



United States Department of the Interior

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



July 24, 2020



Re: **Great Atlantic & Pacific Tea Company Building, 310-312 West 4th Street, Waterloo, Iowa**
Project Number: **39393**

Dear 

I have concluded my review of your appeal of the October 29, 2018 Decision of National Park Service that the property cited above does not contribute to the significance of the Waterloo West Commercial Historic District (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 and your representatives for meeting with me in a telephone conference call and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional materials subsequently submitted on your behalf, I have determined that the Great Atlantic & Pacific Tea Company Building does not retain sufficient integrity to remain listed as a contributing resource within the Waterloo West Commercial Historic District, and therefore does not qualify as a "certified historic structure." The denial of certification issued in the October 29, 2018 Decision by the National Park Service is hereby affirmed.

As built in 1905, the original building was a three story, brick masonry commercial block completed for grocer Samuel Pinkerton. The Commercial Style building featured a two-bay wide, multi-unit storefront on the ground level with cast iron detailing and brick bulkheads. The upper floors contained meeting halls, offices and workshops. The building was subsequently operated by the Great Atlantic and Pacific Tea Company beginning in 1929. In 1941 and again in 1957 the storefronts were remodeled with modern aluminum and glass, in keeping with then current downtown modernization efforts. A fire in 1977 (outside the historic district's period of significance) resulted in the demolition of the upper two floors plus attic and the subsequent covering of the remaining street façade with modern stucco panels. The building was operated as a single-story commercial business from that point up to the present.

The documentation submitted with the appeal noted a number of original features that were still retained in the post-fire building, including interior cast iron storefront columns, remnant elements of the ground floor transom windows, and the infilled shadow lines of upper floor window openings and the brick facade made visible with the removal of the non-historic stucco panels. However, the building in its

current condition does not retain sufficient features and materials to convey its historic character as an important early twentieth century commercial operation. The loss of the upper two floors, which had characterized the building as a major commercial construction in the district throughout the period of significance, represents a major loss of integrity. The remaining one-story exterior walls are all that remain of the original three-story, 1905 building and most have had their openings altered.

At the time of the initial historic district evaluation of the building as a contributing resource, the documentation provided no information on the original nature of the three story building, merely categorizing it as typical of the single story commercial storefronts of the early 1870-1917 (Tier II) downtown area, updated with a modern mid-twentieth century aluminum storefront. However, the National Register nomination includes a circa 1910 photograph of the 300 block of West 4th Street that shows the original height of the building and its visual prominence within the block.

During the historic period 1905 to 1962 the building, in its original three-story form, operated as a successful business block within the downtown area serving a host of typical commercial clients, including local grocers. The post 1977 alterations significantly and negatively impacted the building's integrity of design, materials, workmanship, feeling, and association. Although other one-story commercial buildings exist in the historic district and represent contributing resources, they were all constructed as one-story structures during the period of significance and retain their character-defining historic forms and integrity.

In summary, the Great Atlantic and Pacific Tea Company building does not retain sufficient historic integrity to add to the district's sense of time and place. Major alterations to the building's overall form that occurred after the district's defined period of significance have significantly diminished its ability to contribute to the significance of the Waterloo West Commercial Historic District. Accordingly, I have determined that the subject building is not a "certified historic structure" for purposes of Federal tax laws.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to historic structure certifications. A copy of this decision will be provided to the Internal Revenue Service. Questions regarding 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-IA
IRS

