## Urban Beauty Only Skin Deep?

No one is against beauty, or art, or any of the basic virtues in a city that has too few of them; but the Committee to Beautify New York is off on the wrong foot. This well-intentioned citizens' group has suggested that city tax abatement be offered to all private buildings using exterior art work.

A previous committee resolution, that one-half per cent to 1 per cent of the construction cost of public buildings be used for art, became a Mayor's executive order last year. Ironically, all that is likely to be achieved is the cosmetic embellishment of bad buildings and worse plans. Expanding the mandate to private buildings could create a curious situation.

First, no one has ever successfully answered the age-old question of what is art; and there is no machinery, human or computerized, for evaluating it. Obviously, every one of those "luxury" apartment houses and cut-rate office buildings with canned music and corned art in the lobby will be eligible for tax "forgiveness" by putting some of the art outside.

After the urban damage that has been done by speculative construction, tax forgiveness suggests an extraordinary way of turning the other cheek. It would be more to the point to urge tax forgiveness as a cure for some of the real ills that make the city ugly; for example, as an incentive to property improvement in deteriorated areas or for historic preservation. Some tax forgiveness would certainly be more in order for a structure of the Seagram Tower's esthetic excellence than the increased assessment levied by the city's Tax Commission.

Urban beauty is more than skin deep. It is the fruit of intelligent and sensitive planning, landscaping, pollution control, architectural quality and environmental design tied to human needs. Applying art, without basic action, is gilding a very soiled lily.