



United States Department of the Interior

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



March 9, 2021

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Re: **Plumbers & Steamfitters No. 60 Building, 1919 St. Claude Avenue, New Orleans, Louisiana**
Project Number: **41558**

Dear [REDACTED]

I am writing to follow up on my letter of December 31, 2020, resubmitting to the National Park Service for further consideration your appeal of the February 13, 2020 Decision of the National Park Service that the property cited above does not contribute to the significance of the New Marigny Historic District (the Decision). In that letter, I explained the reason for resubmitting the matter for further consideration:

The 1994 New Marigny Historic District map identifies the property as contributing to the significance of the district and remains the official designation in the National Register nomination for the district. The informal determination by the SHPO in its review of the Part 1 application does not correct that official record. Consequently, the error in the historic district map must be corrected before I can issue a final decision on the appeal. However, even based on the information before me, I would determine that the Plumbers & Steamfitters No. 60 Building does not represent a contributing resource within the New Marigny Historic District and therefore would not qualify as a "certified historic structure" for purposes of Federal tax laws. The denial of certification issued in the February 12, 2020 Decision by the National Park Service is hereby resubmitted to the National Park Service and the SHPO to address the mapping error for the historic district.

On February 4, 2021, I received from the National Register of Historic Places a Supplementary Listing Record (copy enclosed) amending the status of the subject property, which states:

The SLR is issued to clarify the status of the property located at 1919 St. Claude Avenue, known as the Plumbers and Steamfitters No. 60 Hall. This building was constructed in 1952, outside of the period of significance for the district (1830-1944), and is considered a noncontributing resource. The map that accompanies the original nomination mistakenly marked the property as "contributing". This error was noted by the nomination authority

in a Part 1 submission. The Keeper concurs with this opinion – the building was constructed outside of the period of significance and therefore does not contribute to historic significance of the district.

Consequently, with the mapping error addressed by this correction from the Keeper of the National Register, and consistent with my analysis of the property in my December 31, 2020, letter, I hereby affirm the February 13, 2020 Decision by the National Park Service that the property does not contribute to the significance of the New Marigny Historic District and thus does not qualify for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

Although I have affirmed the Decision, as I noted in my previous letter, you still have options available to re-apply for historic structure certification.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to the February 13, 2020 Decision that the National Park Service issued regarding historic structure 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: SHPO-LA
IRS

