

D-670  
Hamill Smith's Tax Office  
East New Market  
private

c. 1870-1890

Hamill Smith's tax office is a rare architectural survival for the Eastern Shore. Most nineteenth-century commercial areas included small parapet front frame shop buildings, but only a handful of examples still survive in the region. The parapet front, often associated with the mining towns of the west, was not an uncommon feature for commercial buildings across the Shore. The two-room office is known to have been used as a feed store during the early twentieth century.

# Maryland Historical Trust State Historic Sites Inventory Form

## 1. Name (indicate preferred name)

historic

and/or common Hamill Smith's Tax Office

## 2. Location

street & number North Side of School Street (MD Rte 14)  not for publicationcity, town East New Market  vicinity of congressional district First

state Maryland county Dorchester

## 3. Classification

Category	Ownership	Status	Present Use	
<input type="checkbox"/> district	<input type="checkbox"/> public	<input checked="" type="checkbox"/> occupied	<input type="checkbox"/> agriculture	<input type="checkbox"/> museum
<input checked="" type="checkbox"/> building(s)	<input checked="" type="checkbox"/> private	<input type="checkbox"/> unoccupied	<input checked="" type="checkbox"/> commercial	<input type="checkbox"/> park
<input type="checkbox"/> structure	<input type="checkbox"/> both	<input type="checkbox"/> work in progress	<input type="checkbox"/> educational	<input type="checkbox"/> private residence
<input type="checkbox"/> site	<b>Public Acquisition</b>	<b>Accessible</b>	<input type="checkbox"/> entertainment	<input type="checkbox"/> religious
<input type="checkbox"/> object	<input type="checkbox"/> in process	<input checked="" type="checkbox"/> yes: restricted	<input type="checkbox"/> government	<input type="checkbox"/> scientific
	<input type="checkbox"/> being considered	<input type="checkbox"/> yes: unrestricted	<input type="checkbox"/> industrial	<input type="checkbox"/> transportation
	<input type="checkbox"/> not applicable	<input type="checkbox"/> no	<input type="checkbox"/> military	<input type="checkbox"/> other:

## 4. Owner of Property (give names and mailing addresses of all owners)

name T. Hamill Smith, Jr.

street &amp; number P.O. Box 172 telephone no.:

city, town East New Market state and zip code 21631

## 5. Location of Legal Description

courthouse, registry of deeds, etc. Dorchester County Clerk of Court liber

street &amp; number Dorchester County Courthouse folio

city, town Cambridge state MD 21613

## 6. Representation in Existing Historical Surveys

title Maryland Historic Sites Inventory

date 1985  federal  state  county  local

pository for survey records Maryland Historical Trust

city, town Annapolis state MD 21401

# 7. Description

Survey No. D-670

<b>Condition</b>		<b>Check one</b>	<b>Check one</b>	
<input type="checkbox"/> excellent	<input type="checkbox"/> deteriorated	<input type="checkbox"/> unaltered	<input type="checkbox"/> original site	
<input checked="" type="checkbox"/> good	<input type="checkbox"/> ruins	<input checked="" type="checkbox"/> altered	<input checked="" type="checkbox"/> moved	date of move <u>          ?</u>
<input type="checkbox"/> fair	<input type="checkbox"/> unexposed			

Prepare both a summary paragraph and a general description of the resource and its various elements as it exists today.

Hamill Smith's tax office stands on the north side of School Street (MD Rte 14) near the main intersection of East New Market, Dorchester County, Maryland. The single-story frame commercial building faces south with the gable oriented on a north/south axis.

Probably built during the third quarter of the nineteenth century, this single-story rectangular office is supported by a minimal brick foundation and covered by a steeply pitched wood shingle roof. The office building is sheathed with a combination of flush vertical board siding that distinguishes the front and plain weatherboards that cover the other three sides. It is thought by some town residents that this building has been moved at least once, but its original site has not been determined.

The south (main) facade is a single bay elevation with a partially glazed front door centered on a field of flush vertical boards that rise to form a stepped parapet front.

The east side of the small building is marked by an asymmetrical fenestration with a vertical seam in the weatherboards that divides the building in half. A pair of six-over-six sash windows pierce the east wall.

The west wall, on the other hand, includes a combination of two-over-two and six-over-six sash windows as well as a four-panel door that opens into the rear room. An interior brick stove stack rises through the roof. The brick of the stove stack has a greyish color that matches other brick in town used during the early twentieth century. This feature may suggest the date when the building was moved and a new stack built.

The north gable end wall is pierced by a single six-over-six sash window.

The interior is divided into two nearly equal sized rooms. The finishes have been generally renewed.

# 8. Significance

Survey No. D-670

Period	Areas of Significance—Check and justify below			
<input type="checkbox"/> prehistoric	<input type="checkbox"/> archeology-prehistoric	<input type="checkbox"/> community planning	<input type="checkbox"/> landscape architecture	<input type="checkbox"/> religion
<input type="checkbox"/> 1400-1499	<input type="checkbox"/> archeology-historic	<input type="checkbox"/> conservation	<input type="checkbox"/> law	<input type="checkbox"/> science
<input type="checkbox"/> 1500-1599	<input type="checkbox"/> agriculture	<input type="checkbox"/> economics	<input type="checkbox"/> literature	<input type="checkbox"/> sculpture
<input type="checkbox"/> 1600-1699	<input checked="" type="checkbox"/> architecture	<input type="checkbox"/> education	<input type="checkbox"/> military	<input type="checkbox"/> social/ humanitarian
<input type="checkbox"/> 1700-1799	<input type="checkbox"/> art	<input type="checkbox"/> engineering	<input type="checkbox"/> music	<input type="checkbox"/> theater
<input checked="" type="checkbox"/> 1800-1899	<input checked="" type="checkbox"/> commerce	<input type="checkbox"/> exploration/settlement	<input type="checkbox"/> philosophy	<input type="checkbox"/> transportation
<input type="checkbox"/> 1900-	<input type="checkbox"/> communications	<input type="checkbox"/> industry	<input type="checkbox"/> politics/government	<input type="checkbox"/> other (specify)
		<input type="checkbox"/> invention		

### Specific dates

### Builder/Architect

check: Applicable Criteria:  A  B  C  D  
and/or

Applicable Exception:  A  B  C  D  E  F  G

Level of Significance:  national  state  local

Prepare both a summary paragraph of significance and a general statement of history and support.

Hamill Smith's tax office is an important nineteenth-century commercial building that has survived in the center of East New Market. Small frame shops such as these characterized many Eastern Shore towns at one time, but most have been replaced by larger structures. The single-story, two-room building is distinguished by a vertical board parapet front, an architectural feature that has not survived on many store buildings on the Eastern Shore. It is thought by some town residents that the tax office formerly stood on another site, but that location has not been determined.



21 STATE CIRCLE  
 SHAW HOUSE  
 ANNAPOLIS, MARYLAND 21401

HISTORIC SITES SURVEY FIELD SHEET  
 Individual Structure Survey Form

PROJECT NUMBER: **D-670**

NEIGHBORHOOD FILE NUMBER:

UTM REFERENCES:  
 Zone/Easting/Northing

U.S.G.S. QUAD. MAP:

PRESENT FORMAL NAME:

ORIGINAL FORMAL NAME:

PRESENT USE: **TAX OFFICE**

ORIGINAL USE: **DOCTORS OFFICE (?)**

ARCHITECT/ENGINEER:

BUILDER/CONTRACTOR:

PHYSICAL CONDITION OF STRUCTURE:  
 Excellent ( ) Good (X)  
 Fair ( ) Poor ( )

THEME:

STYLE: **BOOM TOWN**

DATE BUILT: **c 1870**

COUNTY: **Dorchester**

TOWN: **East New Market**

LOCATION: **School Street**  
**Route 14**  
**East New Market**

COMMON NAME: **HAMILL OFFICE**

FUNCTIONAL TYPE: **COMMERCIAL**

OWNER: **T. Hamill Smith, Jr.**

ADDRESS: **same as above**

ACCESSIBILITY TO PUBLIC:  
 Yes (x) No ( ) Restricted ( )

LEVEL OF SIGNIFICANCE:  
 Local ( ) State ( ) National ( )

GENERAL DESCRIPTION:

Structural System

- Foundation: Stone ( ) Brick ( ) Concrete ( ) Concrete Block ( ) **Unknown**
- Wall Structure
  - Wood Frame: Post and Beam ( ) Balloon ( )
  - Wood Bearing Masonry: Brick ( ) Stone ( ) Concrete ( ) Concrete Block ( )
  - Iron ( ) D. Steel ( ) E. Other:
- Wall Covering: Clapboard (X) Board and Batten ( ) Wood Shingle ( ) Shiplap ( )  
 Novelty ( ) Stucco ( ) Sheet Metal ( ) Aluminum ( ) Asphalt Shingle ( )  
 Brick Veneer ( ) Stone Veneer ( )  
 Bonding Pattern: Other: **Vertical**
- Roof Structure
  - Truss: Wood ( ) Iron ( ) Steel ( ) Concrete ( )
  - Other:
- Roof Covering: Slate ( ) Wood Shingle ( ) Asphalt Shingle ( ) Sheet Metal ( )  
 Built Up ( ) Rolled ( ) Tile (X) Other: **WOOD SHINGLE**
- Engineering Structure:
- Other:

Appendages: Porches ( ) Towers ( ) Cupolas ( ) Dormers ( ) Chimneys ( ) Sheds ( ) Ells ( )  
 Wings ( ) Other:

Roof Style: Gable ( ) Hip ( ) Shed ( ) Flat ( ) Mansard ( ) Gambrel ( ) Jerkinhead ( )  
 Saw Tooth ( ) With Monitor ( ) With Bellcast ( ) With Parapet ( ) With False Front (X)  
 Other: **BOOM**

Number of Stories: **1**

Number of Bays: **1 x 2 with 1 bay rear**

Approximate Dimensions: **10' x 25'** ADDITION

Entrance Location: **Front Center**

THREAT TO STRUCTURE:  
 No Threat ( ) Zoning ( ) Roads ( )  
 Development ( ) Deterioration ( )  
 Alteration (X) Other:

LOCAL ATTITUDES:  
 Positive (X) Negative ( )  
 Mixed ( ) Other:

RELATED STRUCTURES: (Describe)

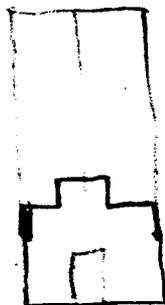
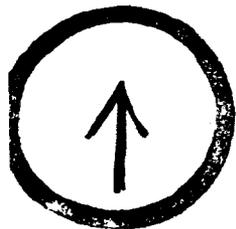
NONE

STATEMENT OF SIGNIFICANCE:

This building is very significant commercial structure in the ENM. The location is significant for the area. The building has had a number of uses including a doctors office, insurance office and office of J.A. Saxton, a feed store operator.

REFERENCES:

MAP: (Indicate North in Circle)



SURROUNDING ENVIRONMENT:

- Open Lane ( ) Woodland ( ) Scattered Buildings ( )
- Moderately Built Up (x) Densely Built Up ( )
- Residential ( ) Commercial ( )
- Agricultural ( ) Industrial ( )
- Roadside Strip Development ( )
- Other:

RECORDED BY:

East New Market Historic District Commission

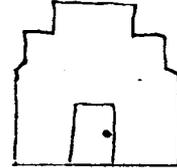
ORGANIZATION:

Summer, 1985

DATE RECORDED:

PROPERTY OF T. HAMILL SMITH, JR. (formerly Income Tax Service of T Hamill Smith, Sr.)

Cedar shingled roof with 1 yellow brick inside chimney. Boxed cornices. "Boom Town" front with stepped gabled roof.



1 bay by 2 with a 2 bay rear addition. Original very wide vertical boards in front with partial corner boards. Horizontal clapboard each side. Replaced shutters. Windows 6 over 6 which are pegged. There are two 2 over 2 windows on left side. Entrance door has a bevelled glass light at top with 3 vertical recessed panels in mid section and a horizontal panel in lower. Plain door surrounds. Building appears to sit directly on the ground and is located directly to the sidewalk.

It is believed building has been moved from another location but this has not been determined.

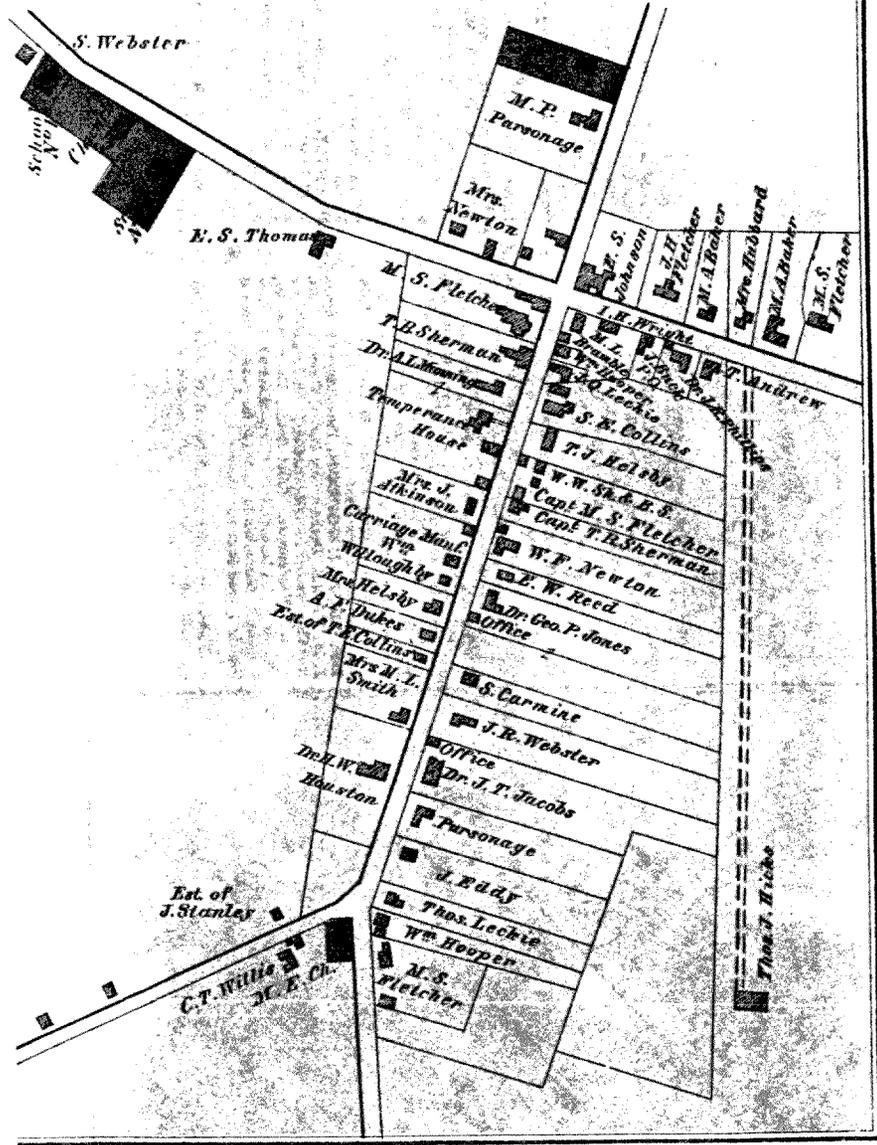
RESEARCH

X  
Note: FROM BETWEEN THE NANTICOKE AND THE CHOPTANK

# EAST NEW MARKET

DORCHESTER CO.

(East New Market Dist.)



## EAST NEW MARKET BUSINESS REFERENCES.

- J. W. ANDREWS**, Dealer in Dry Goods, Groceries, Hats, Caps, Boots, Shoes, Hardware, Queensware, Cutlery, Tinware, Ready Made Clothing, Harness, Notions, and all other articles usually kept in a country store. Residence and Store, Cabin Creek, Md.
- K. B. FLETCHER**, Proprietor of the "Upper Cabin Creek" Flouring Mill. Merchant and Custom work done. Wheat and Corn bought at all times. Cabin Creek.
- B. F. SHERMAN**, Proprietor of "Lower Cabin Creek Mills." Merchant and Custom work done. Highest cash prices for Wheat and Corn. Also constable of East New Market District. P. O. East New Market.
- JAMES H. KELLY**, Proprietor of "Little Brick Mill." Custom work done at all times and in a satis-

- WILLIAM R. HOOPER**, Manufacturer of Boots and Shoes. I keep a fine assortment on hand, and for sale at all times. All kinds of work done from finest Calf to "Plough Brogans." Orders solicited. Repairing neatly done. Shop, East New Market.
- W. S. POTTER & SON.**, Proprietors of "Holly Grove Canning Factory." All kinds of Fruits canned, and kept on hand, and for sale at all times; Warranted as marked. Peaches a specialty. Residence and Canning Factory near East New Market, Dorchester County, Md.
- H. W. HOUSTON**, Dealer in Drugs, Medicines, Chemicals, Oils, Varnishes, Dye Stuffs, Fancy and



EAST NEW MARKET QUADRANGLE  
MARYLAND  
7.5 MINUTE SERIES (TOPOGRAPHIC)

1W  
2N

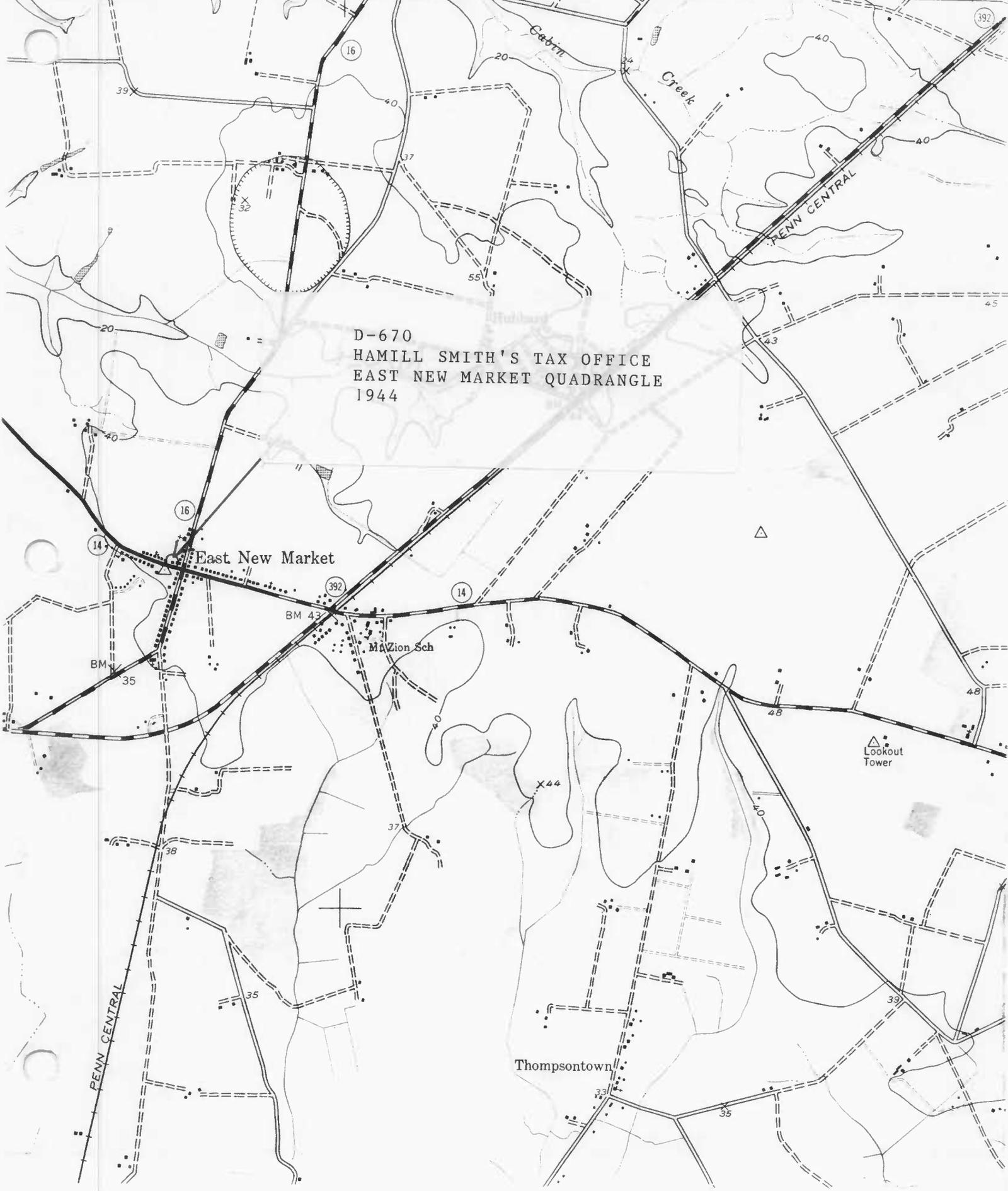
419

420 55'

WADDELLS CORNER 2 MI.  
1110 000 FEET

HURLOCK 2 MI

423 HURLOCK 0 9



D-670  
HAMILL SMITH'S TAX OFFICE  
EAST NEW MARKET QUADRANGLE  
1944

East New Market

Mt Zion Sch

Thompsonstown

Lookout Tower

PENN CENTRAL

PENN CENTRAL

Cabin Creek



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HAMILL SMITH'S TAX OFFICE

East New Market, Dochester Co., MD

Southeast elevation

12/87 Paul Touart photographer

Negative/MD Historical Trust



D-670

HAMILL SMITH'S TAX OFFICE

East New Market, Dorchester Co., MD

Southwest elevation

12/87 Paul Touart photographer

Negative/MD Historical Trust