



# United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

MAY 30 2012

Re: **Asel's Quality Grocery, 107 East High Street, Jefferson City, Missouri**  
Project Number: **24373**

Dear :

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. 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. I thank you for speaking with me via conference call on May 24, 2012, 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 Asel's Quality Grocery 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 the Secretary of the Interior's Standards for Rehabilitation ("the Standards"). Therefore, the denial issued on February 24, 2012, by TPS 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 mid-to late-19<sup>th</sup> century structure known as Asel's Quality Grocery is located in the Missouri State Capitol Historic District, and was certified as contributing to the significance of the district on February 12, 2010. TPS approved the proposed rehabilitation of this "certified historic structure" on April 7, 2010, with the condition that the "historic trim (casings and baseboards) must be retained...." When photographs of the completed work showed that the historic trim had been replaced with new and different trim, TPS found that the rehabilitation did not meet Standards 2 and 6.

As a general matter, wood trim is almost always a "character-defining feature" of an historic building. Trim signals even to casual observers that a building is of some age. And it retains that ability to convey a sense of age even when the interior has been modified over the years. In the case of Asel's Quality Grocery, however, the upper two stories had been effectively mothballed for many years, protecting its distinctive historic trim from alteration, so that it remained substantially intact prior to rehabilitation. The photographs included with the application display little of the deterioration you stated as rendering its retention infeasible. And, even if it had been deteriorated, there is no evidence that wholesale replacement was warranted. Further, the existing trim provided the physical evidence necessary to match its physical appearance. Unfortunately, the replacement trim installed is noticeably different, as you conceded and as both the photographs and the sketch you provided before our conversation attest. Consequently, I agree with TPS that the project fails 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.”*

While the project cannot be approved in its current state, it could be brought into compliance with the Standards, if trim matching the historic window and door trim were to be installed on the second and third floor. I note that the original trim profiles remain on the one historic door opening that was retained and can be used to match the profiles of the removed trim. With regard to the baseboards, although the profile of the replacement baseboards does not match the profile of the removed baseboards, lacking the cove at the top, that difference is relatively minor and does not significantly impact the historic character of the interior. Consequently, I have determined that the replacement baseboards do not need to be modified. If you choose to undertake this remedial work, you should submit a project amendment—with detailed drawings of the original and proposed replacement trim—to this office, Attention: Mr. Michael Auer, with a copy to the Missouri Department of Natural Resources. However, please 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 with respect to the February 24, 2012, denial that TPS issued 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", written in a cursive style.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-MO  
IRS