United States Department of the Interior

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

IN REPLY REFER TO:

NOV 20 2008

Re: **339 & 341 Elmira, New Orleans, LA 70114**
Project Number: **21239**

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 2, 2008, and for providing a detailed account of the project, and for the additional documentation you submitted.

After careful review of the complete record for this project, I have determined that the rehabilitation of the property located at 339 & 341 Elmira, is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 6 of the *Secretary of the Interior's Standards for Rehabilitation*. Therefore, the denial issued on March 7, 2008, 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 property located at 339 & 341 Elmira is a late 19th century double-shotgun house that contributes to the significance of the Algiers Point Historic District. The National Park Service certified this building as an historic structure on January 3, 2008. Photographs provided with the Part 1 Application – Evaluation of Significance indicated that much of the historic building material, including the exterior siding, flooring and interior partition walls remained. Subsequent photographs, provided with the Part 2 Application – Description of Work, indicate that the rehabilitation had begun and reveal that most of the historic building materials have been removed. New framing, new windows, new flooring and new exterior plywood sheathing are all visible. TPS determined that the replacement materials and features do not suitably match the historic materials replaced and that much of the building has been substantially altered. TPS noted that all the new windows installed appear to be vinyl, except for the two front windows, and all exterior siding is a fiber-cement product. TPS found that the loss of the original materials and features that characterize this historic property and their replacement with new materials caused the rehabilitation not to meet Standards 2 and 6. 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 6 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.

At the appeal hearing, you described the extensive deterioration caused by termites and water infiltration and explained the necessity to replace a significant amount of the sills and studs, and all of the flooring and exterior siding. Your explanation and my review of the additional information you submitted convince me that removing the deteriorated materials was an acceptable treatment, and thus does not contravene Standard 2. As noted previously, Standard 6 allows for the replacement of severely deteriorated features as long as the replacement matches the design, texture and other visual qualities of the original materials. Standard 6 also states that, where possible, the replacement materials should match the original materials – e.g., wood for wood. I have determined that replacing deteriorated framing and installing plywood sheathing to provide lateral stability do not contravene Standard 6. I have also determined that the replacement flooring is compatible with the historic character of the property and thus complies with Standard 6. With regard to the exterior siding, while the use of fiber-cement siding to replace deteriorated wood siding is not a recommended treatment, I find that the replacement siding was carefully detailed to closely match the visual qualities of the original siding, including the exposure, and thus substantially complies with Standard 6.

I agree with TPS' determination that the use of vinyl replacement windows is inappropriate. I note that you have already replaced the two front windows with wood windows to comply with local historic district requirements. I find that these two windows are compatible with the historic character of the property and are acceptable. However, I find that modification is not sufficient for compliance with Standard 6 because each of the two front parlors, which historically would have been primary interior spaces, now have two different window types, one compatible with the historic character of the property on the front and two incompatible windows on each side. This configuration negatively impacts both the exterior of the property and the interior of each parlor. I further find that the lack of window sills and frames surrounding the window openings in each parlor is not compatible with the historic character of these two primary spaces.

Other issues cited by TPS included the removal of all or most of the historic room partitions in order to reconfigure the rooms, a new, larger, addition in place of the existing addition at the rear of the building, and sheathing over the door openings on both sides of the building. You explained at the appeal hearing that what appears to be framing for new partitions in the Part 2 photographs is actually replacement framing in the original locations. I have determined that the original, double-shotgun floor plans were retained. The addition at the rear of the property replaces a severely deteriorated small shed addition. I find the new addition to be compatible with the scale and massing of the historic property. The closed door openings on both sides have been converted to windows, a change I find acceptable.

Unfortunately, the rehabilitation in its current state cannot be approved because of the incompatible windows in the two front parlors, as discussed above. However, the effects of this treatment on the historic character of this "certified historic structure" can be suitably remedied, and the project brought into conformance with the Standards, and thereby achieve the requested certification, if the following work were undertaken. First, the two side windows (currently vinyl windows with applied muntins) in each front parlor must be replaced with new wood windows to match the new wood windows on the front elevation. Second, wood sills and window trim must be installed on the six window openings in the two front parlors. A trim profile matching the door surround profile is acceptable. These measures 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 Louisiana State Historic Preservation Office, located at the Louisiana Department of Cult[illegible] and Tourism, to Technical Preservation Services, National Park Service, Attention: Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

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,

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-LA
IRS