



# United States Department of the Interior

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

January 9, 2013

Re: **Fox Stand Inn, Royalton, Vermont**  
Project Number: **26664**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and

for speaking with me via conference call on November 5, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials you submitted during our meeting and e-mail of November 14, 2012, I have determined that the almost completed rehabilitation of the Fox Stand Inn, although modified somewhat from the original submittal, 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). Therefore, the denial issued by TPS on July 2, 2012, is hereby affirmed.

The Part 1 application states that the Fox Stand Inn was constructed ca. 1818 to serve travelers on the Royalton and Woodstock Turnpike in central Vermont. Completion of the Vermont Central Railroad diverted travelers to rail transportation, and ca. 1850 the building became a private residence, which it remained for over a hundred years. In 1978, the building was converted to a restaurant and inn. The Part 1 application also states that the building possesses "a high degree of integrity of location, design, setting, materials, workmanship, and feeling for the period 1818-1950." TPS issued a Preliminary Determination of Individual Listing (PDIL) on November 28, 2011. However, I note that the building has not been listed on—or even formally nominated to—the National Register of Historic Places, a requirement for the property to become eligible for the 20% investment tax credit for certified rehabilitations that you are seeking.

TPS found that the loss of the center hall stair as the principal means of access to the second floor—caused by the insertion of a new bathroom on the second floor stair landing—caused the project to not meet Standard 2. 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.*” TPS also cited the proposed enlargement of windows on the west façade to become doors and a lack of information concerning some of the details of the proposed work as contributing factors to the denial of certification.

During the appeal meeting, you explained that an existing, but deteriorated, basement-level garage at the south end of the west (rear) facade would be removed and a replaced with a new addition of approximately the same size, but centered on the west façade. You further explained that the purpose of converting a west façade window into a door was to provide access from the main floor to the deck above the new addition. I have determined that both of these changes do not significantly impair the historic character of the property and, consequently, they have not entered into my decision.

With regard to the proposed railings around the deck above the new addition, submitted with e-mail, I have determined that your preferred Option 1 design, based on an 1844 Asher Benjamin pattern book design, is not stylistically compatible with a ca. 1818 building and would create a false sense of history and thus would not comply with the Standards. I have further determined that the Option 2 design, if executed in wood and painted to match the other wooden exterior features (please note that unpainted pressure-treated wood would not be acceptable), would be compatible and would comply with the Standards. Regarding the proposed wrought iron railing for the new accessibility ramp at the north end of the building, its simple design and detailing makes it a visually unobtrusive feature and consequently I have determined that it would comply with the Standards.

With regard to the historic central stairway, I agree with TPS that closing off the primary access to the second floor is a fundamental change in character to the historic configuration of the building. Further, constructing a new bathroom on the second floor landing that is so large that it required the removal of a section of the historic stair railing has, in my estimation, compromised even the visual appearance of the original stairway beyond the loss of its functionality. In addition, I have determined that converting a former service stair at the southwest corner of the building into the primary access to the second floor significantly alters the historic circulation patterns within the building. These issues are the principal impediments to certification.

Indeed, the changes wrought by the rehabilitation are so extensive that requirements of Standard 1—that new uses respect the historic character of a property—are a contributing factor in my decision. 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.*”

Finally, it is unfortunate that the work on this historic property had progressed so far before the National Park Service received the application. Given the fact that the project is nearly complete, I can see no practicable way to correct the deficiencies identified above. I note that 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 CFR § 67.6(a)(1).]

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 2, 2012, denial 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,

A handwritten signature in blue ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long, sweeping underline.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-VT  
IRS