



United States Department of the Interior

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



March 7, 2014

Re: **Hard Taylor House, South Side NC 194, Valle Crucis, North Carolina**
Project Number: **27349**

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, 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 C.F.R. 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 telephone on February 6, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional materials I requested, I have determined that the rehabilitation of the Hard Taylor House 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 by TPS on November 29, 2012, and modified by their letter of February 11, 2013, is hereby affirmed, as detailed below.

The Hard Taylor House is located in the Valle Crucis Historic District. It was certified as contributing to the significance of the district on May 31, 2012. The substantially completed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to a number of issues on both the exterior and the interior. In response, you submitted a letter dated December 5, 2012, proposing modifications intended to address six of the seven denial issues cited by TPS, the exception being that no remedial work was proposed for the interior brick walls exposed in the rehabilitation. In its letter dated February 11, 2013, TPS found that the six proposed modifications were acceptable, but added that the "exposed brick walls... in the two downstairs 1855 rooms must be finished." Your objection to this condition formed the basis of your appeal.

During our conference call, you also stated your wish to keep the decorative metal ceiling tiles that were added in the foyer, rather than to replace them as you had agreed to do in your December 5, 2012, letter. Consequently, the matter before me devolves to the issue of the exposed brick and of the metal tile ceiling in the foyer. And with regard to both of these issues, I find that neither is in accord with the historic character of the Hard Taylor House.

Removing finishes from walls to expose the brick underneath is a wholly contemporary practice that gives buildings thus affected a new appearance and character that are at odds with their historic character. Bare brick walls were characteristic of industrial and other utilitarian buildings, rather than of domestic ones. As a result, this treatment causes the rehabilitation to contravene Standards 2, 5, 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 5 states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" 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.*"

As noted in our conversation, the two-room oldest portion of the Hard Taylor House was built circa 1855, of brick. This latter feature makes the structure very unusual for a building of its time, place, and type, as is correctly pointed out several times in the documentation you have submitted. However, the assertion that the walls were historically exposed on the interior of the house is not supported by any of the photographic evidence submitted to the NPS. I acknowledge the personal recollections contained in letters from

who agree, in the words of . . . that . . . that would NOT have covered up those bricks and would have loved showing them off." Given the context of a brick house in 1855 in this part of North Carolina, that is a credible statement. However, the 1895 addition, of frame construction, more than doubled the size of the house and rotated its orientation ninety degrees. The short side of the original brick house was covered with wood siding so that the new entrance façade would be symmetrical, and it remains covered today. With that attention to detail on the exterior, it is reasonable to assume that the interior finishes would have been made to match as well.

Although I respect their views, as well as their affection for the house and their pride in their family, in the absence of any documentary evidence that the interior walls of the Hard Taylor House were historically unfinished, I find that their statements based on childhood memories are not convincing. It is also possible that they are referring to the now-covered original exterior end wall. Yet even if they are correct that the house originally featured unfinished interior walls, it is certain that they were covered many years ago. Indeed, the history of the house posted on the 1861 Farmhouse Restaurant and Winery website states that the construction work "involved the removal of layers and layers of material which had been added to the house over the decades. The original bricks . . . were buried under layers of material including wallpaper, drywall, plaster, lap siding, and even newspaper" Further, one of the pre-rehabilitation photographs posted on the web site clearly shows a scratch coat and finish plaster on an interior brick wall. And, several of the close-up photographs show newspaper articles from World War I. Consequently, I have determined that the finished character of the interior had acquired significance in its own right, and that removing those finishes to expose the underlying brick (as well as the ceiling joists) in the 1855 section of the house causes the rehabilitation to contravene Standards 2 and 5, quoted above, as well as Standard 4. Standard 4 states: "*Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.*"

With regard to the pressed metal ceiling installed in the course of the rehabilitation, I agree with TPS that tin ceilings were historically featured in commercial buildings rather than residential structures—as tacitly confirmed in this case, since you stated that the metal ceiling tiles installed here were salvaged from a historic bank. I also note that there is no evidence that there ever was a tin ceiling in the house. Indeed, there is clear photographic evidence that boards covered both ceilings and walls in much of the house, some of which were retained in the rehabilitation. As a result, I have determined that the pressed metal ceiling installed here contravenes not only Standards 2, 5, and 6, quoted above, but also Standard 3. Standard 3 states: *“Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.”*

Finally, it is unfortunate that the work on this property had progressed so far before the National Park Service received the application, since it is the experience of the National Park Service that such buildings can be rehabilitated in a manner that conforms to the Standards. As the regulations governing the program state, *“Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.”* [36 C.F.R. § 67.6(a)(1)].

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the November 29, 2012, and February 11, 2013, decisions 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 blue ink, appearing to read "John A. Burns".

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NC
IRS