

NEW YORK CITY MUNICIPAL ARCHIVES
31 CHAMBERS ST., NEW YORK, NY 10007

Guide to the 1940s Tax Department photographs, 1939-1951

Collection No. REC 0040

Original processing by unknown archivist, date unknown. Finding aid by staff archivist Kelli O'Toole, 2018.

Summary

Record Group: RG 035: Department of Finance

Title of the Collection: 1940s Tax Department photographs

Creator(s): United States. Work Projects Administration (New York, N.Y.); New York (N.Y). Tax Department

Date: 1939-1951, bulk 1939-1941

Abstract: This collection consists of photographs depicting every real estate parcel in the five boroughs of New York City, dated between 1939-1951, with the bulk of the images dating from 1939-1941. The Works Project Administration (WPA), formerly known as Works Progress Administration and the New York City Tax Department collaborated to update the process by which land and buildings were assessed for real property tax purposes. The new process recorded information about each parcel on a “property card,” that included a photographic print. The New York City Tax Department created a new method for tax assessment with the use of property cards instead of ledgers. The separately accessioned property cards are collection REC 0048.

Collection #: REC 0040

Extent: 19.85 cubic feet (722,485 images on 130 reels)

Language: English

Physical location: Materials are stored onsite in frozen storage at 31 Chambers St.

Repository: New York City Municipal Archives, Department of Records and Information Services, 31 Chambers St., New York, NY 10007

Immediate Source of Acquisition: The collection was transferred from the Department of Finance to the Municipal Archives in 1980.

Access and Use: Access to the original negatives is restricted. The photographs were shot on cellulose nitrate film, which is highly flammable and cannot be safely handled.

Existence and Location of Copies: The entire collection has been digitized and is available online. The collection can also be viewed on microfilm in the Reference Room, Room 103, at 31 Chambers St. In addition, there are two copies of the negatives—a duplicate copy used to produce enlargements, stored at 31 Chambers St., and a second generation positive copy stored off-site.

Preferred citation: Identification of item, date; 1940s Tax Department photographs, 1939-1951; REC 0040; Series name; Municipal Archives, City of New York

Processing Note

In 1980, the original Agfa Plenachrome nitrate negatives were accessioned by the New York City Municipal Archives. The nitrate film had been tightly rolled and stored in 20,047 film canisters, each containing 36-frames (5.25 feet in length). The canisters were named with an alphanumeric code (e.g. B-302), referred to as the roll number. This code corresponds with a paper index arranged by block and lot numbers.

In 1990, the negatives were duplicated onto new film stock. Positive copies were created on fine grain 35mm stock that was then put into off-site storage. Duplicate positive copies for reference access along with negative copies for production of photographic enlargements were also created. Prior to the duplication process, the collection was closed to researchers and the prints were ordered sight unseen. Duplication was completed off-site by Western Cine of Denver, Colorado, with funding from multiple sources, including grants from the National Historical Publications and Records Commission (#89-096), the New York State Library Conservation/ Preservation Program, the Andy Warhol Foundation, the Municipal Archives Reference and Research Fund, the National Endowment for the Humanities, Office of Preservation (PS- 20508-92), and tax-levy funding.

The film was spliced together onto standard motion picture-length 1,000 foot rolls, enabling replication to occur on motion picture reproducing equipment. The alphanumeric code the canisters were named with was appended to each strip as they were spliced together. An additional one foot leader was added between film strips to help differentiate between them.

The first duplicate was produced by using a full-immersion liquid-gate contact printer. The contact process guarantees full fidelity of detail to the original images and the liquid immersion allows for the film that is badly scratched to produce a clean copy, though this method can cause loss of detail. The first duplicate was produced on 35mm fine grain positive stock, totaling twenty-one 1,000 foot reels that have been stored off-site. This duplicate, known as the archival master copy, was then used to create the negative copy for printing and the positive copy for reference use. The negative copy was used to create enlargements for researchers. The reference copy (diaz microfilm) was cut to 100 foot lengths to be used in standard 35mm microfilm reader machines for researcher use. When researchers access the images from the microfilm copy, it is necessary to have the block and lot information for the building. Research is done to complete the look up with either the land atlas maps or the [New York City Government Map Website](#), then the index is used to locate the corresponding roll of film.

The original 128 reels of nitrate film were then placed in frozen storage until 2018. In 2016, an additional 298 rolls of nitrate film from the borough of Queens were found in off sight storage. These rolls have not been duplicated using the full-immersion liquid-gate printer, but were spliced together onto two 1,000 foot reels for the creation of the digital copy. In 2018, the original film was removed from frozen storage and sent to the selected digitization vendor, Luna Imaging Inc., Los Angeles, California.

For the creation of the digital copy, Luna Imaging used an overhead copy stand technique with a Canon 5DS camera and light box, which captured the image at a 24-bit RGB. Luna then converted the RAW files to TIFF format with no sharpening or dust filters. The files were named by the borough number, block number, and lot number. If there was more than one image for a block and lot, the addition of a letter was added to the file name. If the image did not have a block or lot number, the file was named with an alphanumeric code from the original roll and the image number. Digitization was completed in 2018 and the original nitrate film has been placed back in frozen storage for preservation.

Historical Note

The “Real Property Tax Card Record System for the City of New York” Project No. 465-97-3-148 is commonly known as the tax photos and property cards. In 1938, the New York City Tax Department (present day Department of Finance) requested sponsorship from the United States federal government’s Works Projects Administration (WPA), to finance and staff a project that would collect and record information on every piece of real estate in all five boroughs of New York City. This was proposed to allow the city to assess and impose property taxes on all parcels of land in a more equitable manner. According to William Stanley Miller, a Tax Department administrator, the project would be a “living inventory,” with the inventory being revised annually.

By 1939, the project was underway. The WPA advised that the Tax Department change the tax collection system from yearly ledgers (assessed valuation of real estate) to an 8 1/2 x 14 inch index card for each property. The index cards would be filed by a permanent block and lot number which identifies the property by a borough number, block number, and lot number. The block and lot system was generated by a block and lot index map that was started for Manhattan in 1914. This system was subsequently employed throughout the other boroughs, under the direction of the WPA. Each piece of property could then be identified by this permanent numeric system. During this period of conversion, the WPA was coordinating the installation of the property card system at the County Registrar’s Office and the Department of Housing and Buildings to create a synchronized record keeping system.

With 900 white-collar workers—most of whom were bookkeepers and auditors—and an estimated 32 photographers, the project began. The bookkeepers and auditors created the “property card,” collecting data which included the age and condition of each property’s building, location, lot size, building type, plot diagram and size, and a 2x3 photograph of the property, added for “instrumental descriptions.” This 2x3 photograph became known as the “tax photo.”

The tax photos were considered an important aspect of the modernization of tax assessments. It was required that the images be frontal shots of the building; oftentimes, multiple buildings appear in the image. To identify the parcels of land, a signboard was placed in the images with the block number, lot number, borough, and arrow pointing to the building to which the signboard was assigned.

These photographs were taken by 32 photographers, all of whom are believed to have traveled in pairs, with one setting up the camera and taking the picture, and the other creating an index containing the block and film roll number. Little is known about these two-man teams, aside from they were hired by the WPA as “skilled, non-manual” Class III workers. These teams can often be spotted in the images they’ve taken, sometimes fully posed in front of the camera and house, sometimes just showing an arm or a leg. The photographs were shot year round and at all times of day, indicating that these two-man teams worked non-stop, allowing the New York

City Tax Department to state in the Annual Report for Fiscal Year 1940 that the property card system was a “working instrument.”

In 1938, when the ‘Real Property Tax Card Record System for the City of New York’ began, there were 815,000 parcels of land registered with the New York City Tax Department. At the completion of the project in 1941, photographs of 690,000 lots had been taken and secured to property cards. Photographs were not taken of vacant lots.

Due to the outbreak of war and time restrictions, the WPA was disbanded and funding for updating the property cards ended in 1943. The continual updating of the property cards then became a function of the Research Bureau of the Tax Department. An estimated 50,000 parcels of land were photographed by the Research Bureau staff from 1949-1951. Due to the large scale of the WPA project many of the images were deemed unacceptable and needed to be reshot, parcels were also shot to update the property cards, and sometimes used for evidence in legal and tax disputes.

Sources

Esperdy, Gabielle. 2004. "A taxing photograph: The WPA Real Property Survey of New York City." *History of Photography* 123-136.

Goodwin, Aaron. 2016. "Property Cards 1939-1990s." In *New York City Municipal Archives: An Authorized Guide for Family Histories*, 97-102. New York: New York Genealogical and Biographical Society.

New York City Department of Taxes and Assessment. 1937. "Annual Report for the year ending December 31, 1937." Annual Report, New York City.

New York City Tax Department. 1940. "Annual Report for Fiscal Year July 1, 1939 to June 30, 1940." Annual Report, New York City.

Works Project Administration. 1943. *Final Report of the Works Project Administration for the City of New York 1935-1943*. Final Report, New York City: New York City Municipal Reference and Research Center.

Scope and Content Note

The 1940s Tax Department photographs consist of over 720,000 photos of parcels of land in New York City. The vast majority of these images were photographed by WPA staff from 1939-1941. Originally the project plan included updating the property cards annually, but due to limited staff and resources, an estimated 50,000 of the buildings were reshot by the Tax Department staff in 1949-1951. These images do not contain a signboard with a block and lot identifier. The images were identified by the borough indexes which indicated the parcel information for each roll of film. In addition to photographs of the buildings, there are outtakes. These images are photos taken by WPA photographers that do not include a building. Often these are images captured when the camera fell or the photographer reloaded the film. There are also images of a photographer posing in front of the camera. Rolls of film from the original collection were not transferred to the Municipal Archive from the Department of Finance, and some of the rolls of film were deteriorated making them unable to be digitized, because of this not all properties are available.

As a whole, this significant collection provides insight into life in pre-World War II New York City; individually, the images serve as a photographic record of every taxable building in at the time. The images show every building in all five boroughs, regardless of stature, and may be the only photograph of these buildings. At this time, New York was uniquely comprised of metropolis, farms, villages, suburbs, and tenements. No favoritism was shown when photographing the high-rise apartments of Midtown, beach front bungalows of the Rockaways, mansions of Riverdale, tenements of the Lower East side, or brownstones in Park Slope, Brooklyn.

Post-war New York went through many changes that led to large numbers of buildings being lost through demolition, abandonment, arson, and urban renewal. Construction of highways, subsidized housing complexes, and airports in Brooklyn, Harlem, the Lower East Side, the South Bronx and Jamaica mean the images are the only visual documentation through public record of these neighborhoods.

This collection not only documented where New Yorkers worked and lived, but also how they lived. The images depict movie houses, restaurants, cafeterias, hotels, churches, service stations, shops, markets, and bars. They also show people shopping, political signs, graffiti, automobiles, horse and carriages, snow removal, and milk delivery. The value of this collection was recognized in the Final Report of the Works Projects Administration for the City of New York 1935-1949, which predicted that "...their value, if not immediately apparent, may appear some later time as has been true of countless limited, isolated research undertaking in the history of mankind."

Key Terms

Names

New York (N.Y.). Department of Finance. Bureau of Real Property Assessment
New York (N.Y.). Tax Department
United States. Works Progress Administration. Division of Research, Statistics, and Records
United States. Works Progress Administration (N.Y.)
United States. Work Projects Administration (New York, N.Y.)
United States. Work Projects Administration of New York State

Places

Bronx (New York, N.Y.)
Brooklyn (New York, N.Y.)
Manhattan (New York, N.Y.)
New York (N.Y.)
Queens (New York, N.Y.)
Staten Island (New York, N.Y.)

Subjects

Brownstone buildings
Commercial buildings
Depressions -- 1929
Dwellings
Industrial buildings
Multipurpose buildings
Municipal government -- New York (State) -- New York
New Deal, 1933-1939
Public buildings
Street photography
Streetscapes (Urban design)
Tax assessment
Tenement houses -- New York (State) -- New York
Wooden-frame buildings

Occupations

Architectural photographers
Government employees

Material Types

Black & white photographs
Cityscape photographs
Indexes
Nitrate negatives
Photographic prints

Arrangement

The 1940s Tax Department photographs are arranged into five geographic series by borough and one series containing the indexes for roll identification:

- Series I: Manhattan
- Series II: Bronx
- Series III: Brooklyn
- Series IV: Queens
- Series V: Staten Island
- Series VI: Indexes

Each series is arranged by block and lot, which also serves as the identification number for the images as **nynyma_rec0040_boroughnumber_blocknumber_lotnumber**, e.g. `nynyma_0040_1_00001_0024`. If there are multiple images for the same block and lot an alphabetic character is added to the file name, e.g. `nynyma_0040_1_00001_0024a`, e.g. `nynyma_0040_1_00001_0024a`.

However, within each series there are also outtake images which are arranged in the order they were photographed. The identification number for the outtake images are the film roll number and the image number **nynyma_rec0040_boroughnumber_rollnumber_imagenumber**, e.g. `nynyma_0040_1_B0308_12`.

Related Materials

Researchers interested in this collection may also wish to consult the following resources in the New York City Municipal Archives holdings:

- Tax Department property cards, approximately 1939-1980 (REC 0048)
- Department of Finance 1980s tax photos (REC 0041)
- Department of Buildings Manhattan block and lot records (REC 0039)
- Annual Record of Assessed Valuation of Real Estate all boroughs volumes, 1899-1963

Series Descriptions

Series I: Manhattan

Date(s): 1939-1951, bulk 1939-1941

Size (Extent): 2 cubic feet (85,838 images on 17 reels)

Historical Note: This borough consists of Manhattan Island, bound by the Hudson, East, and Harlem rivers. Manhattan also contains Roosevelt Island, Marble Hill, Wards Island, Randall's Island, and Governors Island. Manhattan's streets are organized in a grid system, with twelve avenues running north to south, and streets numbering 1-220 running east to west.

Scope and Content: This series contains images of the lots located in the borough of Manhattan.

Series II: Bronx

Date(s): 1939-1951, bulk 1939-1941

Size (Extent): 1.2 cubic feet (71,599 images on 10 reels)

Historical Note: The Bronx was initially part of Westchester County before becoming part of New York County, and then Bronx County in 1914. The Bronx is organized on an irregular street grid, which continues the street organization of Manhattan.

Scope and Content: This series contains images of the lots located in the borough of Bronx.

Series III: Brooklyn

Date(s): 1939-1951, bulk 1939-1941

Size (Extent): 6.8 cubic feet (278,371 images on 52 reels)

Historical Note: Brooklyn was an independent incorporated city until 1898, when it was consolidated into the City of New York.

Scope and Content: This series contains images of the buildings located in the borough of Brooklyn.

Series IV: Queens

Date(s): 1939-1951, bulk 1939-1941

Size (Extent): 4.9 cubic feet (243,422 images on 40 reels)

Historical Note: The borough of Queens was once comprised of 60 separate villages, each with its own separate system of street names and housing numbers. In 1898, the western part of Queens County, consisting of Long Island City, Newtown, Flushing, Jamaica, and the Rockaways were consolidated into the Borough of Queens. In 1911, various subdivisions of the borough were mapped together into one street system. This caused a duplication of block and lot numbers and street names, which are differentiated by ward number. Ward 1 contains Long Island City. Ward 2 contains Newtown. Ward 3 contains Flushing. Ward 4 contains Jamaica. Ward 5 contains the Rockaways. By the 1940s, the majority of the repeated block numbers were renumbered, though Wards 4 and 5 had not been completely renumbered. This means that occasionally two buildings in Queens had the same block and lot number during this time.

Scope and Content: This series contains images of the buildings located in the borough of Queens. Due to the duplication of the block and lot numbers, if the parcel is located in ward 4

or 5 there is an additional ending to the file name containing the ward number (e.g. nynyma_rec0040_4_00001_0001_w5).

Series V: Staten Island

Date(s): 1939-1951, bulk 1939-1941

Size (Extent): .85 feet (43,525 images on 7 reels of film)

Historical Note: Synonymous with Richmond County, Staten Island was commonly referred to as the Borough of Richmond until 1975.

Scope and Content: This series contains images of the lots located in the borough of Staten Island.

Series VI: Indexes

Date(s): 1939-1941

Size (Extent): 4 cubic feet (61 indexes)

Scope and Content: This series contains the indexes that were produced to identify the parcels of land that were photographed and what roll of film the images exist on. Manhattan consists of 7 indexes, Bronx consists of 7 indexes, Brooklyn consists of 15 indexes, Queens consists of 17 indexes, and Richmond consists of 15 indexes.