



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

March 20, 2007

Re: North Scranton Junior High School, 1539 North Main Avenue, Scranton, PA
Project Number: 18967
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of the Technical Preservation Services, National Park Service, denying certification of the rehabilitation work on the property cited above has been concluded. The appeal was made 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. I wish to thank you for meeting with me in Washington on November 27, 2006, and for providing a detailed account of the factors in the project.

After careful review of the full record in this case, I have determined that the rehabilitation of the North Scranton Junior High School is not consistent with the historic character of the property and that the project does not meet Standards 1, 2, and 5 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on October 19, 2006, by the Heritage Preservations Services Program is hereby affirmed

Built in 1922-24, the North Scranton Junior High School was individually listed in the National Register of Historic Places on September 24, 1999. The National Park Service approved a previous proposal to rehabilitate the school for affordable housing in 1999, however, that proposed rehabilitation did not occur. The new Part 2 application reviewed here would convert the school into offices. The rehabilitation of this structure was found not to meet Standards 1 and 2 of the Secretary of the Interior's Standards for Rehabilitation owing to the removal of significant interior features and finishes throughout the building. In addition, the project was denied certification for the change in use, which would result in significant changes to the defining characteristics of the building.

My decision in this case is based on the effects of the proposed interior alterations on the historic character of the building. In its pre-rehabilitation state, the interior of the North Scranton Junior High School retains most of its character-defining elements, including the building's plan and features such as plaster walls, classroom blackboards, built-in bookcases and storage closets, original wood moldings, baseboard, and window and door trim. The school's plan is essentially an "O" shape consisting of four corridors, two running north-south and two running east-west. These corridors form a rectangle around a core containing the auditorium, two courtyards and classrooms. According to the National Register nomination, "the building has not had any major additions or alterations making it a rare surviving example of this type of building in the Scranton area. Only minor cosmetic changes have been made on the interior of the building, including the remodeling of the administrative offices on the first floor." [National Register nomination, Section 7, page 3].

As proposed in the current Part 2 application, both east-west corridors will be removed on the first and second floors. At the north end of the building, a new corridor will be constructed adjacent to the inner courtyard. Also, all classroom partitions and features will be removed on these two floors. Trim would be removed from all but the exterior perimeter walls, along the north-south corridors, and on the courtyard walls. On the third floor, all four corridors and all classroom partitions and features will be removed. Only trim on the perimeter walls and a paneled surround with built-in cabinets between the former faculty lounge and cafeteria would be retained.

I agree with the previous National Park Service decision that the school's four corridors are equivalent parts of the circulation system providing access to the classrooms, auditorium, gyms, and other spaces throughout the building. Corridors are almost always character-defining features of historic schools and they are certainly so in this case. The removal of the corridors is a major alteration of a significant feature. The proposal to construct soffits and knee walls of new materials and to use different floor or carpet materials to demarcate the locations of the historic corridors does not substitute for the loss of this historic fabric. Furthermore, the removal of all classroom partitions to create large open spaces results in a substantial loss of historic materials and alters significant features that characterize the building as an historic school. I find that the extensive removal of character defining elements, including the classroom partitions, the substantial alteration of the corridors, and the removal of distinctive architectural features and finishes, greatly diminishes the historic character of this school building. For these reasons, the project does not meet Standard 2 of the Secretary of the Interior Standards for Rehabilitation. Standard 2 states: "*The historic character of the property shall be retained and preserved. The removal of historic material or alteration of features and spaces that characterize a property shall be avoided.*" For these reasons, I also find that, although not cited in the previous National Park Service decision, the project also does not meet Standard 5, which states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*"

Finally, I note that the extensive removal of historic fabric described above is dictated by the new use planned for the school as an open floor plan office building. Therefore, the proposed project

also does not meet Standard 1, which states: “*A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.*”

At our meeting, you presented a revised proposal of the first floor that would retain most of the existing historic fabric and circulation, and a concept to build a low, self-contained box within each the existing gymnasiums instead of mothballing them. However, the retention of only the first floor is not sufficient to address the deficiencies of the overall project as noted above. Moreover, without detailed plans and specification, the National Park Service cannot evaluate the concept for the proposed changes to the gymnasiums.

In addition, I have carefully considered all of the information that you submitted during and after our meeting. During our meeting you brought to my attention two National Park Service publications, *Preservation Tech Note: Historic Interior Spaces Number 1: Preserving Historic Corridors in Open Office Plans* and *Interpreting the Standards Bulletin Number 81-102* which you presented as justification to your approach to this rehabilitation. Please be advised that National Park Service decisions for other projects should not be construed as precedent setting for this project. As Department of Interior regulations governing the tax incentives program state: “...*Because the circumstances of each rehabilitation project are unique to the particular certified historic structure involved, certifications that may have been granted to other rehabilitations are not specifically applicable and may not be relied on by owners as applicable to other projects.*” [36 CFR 67.6(a)(1)] Nevertheless, I have reviewed these materials to see if there was anything that would lead me to believe that I have incorrectly applied the Secretary's Standards to this project. With respect to the Preservation Tech Note, the project examined there, the Fidelity-Philadelphia Trust Building, is much larger in scale and height and the plan and building type is different. Moreover, a substantial amount of the historic fabric in the corridors remained following the rehabilitation depicted and thus presents very different circumstances than those proposed in the building under consideration here. With respect to the *Interpreting the Standards Bulletin Number 81-102*, this publication specifically addresses an appeal decision concerning a proposed changed to a mill complex that was denied certification of rehabilitation because of extensive demolition to the complex as part of its conversion into housing for the elderly. The initial determination of the NPS—that a sufficient portion of the complex was not being retained and that the industrial setting was not preserved—was sustained by the hearing officer. The considerations discussed in this bulletin regarding the factors where demolition may be acceptable “if persuasive evidence is presented to show that retention of the component is not technically or economically feasible” pertains to the components of a multiple building complex. The Scranton Junior High School is not a component of a larger multiple building complex.

At our meeting and in the documents you submitted, you asked that I consider the economic feasibility of the project. The materials you presented argue that the removal of the historic corridors, classroom partitions and associated features must be undertaken to create “open flexible space to accommodate contemporary office landscaping mandatory for commercial leasing.” [North Scranton Jr. High School Scranton, Lackawanna County, PA Investment Tax Credit Rehabilitation Appeal Report, November 27, 2006, Section 7: Technical and Economic

Feasibility page 25 of 26]. It is the experience of the National Park Service in the thirty years of the Tax Incentives Program that it is almost always possible to rehabilitate historic schools in an economically feasible manner while maintaining the historic integrity of such properties and I believe that some reasonable reuse schemes are possible with this structure as well. However, to be certified, the project must be determined by the Secretary to be consistent with the historic character of the property. In this case, the proposed rehabilitation does not meet this minimum statutory test, for the reasons previously discussed.

While the current proposal does not meet the Secretary of the Interior's Standards for Rehabilitation, I remind you that a different proposed rehabilitation of the North Scranton Junior High School was previously approved. If you choose to revise this application or propose a new application, you should submit it to Technical Preservation Services through the Pennsylvania State Historic Preservation Office.

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 of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc:

PA SHPO
IRS