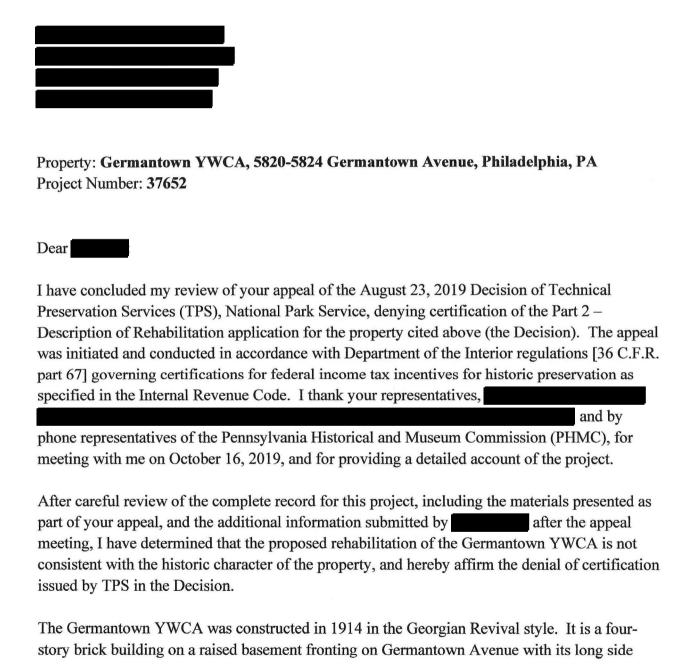


United States Department of the Interior

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



June 9, 2020



facade and rear facade facing Vernon Park. Originally constructed as a three story building set back from Germantown Avenue and at a slight angle to it, in the 1950s a trapezoidal addition brought the front of the building forward to the edge of the sidewalk, and a fourth floor was added on top of the original building. Typical of YWCAs, it has a variety of public spaces within that accommodate small, medium and large meetings, and various athletic activities. There is a swimming pool and a theater with a stage in the basement, and reception and meeting rooms on the first floor with a two-story gymnasium at the rear. The second floor has meeting rooms in the front half of the building and bleachers overlooking the gymnasium in the rear half. The third floor has additional meeting rooms with historic accordion walls that allow conversion of the spaces into rooms of various sizes. The fourth floor features a ballroom, pre-function spaces, a balcony overlooking Germantown Avenue on the roof of the 1950s addition, and a kitchen. In addition to these character-defining spaces, there are historic character-defining features remaining in the building, including the open main stairs, corridors, accordion walls, pocket doors, door and window trim, built-in cabinetry, and fireplaces. The YWCA was closed in 2006 and the building has been unused since then. TPS determined that the Germantown YWCA is a "certified historic structure" that contributes to the significance of the Colonial Germantown Historic District on December 22, 2017.

The proposed rehabilitation will convert the property into apartments. TPS first reviewed the proposed rehabilitation in June 2018 in a preliminary consultation requested on your behalf by PHMC focusing primarily on the proposed subdivision of the gymnasium into two floors of apartments. TPS subsequently received the Part 2 – Description of Rehabilitation application on October 31, 2018, requested additional information, which you submitted as an amendment and which TPS determined to be inadequate, and denied the Part 2 application as amended on March 4, 2019. You submitted another amendment with additional information, received by TPS on July 11, 2019, which allowed TPS to understand all the spaces in the building and to complete its review of the proposed rehabilitation work. TPS denied the Part 2 application, as further amended, on August 23, 2019.

In the August 23, 2019 Decision, TPS determined that the proposed rehabilitation work is not consistent with the historic character of the property and does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). TPS determined that subdividing the entire gymnasium into two floors and retaining none of the historic volume of the space, and the resulting alteration of the tall windows by elongating their openings and inserting two windows separated by a spandrel panel in each enlarged opening, does not meet Standard 2. As part of the appeal, you presented a revised design for the infill of the gymnasium that created two story spaces along the exterior walls, allowing the gymnasium windows to retain their historic configuration and thus eliminating the elongation of the gymnasium windows as an impediment to certification. However, even as revised, the overall design still fills the entire volume of the gymnasium with new apartments, significantly compromising one of the character-defining

features of the YWCA. Consequently, I concur with TPS that the proposed infilling of the gymnasium contravenes Standard 2.

Upon review of the full documentation of the interior spaces and features in the rest of the building, TPS determined that:

"Beyond the historic lobby and reception room, all historic walls throughout the building will be removed, eliminating all historic plan and spaces. The historic stage and pool on the first level will be removed. The historic stair hall between bays 7 and 9 will narrowed, rather than preserved in its historic width, on the first through third floors (it does not exist on the fourth floor), and the historic double-loaded corridor on the third floor will be narrowed. A set of pocket door and several sets of wood accordion doors are treated as artifacts and moved to non-historic locations, rather than retained in their historic locations and incorporated into living units, giving a false sense of historic development, which does not meet Standard 3. All of these treatments do not meet Standards 2 and 5 and preclude certification of the rehabilitation."

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 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." Standard 5 states, "Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."

I have determined that the loss of the historic floor plan on every floor, including the character-defining spaces of the swimming pool, the theater, the meeting rooms, and the ballroom; the historic circulation corridors that connected those spaces; the loss of built-in features such as the accordion walls, pocket doors, and cabinetry (some of which are proposed to be relocated as artifacts), as well as door and window trim; severely compromises the historic character of the interior of the building. Consequently, I concur with TPS that the proposed interior changes to the YWCA contravene Standards 2, 3, and 5, quoted above.

TPS also determined that the degree of change described above, caused by the insertion of residential apartments into the historic interior of the property, cause the proposed rehabilitation to fail to meet Standard 1, which states, "A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment." I agree with TPS that converting the property to residential use per se is not an incompatible new use and—like TPS—have determined that it is the intensity of

the proposed development, maximizing the number of units by gutting the historic interior so that the former use will not be recognizable in the completed work, that causes this project to contravene Standard 1.

Accordingly, I have determined that the overall impact of the proposed rehabilitation of the Germantown YWCA will significantly compromise the historic character of the property and thus fails to meet the Standards. I hereby affirm TPS's August 23, 2019 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's August 23, 2019 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, FAPT

Chief Appeals Officer

Cultural Resources

cc: PA SHPO IRS