



United States Department of the Interior

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



July 16, 2020

[REDACTED]

Property: **4018-20 Eden Street, New Orleans, LA**
Project Number: **41004**

Dear [REDACTED]

I have concluded my review of your appeal of the October 17, 2019 Decision of the National Register of Historic Places, National Park Service, denying your request for certification of significance for the property referenced above (the Decision). The appeal was made in accordance with Department of the Interior regulations (36 C.F.R. Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you for your consultant's participation in the appeal meeting on December 11, 2019, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal, I have determined that at the time of your application for certification of significance, the building at 418-20 Eden Street did contribute to the Broadmoor Historic District (Boundary Increase) in which it is located. Accordingly, the opinion issued in the National Register's October 17, 2019 Decision denying "certified historic structure" status for this building is hereby reversed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 C.F.R. §67.5), define a building which contributes to the significance of a district as "*one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development.*" Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one

where particular features “*have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.*”

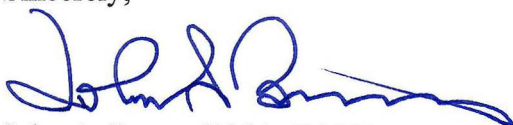
The building at 4018-20 Eden Street was constructed sometime around 1900 as a raised basement residential structure featuring Classical Revival detailing. The primary entry was reached via a raised porch to double entries with elliptical fanlights. Original cladding was narrow-reveal, wooden lap siding on the street façade and wider-reveal wooden lap siding on the side elevations. The front-gabled roof featured exposed purlins. At some time after the period of significance of the district, the front façade of the property was sheathed in yellow brick, bringing the building into visual harmony with the associated commercial building next door. At the time of the Part 1 submission, that exterior siding was being removed. The Part 1 denial was issued prior to the full extent of the removals and was based on the lack of material and design integrity.

After thoroughly considering the documentation, I find that the overall historic integrity of the building has been retained. The building retains its scale and massing, the fenestration pattern is readily discernable, and the materials are intact.

In summary, the building at 4018-20 Street retains sufficient historic integrity to add to the district’s sense of time and place. Alterations to the building that occurred after the district’s defined period of significance and the subsequent attempts to reverse those alterations have resulted in a building that retains sufficient historic integrity to reflect the significance of the Broadmoor Historic District (Boundary Increase). Accordingly, I have determined that the subject building is a “certified historic structure” for purposes of Federal tax laws.

As Department of Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. 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 of 1986 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-LA
IRS

[Redacted]