



# United States Department of the Interior

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



February 2, 2024

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

**PROPERTY: Oil City National Bank, 100 Seneca Street, Oil City, PA**  
**PROJECT NUMBER: 44308**  
**APPEAL NUMBER: 1673**  
**ACTION: Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the April 12, 2023 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 – Description of Rehabilitation 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 representatives, [REDACTED]

[REDACTED] for meeting with me via videoconference on July 25, 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, and the additional materials submitted after the appeal, I have determined that the proposed rehabilitation of the Oil City National Bank Building, 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 2 – Description of Rehabilitation application issued in the TPS Decision of April 12, 2023.

The former Oil City Bank Building is a five-story, classical-revival style building occupying a prominent city block within the Oil City Commercial Downtown Historic District. Built in 1926, the exterior of the building features a granite foundation and walls with 4-story tall pilasters with modified Corinthian capitals clad in cast stone. A 1972 rear concrete-frame addition with metal panels was constructed and

encloses the historic lightwell. During the same 1972 renovation, the original windows and decorative metal spandrel panels were removed and replaced with a new spandrel-panel and window curtain wall system. At the beginning of this project, the 1972 spandrel-panel window curtain wall system was also subsequently replaced with a new modern curtain wall system. The interior of the building consists of a two-story bank hall with a mezzanine on the first floor and offices (now demolished) on the upper floors. The banking hall retains the overall volume of space, as well as some original finishes including travertine floors inlaid with black marble, travertine wainscotting, decorative plaster pilasters, marble-clad teller counters, and an ornately detailed vaulted plaster ceiling. The vertical circulation consists of a set of simple stairs with concrete treads and metal picket railings with wooden handrails, along with two elevators with modern cab finishes. At the beginning of this project, the owner stated that, due to the presence of black mold, the 3<sup>rd</sup> thru 5<sup>th</sup> floors of the building were gutted of all historic and non-historic features and finishes including tile flooring, wooden paneling, doors, marble wall cladding, ceilings and windowsills. In addition, the remaining historic corridor walls and ceilings were demolished on all three upper floors.

The April 12, 2023 Denial Decision by TPS, describes the status of the project and confirms key facts about the rehabilitation project: the demolition of interior spaces was complete at the time of the TPS review; and the completed work items had indeed, substantially altered and/or removed significant character defining features within the interior of the building. TPS states: ***“Work completed in Phase 1 as well as work proposed for Phases 2 and 3 does not meet Standards 2, 5, and 6, which require that the historic character and distinctive features of a property be preserved and that, where they are documented to be deteriorated beyond repair, they be replaced to match.”*** TPS goes on to state that there are three problematic rehabilitation issues, that in-and-of themselves could alone result in the project not meeting the Standards: *“The first aspect of the work that does not meet the Standards is the replacement of the 1970’s curtain walls, which were not historic, but were somewhat compatible with the historic building in color, distinction between the windows and spandrels, and the clear window glazing.* The second major rehabilitation issue cited by TPS as causing the project not to meet the Standards was the wholesale gutting of the upper three floors of the building: *“Additional Phase I work that does not meet the Standards is the total demolition of the interior third, fourth, and fifth floors...A great many historic spaces, features, and finishes remained prior to the start of the rehabilitation work.”* TPS goes on to state that Phase 1 rehabilitation work included, *“gutting all corridors, spaces, finishes, and features of the third, fourth, and fifth floors of the 1926 building back to the building’s structure...These features, materials, and finishes, were important character-defining features of the historic building and should have been retained.”* Features removed as part of this demolition included all marble wall cladding, windowsills, thresholds, paneled and glazed office doors, decorative floor tile, plaster walls, wood paneling, and window transoms above office doors. Lastly, TPS indicates that the new design proposed for the upper floors, specifically at the 5<sup>th</sup> floor, is not compatible with the historic character of the building. *“The historic appearance and character of the bank was finished spaces, with plaster walls and ceilings, and concealed structural elements and mechanical systems. ACT ceilings, exposed ductwork, and exposed concrete ceilings and columns present an industrial appearance that is at odds with the bank’s historically finished appearance and character, and therefore does not meet the Standards.”*

My review of the project appeal began with the review of the project files, including photos, correspondence with and between the SHPO, owner and TPS. I carefully reviewed the appeal

presentation itself, which included both pre-rehabilitation and post-rehabilitation photos, the project timeline, the building history, the floor plans as well as my own notes taken during the appeal presentation.

I begin by considering the first two denial issues: the demolition of the upper floors and the replacement of the curtain wall. 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.”* Demolishing the interior features of the third, fourth, and fifth floors, in this case down to the structural components of the building, clearly violates this requirement. The regulations further 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)]. While portions of the interior of the building remain intact at the first and second-floor level, the wholesale removal of historic character-defining features on the upper levels of the building cannot be overlooked when determining whether the rehabilitation project meets the Standards. Moreover, I concur with TPS’s assessment of the 1970’s era curtain wall. While non-historic, the existing curtain wall, was generally more compatible with the building’s historic character than the newly installed curtain wall. Several factors contribute to this conclusion. One key factor is the lack of depth in which the new curtain wall sits within the openings between the historic bays and pilasters. The depth of 1970’s era curtain wall was similar to the deeper set-back dimensions of the original window-spandrel panels, allowing the curtain wall to have a 3-dimensional character that the newly installed curtain wall does not have. The new curtain wall appears one-dimensional, flat, and with no shadow lines. I also concur with the additional factors cited by TPS in their denial: *“The windows and spandrel panels of the new curtain walls have a black finish tinted glazing that contrast starkly with the light-colored granite and cast-stone elevations of the historic building. The windows and spandrel panels are now largely treated the same and are largely visually indistinguishable, and the individual windows and floors are no longer articulated...The new curtain walls markedly change the historic appearance and character of the bank, and, in and of themselves, cause the rehabilitation project not to meet the Standards.”*

In regard to the demolition of the interiors, I also considered 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 all such features within the building, such as decorative polished marble wall cladding, windowsills, thresholds, paneled and glazed wooden office doors, door transoms, decorative ceramic tile flooring, wood paneling, as well as the U-shaped double-loaded corridors, walls, and other features and finishes, contravenes Standard 5. While I understand some of these features were deteriorated due to water damage and black mold, and that appropriate mitigation may have been needed; I concur with TPS, that the photographs and existing conditions report do not justify the wholesale removal of these character-defining features.

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)]. The treatments of interior and exterior features are

given equal weight in assessing compliance with the Standards. Demolishing nearly all interior features in this case clearly contravenes this requirement.

Regarding all three denial issues, Standard 6 states, *“Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”* I concur with TPS in their assessment that documentation was not provided to justify the wholesale interior demolition. I also agree that the installation of the contemporary curtain wall (with its lack of depth and shadow lines) as well as the contemporary look and feel of the proposed interior finishes, materials, and character are incompatible with the historic character that defined the building prior to the rehabilitation and thus contravene Standard 6.

While the issue of Section 106 review by the Pennsylvania SHPO did not come up during the appeal meeting itself; I find it important to emphasize NPS’s role as the sole authority over certification decisions for the Federal Historic Preservation Tax Incentives program. As noted by TPS, in their April 12, 2023 denial letter, certain aspects of this project may have been reviewed by the Pennsylvania State Historic Preservation Office, either as a project under Section 106 of the National Historic Preservation Act of 1966 or as a Part 2 application of the Federal Tax Incentives program; however, NPS is not bound by SHPO actions or recommendations. Regulations state that, *“Recommendations of States with approved State programs are generally followed, but by law, all certification decisions are made by the Secretary, based upon professional review of the application and related information. The decision of the Secretary may differ from the recommendation of the SHPO.”* [36 C.F.R. § 67.1]. Although I respect the opinions of professionals of the State Historic Preservation Offices, local officials, and community planners, Part 67 of the federal historic tax credit regulations specifically states that, *“Prior approval of a project by Federal, State, and local agencies and organizations does not ensure certification by the Secretary for Federal tax purposes. The Secretary’s Standards for Rehabilitation take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located.”* [36 CFR § 67.7(e).]

Finally, a significant factor in the denial of this project, which could have easily been avoided, is the fact that this project had been ongoing since 2017 with no involvement by NPS until December of 2021. It is unfortunate that the project was not submitted to NPS for review earlier, prior to work beginning or key components of the work being implemented. The regulations state, *“Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. 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)].

In summary, I find that the proposed rehabilitation does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation due to the demolition of character-defining interior spaces, features, and materials throughout the building; as well as the installation of inappropriate interior finishes and materials not in keeping with character with the building, and the installation of a new contemporary curtain wall system on the exterior of the building that is not compatible with the historic character of the 1926 classical-revival style building. Accordingly, I affirm the Part 2 denial of certification issued by TPS in its April 12, 2023 Decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 12, 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**

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Michael W Miller  
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Michael W. Miller, AIA

Bureau Historical Architect & Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS

[Redacted]