

Tax Exemption for Buildings

By Henry Ware Allen / Wichita, Kansas, 26 May, 1934

To the Editor of The New York Times:

One of the best steps ever taken in the direction of tax reform was that of the State of New York a few years ago in providing freedom from all taxation of new apartment houses to be erected for a period of ten years. Of course, this involved unfair discrimination against those apartment houses then in existence which continued to be taxed.

Furthermore, if, as proved to be the case, this freedom from taxes resulted in unusual building of new apartments, the question naturally arises, Why not abolish all taxes upon all houses and buildings, both old and new? This has been done with entire satisfaction in Sydney, Australia; also in New Westminster, B. C., a city of 20,000.

Perhaps the most progressive American city in this respect is Pittsburgh, where all taxes upon machinery and personal property have been abolished and the tax upon all buildings has been reduced 50 per cent (10 per cent every three years for a period of fifteen years). The new Mayor of Pittsburgh, W. N. McNair, is in favor of abolishing the remaining 50 per cent tax on buildings. That will doubtless be accomplished before long in accordance with an intelligent public demand.