



# United States Department of the Interior

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



September 6, 2020

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

PROPERTY: **1140 St. Charles Avenue, New Orleans, LA**  
PROJECT NUMBER: **37042**

Dear [REDACTED]

I have concluded my review of your appeal of the December 16, 2019 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 3 – Request for Certification of Completed Work 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 your representative, [REDACTED] [REDACTED] for meeting with me on March 10, 2020, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented as part of your appeal, and the additional information submitted by [REDACTED] after the appeal meeting, including structural and mechanical drawings, additional photographs, and a packet of information summarizing the history of the building and the rehabilitation project, I have determined that the proposed rehabilitation of 1140 St. Charles Avenue is not consistent with the historic character of the property, and hereby affirm the denial of certification issued by TPS in the Decision.

This two-story, brick, commercial building was constructed c. 1901 as the main store for M. W. Salomon & Son, grocers, butchers and ship chandlers, and it remained in the family until 1985. The National Park Service certified the building as a contributing structure to the Lower Garden District National Register Historic District on October 6, 2017.

As originally constructed, the building was a long rectangle with brick bearing walls, brick hood molds over the doors and windows, brick windows sills, and a corbelled-brick cornice. The interior had a tall first floor with two rows of heavy, turned-wood columns defining a large open central space flanked by narrower side spaces. The wood columns support beams that run the length of the building and which in turn support the second-floor joists. The second floor is not as tall and is a clear span, without structural columns. Prior to the start of the rehabilitation, the exterior, retained most of its decorative features, despite some alterations to the storefront. The interior had been modified by the insertion of a welded-steel structural frame, with steel H-columns added alongside the turned-wood posts, cross beams across the narrow width of the building to tie the side walls together, and diagonal tie rods. Channel beams were added to the facade along Clio Street and to the opposite party wall to tie both exterior walls to the steel structure on the interior. A non-historic mezzanine, supported on the cross beams of the steel frame, was inserted on the first floor and wrapped around the narrow side spaces but left open most of the central space, altering the character and volume of that primary space. Ductwork located at the mezzanine level had been installed to provide HVAC service for the first floor of the building. Most of the brick bearing walls on the interior were exposed due to an extensive renovation project in 2000 when the plaster was removed from interior surface of the exterior walls and the finished ceiling on the second floor had been removed to expose the underside of the attic joists and the roof joists above. Consequently, except for the heavy, turned-wood columns on the first floor, little historic fabric remained on the interior at the start of the project.

The Part 2 – Description of Rehabilitation application stated that work on the exterior would include repairing and retaining the historic windows and doors, reinstating windows in original openings that had been filled in over the years, repairing all historic masonry decorative features, and removing the steel channels along the Clio Street facade. On the interior, the Part 2 stated that the non-historic mezzanine and exposed ductwork would be removed to restore the first floor to its full height, that sections of the steel frame which block window and door openings would be relocated, and that the second-floor ceiling would be restored. Both floors would be subdivided to provide a reception space at the main entrance, offices, conference rooms and support spaces. TPS conditionally approved the Part 2 application on March 23, 2018, with one stipulation, that *“The HVAC ductwork must be concealed and located appropriately above window casing so that it is not visible through the windows.”*

In its review of the completed work, TPS determined it did not comply with the stipulated condition in the Part 2 approval that the ductwork be concealed, writing in the Decision that, *“large, extensive, and visually obtrusive new exposed ducts had been installed throughout the*

*interior on both the first and second floors. Not only were the ducts in all of the offices and secondary spaces, but exposed ducts were prominently located in the reception area at the front entrance in the most public and prominent space in the building, as well as in the corridors.”* TPS found that the exposed ductwork is not compatible with the historic character of the finished interior spaces and consequently does not meet Standard 2 of the Secretary of the Interior’s Standards for Rehabilitation (the Standards). 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.”*

In the appeal letter, dated January 14, 2020, Mr. Anderson presented three assertions:

1. *The project meets the general standards for rehabilitation.*
2. *The installation of modern exposed ductwork is not prohibited in the Standards, and the ductwork was installed in the manner that best maintains, preserves and shows the historical elements of the building.*
3. *The ductwork used was the most appropriate selection based on the prior historical use of the building.*

Assertion 1(a) stated that no historic materials and features were demolished or altered in the rehabilitation. The original design for use as a grocery is evident in the height of the first floor, its large central volume defined by the ten pairs of heavy turned-wood columns, and the tall windows and door openings along both St. Charles Avenue and Clio Street. Prior to the rehabilitation, despite the existence of the non-historic mezzanine, the full 14’-8” height and spatial character of the original ground floor remained across the first structural bay inside the entrances on St. Charles Avenue, and between the double row of wooden columns in five of the remaining ten bays. The Part 2 application, Number 6, stated that the mezzanine would be removed to *“return the ground floor ceiling height back to a +/- 14’-8” elevation.”* In the completed work, the mezzanine is removed but the full height of the ceiling and the spatial character of the original ground floor can only be perceived across the first structural bay inside the entrances on St. Charles Avenue because of the full-height partition behind the reception desk. Although the full ceiling height remains in the rest of the ground floor, the open spatial character once defined by the double row of turned-wood columns cannot be seen because of full-height partitions, and its perceivable height—even over the entrance—is truncated by ductwork. Thus, the historic spatial character of the ground floor evident prior to the rehabilitation was diminished by the rehabilitation, contravening Standard 2.

Assertion 1(b) described compliance with each of the ten Standards. I acknowledge that the project complies with most of the Standards. However, TPS stipulated one condition in approving the Part 2 application and determined that the completed work did not comply with that condition, violating Standard 2. The regulations state, *“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 C.F.R. § 67.6(b)(1)].*

Assertion 1(c) described the quality of materials and craftsmanship in repairing—and in some cases reconstructing to match—the historic windows and door openings. I agree that this work complies with the Standards.

Consequently, regarding Assertion 1, I disagree with the conclusion that the project meets all of the general Standards.

Assertion 2 quotes from TPS guidance on designing new mechanical systems for historic buildings in general and describes how the project team interpreted that guidance for this project, relevantly to this appeal, without consultation with TPS on applying that guidance in these particular circumstances. For Points 1 and 2, I acknowledge that the new HVAC system is modern in appearance and agree that the heat load in New Orleans is significant. In point 3, Mr. Anderson states that, *“it was determined that concealing the ductwork would require boxing out large sections of the floors, walls and ceilings, which would cover historic elements.”* However, the date on the mechanical drawings is January 25, 2018, two months before the TPS conditional approval with the stipulation to conceal the ductwork. Yet, you did not consult TPS regarding the condition you could not meet to discuss alternative solutions that could potentially meet the Standards. The Regulations state, *“Once a proposed or ongoing project has been approved, substantive changes in the work as described in the application must be brought promptly to the attention of the Secretary by written statement through the SHPO to ensure continued conformance to the Standards; such changes should be made using a Historic Preservation Certification Application Continuation/Amendment Sheet (NPS Form 10–168b).” [36 C.F.R. § 67.6(d)].* The regulations also state, *“Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.” [36 C.F.R. 67.6(a)(1)].*

I agree that the physical characteristics of the building constrain how an HVAC system can be introduced, but there is nothing in the description of the design process that supports the decision that forced-air is the only viable type of HVAC system. Mr. Anderson noted that, *“Each floor has one narrow center corridors. Had we lowered the ceilings to accommodate hidden ductwork in this area, it would have created a tunnel effect and would have negatively impacted the architectural continuity of the space. It was important to the design team that the space read as one continuous building and not a series of narrow passageways and small rooms. Exposing the original ceiling throughout was determined to be the best way to preserve that continuity.”* However, the Part 3 photographs show a series of narrow hallways and small rooms with full-height partitions, both with their height visually truncated by ductwork, causing the space to not read as one continuous building, the very conditions you sought to avoid in your design choices.

Consequently, regarding Assertion 2, I disagree with the conclusion that the project was denied because the new ductwork is exposed. Rather, it was denied because the exposed ductwork is *“large, extensive and visually obtrusive”* on both floors and is *“prominently located in the reception area and waiting room at the front entrance in the most public and prominent space in the building, as well as in the corridors.”*

Assertion 3 states that, *“The ductwork used was the most appropriate selection based on the prior historical use of the building.”* The building’s original use as a grocery and the climate of New Orleans dictated certain original design elements. For instance, in the absence of air-conditioning, cross ventilation is essential and the large doors along the length of the building would have provided that plus provided the appearance of a covered market when opened. And, the tall windows would have provided light without the need for artificial illumination. The two rows of heavy turned-wood columns are spaced to define a large, clear-span volume in the middle of the building. All twenty of those turned-wood columns have a finished character, evidence that they were in a public space and not a warehouse space, which would have had simple square posts. Thus, there is evidence that the ground floor was a large finished space.

Consequently, regarding Assertion 3, I disagree with the conclusion that only the front portion of the building was a commercial retail space. I note the suggestion that exposed ductwork would have been chosen by the owners in the early twentieth century is conjecture. And, although it is possible that *“large exposed ductwork is the most cost effective method for conditioning large open non-decorative spaces,”* that is not the case in this building, where there is evidence that the entire ground floor was a finished open space and the post-rehabilitation configuration of the ground floor is not a large open space. Thus, the choice of an HVAC system with large supply and return ducts and an industrial appearance is incompatible with the historic finished character of the interior, contravening Standard 2.

Additionally, although the TPS Decision focused on the ductwork as the denial issue, I reviewed the overall impact of the rehabilitation on the historic character of the property. I concur with TPS that the size and prominence of the ductwork is a singular denial issue that causes the overall project to fail to meet the Standards, but I believe that the ducts are a consequence of the choice to install a forced-air HVAC system, a decision made without consultation with TPS, as noted above. A variable refrigerant flow system, which was dismissed in the appeal letter as *“infeasible,”* would have been far less intrusive in the historic volume of both floors, even with having to add condensate drains. The changes to the welded-steel frame, raising the cross beams from their original mezzanine-level height, caused a vertical stack of return air and supply air ducts with the raised beams, lowering whichever is the bottom-most element closer to the floor and making it more visually prominent.

On the ground floor the decision to install full-height partitions eliminated the ability to perceive the once open volume of the former grocery, a perception that had remained in part even after the

mezzanine had been inserted. Partial height partitions in areas that do not need acoustic privacy in combination with full height partitions with their upper six feet glazed in rooms requiring acoustic privacy could have retained a sense of the historic volume of the space. Also, on the ground floor, one of the historic turned-wood columns was removed because it was in an inconvenient location in the new floor plan, necessitating the installation of a cantilevered steel beam to carry the load from the second floor. On the second floor, with a lower ceiling height than on the ground floor, the ducts barely clear the door heads and are below the window heads. And, finally, the linear light fixtures are suspended below the ducts and steel cross beams, below the window heads, and in some instances barely above the door heads. In offices, they create pairs of horizontal lines across each room, visually simulating a ceiling plane and further hiding the full ceiling height on both floors. In many instances, the lighting fixtures illuminate and highlight the ductwork, adding to their visual prominence. Each of these is a lesser but nevertheless contributory denial issue for the overall project.

Accordingly, I have determined that cumulative impact of the completed rehabilitation on the interior of 1140 St. Charles Avenue has significantly compromised the overall historic character of the property and thus fails to meet the Standards and hereby affirm the December 16, 2019 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's December 16, 2019 Decision 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: LA SHPO  
IRS

