



City of Portland 1924 Tax Collection

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INTRODUCTION

In 1923 the voters of Portland approved a new city charter, replacing the existing bicameral system (a twenty-seven-member Board of Councilors and an elected mayor plus a nine-member Board of Aldermen) with a five-member City Council and an appointed City Manager. As part of this major change in the city's form of government, a tax reassessment was completed in 1924. For this reassessment, every taxable property in the city was documented and photographed. These tax records, each on a 3 7/8" x 14" page, were bound into books and stored in the Tax Assessor's office in City Hall, where they stayed into the 21st century. The 131 books are numbered and arranged alphabetically by street name. The City's islands have their own books, arranged by island.

On the front of each page was recorded the address of the property, the owner(s) in 1924, the use of the property, an estimate of its age, its condition, number of tenants and rents charged (if applicable), and information about building materials and finishes. Additionally, all of the dimensional data required to calculate the property value for taxes was included. For most properties, a 3" x 3 7/8" black and white photograph of the building on the property was pasted onto the page. On the back of most pages, a pencil sketch was done to show the footprint of the building(s), with dimensions, on the lot. Properties with more than one building generally got additional pages for each additional building, often with photographs of the additional buildings. Some records contain additional pieces of information, such as noting that the owner was a war veteran or widow of a war veteran (these individuals were taxed at a lower rate).

The "age" given for buildings should not be assumed to be correct, particularly for buildings built before 1900. The assessors recording the information on the records were not architectural historians and were not required to conduct deed searches or other research for these estimates of age. They seem to have provided their best guess at the age if the current owner could not provide them with an accurate date of construction. In some cases they simply entered "old".

In 1950 the City did another tax reassessment and the 1924 forms were updated using a blue ink stamp on the back of each page. If a property had changed hands since 1924, the 1924 owners name was crossed out and the new owners name was written in pencil. On some records, updates and/or corrections were made to the street address or the Chart/Block/Lot information used to code the maps used by the Tax Assessor's office.

Note: The collection only includes "taxable" properties. Properties owned by the City of Portland (fire houses, schools, etc), or tax-exempt organizations, (principally churches and synagogues) were not included in the records. It is occasionally possible to see a portion of these buildings in photographs of adjoining properties, but full photos of the tax exempt buildings were not taken. A few exceptions exist for City owned buildings that were being leased to private businesses.

ABOUT THE PORTLAND 1924 TAX RECORDS DIGITIZATION PROJECT

This project is collaboration between **the City of Portland, Maine Historical Society, and the Portland Public Library**. Our goal is to make these irreplaceable historical documents widely available to the public while preserving the fragile original records.

A team of volunteers began scanning and cataloging the records in 2009. Starting at Book 1, each book is being scanned sequentially. The screw-held bindings are removed and each page scanned front and back, at 300 dpi. The photo is then scanned alone, at 1200 dpi. This allows the user to blow up the photo to many times its original size without losing clarity and detail. As each record is scanned, the cataloging information is copied from the original page and entered into a database by the volunteer. As each book is completed, it is rebound and placed at the Portland Public Library's Portland Room. Here the collection can be stored in appropriate climate-controlled conditions, under the care of a qualified archivist.

Support for this project has come from the collaborating organizations as well as the Davis Family Foundation.

SEARCH TIPS

The collection may be searched in several ways. You **may search by address, historic owners' name(s), neighborhood, use of the property, or architectural style.**

In some instances, the architect of a building is known and listed and you may find these by searching an architect's name.

It is possible to search by **more than one of the above** fields, such as by name and street, or street and use. This may narrow your search and help you to find the exact property you are seeking faster. Sometimes a building on a corner lot may be facing one street while having a legal address with the Tax Assessor's office on the intersecting street. Where frontage on two (or more) streets is recorded on the records, the legal address will be the primary address listed, with others included in the notes. An address search for either address will locate the record.

The cataloging information that is entered on each record is taken directly from the original pages. In some instances, that information may have mistakes copied from the originals. Many records contain information that was written in pencil more than 80 years ago and some of this information is difficult to read. The volunteers who have scanned these records and entered the cataloging data have done their best to decipher the writing, sometimes using City Directories of the era or other historical documentation to determine the spelling of a name or other information.

Because there are some mistakes in the original information and inevitably some errors in entering the cataloging information, it is recommended that you try searching different spelling variations of names if you are not finding what you are looking for with the correct spelling.

Properties that had more than one owner listed on the 1924 records will be cataloged under the first owner listed (generally a male family member) with the additional owner(s) listed in the "Notes" section. A search for any listed name will locate the property. Buildings that are not owned by individuals or couples, such as businesses, organizations, etc., can also be searched by owner name, using the name of the business, organization, etc. Remember that many businesses

leased space and did not own the buildings they occupied. Where it is included in the original records, the names of businesses that leased buildings has been included in the notes.

It should also be noted that the street number that a property is known by might have changed since the record was created. Many properties include a range of possible numbers, such as 47-53 Smith Street. In 1924 this property may have been called “49 Smith Street” and today it may be known as “53 Smith Street”. Where the range of numbers is included on the original record, it has been entered into the cataloging information, so entering “47 Smith Street”, “49 Smith Street”, “51 Smith Street”, or “53 Smith Street” will bring you to the listing for 47-53 Smith Street. If a search for a particular address does not locate the property you are seeking, you can try looking at nearby numbers on that street to see if they have been adjusted since 1924 or search the street name without a number to see all of the properties on that street. This may be particularly useful in the few areas where the numbers have changed dramatically (in Stroudwater, for instance).

Many large tracts of land that were under single ownership in 1924, including a number of farms within city limits, have since been subdivided into multiple lots. These subdivisions often include streets that did not exist in 1924. If your search for a particular address does not find any results, it is possible that the street you are looking for did not exist in 1924. Consulting a Sanborn or Richards atlas map from the era will help you to determine the status of the property you are seeking at that time.

In a few cases, the name of a street has been changed. Where we have identified those streets while scanning and cataloging, the historic name has been the primary address listed and the current street name included in “Notes”. A search for either name should locate records for that street.

In other cases, you may find streets that no longer exist – Portland’s “Ghost Streets”. These are streets that were eliminated by later redevelopment, such as construction of The Maine Turnpike in the 1940’s, the Urban Renewal projects of the 1960’s and 70’s, and construction of Interstate 295 in the 1970’s.