



United States Department of the Interior



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

February 19, 2024

[REDACTED]

Property: **5515 First Avenue N, Birmingham, AL**
Project Number: **46835, Part 1**
Appeal Number: **1679**
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the September 28, 2023 Decision of the National Register of Historic Places, National Park Service, denying certification of the Part 1 – Evaluation of Significance application for the property cite above (the Decision). The appeal was initiated and conducted in accordance with Department of the Interior regulations [36 C.F.R. part 67] governing certification for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, [REDACTED] for meeting with me via video conference on November 13, 2023, and 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 am denying your request for a certification of significance for the property referenced above and affirming the National Park Service's Decision.

In reviewing the information you submitted as part of this appeal, along with associated city records, directories and maps, I found no clear evidence that the current building at 5515 First Avenue N was built prior to 1956-57, which places it outside the current period of significance for the Woodlawn Historic District (1880-1952). As a result, the property cannot be considered a contributing resource within the historic district.

The evidence found in the Birmingham city directories can only definitively place an extant W.W. Mac Building at this location by 1957. References in earlier directories show a long-standing bakery at 5509 First Avenue, which appears to correspond to the building noted as 5505-5507 First Avenue on the 1950 Sanborn maps. The 1947 through 1953 city directory citations for a building at 5517 First Avenue appear to reflect the building at the far back of the lot shown on the city Sanborn maps as a transfer warehouse, probably serving the Howards Moving & Storage Co. or A & M Hardware. The fact that there is no listing in the 1956

directories likely means no building was extant **rather than a “vacant” building, which is the term normally used in city directories for empty buildings.** The first real citation for a building at the 5511-5515 North First Avenue address is the 1957 directory.

Likewise, citations in period city directories point to the W.W. Mac Co. operating in the building at 5523 First Avenue until 1956 at which time they moved to a newly cited building at 5511-5515 First Avenue with the Firestone Store taking over their previous building. The evidence again only points to the possible existence of a building at 5515 First Avenue by 1957.

Lacking any additional creditable evidence, I must conclude that the building at 5515 First Avenue N was not built within the period of significance for the National Register listed Woodlawn Historic District. Accordingly, I have determined that the subject building is not a **“certified historic structure” for purposes of Federal tax laws.**

As Department of Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. 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 of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

You do have two separate options left available to you to seek certification for the tax incentives program. You may try to document the individual National Register eligibility of the property as an early twentieth century commercial building, or you can attempt to amend the current National Register listing for the Woodlawn Historic District. A district amendment could seek to revise and justify a new period of significance for the district, which previously ended at the 50-year mark. The new period of significance could be inclusive of the estimated date of construction for the W.W. Mac building. The district amendment would need to document the full impact of any such a change on the entire district. Both options require formal National Register processing, but a new Part 1 – Evaluation of Significance application can be prepared outlining the proposed amendments in the meantime. You should consult directly with the Alabama State Historic Preservation Office staff if you are interested in pursuing either of these options.

Sincerely,

JOHN A BURNS Digitally signed by JOHN A BURNS
Date: 2024.02.19 10:52:43 -05'00'

John A. Burns, FAIA, FAPT
Chief Appeals Officer
Cultural Resources

cc: SHPO-AL
IRS

[REDACTED]