

## The Skeleton at City Hall

By HARRY WEINBERGER

**T**HERE is a skeleton at City Hall.

At Broadway and Murray Street, New York City, there stands the framework of a building, part of the steel structure of a bank torn down very many years ago to save taxes. It faces beautiful City Hall Park, stares into the busy office of the Mayor—who runs so fast and does so many jobs that he will not take the time to look and seek to understand the skeleton haunting his front door.

Just as the bone of some prehistoric animal gives its secrets to the anthropologist, so does this skeleton at City Hall disclose its case history to the observing passerby.

The rest of the buildings on that Broadway block facing City Hall are little more than glorified "taxpayers." Each lot owner hopes to have his holding bought at a fabulous price, perhaps for the erection of a new Woolworth Building.

This year, the owner of the lot on which the skeleton stands is seeking a buyer for the site, which is 25 feet on Broadway by 103 feet on Murray Street. It is assessed by the city for \$15,000.

The owner, having torn down the building, is waiting for Park Commissioner Robert Moses' projects and the additional growth of the city to give his land further unearned increment. And Mr. Moses, the genius and the greatest creator of city values, cannot see that this public creation of values is put into

the pockets of the owners of the land in and around his park improvements, and that those lot owners often hold their land out of use or without proper improvement, waiting for fabulous prices and often pulling down the buildings to save taxes meanwhile.

City or States legislatures sometimes get a glimmer of understanding and exempt improvements to old buildings from taxation. Or when there is a tremendous shortage of homes, as in 1920, they pass a law exempting new buildings for ten years. If the people of the United States were permitted to build houses, or repair them, build factories or barns, office buildings and all other improvements without having their taxes increased, there could hardly be any unemployment, even after the war.

Look around City Hall Park and see the private office buildings—most of them decrepit places—with here and there a building having its face lifted to hide its age and obsolescence.

Back of the skeleton is a small automobile parking lot which formerly bore a building that was also pulled down to save taxes. This lot is a symbol of what is happening in all parts of this city, a trend that is turning parts of New York City into areas as blighted as "ghost towns" in the mining regions.

Untax all buildings and take the full rental value of land and there will be no skeleton at City Hall or anywhere else. Land everywhere would be used in all probability to its fullest economic extent and people would cease razing buildings to save taxes, leaving gaping holes, or erecting hot-dog stands, gas stations, parking lots or taxpayers. This argument also applies to farms and farmlands and farm buildings.

Proper and full use of the earth will be insured by the non-taxing of improvements on land, and it will help abolish unemployment.

Does anyone know a greater tragedy than the destruction of the Hippodrome Theatre on Sixth Avenue and 43rd Street to make way for an unsightly parking lot? The old Hippodrome was the home of plays, operas, public mass meetings. Yes, there could be one greater tragedy—to have Carnegie Hall torn down to save taxes.