we identified as poor have incomes way below the amount that is shown here. (279-280)

The median income of unrelated individuals in poverty, by the economy criterion, was $930 for men and $760 for women. (282)

Summary of the Deposition of
PERRY O. HOOPER
Judge of Probate for Montgomery County
(PL. Ex. 36)
Deposition Taken: January 11, 1966

I. BACKGROUND

I live at 2826 South Colonial Drive. I am 40 years old and was in the armed services from 1943-1946. I went to Ramsey High School in Birmingham and received my B.S. and L.L.B. degrees from the University of Alabama, and practiced law for twelve years and have been Judge of Probate of Montgomery County, Alabama since January 1, 1965. I have held no other political office. (3-4)

II. THE PROBATE OFFICE

Approximately 24 persons work in the Probate Office. (4) None of them are Negroes. (20) There are 19 employees who perform our administrative function including one, Mary Phelps, who stays on the voter records at all times. Mrs. Phelps is the only one on voting records unless there is necessity for extra help. There are also four ladies who work in the judicial branch of my office. (5) The Probate Office is located on the ground floor of the courthouse if you enter from the front (Washington Street) entrance. It is across the hall from the Tax Collector's office. (18)

III. THE QUALIFIED VOTER LIST

A. Contents

The Probate Office is in charge of preparing qualified voter lists for each election. His office places on the list all those people that are certified to be qualified voters by the Board of Registrars and federal registrars. (6) Those persons who have paid their poll tax or are exempt are listed as qualified voters for all elections. For federal elections all people are printed up and are qualified as qualified voters. I do not put on the state qualified list persons who have not paid the poll tax and are not exempt. (7) Persons who paid poll tax for the first time in October 1965 were not placed on the November 1965 qualified voters list. (18)

B. Mechanics

In the past I believe that the Tax Collector has sent poll tax receipts to my office rather than a list. This was done for the 1964-65 poll tax. However, I have asked the Tax Collector to send over a list, in compliance with the law, from now on. The information supplied by the tax collector is sent to someone under contract to out the cards with the exemptions on it. I don't know how much this costs or how long it takes, but my best recollection is that it takes about a week or two. The list of qualified voters is a print-out from the IBM cards and is also done under contract. I don't know how much that costs. The county then pays to have the list published in the newspaper. I don't know how much that costs. (11-14) We run off one list some time prior to March 1st, which would be 60 days prior to the primary. That list would be printed up in a bound book. About ten days before the election we turn out a supplemental list. After that we don't have time to print them up but we do give out slips where people can vote. The print-outs are available for public inspection. (16-17) Before the November 1965 election we only printed lists for election officials, Mrs. Phelps, and the Board of Registrars. We received the normal number of calls to our office about names that had been left off the list. Either the persons whose names had been left off would come to our office or we would receive a call from an inspector or voting official. We would look up on the master list where all voters are and then say this man is on there and then they would go ahead and vote and write the name in. We had some complaints about people whom the federal examiners had placed in the wrong precinct. (14-16)

IV. EXEMPTIONS

My office determines whether or not a person is exempt. (11) After a person presents evidence of his exemption as a veteran, deaf mute, blind person, physically incapacitated or a member of the National Guard, he is listed as exempt on our IBM cards. The evidence of exemption would be a discharge from the military and a certificate from someone from the National Guard. We exempt a person if he appears to be blind or so physically handicapped that he can't work or earn a wage. As far as I know we don't require physically handicapped persons to present proof of their financial position. I am not certain, but I don't believe we issue certificates of exemption. (7-9) Persons automatically become exempt when they turn 45 years of age. We use the age as supplied by the Board of Registrars, but if someone come up and questioned it with us, and presented any reasonable evidence that he was 45, he would be placed on the list as exempt. As persons reach the age of 45, then they are placed on the IBM machine and it comes out exempt or non-exempt according to the law. In response to the question "Well, you are not sure whether it makes a difference whether it is before or after October 1st", when a person turns 45, anybody that should receive his age exemption under Alabama law receives it in the Probate Court of Montgomery County, Alabama. I do not recall anyone coming to me to dispute the denial of an exemption. (9-11)

V. TAX COLLECTOR'S OFFICE

The collector's office is across the hall from mine. I am not at all familiar with his procedures relating to poll tax. I don't recall any sign in his office relating to poll tax obligations. There is not, to my knowledge, any place besides the tax collector's office where one can pay his poll tax in Montgomery County. I noticed that the League of Woman Voters this year had a booth in Court Square in the middle of Montgomery to get people to pay the poll tax, but I don't know whether they were collecting poll tax there, although I gathered that they were. (18-20)

VI. MISCELLANEOUS

I have no idea how many Negroes work at the Montgomery County Courthouse. (20)

VII. CROSS-EXAMINATION

The merit system does all the employing for my office except for my clerk and one secretary. The merit system makes no distinction because of race, color or previous servitude (but I don't really know one way or the other [redirect, p. 24]). As far as I know no Negroes have applied to the county merit system for employment in the Probate Office, but I do not know. We followed the statute to the best of our ability in preparing the voter list. The list was administered without distinction of race, color, or previous condition of servitude. My office does not have any sign advising people as to the obligation to obtain hunting, fishing, or automobile licenses. The local newspapers every year give a good deal of publicity reminding people as to the time and of their obligation to pay poll tax, and this year the League of Women Voters had a centrally-located booth passing out information about the poll tax and the necessity of paying it. In the administration of my part of the duties under the voting laws of Alabama I have made no discrimination against any person on account of race, color, or previous condition of servitude. (CR 20-24)

Summary of the Deposition of
WALTER F. GAILLARD
Former Judge of Probate for Mobile County
(Pl. Ex. 37)
Deposition Taken: January 10, 1966

I. BACKGROUND

Since 1960 I have been secretary for the Thirteenth Judicial Circuit which is Mobile County. From 1954 to 1960 I was back in law. I was treasurer of the Probate Court of Mobile County from 1950 to 1954. (3) I am a member of the Democratic Party. (7) As Probate Judge I was one of the members of the Election Committee in Mobile County. (6)

II. GENERAL ELECTION, NOVEMBER 1952

In 1952 I was requested by someone, I just don't remember who it was, to give an opinion as to whether or not those who paid their poll tax after February the 1st of that year, that is if they paid it on or after October the 1st but prior to the general election could vote in the general election that year and my ruling was that they could. (4)

You see the election was in the fall of 1952. The controversy involved the fact that certain voters had not paid their poll tax between October 1 and February 1 of 1952. That is if a voter paid between October 1, 1952 and February 1, 1953 he would normally be paying his poll tax for the next voting year. (CR 7)

Some of the state officials were very dissatisfied with my ruling. They requested an advisory opinion from the Supreme Court of Alabama; the court took a position contrary to mine. (4)

In the fall of 1952 there were people who still attempted to pay their poll tax and vote. (4-5) In fact, they not only attempted, several thousands of them did pay and did vote. (5) I think all of them voted. (6)

I could not help but observe that process because after they paid their poll tax in the office of the tax collector, they would bring their receipts to me, the Probate Judge. (5)

As one of the members of the election committee, I was actively involved in supervising the November election. (6) Being the Judge of Probate I would get called all day long as to what could be done and what couldn't be done under the corrupt practice law. (6-7)

Quite a few of these people paid back poll tax. I just wouldn't be in a position to tell you how many. You see in those days they had the cumulative poll tax which has now been done away with. (5)

I think these people were tired of the administration; they wanted to change. Eisenhower, the war hero, had come along. They thought he would be their savior. (6) I know there was a great many of them who had taken no interest whatever in elections. They paid all their back poll tax plus the current poll tax in order to vote in that particular election. (CR 9)

Summary of the Deposition of
DR. C. G. GOMILLION
Of Tuskegee Institute
(PL. Ex. 38)
Deposition Taken: January 12, 1966

I. BACKGROUND

A. Personal

My name is Charles Goode Gomillion and I live at Tuskegee Institute, Alabama. I am 65 years old and am employed as a teacher at the Tuskegee Institute. Plaintiff's Exhibit #1 to this deposition is a biographical sketch of me listing some of my experiences and affiliations. (3-4)

B. Knowledge of Education in Alabama

I am a member of the Board of Education of Macon County, Alabama and in that capacity I participate in the making of decisions for the administration of the public schools in Macon County. When I was Dean of the School of Education at Tuskegee Institute from 1944 through 1949 I supervised the personnel employed in the School of Education and participated in the execution and formulation of the program. In addition, for several years I taught a course entitled "Public Education in the South". In that course we listed the educational opportunities within the public school system and the educational resources available and the expenditures for the operation of the elementary and secondary schools within the State and some subdivisions thereof. I am also a member of the Alabama State Teachers Association, an organization of elementary and secondary schools and college teachers, both public and private within the State of Alabama.

The National Education Association, of which I am a member, is the largest educational association in the country and is concerned mainly, but not exclusively, with public education. It publishes a professional journal; The American Teachers Association, to which I belong, is a national organization of teachers who are working mainly in schools and colleges for Negroes. This organization is primarily concerned with studying the peculiar significance involved in the education of Negro youth in the elementary and secondary schools and on the college level.

In 1940 as a Social Science Analyst with the United States Office of Education I assisted Dr. Ina Corinne Brown in the preparation of a document entitled "Social Economic Approaches to Negro Education," in which we tried to discover the factors which were related to educational opportunities of Negroes, primarily on the elementary and secondary school levels. In this study we sent out questionnaires to boards of education, sent out field workers who interviewed public officials, and tabulated statistical data. We discovered the correlation between expenditures and educational status of populations as measured by grades completed by persons 25 years of age and over. We also looked at differentials in the length of school terms and qualifications of teachers and in per pupil expenditures.

I have also conducted field studies in Macon County and other counties, between 12 and 16 in number, mainly in the central and southern parts of Alabama. I have analyzed statistical data with respect to Macon County which were presented in the annual reports of the State Superintendent of Education and have published in mimeographed form some of our analyses and interpretations. I have made informal reports of my findings in other counties but have not published them. (5-10)

Most of my studies in the field of educational opportunities have covered the period since 1930. (33)

C. Academic Work

I obtained my Doctors Degree in August, 1959 in the field of Sociology. In connection with my Doctorate I wrote a dissertation entitled "Civic Demoracy in the South". Civic democracy was defined as the equality of opportunity in several fields of living; legal democracy, economic democracy, education, political and social. In conducting the study for the dissertation I used a questionnaire in order to secure some of the data. I used the review of statistical material, census reports, reports of State Superintendents of Education, and some reports of State Superintendents of Education, and some reports by other persons who had conducted research and presented their findings in statistical form. (11)

I have taught an elementary course in political science entitled "Citizenship", dealing with students' rights, the rights and opportunities of citizens, the responsibilities of citizens, and the resources available for use by citizens in helping to change their status. This semester I am teaching Rural Sociology, the History of Social Thought, Cultural and Socio-Cultural Problems of the South. Next semester I will teach a course in Urban Society. Last summer I taught a course in Minority Group Problems. Several years ago I taught the introductory course in Sociology.

D. Associations and Activities

I am a member of the Association for the Study of Negro Life and History, which is particularly interested in the status and history and problems of Negroes. I belong to the Association of Social Science Teachers, a national organization of secondary and college level teachers of social science. I am a member of the Southern Sociological Association, a regional professional organization composed mainly of teachers of sociology in colleges and universities in the 16 southern states and the District of Columbia. The society is mainly concerned with research in sociology and with teaching sociology. The American Sociological Association, to which I belong, publishes an official organ and sends some of its members out periodically to give lectures in the field of sociology. The Alabama Sociologists is an organization of college teachers of sociology and anthropology in Alabama. It includes teachers from all the major universities and colleges in Alabama. I was chairman of the group until December 1959. (6-8)

My civic affiliations include the Alabama Council on Human Relations, which brings together Negroes and whites in meetings for study and discussion. The Council emphasizes the responsibilities of informed citizens improving human relations within the State. I am associated with the Highlander Research Center, successor to the Highlander Folk School. The Center holds institutes and seminars and courses on social issues such as organized labor, school desegregation, community organization, adult education, and registration and voting.

The Penn Community Services is a somewhat similar organization to which I belong. I am a member of the Executive Committee of the Southern Regional Council which is primarily concerned with supervising and stimulating the work of state councils on human relations. In addition, it has supervised such things as a program of voter registration under the Voter Education Project. I am chairman of the Council's Special Advisory Committee and a member of the Advisory Committee on the Voter Education Project. I am a life member of NAACP, which has attempted to establish the legal rights of colored citizens mainly through law suits. I have been president of the Tuskegee Institute Civic Association for about 16 or 18 of the years since it was formed in 1941. The Association has a membership of about 1,000 persons and is primarily interested in civic education in Macon County. It has indirectly been involved in the law suit relating to the gerrymandering of the City of Tuskegee in which I was one of the plaintiffs, and in the law suit resulting in the desegregation decision in Macon County and in the law suit in the 1940's to secure the Certificate of Registration of William P. Michael.

I am research secretary of the Alabama Association for Registration and Voting, an organization which attempts to stimulate and facilitate registration and voting among Negroes within the State of Alabama. As Research Secretary it is my job to record the statistical material on registration and voting by counties.

I am a member of the Alabama State Advisory Committee to the United States Commission on

Civil Rights and as such it is my responsibility to discover and report discrimination against Negroes in violation of the Civil Rights Acts. As a member of the National Advisory Committee on civil rights for the United States Department of Agriculture, my major responsibility is to report any continuing discrimination against Negroes in the field of agriculture and to report the extent to which agricultural agencies within the State are complying with the Civil Rights Acts. (11-12)

Of the civil organizations and affiliations which I have listed the only one which is actively engaged in civil rights work or organizational activity is the NAACP; most of the others are civic education organizations. If by civil rights activity you mean demonstrations, working with registration and voting, and picketing, then I don't think the Alabama Council on Human Relations is actively engaged in civil rights activity. (CR 80) Most of the organizations provide opportunities for persons to come together, study and discuss issues. They issue reports. They stimulate registration and voting but they have not taken persons to the courthouse as so-called civil rights organizations have done. (CR 87)

Miles Horton is the founder and president of the Highlander Research Center. (CR 81) I don't think he would be recognized as a civil rights leader by the civil rights agencies. I don't know of the Highlander Folk School leading any of the registration drives or demonstrations, but they have engaged in institutes, seminars, and workshops in which persons have studied how to conduct registration campaigns. (CR 82) I am not aware of Miles Horton being investigated by the United States Senate Committee on Internal Security. I do not know whether the Highlander Research Center or the Highlander Folk School is listed on the Attorney General's list of subversive organizations. Highlander Folk School was closed by officials of the State of Tennessee. (CR 84) The Highlander Research Center is not essentially the same either in geographic area or in organization as the Highlander Folk School. Some of the same personnel who were formerly with the Highlander Folk School are now with the Highlander Research Center. (CR 85)

II. EDUCATIONAL OPPORTUNITIES OF NEGROES IN ALABAMA

Educators recognize certain indices of educational opportunities such as per-pupil expenditures for current operations in education, the length of the school term, the per-pupil value of the school plant, the qualifications of their teachers, and the pupil-teacher ratio. Many persons consider the best index to be per-pupil expenditures for current operations of school systems. For many years, the State Superintendent of Education published expenditures by race. An analysis of this data revealed that the per-pupil expenditures for the operation of schools for Negroes was lower than that for whites in the different counties within the State. It is accepted in the field of education that there is a positive correlation between per-pupil expenditure for education and educational opportunities available to persons participating in the particular school system. In addition to the indices I have already named there are other factors outside the school system which affect educational opportunities. These include in particular the population group's access to such educational agencies as libraries, zoological gardens, museums, and art galleries. Another factor would be whether public officials may be invited to schools to meet with teachers and pupils. (24-29)

There is a definite correlation between per-pupil expenditures and median grades completed by persons within the school system. The higher the per-pupil expenditure, the higher the median grade completed. In other words, there is a positive correlation. For the State of Alabama taken as a whole, the per-pupil expenditure for Negro children was lower than the per-pupil expenditure for white children. This was true for many of the counties, but I have not studied the question in all of the counties. (29-30)

The educational opportunities of children enrolled in one-teacher schools having 6 grades or less are lower than those in which there are more teachers per unit of school population having as many as 6 grades.

The general condition of the school facilities which I examined in Alabama and in particular in the rural areas, the facilities for Negro children in the segregated schools were inferior to the facilities for whites. By facilities, I mean school plants, school buildings, and equipment within the school. (30)

I do not have a study of per-pupil expenditure for Negroes in the District of Columbia, Harlem, Watts or the year 1901. (CR 67) I did not make a study of the 1901 educational statistics. (CR 68) Negroes in general are better educated now than they were in 1865 (CR 69) I imagine there were one-teacher schools for both whites and Negroes prior to 1920 (CR 69). I don't know whether there were one-teacher schools in urban areas. Schools are larger now than in earlier days. (CR 70)

The differential in per-pupil expenditure varies from county to county. In Macon County as far back as the 1940's the per-pupil expenditure for Negroes was approximately one-third to one-half that for whites. About 1955 the differential had decreased so that for every $1 spent for the Negro child, probably $1.15 - 1.20 was spent for the white child. (CR 86) This information was obtained from the Annual Report of the State Superintendent of Education by dividing the total expenditures by the total number of persons enrolled. The reports do not differentiate the expenditure by grade. The number of counties in my studies varies from 2 or 3 to as many as 10. (CR 87) Usually we compare the findings within a given county in the State with the data on the State in order to discover in what counties the discrimination was greater than the State and in what counties it was less, taking the State for the average. (99) The counties that I studied were not confined to one area of the State. We took a sample of the State in order to cover the per-pupil expenditure in relation to ruralization, urbanization, percentage of population Negro, and so on. These studies were made at different times between 1940 - 55. (CR 88) I cannot give the exact number of schools which I have examined but I have examined the physical facilities of schools in 10 or 12 different counties mainly in southern and central Alabama. The last time I did this was last year in Macon County when I was interested in becoming a member of the school board. (CR 89) Prior to that, the last time that I examined schools was probably 1959 or 1960. (CR 90)

In calculating the per capita expenditure for education I made no distinction between expenditure for the first grade and for the twelfth grade. I am pretty certain that in Alabama and a good many places, a great deal more colored pupils drop out of schools than whites. (101)

III. RELATIONSHIP BETWEEN EDUCATION AND INCOME

I discovered a positive correlation between educational status of the Negro population and per capita income. The higher the educational status, the higher the per capita income is. The relationship was similar the other way around. That is, the higher the per capita income or family income, the better able were the parents to keep their children in school at the height of the median grades of population. In my opinion, the factors which contribute to earning power of an individual include educational opportunity, the economic ability or status of the parents of the children, the qualifications of teachers and the curriculum, and the employment practices of employers. (31 - 32)

Besides the factors I have already mentioned, other factors contributing to earning power would be the worker's health condition, his industriousness, and his employment opportunities. An individual with a strong physical constitution would probably work more regularly than a person who is not as strong biologically. Some persons are more inclined to work regularly than others. (CR 71) I am not sure that there is any evidence that industriousness is an innate characteristic. Mental ability and physical stamina might be innate rather than acquired. (CR 72) I have not made a similar study since I wrote my thesis in 1959. CR 90) Some of my students have made studies of that type but they have not been as extensive as my dissertation. (CR 91)

IV. SEGREGATION AND WHITE POLITICAL SUPREMACY

I have studied the problems of official segregation in Alabama. (33) The types of official segregation include legislative enactments or the enactments of municipalities which restrict the opportunities of persons on the basis of race and actions of administrative officials who restrict opportunity, to receive service or to advance in employment, on the basis of race. In Alabama, the legislature has enacted bills which restrict the opportunity of Negroes. These include the Gerrymander Act, the eliminating tenure of teachers in certain counties, and the act which tended to restrict the organizational affiliation of persons and which was involved in the suit between the NAACP and the State of Alabama which was decided by the Supreme Court (34-35)

I have observed segregation of rest rooms in public buildings, restaurants, bus stations, railway stations, parks and playgrounds.(37) In the 1940's I was in the Courthouse in Elmore County and in the Courthouse in Macon County in which rest rooms and water fountains were segregated. (38) In my studies of civic democracy I studied the anti-desegregation acts of public officials. (39) I listed these acts in my thesis. (40) The only specific act I can remember at the moment was the sale of parks in Montgomery after the enactment of civil rights legislation calling for the desegregation of public facilities. (40-41) After reconsidering this on cross-examination, I would say that I was wrong in saying that the parks were sold, since only the animals in the zoological garden were sold and the parks were only closed. The parks may be open now. (75-77) Included under the doctrine of white political supremacy I have observed the slogan of the Democratic party of Alabama on the ballot which includes the words "white supremacy". (41-42)

I have studied registration statistics (43), and registration laws in Alabama and have studied the practices relating to registration in Macon County. In

Macon County I observed that the registrars reported to work late in the morning, left early, changed the place of registration without notice, delayed the issuing of certificates until past the 30-day time limit when an applicant could file a petition in the Circuit Court, and in some instances they resigned. (44) I have been a resident of Alabama since September 1928 (45) I don't know of any Negroes holding public office in Alabama until recently. In 1954 some Negroes were elected to the county Democratic Committee in Jefferson and Mobile Counties. I don't know of any others until about 1960 - 1964 in which any Negroes were elected. As far as I know, no Negroes have served in the State Legislature while I have lived in Alabama. There were no Negro polling officials in Macon County until 1964. (46)

The problem of voter registration has been solved by the court as far as is legally possible. (CR 65) I do not know how many Negroes are presently registered in Macon County but in 1964 when the list came out there were about 3900. I don't know how many of them have paid their poll tax. (CR 65)

I don't feel that segregation of public rest rooms or restaurants directly affects the ability to pay poll tax. Such segregation is legally a thing of the past, aside from individual practices. (CR 73) To me the word desegregation means the process of removing the legal requirements of segregation. It does not mean forceable integration. (CR 74)

I collected the lists of registered voters published in newspapers by sending requests to citizens within the different counties to send in the newspapers. I don't remember from how many counties I got the information. (CR 91) I have engaged in this activity for about 10 years and the most recent time that I received such information was in 1964. (CR 92)

The discrimination I was speaking of took place in Macon County since, I suppose, 1940. Different registrars resorted to different techniques and at different times. The last such dereliction of duty that has been documented took place just before Judge Johnson handed down his decision in 1961, but complaints have been filed with the Department of Justice since then regarding behavior by the registrars. The Negroes in Macon County who complained interpreted the registrars' behavior as not being in compliance with either the Court order or the Civil Rights Acts. These complainants are not judges or lawyers. I have not made any study of similar dereliction of duty of registrars in other counties. (CR 92-93)

I don't know why the registrars in Macon County resigned, but they resigned. For example, one evening a group of us was talking with the chairman of the Board of Registrars and he inquired as to what we might do if we discovered that a board existed and was registering white persons. Our answer was that we would file a complaint. He resigned the next morning. (CR 94) Teachers at private and public institutions sometimes leave work early, come to work late, and would be permitted to resign if they felt that they needed to and wanted to. (CR 94-95)

I do not know how many Negroes have run for public office in Alabama in the last ten or fifteen years. (CR 95)

V. THE POLL TAX IN ALABAMA

My opinion is that the requirement of a poll tax in order to vote tends to restrict the number of persons who will vote in any given election. (48) Negroes would find the payment of poll tax a restrictive hurdle partly because of their low income on the whole and partly because of limited knowledge of the resources available to protect them in going to the courthouse and paying the poll tax. (49)

Based on my experience in working with persons who apply for registration and who participated in the political process (57), there is a reluctance on the part of some Negroes who have registered to vote to go up to pay the poll tax because they are afraid of what might happen to them either economically or physically, that is a good many persons who are registered to vote don't go up to pay their poll taxes. (54) It is an aggressive action for Negroes to go to pay poll taxes in the face of a number of objections to their voting in certain counties. (53) The Negro population to a considerable extent in Macon County desires to eliminate the poll tax and many have worked to eliminate it. (58)

I am aware that as far as the law goes, the poll tax rate is $1.50 on both white and colored. (CR 62) I do not know as a fact that the poll tax or the practices under the poll tax are discriminatory. (CR 63) I do not believe that Negroes have the same reluctance to go to the Courthouse and pay property taxes, marriage licenses, or hunting or fishing licenses, as to go to pay poll taxes. (CR 63-64) The fear on the part of Negroes would apply equally to voter registration. (CR 64)

I do not know how many of the persons registered in Macon County and not exempt from poll tax have failed to pay their poll tax. I cannot point to any person who has refused to pay his poll tax. (CR 66) The poll tax requirement tends to restrict the number of white as well as colored persons who will vote. (CR 67)

I have not attempted to educate Negroes to the fact that poll tax is levied equally upon white and colored. (CR 77) I do not know whether they have been working for the elimination of the poll tax without regard for that fact. (CR 77) I think they have been working because they firmly believe the poll tax is an unfair requirement for voting. (CR 78) I would not say that they are seeking the elimination of the poll tax entirely aside from any question of desegregation. (CR 78) I think that even if Negroes were told that the poll tax was the same amount for both races and represented a contribution to public education they would still work for the elimination of the poll tax. (CR 79)

I don't know how much the average Negro citizen spends for cigarettes or liquor during a year. (CR 95)

VI. <u>MISCELLANEOUS</u>

I agree with Mr. Crenshaw that slavery was brought on the entire United States from which the country has not yet recovered and that the effects of slavery are a national problem. (CR 59) My studies have not included Reconstruction, the Populist Movement in Alabama in 1890 - 96, or the situation in 1901. (CR 60) I have not made a study of the constitutional provisions or conventions. (CR 61)

Summary of the Deposition of
ALBERT TURNER
(Pl. Ex. 39)
Deposition Taken: January 11, 1966

I. BACKGROUND

I live at Route 1, Box 8, Marion, Perry County, Alabama. I am 29 years old. (4) I was born in Perry County and went to Eagle Grove elementary school and Lincoln High School in Perry County. (CR 49) My parents were educated in some of the little country schools around Perry County. (CR 53) The schools I attended were public schools supported by the people of Alabama.(CR 35)

I was considered an honor roll student in grammar school all the way through. (CR 51) I stood third academically in my high school class. (CR 52) I attended Alabama A & M college until I graduated with a B.S. Degree. My major was brick laying and I was three hours short of having a major in history. I also had enough social studies and sociology to qualify for a minor in social studies. (4) I had no scholastic trouble getting in Alabama A & M, only financial trouble. At Alabama A & M, I ended up with about a B average. (CR 52-53)

I have eleven brothers and sisters living. Of the twelve of us the tenth one is in college and nine have finished college and the other two are in high school.(81)

I am married and have four children. After I graduated from college I was a brick layer. (5) I stopped laying bricks on February 1st, 1965, Until then I worked full time laying bricks and made between \$2.50 to \$4.50 an hour working eight hours a day. I have made \$200.00 a week. (CR 55-56)

My present occupation is State Director for the Southern Christian Leadership Conference with my office in Selma, Alabama. My salary is in the neighborhood of $4,000.00. I first became involved in civil rights work in 1962 and have been employed solely in civil rights activity since March 1, 1965. (5)

II. VOTER REGISTRATION ACTIVITIES

My first civil rights activity was with the Perry County Civic League which was organized in early 1962 with voter registration as its sole purpose. In about November 1962 I became an official of the Civic group.(6) I was director of the Voter Registration Drive (7) and have also been president. (CR 79) It was my job to stimulate people to go to the courthouse to attempt to register. I went to churches and civic clubs and made speeches and also went from house to house. (6) After a number of Negroes were rejected for registration it was my job to try to solicit people to write letters and to assist them to write letters to Judge Thomas to try to get them registered under the 1960 Civil Rights Act. (9) I also became involved in holding mass meetings starting in November 1962. (10)

Starting in February 1965, I have been involved in many demonstrations in connection with voting. Since late 1962 I have been involved in encouraging Negroes to pay their poll tax. I used both speeches and personal conversation in these efforts, addressing mass meetings and church services and making individual contacts. (11-13)

I have also participated in distributing leaflets encouraging people to pay poll tax. This first occurred a year or two ago when the NAACP and the Alabama Co-Ordinating Committee sent us some leaflets. This year I have had the SCLC print up leaflets which we are now distributing which encourage people to pay their poll tax before February 1st. (14-15)

In my work I have contacted a lot of Negroes throughout the state. I meet people out on the streets, confer with leaders in various counties, and go to people's homes. I have also talked with white officials concerning voter registration. These officials have dealt with me and treated me as a leader. (15-18)

I have testified in quite a few trials concerning voter registration, starting in 1963 in the Perry County case. I have appeared in about 5 or 6 cases. (18-19)

About 75 SCLC staff members work for me and up to as many as 500 person including local leaders report to me. These persons are located throughout the black belt of Alabama and also in Birmingham, Mobile, Montgomery, Tuscaloosa, Gadsden and Anniston. We have worked as many as 37 counties in the state. (19-20)

Since the situation in the state may vary from county to county my job does require a certain amount of intelligence. Above me in the SCLC structure there are two classifications, the executive committee and Dr. King himself. (CR 76-78)

III. POLL TAX

In my opinion poll tax causes difficulties in the efforts of Negroes to become voters. While the poll tax is burdensome to everybody, there are intangible effects that only a Negro can feel. For example going to the courthouse causes quite a bit of problem. Negroes are acquainted with the harassment of Negroes who have tried to register at the courthouse and we feel this harassment was for the purpose of disenfranchisement and that the poll tax is the second barrier to keep the Negro from participating in the government. (26) Negroes feel that one barrier after another has been erected to stop them from voting. As soon as the problem of the literacy test was overcome, Governor Wallace said don't put them on the books yet and as soon as we got rid of that, then came the poll tax issue. (27)

Negroes also feel that they should be able to pay their poll tax twelve months in a year and that if the government needs the money so badly to keep schools running they ought to be glad to take it instead of rejecting people from paying the poll tax and taking the poll tax only during a stipulated time. Negroes who are not registered by the 1st of February will not be able to participate in the government. (27-28)

Negroes feel that the exemptions are discriminatory and that if the government needs poll tax they should take it from everyone. They also feel that when 90 percent of the people in the United States do not pay poll tax, then ten percent should not have to pay it. (28-29)

Negroes don't feel free to walk into the courthouse and pay their poll tax. It is hard to get people to go out and pay poll taxes. We have found that the only way to is go in a mass and this is hard to get people to do. (29)

Negroes would feel free to pay the tax if they knew what they were paying for. Due to the fact we have been left out of the government so long, we don't know nothing about government. If we were able to participate in government we would pay the poll tax. (30-31) While many of the people I have worked with don't know about government they have sense enough to know who is running for office and the men they want in office. (CR 48)

When I say that the Negroes don't know how the government functions I mean that they have never been involved in it; they have never been able to participate and as a result know nothing about poll tax or nothing. We are trying to bring these people up to date on these things. But even today a lot of people still feel they won't get a chance to vote after paying the poll tax. They feel they won't be allowed to go to the polls, or the boxes will be hidden or their ballots thrown away.(34)

The $1.50 for a Negro is not the same as for a white person. For a lot of Negroes it is not $1.50 but $6.00 this year because he and his wife both have just had the chance to get registered for the first time. (30)

The only place I know of in Perry County where you can pay the poll tax is the courthouse in Marion. I don't know if a person can pay poll tax by mail. If you could, it might help some.(31) The only way I know of paying poll tax is go in person to the courthouse. You have to take it down yourself. If you send it by another person, they won't take it. It is against Alabama law.(32)

I have not received any solicitation from white persons to urge me to pay poll tax. I have never been contacted by telephone. Two or three years ago the Marion Times Standard carried an article that saying that February 1st was the last day to pay poll tax. Negroes were not voting at that time. (32-33)

To a large extent people do not know that February 1st is the deadline. Some people do know this. We are trying to inform the people that the poll tax has to be paid before February 1st. (33)

In late 1963 and early 1964 we tried to encourage people to pay poll tax in Perry County without being registered. We didn't have very much luck at that. (11-12) We tried to beat the poll tax by encouraging people to pay the poll tax before they registered to vote. I made some individual contacts with people I really thought might have a chance to become registered that year and I tried to persuade them to pay the poll tax. I did get a few people to pay the poll tax and some of them ended up not getting registered. (12-13)

I have worked in Montgomery County but I do not know Perry O. Hooper. As far as I know all the Judge of Probate has to do with poll tax is that he qualifies the men. I do not claim that Judge Hooper administered the poll tax discriminatorally any more than the rest of them. (CR 37)

I have been studying the poll tax and a whole lot of other things and I am familiar with the fact that the poll tax was written in the Constitution but not what the exact date was, and I know it has been in the Constitution a long time. (CR 38)

In teaching Negroes about the poll tax, we teach them that everybody has to pay $1.50 but we don't teach them that it is levied equally. We teach them that it is against a group of people over 21 years old and under 46 who have not been in the army when war was declared. We teach them that if they are crippled and didn't have $500.00 property they might not have to pay. They know it is levied upon white people as well as black. (CR 39-40)

The poll tax used to be worse in amount. There used to be a time when you paid $36.00. It is a little bit better now than it was 64 years ago. (CR 40)

The poll tax barrier is greater now than it was in 1950; I do not know about 1902. (CR 41) In 1950, Negroes did not have to worry about paying poll tax because they could not get registered and the poll tax has come up because the Negro just now got registered. In 1950, the only Negroes registered were teachers, doctors and lawyers and they could pay, and nowwe have 3700 Negroes in Perry County who can't buy groceries, but want to participate in the government. (CR 42)

Some Negroes pay taxes and have to come to the courthouse and pay them and they make contributions to public education by paying taxes. There is a sales tax in Perry County. Anytime you spend a dollar you pay a tax. There is a special school tax which everybody pays. It goes to educate the children in Perry County, but not equally. (CR 44-45)

I have been paying poll tax since I got registered in 1963. (CR 46)

In addition to the intangible reasons I have mentioned, some tangible reasons why the poll tax is burdensome on Negroes are that the Negroes do not have the money and they are not employed. Negro unemployment percentage is higher than white unemployment. Negroes who have jobs don't make much money. (CR 46) The wall of segregation that is between the races also constitutes a barrier against Negroes' ability to pay the poll tax. (CR 48).

I am sure that some Negroes get hunting and fishing license and I don't think they have any trouble going to the courthouse and doing that. (CR 71-72) You can go to the courthouse and do some things like paying property taxes and they don't pay any attention to you. They are glad you pay these taxes, but when you go in and try to participate as a citizen in the government, you can't. (CR 73)

The things that I have said about the barriers are somewhat similar to the types of things that I have said in mass meetings. (CR 74)

There has been no trouble paying the poll tax to the federal examiner. A lot of the barriers that I have been speaking about were removed through the federal examiner path but that path needs to widened a whole lot. (CR 58)

Before, when I encouraged people to pay their poll tax before they were even registered, there was much more of a barrier at the courthouse than there is now. I have had complaints from Negroes about those barriers. (CR 60) In response to Mr. Madison as to whether any of them said a public official did not take their money, I know of several cases where they did not take but $1.50. This happened a year or two ago to Willie Nell Avery, Annie Mae Stephens, O'Neal Stephens and Minnie Weems. They owed $3.00 poll tax and tried to pay $3.00 poll tax but the tax collector would only take a $1.50, so that these persons would not be qualified to vote. I was not in the courthouse with these people when this happened. We told them they should go back and get the other $1.50 paid and, after an argument, the officials accepted it. (CR 60-63) I don't think that the problem was that these persons didn't carry enough money the first time but we can't rule that out. At the time that this happened we had gotten something like a 200 Negro registered voters. This was the first time they went to pay the poll tax where they encountered this. (CR 64-65)

I know that there are 3700 to 3800 Negroes registered in Perry County, but I do not know how many of them have paid the poll tax. (CR 65) When we estimated how many votes are available from Negroes if Negroes run for office, we talk in terms of 3700. We hope some day by hook or by crook they get a chance to vote. If the government fails in this suit we will try to qualify those persons. We might tell a man to miss a meal or two if he has to do it. We don't plan to let $5.00 or $10.00 make us miss voting, if we can get the people cranked up to this. (CR 66-67)

Without the intangible things I have mentioned, Negroes might feel more like missing a meal or two if they thought they might be able to participate in the political system; they might even go without a pair of shoes a little bit. (CR 68)

III. VOTER REGISTRATION IN PERRY COUNTY

From 1954 to 1963 no Negroes registered in Perry County. In November 1962, we had our first court case in Perry County. (6) In December, we had our first mass voter registration turn-out, on the first or second Monday, and about 300 people turned out to become registered. On the third Monday in December, about 150 turned out. Each time we had between seven and five people taking the test. This happened three times and then the registrars started hiding. In January, we went to Judge Thomas to try to get registered under the 1960 Civil Rights Act. Our first group of 175 people wrote letters around the 1st of January. About the same time we got our first Negro registered in nine years. (6-9)

Things are a whole lot different now with respect to the position of Negroes to register and vote than it was two years ago. No one at all was registered then. (CR 71)

There has been a federal examiner in Perry County since the latter part of August. Now they just come once a month. Practically all those who want to register have registered before the federal examiner. There aren't too many left to get registered. (CR 56-57)

IV. MISCELLANEOUS

Not much Alabama history is widely taught at the Negro schools. (CR 38)

In elementary school we all were in one little room. I went to school with between 300 and 500 students in all in the first six years of school. (CR 50) In high school, average attendance ranged from about 500 to about 700. (CR 51)

I talked to Mr. Quaintance before testifying. After he found out things were so intangible he decided to let it play on out. It wasn't much of a rehearsed thing to do. (CR 69)

I have been put under injunctions several times. (CR 70)

As to whether I get a personal boost at being able to testify at length, the answer is yes and no. I feel like I at least got a chance to tell how I really feel. A lot of what I have said today are my personal feelings from talking with all types of people from all walks of life. (CR 80)

I feel like to a certain extent I was born with a better mental ability than some people and my environment also had something to do with my success. (CR 54)

I lack a lot of things I shouldn't lack with the type of education I got. I know I could be brighter and smarter, but I don't have to go to school to testify like I did today. That just goes from living thirty years. (CR 75)

Summary of the Deposition of
PHILLIP J. HAMM
Alabama Commissioner of Revenue
(PL. Ex. 40)
Deposition Taken: December 15, 1965

I. BACKGROUND

I have been Commissioner of Revenue for the State of Alabama for three years. My office is Room 202, Administration Building, Montgomery, Alabama. (3) I am not an accountant. (11)

II. DUTIES OF COMMISSIONER

My duties as Commissioner of Revenue are to administer, select, and direct personnel; supervise the collection of taxes that are directly assigned by the Legislature. I hold tax hearings and arrive at opinions as to tax questions. In addition I pass on regulations, and supply the State Legislature with relevant information on tax matters. (3)

My Department does not exercise direct advisory power over the Tax Assessor and Tax Collectors of the various counties. We do some work with the Tax Assessor in the evaluation of property and in the handling of the appeals of assessments. We do assist in a supervisory manner the distribution of license tags and business licenses which are collected by the Probate Judge. (4) For this we have field license inspectors who work with and try to supervise local collection. We do this for ad valorem, license, and business license taxes. (4)

The only supervision I have over the special mill tax would be in conjunction with Equalization Boards in determining the value of property which is being assessed. (6) To the best of my knowledge, the county collector certifies ad valorem taxes to the Comptroller of the State of Alabama. It is my understanding that the Comptroller is in charge of all disbursements. (7)

III. COST OF COLLECTION STUDY

We do not have a total breakdown of the cost of collection for the individual tax. The only information that we maintain as to the cost of collection is a breakdown of the taxes which are administered by each division of the Department of Revenue. (8)

I have brought with me today as an exhibit, the breakdown prepared by my office [Plaintiff's Deposition Exhibit A.]. (9) To the best of my knowledge, Exhibit A takes into consideration, to the best of the ability of the statistical department, the different costs to the different divisions. (19) These would include such items as salaries, rents, utilities, telephone, stationery, office equipment and other such things. (18)

Exhibit A shows that there was collected in 1963-64 approximately $386,000.00 for the Motor Vehicle Division and that the cost of collection amounted to $904,000.00. That is the amount spent by the division of the Department of Revenue only. (10)

In the collection of sales tax, we keep a record of expenditures as best we can and prorate the expenditures of different items that fall within the operation of that division, and then we figure the prorationing, that is, what relationship the total expense is to the total amount collected. (27) In the Department of Finance Statement of Receipts by Sources and Distribution of Receipts for the Fiscal Year of 1963-64, Exhibit "21", the second column is entitled "Expense of Administration in Relation to Certain Taxes." (28) Gasoline that shows an administrative expense of $1,299,827.23. The amount of $617,434.04 was prorated as an expense in the collection of Income Tax. To the best of my knowledge these expenses include only the expenses of the Revenue Department. (29) In looking at page 72 of the report entitled State of Alabama Annual Report, Fiscal Year ending September 30, 1964, on page 72 in the portion marked "Auditor's Report" there are listed headings such as salaries, supplies, posters, travel expenses, and so forth. It is correct to list these as costs of collection. (41)

I don't know exactly what the information is you are desiring but I do know that if I were going to try to determine the cost of collecting any particular tax I would figure as a cost item office rent, telephones, stationery, employees' salaries, and printing costs. (11-12) I would figure every bit of anything that had anything to do in the administration of that tax. (13)

IV. COST OF POLL TAX COLLECTION

My office has no connection with poll tax whatsoever. (24)

For this reason I do not know whether any Department has run such a cost survey in connection with the collection of poll taxes. (19) The reason we have never done so is that poll tax is not the duty or responsibility of the Commissioner of Revenue. (25)

However, assuming that it is necessary to pay a salary or a commission to collect a tax, in the case of poll tax it would be part of the cost of collection. (15) I would assume that if the collection of poll tax were my duty, office rent would be a cost of the collection. (17) There should also be a charge against the tax for utilities, telephone, stationery, and additional employees. (17)

I do not know what expenses were paid by the State of Alabama for the collection of poll tax in 1964. (24) I do not know who pays the cost of printing poll tax receipt books. Nor do I know whether there is any charge made to the State for their printing. However, I do know that such books are printed and distributed to the county collectors. (32)

The total poll tax collected in 1964 was $521,135. (32)