

Oct. 21, 1949

Editor
The New York Sun
New York, N.Y.

Dear Sir:

You have rendered a public service in calling attention to such deplorable conditions as revealed in your series of articles on this city's slums. It should be obvious to all New Yorkers that this problem demands a solution.

The solution proposed, apparently, is an adaptation of the Baltimore Plan, that is, to require improvements of the owners and to punish them if the improvements are not made. Under such a plan, the incentive would be a negative one - the fear of punishment - and the tendency would be to keep improvements to the minimum called for.

A much more effective plan would be the exemption of improvements from taxation. In such a case, the incentive would be a positive one.

A thorough-going application of this plan would be the abolition of all taxes from improvements and a higher rate on the value of land. It would then no longer be profitable to hold land idle and semi-idle, "taxpayers" would be replaced by real improvements, and owners would be encouraged to take advantage of improvement-exemption. Thus, without subsidies or punishment, we would enjoy a real building boom and slums would disappear.

Very truly yours,

Robert Clancy
Director