

# United States Department of the Interior

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



August 11, 2020



**PROPERTY: Eastern Pin Ticket and Tag Company Building, 601 West Spruce Street,  
Perkasie, PA  
PROJECT NUMBER: 37445**

Dear [REDACTED]

I have concluded my review of your appeal of the July 11, 2019 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the *Historic Preservation Certification Application; Part 2 – Description of Rehabilitation* application for the property cited above (the Decision). The appeal was initiated and conducted in accordance with Department of the Interior regulations [36 C.F.R. part 67] governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, [REDACTED]

[REDACTED] for meeting with me on September 6, 2019, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information submitted as part of your appeal, and subsequently submitted by [REDACTED], I have determined that the proposed rehabilitation of the Eastern Pin Ticket and Tag Company Building 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). Accordingly, the denial issued in TPS's July 11, 2019 Decision, is hereby reversed.

The Eastern Pin Ticket and Tag Company Building was individually listed in the National Register of Historic Places as Delbar Products, Inc. on April 26, 2018. The proposed rehabilitation will convert this former industrial complex to residential use, with apartments inserted into the historic building, and a three-story freestanding apartment building with surface

parking to be constructed on open land on the east side of the site.

The oldest building on the site is a one-story, brick, gable-roofed building on a raised basement, constructed in 1913 at the corner of Spruce and Seventh Streets for the Eastern Pin Ticket and Tag Company (Section A). A 1917 addition (Section B) extended the original building along Seventh Street, with the sloping site fully exposing the basement level at its east end. A second, concrete block, flat-roofed, addition was constructed in 1935 on the south side of the original building along Spruce Street, by which time most of the building was rented to other businesses (Section C). Delbar Products Inc. bought the property in 1946 and began manufacturing truck and car mirrors for the booming post-war automotive industry. In 1957, Delbar built a freestanding manufacturing building on Spruce Street, south of the original building (Section D). Constructed of concrete block with five parallel gable roofs, it presents a distinctive but mostly blank facade along Spruce Street, with a single window in each gable and a single door at the south end of each facade segment. The next two additions were concrete block, flat-roofed extensions to Section D on its north and south ends (Sections E north and E south), completed in 1965. Section E north completes the facade connecting Sections A-C to Section D along Spruce Street; it is blank except for a large industrial overhead door and one door above a small stoop. Section E south is set back from Spruce Street and is similarly blank except for one door above a small stoop. Its south facade along South 5<sup>th</sup> Street is also blank except for one double and one single door which provide access into the basement from the sidewalk. The east facade, facing an adjacent residential property, is also blank. The last addition completed within the period of significance (Section F), was built in 1969 on the rear side of the Section E north. It is irregular in plan, with a steel frame, flat roof, and windowless concrete block exterior walls. It is not visible from the surrounding streets. A loading dock with four truck bays (Section G) was constructed in 1985 on the south side of Section D and in front of Section E south.

TPS determined that construction of the new, three-story building and adjacent surface parking lot at the rear of the site will require demolition of significant portions of Section E north and Section F to provide access from Spruce Street through the industrial door opening in Section E north, contravening Standard 2. TPS also found that the new three-story building was incompatible with the low-scale, industrial character of the historic complex, contravening Standard 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.*"

TPS further determined that inserting new paired windows on the gabled elevations of Section D along Spruce Street, installing eighty new skylight openings in the gabled roofs of Section D, and installing seventeen new window openings around the perimeter of Section E south will markedly alter the appearance of these mostly blank facades of the complex and thus does not meet Standard 9.



Finally, TPS concluded that the extensive alterations to Sections D through G do not meet Standard 1, which requires that a property be placed in a new use that requires minimal change to the defining characteristics of the building. Standard 1 states, “*A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.*”

In my review, although the Part 2 application names the rehabilitation project as the “Eastern Pin Ticket and Tag Company Building,” I note that the National Register of Historic Places Inventory Nomination Form lists the overall complex as “Delbar Products, Inc.” The statement of significance states:

*The Delbar Products, Inc. complex is significant under Criterion A, Industry, for its role as a leader in developing rear and side view mirror systems and technologies for trucks, buses and multipurpose passenger vehicles, particularly those which were exclusively produced for original equipment manufacturers (OEM). The company was also a major employer in the Perkasié area. The period of significance begins in 1946, when the Delbar Products company purchased the property, and ends c.1970, as the company continued as an industry leader and the Perkasié plant continued to be a key part of the company’s production and the local economy into the 1970s. The complex was constructed in seven phases between 1913 and c.1985. The property originated as the Eastern Pin Ticket and Tag Company (1913-1946), but the bulk of the complex dates from Delbar Products’ operation at this location (1946-2007). Portions of the complex that pre-date Delbar’s occupancy, built by Eastern Pin Ticket & Tag Company, were used by Delbar and adapted for their needs. Those pre-1946 sections of the complex are considered “contributing” to the complex’s physical integrity and history. The property has experienced few changes since the 1970s (the c.1985 additions are very small in proportion to the overall complex’s footprint). The company was sold in 2007 and operations relocated; this complex has remained vacant since.*

In assessing the pre-rehabilitation condition of the property, I note that a previous owner had gutted the interior of Sections C, D, E north, E south, F, and G, removing all the manufacturing machinery and equipment that were the basis for the industrial significance of the property described in the National Register nomination. What was left was a series of empty shells stripped of their integrity and significant features and devoid of the historic character that would display the prior industrial use. The regulations state, “*In general, an owner undertaking a rehabilitation project will not be held responsible for prior rehabilitation work not part of the current project, or rehabilitation work that was undertaken by previous owners or third parties.*” [36 C.F.R. 67.6(b)(1)].

Consequently, when assessing the overall impact of the proposed rehabilitation on the historic character of entire complex, I agree with TPS that the proposed work respects the historic character of the pre-Delbar section of the complex, and in particular note that this project will restore the south façade of the original part of the complex. But, I disagree with TPS that the sections most associated with Delbar’s manufacturing operations (Sections D, E north, E south,

F, and G) will undergo changes resulting in potential loss of character and integrity sufficient to cause the overall project to fail to meet the Standards. TPS guidance on cumulative effect and historic character states:

*A project meets the Standards when the overall effect of all work on the property is one of consistency with the property's historic character. . . . Each property exhibits a unique set of conditions; thus, the evaluation of any single aspect of the proposed work can only be made in the context of those conditions and all the other work that constitutes the project.*

*The amount of change to features and spaces that can be accommodated within the Standards will vary according to the roles they play in establishing the character of the property. The Standards use language such as "distinctive feature" and "spaces that characterize a property," suggesting that all features and spaces do not carry equal weight in determining the character of an historic property. This does not mean that features and spaces fit into absolute categories of either "character-defining" or not. Rather, the components of a property can be seen as falling into a continuum of importance.*

*The more important a feature or space is to the historic character of a property, the less it can be changed without damaging the character as a whole. On the other hand, aspects less critical to the historic character may be altered more substantially with less effect on the character of the building as a whole. However, even when the features being changed are minor, changes that are too numerous or radical can in some instances alter the overall character of the building.*

*Similarly, features and spaces that have been so substantially changed outside the period of significance or are so severely deteriorated as no longer to convey historic character can be more readily altered than those aspects of a property that retain a high degree of integrity.*

In this instance, the period of significance for the property ends in 2007, after which most of the physical evidence of the significance of Delbar's contributions to the postwar automobile and truck industries—the machinery and equipment that produced automobile and truck mirrors—was removed, leaving only the empty shells of the Delbar additions to represent its significance. Consequently, the features and spaces of the property had been substantially changed outside the period of significance in a manner that differently impacted each building sections's ability to convey the historic character of the overall complex.

With regard to their historic character, the Delbar additions (Sections D, E north, E south, F, and G) to the complex have little architectural distinction; they are plain, functional, and mostly windowless industrial buildings defined primarily by their massing. Their historical significance derived from the manufacturing activities of Delbar Products, Inc., that went on inside them. On the inside, these additions are currently large empty steel-framed spaces, without partition walls,



and with gable roofs on Section D and flat roofs on corrugated steel decking in Sections E and F. These sections of the property retain little historic integrity because they are totally devoid of any manufacturing machinery, all of which was removed when Delbar relocated. Sections E North and F retain almost no historic integrity without the presence of the manufacturing machinery or its associated architectural support elements, all of which have been removed.

With regard to the physical impact of the proposed changes, the Standards focus on the retention of significant historic features, and TPS's guidance on cumulative effect further states, "*There is no requirement that missing historic features be restored, that intrusive or incompatible additions be removed, or that insensitive, non-historic changes be reversed.*" The regulations and Standards do not preclude restoration of historic but compromised features, even when such restoration may entail the loss of other compromised but contributing features. In this regard, a rehabilitation project must be reviewed in light of the cumulative effect of the rehabilitation on the preservation of the overall historic character of the property.

In this case, restoration of the south façade of the original Eastern Pin Ticket and Tag Company (Sections A, B, and C) benefits from the removal of the majority of Section E north and all of Section F, sections of the property that had never been visible from the public right-of-way. Altering the complex by removing those portions will expose the long-covered windows along the south side of the original Eastern Pin Ticket and Tag Company and restore the oldest section of the complex to a state of utility by allowing the introduction of residential use within the former offices. I have determined that this change will not significantly compromise the overall historic character of the site because the other sections of the Delbar additions will be retained, including the distinctive roofline of the first Delbar addition, Section D. The net effect on the historic industrial development of the complex when viewed from Spruce Street and the surrounding environment will thus be negligible (except on occasion when the former industrial door in the façade of Section E north is open). Because of their deteriorated ability to convey the historic character of the property and their removal's positive impact on the restoration of the adjacent building exterior, which does retain the ability to convey the historic character of the property, removing all but the street facade of Section E north and all of Section F is cumulatively offset by the restoration of the south façade of the original Eastern Pin Ticket and Tag Company sections and does not significantly diminish the overall historic character of the property. Consequently, I disagree with TPS that "*The demolition of these sections of the building in and of itself precludes certification of the rehabilitation.*"

With regard to the insertion of windows into the facades of Sections D and E south, the architectural character of these two sections is defined primarily by their massing and rooflines. Inserting additional windows into the mostly-blank facades will not alter that fundamental character, or alter the massing of the south end of the complex when viewed from the adjacent environment. Regarding the skylights to be inserted in the gable roofs of Section D, TPS's concern appears to be with their potential visibility from Spruce Street. I note that they will be set back thirty feet from the Spruce Street facades and will not be visible from street level. Consequently, in this case, since the windows and skylights will have little impact on the overall historic massing of the Delbar additions, I have determined that inserting windows and skylights in the manner proposed is reasonable and disagree with TPS that "*These treatments in and of*



*themselves cause the project to not meet the Standards."*

With regard to the TPS determination that the proposed new three-story building is incompatible with the low-rise industrial character of the site, I disagree. The new building is a three-story residential building and the complex is a series of two-story industrial spaces, some with fifteen-foot ceiling heights. Thus, the actual height of the proposed residential building will be similar to, if not shorter than, the historic buildings. Further, it will be located downhill from the historic buildings and not visible from the surrounding streets. I also note that a residential fenestration pattern is different from the currently windowless industrial facades along the east side of Sections D and E south and thus will be differentiated from them, consistent with Standard 9. I further note that the new residential building will be surrounded on three sides by private homes and a residential fenestration pattern is more compatible with that environment. Consequently, I disagree with TPS that the new residential building contravenes Standard 9.

Finally, regarding Standard 1, there have been many rehabilitation projects that convert industrial buildings to residential use without substantially compromising the defining characteristics of the building. The street facades of the original Eastern Pin Ticket and Tag Company, subsequently the Delbar offices, will be restored. And, within the complex, the south facades of Sections A, B, and C of the Eastern Pin Ticket and Tag Company, long covered by Sections E north and F of the Delbar additions, will be revealed. Consequently, in this instance, the proposed work will restore a portion of the complex to its earlier appearance, when the Delbar Company undertook its first major expansion, construction of the freestanding Section D, and will retain evidence of its later additions represented by the shells of Sections D, E south, and the street façade of Section E north. In this instance, restoring the historic character of the oldest section of the complex outweighs the loss of Section F and all but the street façade of Section E north. Consequently, I have determined that the cumulative impact of the alterations proposed to allow its conversion to residential use—uncovering the south façade of Sections A, B, and C by removing the roof and rear walls of Sections E north and F, inserting windows into Sections D and E south, and skylights in the gable roofs of Section D—do not compromise the overall historic character of the property and are compliant with Standard 1.

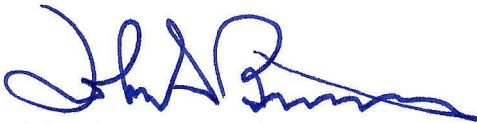
In conclusion, I find that the cumulative overall impact of the proposed rehabilitation on the historic character of the property complies with the Standards, and hereby reverse TPS's February 25, 2019 Decision.

Although I am reversing the Decision denying certification of the Part 2 application, please note that the scope of this appeal decision is limited to the issues of the denial described above. Subsequent amendments to the project must be submitted for review through the normal process. In addition, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated by TPS after submitting a Part 3 – Request for Certification of Completed Work application through the normal process.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 11, 2019 Decision 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, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS

