



## United States Department of the Interior

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



November 22, 2023

[REDACTED]  
[REDACTED]  
Newburgh, NY 12550

PROPERTY: [REDACTED], Newburgh, NY  
PROJECT NUMBER: 40119, Part 3  
APPEAL NUMBER: 1668  
ACTION: **Final Administrative Decision**

Dear [REDACTED]:

I have concluded my review of your appeal of the February 16, 2023 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 and your representative, [REDACTED] for meeting with me via videoconference on April 26, 2023, 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 completed rehabilitation of [REDACTED] is not consistent with the historic character of the property and that the rehabilitation 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 February 16, 2023.

[REDACTED] is a contributing resource within the East End Historic District of Newburgh, New York, and is listed on the National Register of Historic Places as a representative 19<sup>th</sup>-century brick rowhouse. The rowhouse is located [REDACTED] in Newburgh and has a period of significance of 1750-1950. The two-story home was constructed circa 1865 with a raised basement and attic. Prior to the start of the project, the property also included the extant four walls of a detached garage. As already stated, the rowhouse is located within the East End Historic District and over the last several years, the house has suffered from deterioration due to both neglect and fire. However, in spite of the deterioration, at the beginning of the project, most all character defining features and materials, both within the interior and at the exterior, remained intact; the wrought-iron porch railing, the mansard slate roof, the exterior masonry, the decorative porch stoop, the stone

steps, the interior main historic stairs and stair railing, the wood flooring, the molded wood trim and baseboards, the marble and wood fireplace mantels, the decorative front doors, as well as other interior wood paneled doors throughout the house. TPS noted in both their Part 1 approval and their Part 2 conditional approval, that the retention, repair, and reuse of extant historic features would be necessary to maintain the building's historic status as well as meet the Standards. Specifically, TPS stated in their Part 2 Conditional Approval of work, *"Interior architectural features and finishes and materials, including but not limited to, historic trim, baseboards, doors, mantels, etc., must be preserved. If too deteriorated to be preserved, that condition must be documented and it must be replaced in kind to match in material, dimension, etc. Photographs showing the historic fabric preserved in place must be submitted with the Request for Certification of Completed Work [Part 3 Application]."*

My review of the project appeal began with the review of the project files, including the pre-rehabilitation photos, correspondence with and between the SHPO, the owner and TPS. It was clear from the appeal presentation, that there was a desire for the project to have a positive impact in the community by serving as an example to others and by encouraging other individuals in Newburgh to rehabilitate other historic properties. I applauded these efforts by the owner to promote revitalization of other historic structures within the community.

In the appeal presentation itself, you indicated that the interior materials and features were severely deteriorated, especially on the second and third levels. You indicated the floors were cupped, wood was soft, and that there were structural issues undermining the rear back corner. Regarding the rehabilitation work itself, you also indicated a desire to use quality replacement materials in the project. I concur with you that the home had indeed experienced ongoing deterioration over the years prior to starting the project. The photo documentation submitted with the Part I and Part II applications, clearly indicates the features and spaces had experienced deterioration; however, I am also in concurrence with TPS in their Part I and Part II assessment and conditions that *"a substantial loss of historic fabric could negatively affect the integrity of the building,"* and that *"furring-out, resurfacing or replacing interior walls may not result in the loss of historic interior trim and must not change the historic relationship of trim and wall surface. This treatment should not be undertaken if the majority of the historic trim cannot be successfully removed and reinstalled atop the new surface. Any trim that is damaged in the process of removal must be replicated. Photographs showing the historic trim in context with the new wall surfaces must be submitted with the Request for Certification of Completed Work."*

In my review, I considered Standard 2, which 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."* Demolishing all interior features, especially at the more prominent second and third floor levels clearly violates this requirement. The regulations state, *"All elements of the rehabilitation project must meet the Secretary's ten Standards for Rehabilitation (§ 67.7); portions of the rehabilitation project not in conformance with the Standards may not be exempted."* [36 C.F.R. § 67.6(b)(1)]. In this context, I note that the exterior character defining features of the building have been rehabilitated in accordance with the Standards including the newly installed historically compatible windows, the restored wrought-iron porch railing, the cleaning of the exterior masonry, and other detail work including the roof and cornice repairs. However, the wholesale removal of all character-defining features on the interior cannot be overlooked. The removal of wood flooring, fireplace mantels, historic doors, baseboards, window and door trim clearly violates both the conditions for approval as required by TPS as well as Standard 5 which states *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."* The removal of such features is not in accordance with Standards 2 and 5.

Additionally, with regard to the demolition of the interiors, I considered the preamble to the Standards in the regulations which states that, “*A rehabilitation project for certification purposes encompasses all work on the interior and exterior of the certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s).*” [36 C.F.R. § 67.6(b)]. Thus, the treatments of interior and exterior features are given equal weight in assessing compliance with the Standards. Demolishing nearly all interior features clearly contravenes this requirement.

Lastly, I found TPS to be clear in their condition relating to the furring out of the walls, “*Furring out, resurfacing, or replacing interior walls may not result in the loss of historic fabric and must not change the historic relationship of trim and wall surface. This treatment should not be undertaken if the majority of the historic trim cannot be successfully removed and reinstalled atop the new surface. Any trim that is damaged in the process of removal must be replicated. Photos showing the historic fabric preserved in place must be submitted with the Request for Certification of Completed Work.*” It is unfortunate that in addition to the removal of most all character defining features within the interior of the rowhouse, that the detailing of gypsum walls throughout the rowhouse, leaves a condition whereas the historic relationship between the windows and windowsills has been drastically altered, changing the overall character and appearance by creating deeply furred-out wall pockets ranging from what appears to be between 6 to 12 inches in depth. This change violates not only one of the conditions outlined by TPS, but also is not in accordance with the Standards.

In summary, I find that the proposed rehabilitation does not meet Standards 2 and 5 of the Secretary of the Interior's Standards for Rehabilitation due to the alteration and demolition of character-defining spaces, features, and materials throughout the interior of the building. Accordingly, I affirm the Part 3 denial of Certification for Completed Work issued by TPS in its February 16, 2023 Decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the February 16, 2023 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,

**Michael W  
Miller**

Digitally signed by  
Michael W Miller  
Date: 2023.11.22  
10:50:26 -05'00'

Michael W. Miller, AIA  
Bureau Historical Architect & Chief Appeals Officer  
Cultural Resources

cc: SHPO-NY  
IRS

[REDACTED]