MISSISSIPPI SPURS TAX HISTORY RESEARCH

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During the spring semester of 1988, I had the opportunity, privilege and requirement to take Professor Dale Flesher’s course ACCY 607* Accounting Research at the University of Mississippi’s Patterson School of Accountancy. In the accounting history research methodology portion of the course, we were introduced to the steps of collecting evidence of past events, evaluating the evidence and presenting an interpretation of the evidence (venturing into some generalization or conclusion). Additionally, we were instructed on what to look for regarding accounting history research (for example, the effect of accounting changes on the environment and something that tells a story).

In October of 1998 (ten years later), Greta (wife) and I made our initial trip from Mobile, Ala., to Vicksburg, Miss., for a fall break get-away. Upon arriving at the bed and breakfast Anchuca, we were greeted at the front door by the owner, Loveta Byrne. Dressed in period costume, as it was Fall Pilgrimage, she welcomed us to her circa 1830 (with 1847 additions) home and quenched our thirst with that southern drink Coca-Cola (which was first bottled in Vicksburg—1894) as we watched the LSU football game with her. She even asked us if she could get us some Powerball tickets as she was headed across the River later that afternoon to get her allotment for the week. We thought we were in high cotton.

After a southern breakfast the next morning in the mansion’s main dining room, the former first lady of Natchez, Miss., and owner of historic homes in Natchez and New Orleans, La., in earlier years gave us a lengthy tour of the rooms (including period furniture, drapes and furnishings) of the home and the grounds (including the New Orleans-style courtyard and lush gardens). She confidently pointed out the architectural features of Anchuca and the role property taxes had on them. While in the gentlemen’s parlor at the front of the house facing the gallery (veranda or covered porch), she explained that the jib windows were built in place of doors since the number of doors in a house during the antebellum period (time before the 1861-1865 American Civil War) raised the property tax assessment for the owner. That captured my attention and curiosity as an accounting historian and tax accountant. Perhaps, this represented a possible tax history research topic on jib windows.

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Jib Windows
A jib window consists of a double-hung sash window unit over a pair of hinged panels, at times referred to as jib doors or jib windows. Functional or operational jib windows create a floor-length opening when in the open position. To open the jib window, the bottom sash of the double-hung window unit is raised even with the top sash and the two panel doors are swung open into the dwelling against the interior wall. Thus, a doorway is created.

Since 1998, we have toured, some more than once, many of the antebellum homes in Vicksburg (e.g., Anchuca; Balfour, 1835 with 1855 additions; Duff Green, 1856), Natchez (e.g., D’Evereux, 1836; Linden, 1815 with 1835-1845 additions; Melrose, 1845) and Mobile (e.g., Bragg-Mitchell, 1855; Oakleigh, 1833; Stewartfield, 1850). The stories told by the tour guides (and even the owners) regarding the tax related purpose of jib windows are consistent from historic home to historic home and from city to city. But, are these stories accurate? Did antebellum architects and builders take advantage of an existing tax loophole—a legal tax planning technique—while designing houses and buildings during the early 19th century in the South? Thus, did property taxes influence antebellum construction in these selected cities, and if so, in what fashion?

Evidence
Vicksburg
Gordon A. Cotton, long-time director and curator of the Old Court House Museum in Vicksburg, is dedicated to preserving Vicksburg’s past. Regarding the antebellum homes in the South, Cotton claims that the incorporation of jib windows was not property tax related. Jib windows were merely included in the construction of such homes as a means of ventilation and access to the galleries. Thus, the guided tour stories of avoiding property taxes through jib windows are merely folklore.

Vicksburg’s Old Court House Museum, constructed from 1858 to 1860, contains a few of the extant personal property tax records from the antebellum period in its McCardle Research Library. Personal property assessments levied in Warren County (including Vicksburg) are available for 1848, 1851, 1853, 1854, 1857, 1859 and 1860. Some items of personal property assessed the state tax included money loaned at interest, stock in incorporated banks, watches and clocks, bowie knives, slaves, cattle and horses, bales of cotton, gold and silver plate, dueling or pocket pistols, carriages and pianos. Additionally, a school tax and additional assessment by the sheriff were noted. Exterior and interior doors were not among the items taxed in these seven ledgers.
In the McCardle Research Library, there are surviving ledgers containing real estate assessments for 1849, 1850 and 1857 on all lands in Warren County and lots in several surveys of the City of Vicksburg. Items taxed included acres, lots and vacant land. One section of these historic records reflects assessments on real property in “Vicksburg Proper.” The name Victor F. Wilson, owner of Anchuca, appears in these real property assessment ledgers. The lands were assessed a state tax; however, no documentation of the taxation of exterior and interior doors exists in these records.

An interesting discovery, also in the McCardle Research Library, is an 1883 real estate tax ledger for Warren County providing additional insight regarding property taxation. It reflects assessments of acres, lots, vacant land and improvements, including the dollar amount of related state tax. However, it does not reveal the types of improvements (e.g., doors) taxed. The tax year captured in this accounting record followed the antebellum period, the Civil War and the reconstruction era (1865-1877). Thus, the taxation of improvements occurred after the antebellum period.

Natchez
According to Mary Warren Miller, research consultant and programs director of the Historic Natchez Foundation, and Ronald W. Miller, executive director of the same organization, guides proclaim that jib windows were popular in Natchez since there was a tax on doors. Actually, jib windows had nothing to do with property taxes. They were simply an architectural feature intended to provide additional air flow and access to the galleries. Natchez contains the largest number of jib windows in the United States. The earliest documented jib windows in Natchez were those incorporated in the construction of D’Evereux.

Available at the Historic Natchez Foundation, two public notices appearing in The Natchez Courier reflect the items taxed in Natchez during the antebellum period. On February 1, 1847, Mayor John R. Stockman disclosed the actual receipts by Natchez for 1846 and the estimated receipts for 1847. The mayor published the estimated receipts of the city for 1848 on January 26, 1848. During this three year period, sources of revenue for the city included a tax on real estate and items of personal property—sales of goods, wares and merchandise, carriages, watches, clocks, horses, gold and silver plate, pianos, ten pin alleys, slaves and money loaned at interest. No mention of doors was noted.

Mobile
Described as a “born storyteller,” John S. Sledge serves as architectural historian for the Mobile Historic Development Commission. Sledge submits that property taxation had no impact on the architecture of antebellum homes in the South. Architecture was driven by more practical considerations and ease of use. Therefore,
the incorporation of jib windows lacks any connection to avoiding property taxes. These tax avoidance stories simply represent folklore, an early example of urban legends.

Even today, Mobile historic architect Nicholas Holmes, Jr., notes the lack of any contemporary references to property tax avoidance in architecture. The quantity and placement of doors do not affect the property tax assessment of homes and buildings in the South. Thus, this jib window architectural feature was not influenced by taxation issues.

The Mobile Municipal Archives, tucked away in historic downtown, contains surviving tax records for several years during the antebellum period. City Tax Books for 1829-1859 are available. Cook and eating houses, oyster shops, private boarding houses, public taverns and restaurants were examples of taxed real estate. Items of personal property subject to tax included billiard and pool tables, carriage horses, merchandise and slaves. Even nine or ten pin alleys and bowling alleys were noted as taxable property. A special tax on businesses and professions also existed. Yet, doors were not reflected among the property taxed in these documents.

**Conclusion**

This study found no linkage in Vicksburg, Natchez and Mobile between the jib window architectural feature and property tax avoidance during the antebellum period. Jib windows were not utilized to avoid a tax on the number of doors. Instead, they were an architectural device that provided passage with ease and unlimited access between the interior rooms and the galleries, complemented the galleries, provided more direct communication between the people inside and those enjoying the galleries (lots of parties), ameliorated the hot and humid climate (oppressive), provided increased air circulation and maximum ventilation, and enhanced the front of the houses.

The historic homes from the antebellum period in New Orleans and Charleston, S.C., for example, provide additional venues for extending the study of property tax impact on architecture. Perhaps, it is time to make research site visits to these two cities rich in history.

The accounting historian faces the interesting and complex task of uncovering the truth insulated by many layers of embellishment. No history is without myth, and myth can become part of history. Each tour home of historic significance in the South has a story to tell, and docents (along with the owners) capitalize on the visitors’ interest in history with lessons in culture, architecture and daily life in the antebellum period. Folklore, ghosts, history and myths combine to enliven the antebellum period.