



United States Department of the Interior

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

September 25, 2012

Re: **Broom Corn Warehouse, 416 W. Commerce, Wichita, Kansas**
Project Number: 25418

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 September 20, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional materials submitted for our conference call, I have determined that the rehabilitation of the Broom Corn Warehouse is consistent with the historic character of the property, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 3, 2012, by TPS is hereby reversed.

Built circa 1920, the Broom Corn Warehouse was individually listed in the National Register of Historic Places on June 28, 2011, in recognition of its significance in agriculture and industry. The rehabilitation of the "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the construction of a rooftop addition, as well as the addition of a gypsum board ceiling on the first floor.

With regard to the rooftop addition, I agree with TPS that rooftop additions are rarely appropriate for two-story buildings such as the Broom Corn Warehouse because they usually alter the roofline and compete for attention with the building itself. TPS found that to be the case here, citing photographs of the completed project as evidence that the rooftop addition contravenes 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.*" However, TPS also noted in its August 3, 2012, determination that, "While rooftop additions do not need to be invisible, they must respect the massing, size, and scale of the original structure to comply with the Standards."

The rooftop addition covers the middle three bays of the nine-bay building. It is thus set back three bays from the west (Commerce Street) façade and three bays from the east (railroad right-of-way) façade. The photographs demonstrate that the addition is not visible from across Commerce Street or from the former rail yard. It is visible from a block away to the west, on Saint Francis Street, and from on top of the raised railroad embankment to the east. Additionally, when viewed from the northwest, on Waterman Street, it is not—or barely, depending on the angle—visible. I also note that the views from Saint Francis and Waterman Streets are across an empty lot used for parking. Consequently, although the rooftop addition is visible from some vantage points at some distance away, I disagree with TPS that it is so prominently visible that it causes the overall impact of the rehabilitation to fail to meet the Standards.

With regard to the gypsum board ceiling, I agree with TPS that covering the historically exposed wooden joists hides one of the character-defining features of the first floor, contravening Standard 2, cited above. However, when considering the overall impact of the rehabilitation on the first floor interior, the exposed brick walls, bare concrete floor, exposed wooden columns, and wooden windows—all of which are historic features retained in the rehabilitation—suffice to convey the character of the structure as an industrial building of the early twentieth century. Consequently, although the gypsum board ceiling is not a recommended treatment, I have determined that the cumulative impact of treatments on the first floor complies with the Standards.

Although I am reversing the TPS denial of certification, please note that the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 3, 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-KS
IRS