



# United States Department of the Interior

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



March 25, 2019



PROPERTY: **Ledger Block, 20-22 Broadway, Saranac Lake, NY**  
PROJECT NUMBERS: **37429**

Dear [REDACTED]:

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 [REDACTED], and by phone [REDACTED], for meeting with me in Washington on October 26, 2018, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information submitted as part of your appeal, and recently submitted by your architect, [REDACTED], I have determined that the proposed rehabilitation of the Ledger Block 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 May 30, 2018, is hereby affirmed.

The Ledger Block is two, three-story, flat-roofed, wood frame commercial buildings with a central common wall. Constructed circa 1898, it has two commercial storefronts on the first floor and eight apartments on the upper two floors. Prior to the rehabilitation the building was clad in brick-patterned asphalt siding. It is a contributing structure in the Berkeley Square Historic District, which was listed in the National Register of Historic Places in 1982, and thus is a "certified historic structure."

In the denial determination, TPS found that there was insufficient information in the Part 2 – Description of Rehabilitation application to determine if the proposed work met the Standards.

TPS further determined, from the limited information submitted, that the proposed replacement of the historic siding (still extant under the asphalt siding) would not meet Standard 6. 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.*” TPS also noted that the work was well underway prior to the National Park Service receipt of the complete Part 2 application.

With regard to the lack of adequate information, you submitted as part of the appeal some photographs of the as-found conditions when the asphalt siding was removed. I acknowledge that, from the photographs submitted, the original siding appeared deteriorated and warranted replacement. One photograph in particular was a close up view of the original wood siding with an architect’s scale for reference. And, a 1905 photograph of the building from the Library of Congress confirms the visual appearance and character of the original siding. Thus you had clear physical and pictorial evidence of the original material, finish, profile, and lap dimension of the historic siding from which to plan replacement siding to match, as stipulated in Standard 6.

However, you did not match the original material (wood), finish (smooth), and lap (narrow). Instead, you chose a cementitious material (Hardi Plank), installed it with the exaggerated wood grain profile facing out despite specific instruction from the SHPO to install it with the smooth side facing out, and used a significantly wider lap dimension. And, although you argued that the New York SHPO approved the Hardi Plank as a substitute material in their review of the project for Section 106 compliance, I note that the NPS is not bound by SHPO recommendations. The regulations state that, “*Recommendations of States with approved State programs are generally followed, but by law, all certification decisions are made by the Secretary, based upon professional review of the application and related information. The decision of the Secretary may differ from the recommendation of the SHPO.*” (36 C.F.R. 67.1).

Consequently, I find that the replacement siding falls substantially short of the requirements of Standard 6. And, given the prominence of the siding as a character-defining feature of the three exposed sides of the building, it causes the overall impact of the rehabilitation to fail to meet the Standards.

Another factor in the overall impact of the rehabilitation on the historic character of the Ledger Block is the fact that the only historic feature you attempted to restore was the siding. The finished rehabilitation is thus an amalgam of its pre-rehabilitation appearance, with the alterations that had been made over time, with new siding added, creating a false sense of history in contravention of 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.*” Although TPS did not mention Standard 3 in its denial determination, the regulations state, “*The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.*” [36 C.F.R. 67.10(c)].

Consequently, I find that overall impact of the proposed rehabilitation of the Ledger Block significantly compromises the historic character of the property and thus fails to meet the Standards and hereby affirm the previous decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the May 30, 2018, 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". The signature is fluid and cursive, with a long horizontal stroke at the end.

John A. Burns, FAIA, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-NY  
IRS