

A Blow for Architecture

When it serves society badly, there is something wrong with the law. A clear illustration is in the New York State Court of Appeals decision upholding a lower court judgment that Joseph E. Seagram & Sons is to be penalized in the form of higher taxes for building an extravagantly handsome structure that has become one of the city's chief ornaments. For New York this decision is a catastrophe.

The ruling says, in effect, that any owner or builder who spends \$35 million for superior architectural quality when he could have built something ordinary and serviceable for \$21 million is a patsy or a fool, and if he isn't, then he must be getting some economic value out of the difference that deserves to be taxed. Whatever its legal rationalization, this is a tax on architectural excellence, and the result, inevitably, will be to outlaw it.

With such a penalty attached, anyone putting up a superior, more costly building, like a Seagram Tower or a Chase Manhattan plaza, would indeed be a patsy or a fool. Architecture of quality could not have been more effectively eliminated from the New York scene by a law directly prohibiting it. The city may gain some additional revenues temporarily, but ultimately the city is a disastrous loser.

The reputation of great cities depends on great buildings. In New York there is no place to go now but down.