



United States Department of the Interior

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



February 6, 2014

Re: **30 Plaza Square, St. Louis, Missouri**
Project Number: **21474**

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 your associates, for meeting with me in Washington on December 17, 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 proposed rehabilitation of 30 Plaza Square is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 13, 2013, by TPS is hereby reversed.

The building at 30 Plaza Square is one of the six Modernist apartment buildings in the Plaza Square Apartments, constructed to a consistent design between 1959 and 1961. Together with two nineteenth-century churches, the buildings comprise the four-square block Plaza Square Apartments Historic District. The historic district was listed in the National Register of Historic Places in recognition of its significance in "association with community planning and development in St. Louis in the late 1940s and 1950s" and "for its architecture" as "an important example of Modern design in St. Louis." The building was certified as contributing to the significance of the district on March 26, 2008. TPS found that the proposed rehabilitation did not meet the Standards owing to the planned construction of a parking garage between "Building 30" and the neighboring "Building 20."

In making my decision, I find that the overriding significance of Building 30 inheres in its relationship to its neighbors in this compact historic district. That is the predominant determinant of historic character, and one that will remain essentially intact despite the construction of a parking garage between the two structures. The garage will be significantly lower than the two 13-story towers (and the other four apartment buildings giving the district its name). It will not significantly compromise the prominence of the historic buildings on their sites, nor be visible from even the middle distance because of the Methodist church complex between "Building 50" and "Building 60." Moreover, the new structure will be sited in a space that has already been compromised by on-grade parking. As a result, I find that the new construction will comply with the requirements posed by Standard 2 concerning the retention of historic character, and the requirements of Standards 9 and 10 concerning new additions to historic buildings and new construction on historic properties. 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."* Standard 10 states: *"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."*

Although I am reversing the TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Should you have any questions concerning procedures for final certification, please contact Michael J. Auer at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 13, 2013, 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-MO
IRS