



United States Department of the Interior

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



November 2, 2022

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

PROPERTY: Commercial Building #176 (Fred's Discount Store), 304-308 5th Street South, Columbus, MS

PROJECT NUMBER: 42636, Part 3

APPEAL NUMBER: 1660

ACTION: Final Administrative Decision

Dear [REDACTED]

I have concluded my review of your appeal of the May 19, 2022 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 3 – Request for Certification of Completed Work application for the property cited above (the Decision). 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, [REDACTED] [REDACTED] for meeting with me via videoconference on August 26, 2022, 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, and subsequently submitted at my request, I have determined that the rehabilitation of Commercial Building #176 (Fred's Discount Store) 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 in the TPS Decision of May 19, 2022.

Constructed in 1945 as Stagger's Bakery, the business was renamed the Free-Hart Bakery in 1948. After the bakery closed in 1973, it became Fred's Discount Store. This former bakery is a one-story brick building located at the southwest corner of 5th Street South and 3rd Avenue South. Originally built as a commercial bakery, it featured a four-bay by two-bay retail sales space on the corner, featuring three large storefront windows facing 5th Street and two on 3rd Avenue framed by black Vitrolite. The corner bay on 5th Street featured a single door inset at an angle to the sidewalk with a semi-circular canopy projecting above it. The remainder of the windows were steel industrial sash along 5th Street, south of the storefront windows, and along 3rd Avenue west of the storefront windows. The interior of the bakery was industrial in character with a concrete floor slab and was open to seven steel arch trusses supporting the barrel roof, but the corner sales space featured a ceiling and retail finishes.

In 1965, the southern half of the building was subdivided and leased to Fred's Discount Store. At that time the five original steel windows on 5th Street were replaced with a storefront configuration matching that of the bakery's retail store, with flush double doors in the center bay, although framed with black metal panels instead of Vitrolite, and a rectangular canopy was added over the new storefront. In 1972, the Free-Hart Bakery closed and sold its bakery equipment. Fred's leased the entire building in 1973, removed the corner bakery entrance and its projecting canopy and replaced them with a storefront window and added a rectangular canopy matching the one Fred's had installed on the southern half of the façade in 1965. Probably at the same time, the original large bakery storefront windows, three on 5th Street and two on 3rd Avenue, were replaced with narrower windows, five on 5th Street and three on 3rd Avenue. In addition, the former retail store floor level was raised to match that of the bakery's concrete floor and the fifteen original steel windows along 3rd Avenue were removed and the openings filled in with matching brick. Fred's also installed a suspended ceiling over the entire interior. The mezzanine at the rear was probably constructed at that time to provide observation windows above the sales aisles below. The Fred's Discount Store configuration remained unchanged from 1973 until prior to the current rehabilitation.

The building is designated Commercial Building #176 within the Columbus Central Commercial Historic District which was listed in the National Register of Historic Places on April 23, 1980. The statement of significance in the nomination describes the period of significance for the district as 1800 to 1947 and preliminarily lists the building as contributing. TPS reviewed the submitted Part 1 – Determination of Eligibility application and determined that *“the building retains historic integrity from the 1940s and contributes to the significance of the Columbus Central Commercial Historic District,”* designating the building a "certified historic structure" for the purposes of the tax incentives program on November 9, 2020.

The proposed rehabilitation sought to convert the building to a storage facility. TPS issued a conditional approval of the Part 2 – Description of Rehabilitation application for the project on December 16, 2020, with two stipulated conditions. The first condition required that the

storage units be held back from the 5th Street façade behind the storefront windows on the 3rd Avenue façade (i.e. the depth of the original retail bakery space). The second condition warned that *“the review does not extend to or imply approval of any work for which details or descriptions are insufficient or have not been provided.”* I note that the second stipulation implies a lack of adequate information to complete a full review of the Part 2 application, which could have been a singular denial issue.

TPS received the Part 3 – Request for Certification of Completed Work application on March 7, 2022. After reviewing the application, TPS determined that the completed storage units were installed as shown on the plans submitted with the Part 2 application contrary to the stipulation in the conditional approval that they must be set back further within the commercial space. In addition, TPS noted that *“it also appears the historic mezzanine at the rear of the building was removed. The removal of the mezzanine was not described in the Part 2 application. The mezzanine, as an original feature of the building, was a character-defining feature that should have been retained and preserved as part of the project. Additionally, the non-historic tile flooring was removed, but the concrete underneath was left unfinished. The Part 2 application stated that the existing tile would be retained and encapsulated due to its asbestos content. The removal of the tiles left the concrete floor in an unfinished state, with the outline of the tiles still visible throughout. This work creates an unfinished, industrial appearance for what was historically a finished space and alters the historic character of this commercial building.”* TPS consequently found that the *“completed work has changed the historic character of the space both on the interior and as viewed from the exterior. The installation of storage units so close to the storefront, the unfinished state of the floor, and the removal of the mezzanine significantly alters its exterior and interior historic appearance. As a result, the completed rehabilitation fails to meet the Secretary of Interior's Standards for Rehabilitation.”* TPS issued a denial of the Part 3 application on May 19, 2022.

Standard 1 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.”* 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.”*

After careful review of the project history, it is obvious that this is a building that changed substantially between its construction as a bakery in 1945 to its conversion to a retail store in 1973. In the Part 1 review, TPS determined that *“the building retains historic integrity from the 1940s.”* However, the only character-defining features remaining from before the 1947 end date of the period of significance for the historic district were the brick exterior walls, the arched-truss roof and the concrete floor slab of the industrial part of the bakery. It also appeared that some of the Vitrolite framing around the original storefront windows had survived prior to the rehabilitation. The modifications made by Fred’s Discount Store in 1965 included removing the five original steel windows on the south half of the 5th Street façade and replacing them with a

seven-bay storefront matching the configuration of the original bakery storefront but with metal panel frames instead of Vitrolite and flush double doors in the center bay. Fred's also added a canopy over its half of the 5th Street façade. When Fred's took over the entire building in 1973, they removed the bakery's corner entrance and canopy, raised the floor of the retail bakery floor to match the concrete floor in the rest of the building, added a second canopy extending the one installed in 1965, and bricked in the steel windows along 3rd Avenue. At the time of the Part 1 review, the 1973 Fred's modification were 47 years old and could have been considered as significant in their own right, per Standard 4, which states, "*Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.*"

Thus, prior to the rehabilitation, the overall form and massing and brick exterior walls remained from the historic Free-Hart Bakery era, but the street fenestration—or lack thereof—was substantially from the Fred's Discount Store era. Descriptions in the Part 2 application indicated your desire to restore some of the missing bakery features that Fred's had removed, for instance restoring the original inset corner entrance and canopy (which would require removing the 1973 section of the Fred's canopy), removing the double doors in the 1965 storefront, and removing the suspended ceiling that Fred's had installed to reveal the full height of the original bakery space. But you did not propose to re-open the windows that Fred's had bricked-in along 3rd Avenue. Regarding the black framing around the storefronts, you proposed "*to re-install any of the structural glass that can be salvaged and use new structural glass that will match the existing where we have broken or missing pieces,*" and to use Kerlite panels (a porcelain tile material) to replace the black metal panels.

You also proposed to "*remove the metal awning from the front,*" noting that it is not original and removing it will "*restore the look to the building's front facade.*" However, to achieve the original appearance would also have required removing the 1965 Fred's storefront and restoring the bakery's original brick first floor and its five steel windows.

The Part 3 –Request for Certification of Completed Work application, received by TPS on March 7, 2022, showed that you ignored the conditional approval stipulation that the storage units be set back to align with the storefront windows on the 3rd Avenue façade (the original depth of the retail bakery store) and did not submit amendments describing work not included in the original Part 2 application, contrary to the warning in the Part 2 conditional approval. The Regulations state, "*Once a proposed or ongoing project has been approved, substantive changes in the work as described in the application must be brought promptly to the attention of the Secretary by written statement through the SHPO to ensure continued conformance to the Standards; such changes should be made using a Historic Preservation Certification Application Continuation/Amendment Sheet (NPS Form 10–168b).*" [36 C.F.R § 67.6(d)], and "*Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 C.F.R. 67.6(a)(1)].

After review of the entire project file, I concur with TPS that the location of the storage units so close to the 5th Street and 3rd Avenue storefronts significantly compromises the historic character of the interior. Your photographs show that the storage units were installed six feet from the 5th Street façade, approximately one-third the depth stipulated by TPS. In addition, TPS noted work that was not described in the original Part 2 application—specifically the removal of the mezzanine and removing the floor tile instead of coating it with epoxy—determining that those two treatments violated the Standards. In this case, I disagree with TPS. Regarding the mezzanine, information you submitted after the appeal meeting shows that the mezzanine probably dated from the conversion to Fred’s Discount Store, thus was not original to the building. Regarding the Fred’s-era tile flooring, removing it restores the original industrial character of the bakery’s concrete floor slab. Any traces of the tiles pattern will fade over time. Consequently, I have dismissed the removal of the mezzanine and the removal of the tile flooring as denial issues.

However, there are aspects of the rehabilitation proposed in the Part 2 application that were not carried out or were modified without consultation with TPS. The Part 2 stated that the historic inset corner entrance to the former bakery retail space and the semi-circular canopy above it would be restored, that the double doors in the Fred’s storefront would be replaced with a window matching the adjacent windows, that the black Vitrolite frames around the bakery storefronts would be salvaged and reinstalled with new structural glass to match the old, that the black metal panels framing the Fred’s storefront will be replaced to match the appearance of the adjacent Vitrolite but in Kerlite, a porcelain tile material, and that the tile flooring installed by Fred’s would be retained. In the completed work, the corner entrance and canopy were not restored, the double doors were not replaced by a window, and the tile flooring was removed. Regarding salvaging and reinstalling the Vitrolite, it appears from the Part 3 photographs that none of the Vitrolite was salvaged and reused because there are no small imperfections visible like subtle differences in texture, or slight misalignments, or different joint widths one would expect when mixing historic materials with new. Instead, it appears that both the metal and Vitrolite panels were replaced with Kerlite, the metal joints between the metal panels were eliminated, and the vertical joint separating the different frame materials of the bakery and Fred’s storefronts was eliminated. Although these changes are substantive, none were submitted to TPS for review as required in the regulations, quoted above.

I have identified additional aspects of the completed work that are problematic. From the floor plans, it is apparent that the primary entrance has been moved to the rear of the building, where the office is located just inside the door from the loading dock. The Part 3 photographs show signs in the double doors on 5th Street directing people to “*USE REAR COVERED DOCK FOR EASY LOADING.*” The close spacing of the first storage units behind the double doors leaves no room to park wheeled carts used to transport items into the building and removing the canopy means there is no protection for transferring items in and out of the facility, further emphasizing the rear of the building as the primary entrance. This reorientation is a fundamental

change in the building's presence in the streetscape and compromises the ability of the building to convey its significance to the historic district, contravening Standard 1, quoted above.

Finally, although the descriptions in the Part 2 application would have recreated some of the original bakery features, when those proposed treatments were not carried out, the rationale for removing the Fred's canopies was eliminated. However, the canopies were removed, consequently leaving the building in a state that it never had been historically. It is neither close to the Free-Hart Bakery or to Fred's Discount Store in appearance, creating a confusing sense of its historical development, contravening 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.*"

As described above, I have determined that there were a series of changes made to the building to accommodate the new use that cumulatively, significantly compromise its historic character and integrity beyond those cited by TPS in its Decision. As 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)].

Thus, the overall impact of the rehabilitation has significantly compromised the historic character of the Free-Hart Bakery/Fred's Discount Store, causing the completed work to fail to meet the Secretary of the Interior's Standards for Rehabilitation. Accordingly, I affirm the Part 3 denial of certification issued by TPS in its May 19, 2022 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's May 19, 2022 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: MS SHPO
IRS

[REDACTED]