



United States Department of the Interior

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



January 29, 2014

Re: Property: **Fiber Mills, 1000 Seaboard Street, Charlotte, North Carolina**
Project Number: **19960**

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 and for meeting with me in Washington on January 14, 2014, 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 Fiber Mills is not consistent with the historic character of the property, 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 June 14, 2013, and reiterated on October 24, 2014, by TPS is hereby affirmed.

Functioning originally as a cotton mill, but converted to asbestos fiber manufacture early on, Fiber Mills consists of two principal structures, Mill #1 and Mill #2. Mill #1 was built ca. 1904; Mill #2 dates from ca. 1920. Each building features enlargements dating from the 1920s through about 1960. In recognition of its significance in industry, the property was listed in the National Register of Historic Places on January 30, 2008. In its June 14, 2013, decision, TPS found that the completed rehabilitation of this "certified historic structure" did not meet the Standards owing to the addition of multiple exterior elements deemed incompatible with the historic character of the property, its site and environment.

In a subsequent amendment, you proposed remedial work addressing the denial issues. TPS determined that the proposed remedial work did not fully resolve the denial issues, and cited three unresolved denial issues that placed the overall project in conflict with the Standards, in its October 24, 2013, decision:

1. Self-supported awnings/ canopies with sections enclosed by vertical trellises along the courtyard-facing facade of Mill #2;
2. Unpainted timber pavilion along the Seaboard-Street-facing facade of the 1920 addition to Mill #1;
3. A modern gabled awning stretching an estimated 100 feet from the front sidewalk to a building entrance to 'Label.'" ["Label" is the current tenant occupying that section of the property.]

After studying the evolution of the complex over time, I have determined that the V-shaped spaced between the facades of Mill #1 and Mill #2, and the relationship of the facades of those two buildings to the street, are primary character-defining exterior elements of the overall complex. And, although there may be thousands of lineal feet of facades on subsequent additions to the facility, the core of the mill—and its historic significance—radiates from those two original mill buildings. I have determined that the prominent awnings, canopies, and covered walks along those facades impart a commercial and decidedly contemporary appearance and character that significantly compromises the historic industrial character of the property. As a result, I find that these incompatible elements have caused the overall 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.”*

Throughout the NPS reviews of this project, both at the TPS level and at the appeals level, you asserted that these new elements are "self-supporting," that is, they are not physically attached to the mill buildings themselves, and thus meet the requirement of Standard 10 that, *“New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.”* This necessary property of additions is commonly referred to as "reversibility." Nevertheless, a rehabilitation featuring elements that conflict so fundamentally with a property's historic character cannot be approved merely because the ill effects can be undone at a later date. And in any case, whether the canopies and other elements are attached to the mill buildings themselves or not, they are still additions to the site and overall environment in which the historic buildings stand, and are subject to review, as Department of the Interior regulations governing the program state: *“A rehabilitation project for certification purposes encompasses all work on the interior and exterior of the certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s). . . . All elements of the rehabilitation project must meet the Secretary’s ten Standards for Rehabilitation (§ 67.7); portions of the rehabilitation project not in conformance with the Standards may not be exempted.”* [36 CFR §67.6(b)]. Accordingly, I have determined that the denial issues identified with respect to Standards 2 and 9 render moot the compliance with Standard 10.

Consequently, I find that the remedial work stipulated by TPS in its previous decisions are the absolute minimum required to bring the overall impact of the rehabilitation on the historic character of the property into marginal conformance with the Standards. Although I have affirmed the TPS denial of certification, you still have the option to complete the remedial work stipulated by TPS in its previous decisions and to submit to TPS an amended Request for Certification of Completed Work—Part 3 application.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the June 14, 2013, and October 24, 2013, denials 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,

A handwritten signature in blue ink, appearing to read 'John A. Burns', with a long, sweeping underline.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NC
IRS