

A Taxing Photograph: The WPA Real Property Survey of New York City

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1 – For details see Bonnie Yochelson, *Berenice Abbott: Changing New York*, New York: The New Press 1997.

Two systematic projects of documentary photography capture the spirit of the New York City during the tumultuous 1930s. One of these, Berenice Abbott's *Changing New York*, is well-known. Prepared under the auspices of the US federal government's Works Progress Administration (WPA), Abbott produced over 300 views of a rapidly changing urban environment.¹ Her work is justly celebrated for its dramatic depiction of a modern metropolis of towers, bridges and highways emerging from a nineteenth-century fabric of row-houses and tenements. The confrontation of old and new, which Abbott skilfully and artistically rendered, provides *Changing New York* with much of its visual power. Abbott's vision of the city enjoys an established place in the canon of photography.

The second major photographic portrait of New York during the Great Depression also records the changing cityscape and, like Abbott's project, it too was sponsored by the Works Progress Administration (WPA) as a work-relief programme. Unlike *Changing New York*, this portrait is generally unknown to historians of photography. This second systematic documentary study of New York City is comprised of over 700 000 black and white photographs which depict every real estate parcel in the city. Taken between 1938 and 1943, the photographs were made for the purpose of tax assessment; hence, the images are generally referred to as 'tax photographs' (figure 1). Neither artistically nor technologically accomplished, this body of work has not found a place in the photographic canon. A close examination of this photo-documentary project, however, including an understanding of its goals, rationale, execution and application, reveals a fresh example of photography's complex history, multiple roles and evolving meanings.

The Tax Card Record System and Photography

The official WPA designation of this photographic portrait of the city was Project No. 465-97-3-148, the 'Real Property Tax Card Record System for the City of New York'. The purpose of the project was to collect and record information about every piece of real estate in the city in order to assess and levy property taxes in an equitable manner. The data collected included the location, parcel number, building type (i.e., single family home, apartment building, commercial building), square footage, age and condition of the property. This information was recorded on a single card; one card per parcel of real estate in



Figure 1. 1310-34-M, 916 3rd Avenue, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.

the city. A photograph was taken of the real estate parcel and attached to the card as part of its official record (illustrations 1, 2). In 1938, the five boroughs of New York City contained 815 000 parcels of real estate, making this project one of the largest photo-documentary enterprises of the Great Depression years.

As far as the City of New York and the federal government were concerned, however, the project was not primarily photographic. The rationale for the project varied. From the social-relief standpoint, the project was clerical, with the goal to employ 900 white-collar workers, mainly book-keepers and auditors.² From the federal government standpoint, the project was publicly useful; a device to provide free and equitable access to tax information. (The liberal New Deal government of Franklin D. Roosevelt deemed such access crucial in a democratic society, and granted the New York City tax property survey the same status as the WPA's more visible public works of infrastructure and building construction.³) From the municipal standpoint, the project was operational, to modernize the tax assessment process in the city.

The property tax card project was not the first real estate survey in New York City. In 1934, the city's Housing Authority conducted a federally-funded Real Property Inventory (RPI) that collected data on building age, condition and occupancy. The Tax Department used this data extensively to prepare statistical reports and to scrutinize its own system of data collection and record keeping.⁴ The Inventory revealed that the building classifications used by the city to establish base valuations were deficient. Devised in the 1880s, these classifications were hopelessly obsolete in the 1930s.⁵ As the Tax Department noted in its 1937 *Annual Report*, both the Waldorf-Astoria Hotel, that epitome of art deco luxury, and a tenement with a mechanical lift were designated Class 4 buildings, that is, multi-family with elevator (figure 2).⁶ To reflect more

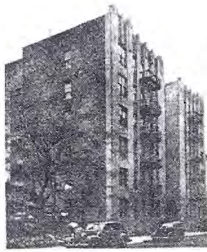
2 – New York City Department of Taxes and Assessments, *Annual Report for the Year Ending December 31, 1937*, New York: Tax Department 1938, 19. For worker classifications see 'Allocation of Occupations to Wage Classes', *WPA Bulletin No. 25*, Washington: WPA, 12 August 1935.

3 – US Works Projects Administration. *WPA Research and Records Programs in New York City*, New York: WPA 1941, iii.

4 – For example, a report on assessment trends issued in 1935 relied on RPI data concerning population shifts from Manhattan to the outer boroughs. New York City Department of Taxes and Assessment, *Interim Report on Assessment Trends, Years 1932–34*, New York: 1935, 2.

5 – As the inventory's technical director noted, existing classifications were 'poorly adapted to New York City conditions' even though they mirrored the Tax Department's own, at least for residential properties. New York City Housing Authority, *Real Property Inventory, City of New York, Borough of Manhattan: Residential Report*, New York: NYCHA, 15 October 1934, xii.

6 – The Tax Department pointed out this aberration. New York City Department of Taxes and Assessments. *Annual Report for the Year Ending December 31, 1937*, 17.



Scale 1 Inch = 100 Ft. PLOT DIAGRAM Indicate North

FT. WASHINGTON AVE.

THOMPSON AVE.

STREET

STREET

Basements—Data Acquired In Whose Name?

BUILDING DIAGRAM

1 Division = 5 Ft.

BUILDING DATA

Block 2020

Size 100 x 87

No. of Stories 6

Area 7180 Sq. Ft.

Ground 42,680 Sq. Ft.

Height 71-8

Volume 509,600 Cu. Ft.

Date Built 1939

Date Altered

Elevators No. 1 Type M

Special Equip

Block 2020

Lot 20

Sec. 8

Dist. 22

MANHATTAN

50 Ft. High Ave.

Street Address

Building Class D 1

50 Ft. Wash Inc.

LAND

Size 100 x 100

Area 10,000

Frontage 100

Zoning Use Res

Area B Height 12

Other Bldgs

LAND VALUE CALCULATION		% 38-40	% 40-41	% 19	% 19	% 19	% 19
UNIT VALUE PER FRONT FT.		330	340				
FRONTAGE X UNIT VALUE		\$5,000	\$4,000				
ADJUSTMENTS FOR DEPTH, SPECIALTY, ETC.							
ADDITION FOR CORNER INFLUENCE							
PLOTTAGE	10	\$3,500	\$3,400				
TOTAL VALUE		\$6,500	\$7,400				

CONDITION OF BUILDING		ADDITIONAL RECORD	
STRUCTURE IS	DATE		
As Appropriate	40		
As Over Improvement			
As Under Improvement			
As Under Improvement			
As Under Improvement			
PHYSICAL CONDITION	DATE		
Now	40		

RECORD OF ASSESSMENTS		EXEMPTION		WRITS		RECORD OF CONVEYANCES	
YEAR	Land	Improvements	Assessor	Value Not Included in Assessment	VALUE CLAIMED	DISPOSITION	DATE
38	22,000	0	R.D.	Lot 2 and 4 Separate	Ownership		1-2-38 R.V. Collins
39	30,000	P	R.D.				11-3-39 J.R. Walsh
39-40	36,300	P	R.D.				5-11-40 Neely Im. Corp
40-41	37,400	168,100	R.D.	.33			50 Ft. Wash Inc. Ord 66

RECORD OF MORTGAGES		TYPE OF MORTGAGE		AMOUNT		INTEREST RATE		MATURITY	
DATE	MORTGAGEE	TYPE OF MORTGAGE	AMOUNT	INTEREST RATE	MATURITY				
5-3-39	First Bk. & Tr. Co.	1st	136,000	4 1/2	5-1-44				
5-11-40	Neely Impr. Corp.	PM	25,000	6	5-1-48				

Illustration 1. Sample Property Card, front of card. As reproduced in New York City Department of Taxes and Assessments, *Annual Report for Fiscal Year July 1, 1939 to June 30, 1940*, New York: Tax Department 1940, 10-11. In this sample card the photograph does not include the standard property identification sign (indicating block and lot number).

BUILDING AND LAND DATA				INCOME AND EXPENSES			
<p>GENERAL STRUCTURAL DETAILS</p> <p>Type of Building: Semi-F.F.P. Floor & Roof Beams: Wood</p> <p>Foundations: C. Floors: Wood</p> <p>Partition: St. Interior: Reg</p> <p>Walls: Bk. Plumbing: Ref</p> <p>Roof Type: Flat Heating: Reg</p> <p>Roofing Material: T & F Air Cond. & Cooling: None</p>				<p>INCOME</p> <p>Year 40</p> <p>Av. Rent Per Rm. \$20.00</p> <p>Vacancies 4</p> <p>Ant. Vacancies 2960</p> <p>Gross Income 29680</p>			
<p>AREAS & VOLUMES</p> <p>Sq. Ft. Cu. Ft.</p> <p>No. of Rooms 136</p> <p>No. of Apts. 47</p> <p>No. of Stories 0</p> <p>No. of Bldgs. Separate Manr</p> <p>Chas. (Att-Det-Built In)</p>				<p>EXPENSES</p> <p>Water 490</p> <p>Fuel 1400</p> <p>Electric Light & Power 525</p> <p>Supplies 1430</p> <p>Repairs & Maintenance 1630</p> <p>Painting & Decorating 1400</p> <p>Wages 890</p> <p>Management 15110</p> <p>Pre-Insurance 575</p> <p>Other Insurance 6120</p> <p>Misc. Exp. 560</p>			
<p>ORIGINAL CONSTRUCTION</p> <p>Est. Cost in Plans \$ 165,000</p> <p>Actual Cost</p> <p>Labor, Material & Equipment 150,387</p> <p>Incidental Erection Costs (Survey, Tests, Etc.) 255</p> <p>Contractor's Fees or Profit 10,000</p> <p>Architect's & Engineer's Fees 1,000</p> <p>Miscellaneous Costs: Supervision, Contingencies 2,240</p> <p>Total Construction Cost 163,862</p> <p>Miscellaneous Cost 1,551</p> <p>Taxes & Insurance During Construction 2,025</p> <p>Interest on Other Capital 6,636</p> <p>Total Cost of Building (Incl. Hook Excrv.) 174,454</p> <p>Cost of Land 21,000</p> <p>Total Original Cost of Property 195,454</p>				<p>EXPENSES</p> <p>Water 490</p> <p>Fuel 1400</p> <p>Electric Light & Power 525</p> <p>Supplies 1430</p> <p>Repairs & Maintenance 1630</p> <p>Painting & Decorating 1400</p> <p>Wages 890</p> <p>Management 15110</p> <p>Pre-Insurance 575</p> <p>Other Insurance 6120</p> <p>Misc. Exp. 560</p> <p>TOTAL EXPENSES 15110</p> <p>SUMMARY (General)</p> <p>Total Gross (Fully Rented) 32640</p> <p>Total Expenses 15110</p> <p>Net (Potential) Income 17530</p> <p>% Net on Assessed Value</p> <p>Total Gross (Actual) 29680</p> <p>Total Expenses 15110</p> <p>Net (Actual) Income 14570</p> <p>% on Assessed Value 7.12%</p>			
<p>GENERAL LAND DETAILS</p> <p>SOIL: (Rock, Sand, Clay, etc)</p> <p>ALTERATION Year</p> <p>Character</p> <p>ALTERATION Year</p> <p>Character</p>				<p>ADDITIONAL RECORD</p> <p>SUPPLEMENTARY FILE</p>			

Illustration 2. Sample Property Card, back of card. As reproduced in New York City Department of Taxes and Assessments, *Annual Report for Fiscal Year July 1, 1939 to June 30, 1940*, New York: Tax Department 1940, 10-11.

7 - 'An Outline of Surveys in the Field of Real Property and Housing', WPA Technical Series: Research, Statistical and Survey Project Circular No. 10, Washington: WPA, 12 June 1939, 12.

precisely the realities of New York real estate, the department expanded the building classification from ten categories into fifteen major groupings and eighty-four building types.⁷ This new scheme was essential due to the enormous change in the city's built environment. Skyscrapers, lofts, cinemas, high-rise apartments, gas stations, parking garages and fireproof buildings, for example, all emerged during this period (figure 3). Building classifications that registered these changes were not simply record keeping — they were necessary for



Figure 2. 1304-1-M, Waldorf-Astoria Hotel, 301 Park Avenue, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939-41. Courtesy New York City Municipal Archives.



Figure 3. 559-16-M, 112 East 14th Street, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939-41. Courtesy New York City Municipal Archives.

8 – William Stanley Miller quoted in ‘New Assessment Classifications Fixed’, *Real Estate Record* (19 November 1938), 4. See also William Stanley Miller, *Knowing the Tax Department and the Tax Commission of the City of New York*, New York: Tax Department 1938, 22.

9 – ‘Cameras Used to Help Cities Reappraise Property’, *American City* (December 1937), 105.

10 – The WPA noted the need for coordinated record-keeping across governmental departments, recommending that all agencies dealing with real property switch to a property card system and block-and-lot mapping. In New York, the Tax Department’s property card project was paralleled by record modernization efforts in the County Register’s Offices (New York, Queens, Kings, Bronx) and the Department of Building and Housing. Taken as a group these projects represented both a ‘time-saver’ and a ‘money-saver to the public and the city’. *WPA Research and Records Programs in New York City*, New York: WPA 1941, 14. See also Martha Byrne, *A Manual of the Block-and-Lot System*, Washington: US WPA NYC, 1938. 11 – ‘Installation of a Real Property Tax Record Card’, *WPA Technical Series: Research Statistical, and Survey Project Circular No.12*, Washington: WPA, 26 August 1939, 37.

12 – New York City Department of Taxes and Assessments. *Annual Report for the Year Ending December 31, 1937*, 7.

13 – ‘An Outline of Surveys in the Field of Real Property and Housing’, 12–13. 14 – See *Interim Report on Assessment Trends, Years 1932–34*, Exhibit C1, for a reproduction of the Madison appraisal card. A reproduction of the New York City card appears in New York City Tax Department, *Annual Report for Fiscal Year July 1, 1939 to June 30, 1940*, New York: Tax Department 1940, 9–10.

maintaining the city’s fiscal solvency.⁸ To re-assert authority over this chaotic tax base, the Tax Department was determined to overhaul its internal and external operations, placing them on a so-called ‘scientific basis’. In 1938, New York City called upon the resources and expertise of the federal government to modernize its real estate records.

The federal government, through the agency of the WPA, had funded a number of photographic real property tax surveys, though mostly in cities far smaller than New York. These surveys included the development of property record cards, photographs and mapping systems. In the state of Ohio, for example, the Lucas County Assessor’s Office photographed 90 000 buildings in the greater Toledo area during 1937, and pasted 1 × 1½ inch prints onto large-scale parcel maps. By the late 1930s these projects were so prevalent that the municipal affairs journal *American City* observed that ‘the candid camera has been conscripted for municipal service’.⁹

Given these earlier experiences, the WPA was in position to guide the city of New York in the implementation of its own real estate survey — in addition to providing funding. The WPA recommended that municipal tax departments abandon the yearly ledger, the traditional method of maintaining property information, in favour of a unit ledger. The unit ledger took the form of an 8 × 6 inch index card for each property. The advantages of the card system were obvious. First, it eliminated the recording confusion caused by ownership changes because properties were identified by a permanent location number, not a name. These numbers were generated by a ‘block-and-lot’ index mapping system used in Manhattan since in 1914 and then being installed in the other boroughs, also with WPA funding.¹⁰ In this type of index each real estate plot was identified by a section or borough number, a block number, and a lot or parcel number. The corresponding record card was filed numerically and accessed through index maps. This card system also eliminated lengthy tax searches because information for multiple years was summarized in a single record: assessments, exemptions, writs, conveyances and mortgages could be recorded on the cards adopted for use in New York City.

The WPA endorsed the property card system for another reason as well: it presented the opportunity for the mechanization of record keeping. Such an administrative effort was deemed essential for modern governance; indeed, mechanization went hand-in-hand within the bureaucratic culture of the industrial capitalist democracy that the USA had become by the early-twentieth century.¹¹ This mechanization utilized a number of newly developed business machines including addressing equipment, tax receipt calculators and punch card tabulators, as well as index card filing systems in place of cumbersome ledger books. Not only did these machines simplify record keeping, they also rendered it more efficient. Clerical work was significantly reduced (once the massive transcription effort was complete) and, as the New York City Tax Department observed, its assessors could devote more time to ‘the actual work of assessing’.¹²

Photographic reproductions were particularly important in modernizing the data required for assessment, the so-called ‘instrument descriptions’. Prior to the 1930s these descriptions were minimal, often only including data such as lot size, lot coverage and number of stories. While field assessors could supply additional remarks, New York’s yearly ledgers rarely contained significant supplemental information. For the WPA, detailed descriptions, including both written and visual data, were vital for ‘sound assessment’ in the field and it recommended that the modernized record system contain cards with ‘individual photographs of buildings arranged according to block and parcel numbers’.¹³ The card developed for use in New York, most likely adapted from Madison, Wisconsin, featured comprehensive building data.¹⁴ Building size and storey tallies were supplemented by area, height, volume, floor layouts and

distribution of occupancy (i.e., residential, retail). Detailed construction information was also included: date built or altered, type of construction, structural materials, mechanical equipment and utilities (i.e., elevator, heating, air conditioning). In addition, three types of visual information were included. The plot diagram situated the building in its locational block. The building diagram indicated its footprint within the plot.¹⁵ The building photograph identified the property unmistakably, corroborating the written data.

In New York City's Tax Department these photographs featured a frontal or nearly frontal view of the building being recorded, the angle determined by the size of the building and the width of the street (figure 4). In the canyons of lower Manhattan, for example, where the narrow streets date to the seventeenth century and the street wall is continuous, the tax photographs depict the buildings from an extremely oblique angle (figure 5). In the foreground of each image, placed in the street or on the opposite sidewalk, is a sign identifying the building by its newly established number on the tax rolls, key-coded for block, lot and borough. Since many buildings in New York are not detached, the placement of this sign, which was equipped with a small triangular pointer, distinguished the recorded building from its contiguous neighbours. The photographs appeared on the department's property cards as black and white prints, each measuring 2 × 3 inches, pasted in the upper left corner of the card. In this context their perceived value to assessment procedures is immediately apparent. As one city assessor put it in 1938, 'the photograph tells me more about the building than most of the words'.¹⁶ What the photographs said about the building was understood as scientific rather than subjective, presenting verifiable facts rather than individual guesswork. In this way the images served as a visual parallel to census data, using images of buildings, rather than profiles

15 – These diagrams were drawn at a scale of approximately 1':100'.

16 – 'The Growing Applications of Municipal Photography', *American City* (May 1938), 57.



Figure 4. 1903-31-M, 163 Lenox Avenue, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.

Figure 5. 40-25-M, 71 Pine Street, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.



of their occupants, to track demographic changes in New York, circa 1940. The apparently objective visual evidence they contained was crucial to the success of the Tax Department's effort to modernize and equalize real property assessment, not only as an internal administrative operation, but as an external public function, providing what the journal *American City* called 'a real picture of the physical city'.¹⁷

American City also noted that the photography required to create this real picture was a relatively new undertaking for municipalities, and observed that New York City was engaged in two of the largest municipal photographic projects in the country.¹⁸ The first was the Police Department's conversion of its one million case files into three-part records that included photographic reproductions of fingerprints, mug shots and criminal history. The second was the Tax Department's property card project, which *American City* distinguished from the Police Department's initiative because it required an extensive amount of field photography. One indication of the relative newness of such field work is *American City's* discussion of who was qualified to conduct 'this valuable municipal service'. Rather than hiring professionals, the journal advised its readers to seek out the 'amateur photographer' from among municipal employees: 'almost any group of a dozen men will contain a camera enthusiast. He is the man to delegate as the photographer'.¹⁹

As a federally funded WPA project, however, New York's photographic tax survey had as its larger goal the employment of those not already on the city payroll. Specifically, such projects were understood to exist outside the normal function of the sponsoring agency and to represent new activities that could not be undertaken without the assistance of federal relief workers.²⁰ Since WPA work-relief assignments were based on an employee's work history, the amateur photographer or camera enthusiast was most likely ineligible for the project. But a photographer with professional experience qualified as a 'skilled,

17 – 'A Building Survey to Aid Local Assessors', *American City* (February 1938), 83. This article described a survey underway in Providence, Rhode Island. Despite the WPA's June 1939 endorsement of photography for the preparation of modernized tax records, in an August 1939 circular detailing the step-by-step installation of the record card system the use of photography is not mentioned.
 18 – 'The Growing Applications of Municipal Photography', 57–58. The *American City* had planned an in-depth report on photography and tax records since it issued a call for copies of 'photographic assessment records' in use by municipal governments in its October 1941 issue. The entry of the USA into World War II may have scuttled this report, for the article never appeared. See 'Photographic Assessment Records?' *American City* (October 1941), 7.
 19 – 'The Growing Applications of Municipal Photography', 58.
 20 – See 'Definitions of WPA Projects', *WPA Bulletin No. 21*, Washington: WPA, 2 August 1935, 6.

non-manual' Class III worker — the same occupation category as the clerical workers who were the tax project's primary relief personnel.²¹

Beyond their probable wage classification, little is known of the photographers drawn from the WPA's relief rolls and assigned to the tax project in 1937. Unlike their celebrated counterparts then working for the Farm Security Administration — Dorothea Lange, Walker Evans, Jack Delano and others who shaped the visual culture of the New Deal — the New York City tax photographers are all but anonymous. According to *American City*, thirty-two photographers were working on the project in the spring of 1938. But because New York City's WPA employment records no longer exist and monthly progress reports submitted to Washington are incomplete, to date, not a single name is associated with the tax photographs.

The makers of the photographs exist as shadowy figures, their silhouettes sometimes appearing in the foreground of an image, stretching out across the sidewalk or the street. In other images they appear disembodied, a hand or forearm reaching into the frame to steady the sign bearing the building's tax identification number. In still other images they are an accidental presence, as the corner of a clipboard held by an unknown worker inadvertently appears in the photograph (figure 6). Sometimes, though, they are unabashedly present, fully in the frame in coat and tie, overcoat and hat, or shirtsleeves, often partially occluding the recorded building (figure 7). These glimpses, however brief, are revealing. Given the presence of shadows, they worked in the early morning and the late afternoon and given the presence of snow, they worked when it was cold as well as when it was warm. It seems likely that they worked in two-person teams with one person taking the photographs and the other person recording the progress for the film file index, borough by borough, block by block and lot by lot.

21 – 'Allocation of Occupations to Wage Classes', n.p.



Figure 6. 249-8-M, 277 South Street at Pike Slip, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.

Figure 7. 39-37-M, 128 Water Street, NYC
Tax Photographs, black and white print
from duplicate of original 35mm negative,
1939–41. Courtesy New York City
Municipal Archives.



With five boroughs, nearly 16 000 blocks, and as many as forty lots per block, work must have moved at a deliberate pace, particularly when the selective re-shooting, inevitable in a project of this scale, is factored in. Though the extent to which the vagaries of lighting, weather, pedestrian and vehicular traffic and other impediments may have affected the field work is unknown, it may be indicated by the frequent lack of sequential numbering of the negatives keyed to the buildings on any given block.²² This suggests that, over the course of the project, re-shooting of select buildings or entire blocks was not a rare occurrence. Despite whatever delays they may have faced, by June 1940 the tax photographers had completed a sufficient portion of the project for the department to declare the property card system ‘a working instrument ... used in tax hearings, research, and in assessing work’.²³ Eventually, these photographers would expose 20 000 rolls of 35mm film producing 720 000 individual images. This figure includes every building standing in the five boroughs by 1943, the year the WPA ceased operation, and represents over eighty-eight per cent of the total real estate parcels in the city. The other twelve per cent were principally vacant lots or unimproved land.

When William Stanley Miller, a Tax Department administrator, first announced the tax record project in 1938, he described it as a ‘living inventory’.²⁴ Not only would it be comprehensive and up-to-date at its moment of completion, but the inventory would be revised annually, at the start of each fiscal year, to reflect as accurately as possible the rapid transformation of the city’s real property. Indeed, the department estimated that as many as 5000 new photographs and records would be needed annually to keep the survey current. Registering this state of flux had been one goal of the 1934 Real Property Inventory; its sponsors had sought a ‘public body [in the city] to keep the inventory going on a continuous basis’.²⁵ In 1938, the Tax Department had

22 – This numbering appears in the Film File Index prepared by Research Bureau clerks to key the final negatives to the borough-block-and-lot identification system.

23 – New York City Tax Department. *Annual Report for Fiscal Year July 1, 1939 to June 30, 1940*, 9.

24 – The phrase likely first appeared in a Tax Department press release. Miller is quoted in the following: ‘New Assessment Classifications Fixed’, *Real Estate Record* (19 November 1938), 4. ‘Real Estate Inventory Shows Brooklyn Buildings’, *Brooklyn Realty Magazine* (November 1938), 6.

25 – New York City Housing Authority, *Real Property Inventory*, ix.

answered their call with an on-going survey that was numerical, graphic and photographic in its extent.²⁶ Continuity was also a condition of WPA funding. WPA projects were to be 'sufficiently forward looking' and sponsors were to 'agree to maintain the file and keep it current'.²⁷

In New York City, once WPA funding was eliminated after 1943, revision of the tax survey became a regular function of the Tax Department's now permanent Research Bureau. The 1946 annual report (the first issued since 1940 because of war time restrictions) indicated that the Bureau now included a Photographic Division, then working principally in Queens County. This is not surprising since Queens, having the highest concentration of vacant land in the city, experienced a spurt of real estate development in the 1940s following the completion of highways and parkways to the city line.²⁸ Division staff photographed approximately 3700 buildings during the previous fiscal year — most of this probably the work of a single photographer, by then the only one among the Tax Department's nearly 400 permanent employees.²⁹ In addition to keeping the property cards current, this photographer was also engaged for 'special photographic work' providing additional building images to be used as evidence in legal proceedings and tax disputes, presumably to support the Tax Department's assessments against the property owner's contestation. While this points to the growing acceptance of photographs as legal evidence, it also highlights the ideological base of the tax survey and its socio-economic implications at the time of production. In this sense, though, it is important to distinguish between the photographs as images and the survey in its entirety as an archive.

The Image and the Archive

In labelling the survey a 'living inventory,' the Tax Department administrator William Stanley Miller may have been evoking the rhetoric and ideology of the 'living newspapers' produced by the WPA's Federal Theater Project. The 'living newspapers' were short plays (staged primarily in New York City) depicting contemporary social conditions, including poverty and labour strife, with honesty and truthfulness. Overt political content made the plays extremely controversial and they were frequently condemned as New Deal, or even Communist, propaganda.³⁰ Miller undoubtedly viewed the tax survey as 'honest and truthful' in its depiction of contemporary real estate conditions; these attributes having been achieved through the use of scientific assessment and photographic description. Miller may even have viewed the survey as a populist enterprise, given his promotion of the department's modernization programme as a public service providing easier access to tax records and enabling the equitable levying of property taxes.³¹ But such an inference neglects the significance of the tax survey as an instrument of authority, one that could be used not only by the Tax Department for fiscal purposes, but by other municipal agencies for unrelated activities. The larger utility of the archive was immediately recognized. For example, in 1938 it was suggested that the Tax Department would become a photographic clearinghouse for all municipal departments.³² The County Registers, the Department of Building and Housing and all other agencies dealing with real property began coordinating their records with the Tax Department's property card and block-and-lot systems.³³ This type of inter-agency sharing was useful. The standardization of records across departments expedited the process of searching for liens, code and zone violations and delinquencies against a given property. It also allowed for more efficient enforcement of regulations governing real property. In a city notorious for jerry-built construction and sub-standard buildings, providing public agencies with comprehensive information about private properties would appear to be a positive step — a move toward enlightened government.

26 – 'The Growing Applications of Municipal Photography', 57.

27 – *WPA Circular No. 12*, 11, 21–22.

28 – See Lee E. Cooper, '169,024 Parcels of Vacant Land Listed in the City', *New York Times* (15 February 1942), Section X, 1:8.

29 – The department's organisation chart is reproduced in New York City Tax Department, *Annual Report for the Year Ending June 30, 1946*, 18.

30 – On the 'living newspapers' see John O'Connor and Lorraine Brown, eds., *Free, Adult, Uncensored: The Living History of the Federal Theatre Project*, Washington: New Republic Books 1978. See also Barbara Melosh, *Engendering Culture*, Washington: Smithsonian Press 1991.

31 – New York City Tax Department, *Annual Report for Year Ending December 31, 1938 and Half Year Period Ending June 30, 1939*, 8.

32 – 'The Growing Applications of Municipal Photography', 57.

33 – See note 10 above.

After the attack on Pearl Harbor, however, it was possible that those same public agencies might exploit this information, in potential violation of civil liberties. Even before 7 December 1941, local and state tax officials across the country were discussing the possibility of using assessment records for national defence purposes. The records that would be of particular use were those of 'the modern and up-to-date assessment department' which, as in New York, included photographs as part of its building descriptions. Potential defence uses ranged from determining appropriate locations for bomb shelters and emergency housing to developing evacuation and policing plans — all of which required the sort of building data, photographic and statistical, that tax property cards provided. Such records might also be used to track changes in ownership or occupation, or other property transformations that might furnish 'valuable assistance in the investigation of persons suspected of un-American activities'.³⁴ Though deploying tax records for defence purposes represents an ideologically extreme utility, it is valuable for calling into question the neutrality of the tax survey project at the discursive levels of image and archive.

At the level of the image, the tax photographs can be understood as neutral: straight images with fixed frontal views, uniform depth-of-field and lack of formal manipulation or alteration. They appear 'honest and truthful' in their presentation of objective reality, i.e., the recorded building. The photographs exist as primary visual documents, the equivalent of the building data presented elsewhere on the property index cards. A photograph of a tenement with street-level stores conveyed the distribution of residential and commercial occupancy, in addition to more obvious information about building size and type. A photograph of a brownstone town-house with a stoop-level restaurant or cocktail lounge conveyed a typical Depression-era transformation from purely residential to mixed-use commercial space, in addition to more obvious information about building age and materials (figure 8). The neutrality and

34 – Leo Hinds, 'Assessment Records as Aids to the Defense Effort', *Papers Presented at the Northeast Regional Conference on Assessment Administration*, Chicago: National Association of Assessing Officers 1941, 32–3.



Figure 8. 1303-141-M, East 44th Street near Lexington Avenue, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.

objectivity of these photographs is most evident when compared to other documentary photographs made under New Deal auspices. Setting aside the well-known depictions of rural poverty produced by the Historical Section of the Farm Security Administration (FSA), two urban projects sponsored by the Photographic Division of the New York WPA Federal Art Project provide a useful comparison.

Arnold Eagle and David Robbins's *One Third of a Nation* and Sid Grossman's *Harlem Street Scenes* represent two extremes of 1930s documentary expression.³⁵ *One Third of a Nation* depicts slum conditions on Manhattan's East Side, starkly illustrating President Franklin D. Roosevelt's famous phrase 'I see one-third of a nation ill-housed, ill-clad, ill-nourished'.³⁶ *Harlem Street Scenes* depicts commercial and social activities in East and West Harlem, vividly portraying urban vitality in the midst of economic adversity. In both projects, the buildings of New York provide a crucial backdrop. Inflected by a reformist social function, the city's brownstones and tenements serve alternately as generators of human misery or as emblems of human survival. In either case a bustling street life is almost always evident: children play in vacant lots, men fix parked cars, sidewalk vendors sell their wares. In the tax photographs, by contrast, those same buildings appear mute and devoid of emotional content — a consequence of their formulaic artlessness. The tax photograph format, with its foregrounding of the block-and-lot sign and full-framing of the recorded building, had a distancing effect that effectively suppressed the city's social dimension (figure 9). But if the image is neutral, the archive is not.

The socio-political meaning was assigned to the archive both before and after the making of the tax photographs. Meaning first accrued with the economic and administrative factors that gave rise to the photo-documentary project and followed with the fiscal and regulatory uses to which the archive was put upon its completion. Distinguishing here between image and archive

35 – See Arnold Eagle and David Robbins, 'One Third a Nation' and Sid Grossman, 'Harlem Street Scenes', *New York City Fine Arts Project, Photographic Division, New Deal Network Photo Gallery*.

<http://newdeal.feri.org/library/h_1x.htm>

36 – Franklin Delano Roosevelt, 'Second Inaugural Address', *The Public Papers and Addresses of Franklin D. Roosevelt*, New York: Macmillan Company 1941, 1.

<<http://newdeal.feri.org/texts/92.htm>>



Figure 9. 1732-72-M, 488 Lenox Avenue, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939–41. Courtesy New York City Municipal Archives.



Figure 10. 998-62-M, 7th Avenue at 45th Street, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939-41. Courtesy New York City Municipal Archives.



Figure 11. 17-9-M, 43 West Street, NYC Tax Photographs, black and white print from duplicate of original 35mm negative, 1939-41. Courtesy New York City Municipal Archives.

is not to negate the act of photography since, as an WPA work-relief effort, the taking of these photographs — the exposing of the film by unemployed photographers on the streets of New York — was itself a political act catalyzed by the Great Depression. Nonetheless, circa 1940, the tax survey's photographic 'currency', to use John Tagg's term, was derived almost exclusively from its existence as archive — literally, as a collection of public records and theoretically, as a framework of cultural discourse.³⁷

Today, however, more than sixty years after completion, the tax project's photographic currency has reversed itself. The archive is neutral; the image is not. To a degree, this reversal began the moment the photographs were taken. Fixing the buildings in time, the photographs were destined to become obsolete for the purpose of tax assessment. This became especially so within the dynamic construction environment of post-war New York when urban renewal transformed huge, multi-block swaths of the city. But as the utility of the photographs as tax records diminished, the value of the photographs as historical records increased. This transformation of role and meaning was complete when, by the early 1980s, the photographs were no longer used for tax assessment and the survey's archive transferred from the Department of Finance (the Tax Department successor agency) to the New York City Municipal Archives.

Notably, the survey's final value was recognized as early as 1938 when *American City* observed that if the collection were to be preserved for the future it would 'furnish a most interesting historic record'.³⁸ And so it does. Available for viewing on microfilm, the tax photographs are used by architects, historic preservationists, historians and film consultants as documentary evidence of the state of a building and the state of the city, circa 1940. Available in reproduction (as 8 × 10 or 11 × 14 inch prints conveniently ordered via the internet), the tax photographs are also purchased by members of the general public who seek a memento of a building significant in one's personal history — perhaps the place one lives now or the place one's progenitors once lived or worked.³⁹ Whether used for sentimental or scholarly purposes, the 720 000 photographs of the tax survey provide an astonishing accumulation of details that are all but invisible when the images are viewed solely as tax documents. Cars, clothing, shop windows, signage, dogs, trash and laundry: the detritus of everyday urban life at the end of the Great Depression is recorded in these images with an almost archaeological precision (figure 10). But as these small details render isolated portraits of urban habitation in 1940, the images of the buildings themselves render something else entirely.

In its 1937 *Annual Report*, the Tax Department noted that property assessment in the city was a 'formidable task' requiring the evaluation of 'each piece of real estate from a cottage to a skyscraper'.⁴⁰ Those different building types are fully recorded in the tax photograph archive because, however disproportionately, each contributed to the municipal tax base. Also contributing to the tax base were the minor and quotidian structures that likewise filled five boroughs and 16 000 blocks. Inconspicuous and overlooked, these buildings generally hide in the historic shadows of the city's monumental and famous buildings. But New York's stores, cinemas, service stations, offices and factories were products of the same unruly development process as the towers and tenements — products of the same 'competition, cross-purposes, and economic chicane' according to the critic Lewis Mumford.⁴¹ And so, the tax photographers dutifully recorded each one for the survey, leaving a portrait of New York that is startling in its completeness (figure 11). In those 720 000 images are displayed all of New York's congestion, decay, honky-tonk, and even beauty, all of its modern, urban spectacle. This was the city of which E.B. White famously wrote in the sweltering summer of 1949 and, ultimately, his simple words best characterize the Tax Department's WPA photographic survey: 'Here is New York'.⁴²

37 – See John Tagg, 'The Currency of the Photograph: New Deal Reformism and Documentary Rhetoric' in *The Burden of Representation*, Amherst: University of Massachusetts Press 1988, 153–83.

38 – 'The Growing Applications of Municipal Photography', 57.

39 – These reproductions are made from duplicates of the original negatives and cost US\$25.00–\$35.00 depending on size. Photographs can be ordered using a building's address, but there is an additional charge for a block and lot search. The order form for the tax photographs is available at the New York City Department of Records website. <<http://www.nyc.gov/html/records/html/tpof.html>>

40 – New York City Department of Taxes and Assessments. *Annual Report for the Year Ending December 31, 1937*, 7.

41 – Lewis Mumford, 'The Sky Line: Growing Pains — the New Museum, June 3, 1939', reprinted in Robert Wojtowicz, ed., *Sidewalk Critic*, New York: Princeton Architectural Press 1998, 230.

42 – E.B. White, *Here is New York*, 1949; reprint. New York: The Little Bookroom 1999.