



United States Department of the Interior

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



May 18, 2024

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

PROPERTY: Champion Paper No. 2 Mill, 600 North B Street, Hamilton, OH
PROJECT NUMBER: 38322, Part 3, Amendment 4
APPEAL NUMBER: 1683
ACTION: Final Administrative Decision

Dear [REDACTED]

I have concluded my review of your appeal of the December 5, 2023 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of Amendment 4 to 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 [REDACTED] [REDACTED] for meeting with me via videoconference on January 29, 2024, 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 proposal to re-install two canopies/porte-cocheres on the street façade of the Champion Paper No. 2 Mill is not consistent with the historic character of the property and that if reconstructed the overall project would no longer meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of Amendment 4 to the

Part 3 – Request for Certification of Completed Work application issued in the TPS Decision of December 5, 2023.

TPS received the Part 3 – Request for Certification of Completed Work application on November 22, 2022. After reviewing the application, TPS determined that some aspects of the completed rehabilitation caused the overall project to fail to meet the Standards. TPS consequently issued a denial of the Part 3 application on May 5, 2023. After the subsequent completion of remedial work, including the removal of the two canopies/porte-cocheres that are the subject of this appeal, TPS approved the amended Part 3 application, designating the project a “certified rehabilitation” on September 28, 2023.

My review of Amendment 4 considered the impact of the rehabilitation on the building holistically, not just the singular denial issue at hand. There is no evidence that the two former loading docks that now serve as the primary public entrances historically had a shelter from the elements. Consequently, the two canopies/porte-cocheres are newly constructed features and the most relevant Standard for evaluating their impact is Standard 9, which states, “*New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work will be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.*”

In the NPS denial letter of May 5, 2023, TPS stated that “*the large canopies/porte-cocheres are not subordinate or compatible with the scale and regular, monolithic massing and historic character of the building and its openings; and therefore fail to meet Standards 2, 4, and 9.*” Amendment 4 seeks approval to reinstall the canopies/porte-cocheres that were previously denied. I have reviewed the TPS basis for the denial of the canopies/porte-cocheres in both the original May 5, 2023 denial of the Part 3 application and the December 5, 2023 denial of Amendment 4 and agree with TPS that the two canopies/porte-cocheres are incompatible with the historic character of the property. I have also determined that they would constitute a singular denial issue if re-installed.

In the appeal presentation, you noted that, “*The absence of canopies poses a significant negative impact on the operations of the property.*” I acknowledge that a canopy protecting arriving and departing guests from the elements is reasonable and believe that such a feature can be compatible with the historic character of a property and compliant with the Standards. However, I find the design of these particular canopies to be fundamentally incompatible with the historic character of the No. 2 Mill.

You also referenced two other successful preservation tax incentive projects that had canopy additions. However, the regulations state, “*Because the circumstances of each rehabilitation*

project are unique to the particular certified historic structure involved, certifications that may have been granted to other rehabilitations are not specifically applicable and may not be relied on by owners as applicable to other projects.” [36 C.F.R. 67.6(a)(1)].

You argued that the canopies are simple, reversible, free-standing, and compatible with the industrial aesthetic of the No. 2 Mill. TPS noted in the December 5, 2023 Decision that, *“The two structures, while largely free-standing and minimally disruptive to the material integrity of the building, are not compatible with the historic character of this façade in terms of size, scale, design, and location.”* These canopies are far from simple. They are large, complex structures requiring massive, albeit hidden, foundations and large steel structural members to resist the overturning forces of the cantilevered canopy. The scale of the steel members is physically and visually heavier than the steel frame of the north loading dock or the historic roof framing of the original mill. The industrial aesthetic of an early 20th-century mill is primarily utilitarian, only that which was necessary to meet operational needs. Consistent with that aesthetic, a weather-protection cover would have been lightly framed and simply supported on columns, not a dramatic cantilevered canopy.

Regarding Standard 9, the proposed canopies do not destroy historic materials and meet the Standard 10 requirement that additions be reversible. However, the north canopy hides the historic loading dock superstructure and both canopies interrupt the spatial relationship of the building with the street. Their design is clearly differentiated from the old but Standard 9 further requires that they must be compatible with the massing, size, scale, and architectural features of the property and its environment. You argued that their design is compatible, but I respectfully disagree with that assertion. I find that their dramatic form and large structural members create a visually prominent mass that interrupts and compromises the integrity of a building whose primary character-defining feature is its quarter-mile long brick and industrial steel windowed façade.

Thus, the overall impact of re-installing the two canopies/porte-cocheres will significantly compromise the historic character of the Champion Paper No. 2 Mill, causing the overall rehabilitation to fail to meet the Secretary of the Interior’s Standards for Rehabilitation and consequent revocation of the “certified rehabilitation” designation pursuant to 36 CFR 67.6(e) of the program regulations. Accordingly, I affirm the Part 3 Amendment 4 denial of certification issued by TPS in its December 5, 2023 Decision.

TPS noted in the Decision that, *“A canopy that better reflects the scale and architectural character of the building would be acceptable, provided it was more modestly-scaled and designed to be more compatible with the architectural and historic character of the building.”* Although I have affirmed the TPS denial, you still have the option to propose a different design

by submitting any proposed changes as an amendment through the normal process. If that amendment should be denied certification, that potential future decision can be newly appealed.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's December 5, 2023 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 Digitally signed by JOHN A BURNS
Date: 2024.05.18 12:58:42 -04'00'

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

cc: OH SHPO
IRS

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