



United States Department of the Interior

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



July 3, 2013

[REDACTED]

Property: **47 Cordova Street, St. Augustine, Florida**
Project Number: **28677**

Dear [REDACTED]:

I have concluded my review of your appeal of the decision of the National Register of Historic Places (NRHP), National Park Service (NPS), denying your request for decertification of significance for the property referenced above. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you, and [REDACTED] [REDACTED] [REDACTED] for participating in the appeal meeting conference call on June 13, 2013, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal, I have determined that, at the time of your application for decertification of significance, the building at 47 Cordova Street did contribute to the St. Augustine Historic District in which it is located. Accordingly, the opinion issued by the NRHP on April 23, 2013, denying decertification of historic status for this building is hereby affirmed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR §67.5), define a building which contributes to the significance of a district as *“one which by location, setting, materials, design, workmanship, feeling, and association adds to the district’s sense of time and place and historical development.”* Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features *“have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.”*

The building at 47 Cordova Street was constructed around 1900 as a simple, two-story, wood frame house with a lazy-T footprint. The house immediately south of 47 Cordova was most likely its twin. The other

district buildings in the immediate vicinity are primarily wood framed residential structures. When constructed, 47 Cordova Street had a full width porch, two-over-two light double-hung windows, shingle siding, and simple folk Victorian details, including eave and porch brackets. The building has a standing-seam metal roof that appears to be historic. Outside the period of significance for the district, most likely in the 1970s or early 1980s, the front porch was removed, the entrance doors were replaced, and the original paired front windows were removed and a new, colonial revival oriel window was installed. The property originally featured a low, coquina block wall along the sidewalk; this, too, has been removed and a tubular steel fence has been installed. The balance of the house remains, for the most part, intact.

After thoroughly considering the documentation, I find that the overall historic physical integrity of the building—in its massing, form, and materials—has been retained. Thus, the building's overall sense of time and place remains intact. The fenestration pattern is intact, albeit modified by the addition of the oriel window in place of the paired front windows. With regard to the character of the historic district, the rhythm of the street is retained, despite the loss of the porch, and the totality of the massing, form, and materials of the building reflects the district's period of significance. And, the alterations to the rear of the building do not diminish the overall character of the district's streetscape. Interior features are not considered in determining the contributing status of resources within historic districts and thus the changes to the interior that you described in the appeal have not entered into my decision.

In summary, the building at 47 Cordova Street retains sufficient historic integrity to be consistent with, and to contribute to, the district's sense of time and place. The alterations to the first floor of the street facade, while highly visible, do not detract from the district's ability to reflect its role in history. Accordingly, I have determined that the subject building is a certified historic structure for purposes of Federal tax laws.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the April 23, 2013, denial that the NRHP 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,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-FL
IRS

[REDACTED]