



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

IN REPLY REFER TO:

JAN - 4 2007

**Re:** Meyer-Kiser Building (Dade Commonwealth Building), 139 NE First Street, Miami, FL  
Project Number: (17077)  
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on October 25, 2006 and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Meyer-Kiser Building is not consistent with the historic character of the property and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 23, 2005 by Technical Preservation Services is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

The Meyer-Kiser building was constructed in 1925 at a height of seventeen stories. The building's height was reduced to the current seven stories in 1926 due to damage from a hurricane. The building was listed individually in the National Register of Historic Places in 1989. Technical Preservation Services (TPS) determined that the completed rehabilitation of this "certified historic structure" did not meet Standards 2, 5, 6, and 9 of Secretary of the Interior's Standards for Rehabilitation owing to wholesale window replacement, modifications to the lower portion of the principal façade, and lack of information regarding the exterior finish of the building and the content of interior work.

My decision is based primarily on the replacement windows on the second and third floors of the front/south façade and the removal of the balconette. The other elements cited by TPS did not enter into my decision. These items include the storefront, replacement windows on the west, east, and north facades, and floors 4-7 of the south façade, and the work that was not previously reviewed.

With respect to the storefronts, while TPS determined that the rehabilitated storefronts were visually jarring and not compatible with the historic building and therefore contravened Standard 9, the photographs shown at our meeting documented that in fact work on the storefronts consisted only of removing non-historic signs. No other changes were made; accordingly, I find that the work is acceptable and meets Standard 9 which states, "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated*

*from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.”*

With respect to the window replacements on the west, east, and north facades, and floors 4-7 of the south facade, TPS determined that there was not sufficient documentation regarding the deteriorated state and age of the extant windows and therefore their removal contravened Standard 6. TPS also found that the placement of the new windows recessed farther from the façade created a “shadow box” effect that is a new and incompatible feature, in violation of Standards 2 and 5. However, the supplemental materials submitted through the appeal process, consisting of engineer report and pre-and post-rehabilitation photographs explain the imminent structural failure of the historic terra cotta exterior walls and inadequate anchoring of the existing windows. Given the need to secure the façade and to install hurricane wind and impact resistant windows, I find that the design solution of installing code-compliant windows in new structural walls set immediately behind the plane of the terra cotta walls, and stabilizing the terra cotta with ties, is an acceptable treatment and does not violate Standard 6, which states *“Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”* This solution also preserves in place the historic terra cotta exterior walls. Accordingly, I find that the deeper placement of the windows has not significantly impaired either the character of the building or of individual features, and therefore meets Standards 2 and 5. Standard 2 states: *“The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”* Standard 5 states: *“Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.”* Therefore, the new windows and their placement are acceptable.

With respect to the treatment of the exterior walls and interior work, TPS was “unable to evaluate” this work for conformance with the Standards, because there was “insufficient pre-and post-rehabilitation documentation.” At our meeting, you submitted additional information and photographs which demonstrated that exterior insulation was not installed, that the new stucco finish applied had only a superficial effect on the building, and that the interior rehabilitation involved neither extensive demolition of historic fabric nor a major reworking of the historic floor plans. Therefore, I find that this work which was not previously reviewed, meets the Standards.

However, with respect to the second and third floor windows on the front/south façade, I agree with the TPS determination, and find that the replacement windows do violate the Standards. Historic photographs show that these windows were large casement windows and therefore different in configuration from the awning windows with small panes found elsewhere on the building. As part of the rehabilitation these windows were replaced with single paned units with applied muntins in a design simulating awning windows; therefore, these new replacement windows contravene Standard 6, which states in pertinent part *“the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials.”*

Additionally, I note that the balconette was removed from the second story center window and not replaced. The balconette was a prominent feature of the façade and its removal also causes the project to violate Standard 2, which states in pertinent part, *“The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided,”* and Standard 5, which states in pertinent part, *“Distinctive features...shall be preserved.”*

While the project as completed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if

corrective measures are undertaken. Specifically, the balconette above the front entrance on the south façade must be reinstalled, and the second and third floor windows on this façade must be reconfigured to closely replicate the appearance of the historic casements. Simply removing the applied horizontal muntin strips is not sufficient. These windows do not have to be made operable, but do need to give the visual appearance of operable casement windows, as shown in the drawings submitted by Mr. Shackelford. Images of a mock up of this new treatment must be submitted for approval to the SHPO and NPS prior to completing the work. This work would allow the project to be certified as meeting the minimum requirements for certification established by law.

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Florida Division of Historical Resources to Technical Preservation Services, National Park Service, Attention: Liz Creveling. Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure: Part 3 Application

cc SHPO- FL  
IRS