

Single Tax Review, July-August 1922, p. 112:

MAYOR LaGUARDIA in a recent speech declared that he was the only member of the Board of Estimate and Apportionment who had voted against the ordinance exempting new buildings from taxation, but added: "I am still of the same opinion. It is wrong to make some pay taxes and let others go free. I believe that all structures should be exempted from taxation. For city revenue we should take the value of sites. The landlords did not make the sites valuable, that value was created by the people of the city, and to them it belongs."