

Why New Orleans Has Shotgun Houses and Other Mysteries Solved

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Meredith Conway, [And You May Ask Yourself, What is that Beautiful House: How Tax Laws Distort Behavior Through the Lens of Architecture](#), 10 **Colum. J. of Tax L.** 165 (2019).

[Meredith Conway](#)'s article draws titular inspiration from the 1980s [Talking Heads](#) song, "[Once in a Lifetime](#)." It's hard to have been alive in the 1980s and not hear the song echoing in your head while you read her article. The song opens with the lyrics, "And you might find yourself/Living in a shotgun shack."

What is a shotgun shack?

[Shotgun cottages](#) are characteristic [New Orleans](#) structures, although the architectural design crops up in other cities (and countries, too). There is some debate about how the houses got the name "shotgun cottages." Conway isn't seeking to resolve that debate, so she recounts what is probably the most common narrative. The houses are narrow, usually only one room wide, and when the doors through all the rooms are opened, you can shoot a shotgun and the bullet will travel through the front door, the interior of the house, and straight out the back door.

But why do they exist at all? Here, Conway diverges from the dominant narrative (that they were designed to accommodate narrow urban lots) and offers a tax story instead: perhaps the houses were designed this way as a tax avoidance strategy. According to Conway, many jurisdictions, including the [Netherlands](#), [Charleston](#), [Japan](#), and [Vietnam](#) (alongside New Orleans) imposed taxes on elements of house design that inspired architects to build "skinny houses." She reviews these skinny house-inspiring tax policies in Part IV of the article.

But let's back up. What's Conway's aim in this relatively short (for an American law review) and approachable piece? Her claim is that at least some of the architectural features we see around us are explained by tax policy.

The article proceeds in ten parts. The primary sections are designed around documenting and recording taxes that influenced building (primarily housing) design. In addition to taxes that resulted in the construction of skinny houses, Conway details efforts to tax chimneys, windows, bricks, wallpaper, and number of floors. These taxation efforts cross jurisdictions and time periods, and the taxation ideas migrate. In each case, the primary motivation of tax collectors seems to have been to find administrable proxies for wealth. Each tax policy seems to yield avoidance strategies by homeowners and builders. Many have consequences for the development (or failure) of industries. Sometimes those strategies result in architectural designs that stick even after the tax is repealed.

Conway's work in this piece feels like an introduction to what I hope will be more work by her, or others, in this area. She's offered us a documentary resource on tax policies that were focused explicitly on housing design (e.g. impose a tax on the number of windows). There are undoubtedly more taxes that result less directly in architectural changes.

Many of the illustrations are historic, but the article concludes by exploring the use of tax policy to encourage eco-friendly building. This also seems like an avenue for further exploration. What can we learn from early efforts by tax policy-makers to tax elements of building construction that can be carried over and improved in the contemporary context, where eco-friendly building solutions are so desperately needed? Given the challenges she identifies with earlier interactions between tax policy and architectural and industrial developments, I hope Conway writes more to help us with new approaches to the interaction of tax policy and architecture, so that we don't have to keep singing "same as it ever was" in our heads.

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