



United States Department of the Interior

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



February 25, 2013

Re: **St. Joseph's Church, 1404 Howard Street, San Francisco, California**
Project Number: 27025

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, and for meeting with me in Washington on November 11, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information I requested at our meeting and submitted by with her letter of December 12, 2012, I have determined that the rehabilitation of St. Joseph's Church 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 August 16, 2012, 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 in 1913, St. Joseph's Church was individually listed in the National Register of Historic Places on January 15, 1982, in recognition of its significance in architecture and religion. The proposed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the planned insertion of mezzanines that fill both the north and south transepts and both side aisles, with balconies that project into the main volume of the nave and altar, as well as a bridge across the nave, just beyond the crossing, that will connect the mezzanines running along the sides. In addition, two other issues were cited as problematic in the previous decision: proposed new light fixtures above the mezzanine railings and a new skylight in the vaulted ceiling above the choir. At our meeting you explained that the mezzanine lights initially planned have been eliminated from the project, and you confirmed that the skylight existed prior to the beginning of the project. Accordingly, these two issues have not entered into my decision.

In St. Joseph's Church, as in nearly every other church, and in other buildings such as theaters built for public assembly, the interior gathering space is not only the principal feature, it is the *raison d'être* for the building itself. Here, the historic worship space is the primary character-defining feature of the interior. Although changes to such spaces can generally be made in compliance with the Standards, including the insertion of new partitions and other structural elements, the modifications must not significantly damage historic fabric, obscure distinguishing historic features, or reduce the historic volume of the space. In this case, I agree with TPS that the cumulative impact of these new elements significantly impairs the overall sense of space that is a defining element of the interior of St. Joseph's Church.

In reviewing the overall impact of the proposed mezzanines, I have examined the impact of their individual components. With regard to inserting mezzanines in the side aisles flanking both the nave and the altar, I have determined that—although not a recommended treatment—they do not significantly impair the overall volume of the historic space. For that reason, I find them to be acceptable. With regard to the mezzanines inserted in the north and south transepts, although covering the entire floor area of both transepts is not a recommended treatment, I have determined that their large horizontal dimensions in depth and overall width including the main crossing, makes the mezzanines in these two locations large—but not significant—intrusions into the overall volume of the church. For that reason, I find them to be minimally acceptable. With regard to the bridge across the nave connecting the two mezzanines, although it is an intrusion across the sight lines within the space, I have determined that if it were reduced in width, it would not significantly impair the overall perception of the historic character of the space. And, I recognize that the bridge does eliminate the requirement to insert a new staircase and lift on the north side of the church by providing access from the south mezzanine. Consequently, in weighing the visual intrusion of the bridge against the additional intrusions into the nave required to provide separate access to both mezzanines, I find that a narrow bridge would be minimally acceptable. However, with regard to the balconies projecting from the edges of the mezzanines over the center aisle of the church and over the altar, I have determined that these projections narrow the center aisle of the nave and the space above the altar to an unacceptable degree and significantly impair the ability to perceive the overall volume of the space, and thus compromise the historic character of the church. Accordingly, I find that the projecting balconies and the width of the bridge cause the overall impact of the proposed rehabilitation not to 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.*"

Finally, with regard to the concerns I cited during our meeting about the impact of the insertion of new shear walls, the various connections between the mezzanines and the historic fabric of the church, and the wheelchair lift, the materials submitted with her transmittal of December 14, 2012, resolved all of my concerns. Accordingly, the issues I raised at our meeting have not entered into my decision.

Although the project in its current state does not meet the Standards, this deficiency could be remedied if 1) the balconies projecting from the mezzanines into the center aisle of the nave and into the space above the altar were eliminated and the mezzanines themselves were held back behind the column lines delimiting the side aisles (and thus in line with the face of the mezzanines across the two transepts), and, 2) the bridge across the nave were narrowed to reduce its sight lines when viewed from the nave floor and so that it does not fill as much of the space between the columns as the current design. With these two changes, the rehabilitation would retain to a substantial degree the overall historic character of the interior of St. Joseph's Church and thus would comply with the Standards.

If NPS does not receive your written communication within sixty days of the date of this letter, indicating your decision to pursue the remedies discussed herein, then the determination expressed herein will

become the final decision without further notice to you. If you choose to pursue the remedial measures described above, please submit a Part 2 amendment describing the proposed changes for review and approval prior to undertaking the work. The Part 2 amendment must be submitted to this office, Attention Mr. Michael Auer, and a copy must be provided to the California State Historic Preservation Office. I will review the materials as soon as is practicable.

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 black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long horizontal stroke at the end.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-CA
IRS