



United States Department of the Interior

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



February 25, 2013

Re: **Weaver-McCalla Building, 2218 University Boulevard, Tuscaloosa, Alabama**
Project Number: 27946

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. for speaking with me via conference call on January 24, 2013, 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 Weaver-McCalla Building 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 the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on October 25, 2012, by TPS is hereby affirmed.

Built in 1906, the Weaver-McCalla Building is located in the Downtown Tuscaloosa Historic District. It was certified as contributing to the significance of the district on October 25, 2012. The in-progress rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the demolition of the rear portion of the structure, and to the replacement of extant historic windows with new ones deemed incompatible. In its decision, TPS also cited other issues it could not fully evaluate due to the lack of information.

Regarding demolition of the rear portion of the structure, the Weaver-McCalla Building consists of a two-story portion on the north end of the lot with a commercial facade on University Boulevard (formerly Broad Street), and a one-story portion on the southern end of the lot with openings characteristic of a warehouse on 4th Street (formerly Pine Street). Both the east and west walls are party walls with the buildings on the adjacent lots. In order to provide parking on the property, the one-story portion of the building was largely demolished (leaving only short remnants of the east party wall and a small fragment of the 4th Street facade). The west party wall could not be demolished because it supports the building on

the adjacent lot; its bare brick was left exposed. The resulting appearance was described by TPS as that of a ruin.

The stated rationale for the demolition was that the warehouse portion of the property was built outside the “period of significance” established for the Downtown Tuscaloosa Historic District in the documentation on file with the National Register of Historic Places (1880 – 1950). In support of this contention, _____ stated her judgment that the structure shown in the 1923 Sanborn map had been torn down and that the recently demolished one-story portion of the building was an entirely new structure built after 1950. Thus, she argued, its demolition did not diminish the historic character of the historic property because it was constructed outside the period of significance for the historic district.

I do not find this claim to be convincing. Both the 1910 and 1923 Sanborn maps show two buildings on the lot, a two-story commercial building facing Broad Street and a one-story warehouse facing Pine Street. The 1950 update of the 1923 Sanborn map shows that the two structures had been combined and interconnected by that date. Photographs taken before and during demolition show that the overall form and appearance, and materials of construction, suggest a significantly earlier construction date than 1950 and are consistent with the warehouse building shown on the 1910 and 1923 Sanborn maps. In addition, architectural details such as the solid brick walls, the brick-arched window opening, the sawbuck doors of the vehicular entrance, and the decorative cornice along the center beam are not consistent with 1950s construction (see photographs #s 4-7 and 10-12, dated February 29 and June 18, 2012). Consequently, I find that the two buildings were joined during the period of significance for the historic district, and that they are considered one property for certification purposes, as regulations governing the program state:

(e) Properties containing more than one building where the buildings are judged by the Secretary to have been functionally related historically to serve an overall purpose, such as a mill complex or a residence and carriage house, will be treated as a single certified historic structure, whether the property is individually listed in the National Register or is located within a registered historic district, when rehabilitated as part of an overall project. Buildings that are functionally related historically are those which have functioned together to serve an overall purpose during the property's period of significance. [36 CFR 67.4(e)].

For these reasons, I find that the demolition of such a large portion—approximately one-third—of this “certified historic structure” has caused the overall impact of the rehabilitation on the historic character of the property to contravene Standards 2 and 4. 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 4 states: “*Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.*”

Regarding the replacement windows installed in the University Boulevard (north) facade: they do not match the historic one-over-one sash extant in the historic facade after the non-historic “Fred’s” facade obscuring the building was removed. Consequently, I agree with TPS’ decision that the replacement windows cause the rehabilitation to contravene Standard 6. 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.*” Although this deficiency could be remedied easily, doing so would not be sufficient to overcome the impact of the demolition of the rear third of the building.

With regard to the modification of the south wall of the two-story portion of the building and treatment of the remnants of the demolished one-story portion, I have determined that the design proposals for this area are not compatible with the overall historic character of the property. The buildings facing 4th Street in this block have historically been more utilitarian in character than those facing University Boulevard, which have commercial storefronts. The modifications to the south wall of the two-story portion proposed in the rendering submitted with _____ e-mail of January 24, 2013, will replace the small windows on the second floor with large arched openings that are not compatible with the size and scale of the historic openings. The remaining parts of the demolished portion of the building are treated as a brick fence around a parking lot, with a stylized gate that is incompatible with the utilitarian character of 4th Street. Consequently, I find that the proposed new construction on this side of the building contravenes Standard 9. 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."* Although these deficiencies could be remedied, doing so would not be sufficient to overcome the impact of the demolition of the rear third of the building.

The other issues cited by TPS as lacking adequate information have not played a role in my decision. These elements of the project could be judged acceptable once the requested information is submitted, or, if judged unacceptable, could be modified to render them acceptable. However, given that the demolition discussed above is irremediable, I see no practicable way of amending the project to bring it into conformance with the Standards.

The present situation is regrettable, for it is the experience of the National Park Service that structures like the Weaver-McCalla Building can be rehabilitated in a manner that accords with their historic character. I note, however, that in this case the demolition was largely done before the National Park Service received the application. Although owners are free to apply after work has begun, the program regulations caution that, *"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 October 25, 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-AL
IRS