



United States Department of the Interior

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




September 29, 2020



PROPERTY: **Macaulay-Davis Building, 29 Broad Street, Charleston, SC**
PROJECT NUMBER: **35502**

Dear 

I have concluded my review of your appeal of the February 3, 2020 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 and  for meeting with me virtually on March 30, 2020, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented as part of your appeal, I have determined that the rehabilitation of the Macaulay-Davis Building is not consistent with the historic character of the property and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of the Part 3 – Request for Certification of Completed Work application issued by TPS on February 3, 2020.

The Macaulay-Davis Building was constructed sometime between 1791 and 1792 as a three-story, stucco over brick commercial building featuring a prominent cornice with paired brackets, rusticated quoins at the corners, and ornamental hoods over the window openings. An 1834 advertisement listing the property for sale stated that it included a kitchen connected to the main block by an upper piazza. One of the most prominent tenants was Irish immigrant architect John Henry Devereux, who arrived in Charleston in 1843, and who by 1860 had established a plastering company and in 1874 with his brothers had established Devereux & Brothers to include contracting and wood supplies. Devereux later designed some of Charleston's most

iconic buildings. The Mansard roof fourth floor was probably added, and the piazza between the main block and the kitchen enclosed, during his tenancy. The Mansard roof is visible in a post-1886 earthquake photograph of damaged buildings along Broad Street, although it does not appear in the 1884 or 1888 Sanborn maps, but does appear in the 1902 Sanborn. The first-floor storefront was remodeled several times after the 1886 earthquake, including replacing the stone piers with still-extant cast iron columns, and most recently in 1958.

On the interior, the list of professional businesses and tenants who occupied the building, including a plastering business, are evidence that the interiors were historically finished spaces. However, a renovation begun by the previous owner had removed most of the interior finishes, including all plaster on partitions and ceilings, and a significant amount of the plaster on the brick bearing walls. Prior to the rehabilitation, the Part 1 photographs showed some remaining plaster, especially on the chimneys in the main block and where historic stairwells had been removed, and evidence of the removed lath and plaster finishes on partitions and ceilings in both the main block and in the dependency.

The Part 2 – Description of Rehabilitation application, Item # 1, stated that, overall,

“The building will be rehabilitated to continue retail use on the first floor of the main building with one residential unit on the upper floors and one residential unit in the dependency building. All rehabilitation work will concentrate on repairing the historic fabric in the building, restoring the historic circulation, installing a historically compatible storefront that utilizes the existing cast iron columns, and bringing the long-vacant portions of the building back to a usable state.”

Regarding the interior, Part 2 Item # 1 further stated that,

“Some exposed brick as described below will remain exposed but the overall approach to the historic building will retain the historic finished appearance on the building interior.”

And regarding the interior of the dependency, Part 2 Item # 1 stated that,

“Since there is no evidence that the dependency building was ever finished with plaster walls, the interior exposed brick and exposed roof framing will be maintained and repaired as necessary.”

Part 2 Item # 6, describing the second floor of the main block, states,

“The exposed brick walls and ceilings will remain exposed. Fireplaces will be restored.”

Part 2 Item #s 7 and 8, describing the third and fourth floors of the main block, state that each will follow the same treatments described in Item # 6.

Part 2 Item #11, describing the interior of the dependency, states,

“Walls will be left with brick exposed. Brick will be repointed using mortar made to match the composition and color of the historic mortar, and per the guidelines set forth in Preservation Brief # 2. The ceiling will be cleaned refinished and left exposed with insulation provided at the roof level.”

TPS conditionally approved the Part 2 application on May 2, 2017, concurring with the concerns about the proposed interior treatments expressed by the State Historic Preservation Office in its Review and Recommendation Sheet dated April 17, 2017, that,

“On the interior, a previous owner removed the plaster from many of the walls to repoint the historic masonry from the inside. We note that this applicant proposes to provide a plaster-like finish on the interior walls of the first floor and the front wall of the upper floors. New mantels are to be based on the remaining historic example, see condition for review.

In the Dependency, the application notes that the walls and ceilings will be cleaned and left exposed. We have serious reservations about such work because there is evidence of the studs and the ceiling joists that plaster was the historic finish in these spaces. Retaining exposed structural elements where the historic finish was plaster creates a non-historic appearance.

Historic interior features and trim such as the mantels must be based on historic documentary or physical evidence.”

In reviewing the Part 3 – Request for Certification of Completed Work application, the South Carolina Department of Archives & History first asked for clarification on three items that appeared to not comply with the conditionally-approved Part 2 application, the storefront, the cornice in the second floor front room, and the amount of brick left exposed on the interior. After further review of the additional information, the SHPO recommended denial of certification, citing Standards 2, 5, and 6, but noted that remedial work could bring the project into compliance with the Standards.

In its review of the Part 3 application, TPS requested detailed information on the interior finishes, including where historic finishes existed prior to the rehabilitation and were retained or repaired, where historic finishes were removed and not replaced in the rehabilitation, and where new finishes were added in the rehabilitation. Although you had offered to undertake some remedial work in an earlier letter, after receiving the more detailed information on the interior treatments, TPS determined that the completed work did not comply with Standards 2, 3, 5, and 6.

“According to the rehabilitation work described in the Part 2 application conditionally approved by the NPS in May 2017, some exposed brick (primarily on the rear addition) would remain exposed. However, it also stated that “the

overall approach to the historic building will retain the historic finished appearance of the building interior.”

The completed interior work on the upper floors shows an overall treatment that is not consistent with the historic character of the building. Some of the walls have been left with exposed brick while others have received a new smooth, painted finish. In some locations, new or retained plaster has been kept in fragments or serrated sections which are highly visually obtrusive. Similarly, the ceiling finishes have been replaced in some areas while the floor rafters have been left exposed in others. The contrast and juxtaposition between the finished and unfinished walls and new trim on the interior is not compatible with the historic character of the building and gives it an appearance it never had historically.”

TPS also determined that new interior finishes do not match the historic trim remaining before the rehabilitation, nor does the new trim match the historic character of the building, for example: baseboards installed across finished and unfinished walls surfaces, regardless of whether the walls are historic or not; and significant contrasts in the scale of the tall baseboards and wide window and door trim compared to the small-dimension ceiling trim.

The Part 2 application stated that the one remaining fireplace mantel would be restored. A subsequent letter confirmed that the one remaining mantel would be retained, repaired, and refinished, and that detailed drawings of new but differentiated wood mantels that would replace those on the other fireplaces would be submitted for review. However, the remaining plaster on all the chimneys was removed, and the one remaining mantel was replaced by a mantel of a different design without consultation with TPS. And, the drawings for the new mantels were never submitted for review.

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.”* 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.”*

I have reviewed the project record for the Macaulay-Davis Building, including materials presented as part of the appeal, and materials subsequently submitted by Mr. Sidebottom. The documentary and photographic evidence shows that the interiors of the main block, dependency, and connecting addition were historically finished spaces. I also acknowledge that a previous owner removed the finishes from partition walls down to the studs and from most of the brick bearing walls and further acknowledge that an owner is not required to restore or replace missing

features removed by a previous owner. However, the preamble to the Standards states that the purpose of the program is “. . . to assist the long-term preservation of a property’s significance through the preservation of historic materials and features. . . . To be certified, a rehabilitation project must be determined by the Secretary to be consistent with the historic character of the structure(s) and, where applicable, the district in which it is located.” [36 C.F.R. § 67.7(a)]. This last requirement is where TPS found fault with the completed work and denied certification.

Although TPS was willing to allow the dependency’s interior to remain exposed brick (as noted in the Decision), I disagree with the assertion in the Part 2 application, Item # 1, that “*there is no evidence that the dependency building was ever finished with plaster walls.*” There is clear evidence in the Part 1 photographs of lath and plaster shadows remaining on the interior of the dependency and nailing strips are embedded in the brick coursing at regular intervals. However, I will defer to TPS’s determination regarding the dependency and dismiss the interior treatments in the dependency as a denial issue.

In the main block, plaster was applied directly to the brick chimneys to facilitate heat transfer and some of that plaster remained prior to the rehabilitation, as well as where the historic stairs and closets with shelves were located on the party wall. The plaster on the chimneys even outlined the height and edge profiles of the missing mantels. This plaster, remaining wood trim, and the one remaining mantel constituted physical evidence of the historic character of the interior and should have been retained and repaired or, if significantly deteriorated, replaced to match. Instead, these materials were removed and not replaced to match the historic features. In a historic building whose interior has been significantly compromised, the preservation of remaining historic character-defining features is critical to a rehabilitation’s consistency with the Standards. Yet, in this case, those few remaining historic features were destroyed.

In contrast to the exposed brick on the perimeter bearing walls, a smooth finished surface was restored on the remaining partition walls, on the new partition walls, and on the newly lowered ceilings. Some areas of plaster were newly installed, for instance the serrated-edge plaster patch covering a filled-in section of a former opening in an otherwise exposed brick wall. And, as TPS noted in its Decision, there is a sharp contrast in scale between the tall baseboards and wide door and window trim and the diminutive cove ceiling trim on the second and third floors, further contrasted with the over-scaled cove ceiling trim on the fourth floor.

Consequently, the impact of the completed rehabilitation on the interior of the Macaulay-Davis Building has caused the loss of historic features and has significantly compromised its historic character. The inconsistent treatment of the known historic finished character of the interior, restoring finishes to partition walls and ceilings but leaving exposed brick where finishes had existed, installing new plaster in an irregular shape on one wall, destroying remaining historic features such as the plaster on the brick chimneys and the one remaining mantel, ignoring the physical and documentary evidence in replacing the missing mantels, installing the replacement mantels on bare brick, and installing trim with differing and incompatible scales, all compromise the building’s historic character and present an appearance in which its historic character is unrecognizable.

Accordingly, I concur with TPS's conclusion in the Decision that, *"Above all, the rehabilitation must preserve the historic character of the property. The completed work has furthered the loss of historic features and finishes in a building that had already lost a significant number of historic features and finishes. The juxtaposition of the various finishes and features in the completed project is incongruous with the historic character of the building, significantly alters its historic appearance, and gives it an appearance it never had historically. As a result, the completed rehabilitation fails to meet the Secretary of the Interior's Standards for Rehabilitation."* I hereby affirm TPS's February 3, 2020 Decision.

Although I am affirming the Part 3 denial of certification issued by TPS on February 3, 2020, please note that you have the option of submitting—through the normal process—an amendment to the Part 3 application resolving the issues that were cited in the TPS Decision. If TPS were to review and deny certification of a Part 3 amendment, this decision would not preclude an appeal of that potential decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to the February 3, 2020 Decision 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, FAPT
Chief Appeals Officer
Cultural Resources

cc: SC SHPO
IRS

