



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, DC 20240

October 24, 2012

Re: **Caudle House, 513 S. Summit Ave., Charlotte, North Carolina**
Project Number: **27162**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service (NPS), 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 for speaking with me via conference call on October 22, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Caudle House is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 8, 2012, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built ca. 1937, the Caudle House is located in the Wesley Heights Historic District, and was certified as contributing to the significance of the district on May 11, 2012. The completed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the addition of a deck at the rear of the house. The new deck features a second-level platform with a pergola above it. The upper level platform is reached by a spiral stair.

With regard to the overall impact of the deck on the historic character of this modest but subtly elegant structure, I have determined that the size, massing, scale of the structural members and details, and finishes of the deck are not compatible with the massing, size, scale, and architectural features of the historic house. Photographs of the house and its setting confirm that the deck is quite visible from public rights-of-way. As such, it is now a prominent addition to both the house and the surrounding historic district. In addition, the second level of the deck and the pergola above it tower above the roof of this one-story house and are a highly visible feature that further diminishes the historic character of the house in its environment. Consequently, I agree with TPS that the deck is incompatible with the building's historic character, and that it causes the rehabilitation to contravene Standards 2 and 9. 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.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that*

characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."

In response to TPS' condition, in its June 6, 2012, letter that the deck should be "painted or stained using an opaque wood stain," you treated the deck with a transparent sealer that somewhat darkened its appearance. I have determined that, in this case, the treatment you applied is acceptable because, rather than attempting to make this new and incompatible feature appear to be compatible, it serves to differentiate it from the historic house.

Although I find that the rehabilitation as completed does not meet the Standards, I have determined that the overall impact of the rehabilitation on the historic character of the property could comply with the Standards if the deck were modified by removing the spiral stair, posts, second level platform and pergola. I have determined that the remaining one-story portion of the deck—given the issues described above—would still not comply with Standards, but that its remaining deficiencies would not be so substantial as to cause the overall project—which otherwise does comply with the Standards—to fail to meet the Standards.

It is unfortunate that the work on this historic property had been completed before the NPS received the application. However, 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 it is, the circumstances of the case leave me little choice but to affirm the TPS decision. I reach this conclusion with regret, given the care you otherwise took with the rehabilitation of the Caudle House.

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by submitting photographs of the completed work to TPS, Attention: Mr. Michael Auer, with a copy to the North Carolina Department of Cultural Resources. Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project. If you opt not to engage in such a process, then this letter will constitute the final administrative decision regarding the matters discussed herein with respect to the August 8, 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,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NC
IRS