



## United States Department of the Interior

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



July 2, 2014

Re: **223 Pine Street, Harrisburg, Pennsylvania**  
Project Number: **30038**

Dear

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 CFR Part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me in Washington on June 13, 2014, 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 building at 223 Pine Street 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 April 21, 2014, by TPS is hereby affirmed. I also note that the TPS denial letter identified the property address as "233 Pine Street," rather than 223 Pine Street; this clerical error has been corrected in the TPS database and other records.

Built ca. 1880, 223 Pine Street is located in the Harrisburg Historic District, and was certified as contributing to the significance of the historic district on February 20, 2014. TPS found that the nearly completed rehabilitation of this "certified historic structure" did not meet the Standards owing to the removal of "all interior partitions and their finishes" and the installation of a "new floor layout."

Of particular note here are the changes made in the configuration of the building. As we discussed during our meeting, the building historically featured two entrances on the front elevation: one opened to a small commercial space; the other opened to a side entrance hall leading to the residential unit at the rear of the building and to the central stairway to the upper floor units. This floor plan survived intact into the period immediately preceding the start of the rehabilitation. In the course of the rehabilitation work, the entrance hallway was removed by walling off the original front entrance on the interior and walling over the doorway into the stairwell. The partition which defined the east side of the hallway was removed, along with all the other interior partitions in the space, including a set of historic pocket doors, thereby enlarging the original commercial space to the full width of the building. Although the façade of the building was left unchanged,

this work severed all but one of the residential units from their original front entrance; those units are now entered through a side door into the stairwell from the alley. This is a fundamental change in the historic configuration of the building. I have determined that this treatment contravenes both 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 historic property shall be preserved.*"

In addition, as TPS noted, and as the photographs reviewed during our meeting confirm, similar work was undertaken on all three floors, removing historic partitions and finishes throughout, and creating a new floor plan configuration in every unit. The interiors now bear little resemblance to the configuration of the historic interiors, which were still extant, albeit somewhat deteriorated, prior to the project start. The sole remaining intact historic interior feature is the stairwell. Thus, I concur with TPS' statement that, "Some selective changes to the existing, historic floor plan would have been acceptable as part of a rehabilitation, but wholesale removal does not meet the Standards."

One positive attribute of the rehabilitation is that you carefully salvaged historic interior trim and reused it in the building. However, that trim, when reinstalled, is not in its original locations or configurations. Nor were the pocket doors, which TPS identified as character-defining features, reused. As a result, although the building interior purports to be historic—and visually appears to be historic—it is in fact virtually all new on the interior.

Consequently, I have determined that the overall impact of the rehabilitation of 223 Pine Street has severely compromised its historic character and find that the project contravenes Standards 2 and 5, cited above. Accordingly, I affirm the TPS decision of April 21, 2014.

During our meeting, you expressed your willingness to modify the completed work if doing so would bring the project into conformance with the Standards. However, given the extent of the floor plan configuration changes and the thoroughgoing nature of the demolition of historic interior fabric, I see no practicable means of doing so.

Finally, it is unfortunate that the project was not submitted for certification until after it was underway; it was nearly complete when TPS first received the application. The regulations 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 CFR § 67.6(a)(1)].

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 21, 2014, 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,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS