



United States Department of the Interior

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



August 31, 2020



**PROPERTY: Tranquillity Farm - Superintendent's Cottage, Creamery & Barn,  
211 Tranquillity Road, Middlebury, CT**  
**PROJECT NUMBER: 38833**

Dear [REDACTED]

I have concluded my review of your appeal of the November 21, 2019 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the 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] and by telephone, [REDACTED] the construction manager, and [REDACTED] for meeting with me on January 30, 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, I have determined that the proposed—but already under construction—rehabilitation of the Superintendent's Cottage at Tranquillity Farm is not consistent with the historic character of the property, and hereby affirm the denial of certification issued by TPS in the Decision.

Tranquillity Farm consists of a historically functionally-related complex of buildings overlooking Lake Quassapaug. Designed by the architecture firm of McKim, Mead, and White, the property includes a Superintendent's Cottage, Barn, Creamery, and Garage. The Superintendent's Cottage, Creamery and Barn were determined to collectively contribute to the significance of the National Register-listed Tranquillity Farm Historic District on September 6, 2018, and thus are "certified historic structures" for Federal tax purposes. The Shingle Style design evident in all the remaining buildings on the property reflects the design elements of the original main house, which was demolished in 1985 one year after listing on the National Register. The Superintendent's Cottage, constructed c.1895 from drawings dated 1893, is a two-story wood-frame structure reflective of the Shingle Style, with a low gable roof, prominent porches, and clad in cedar shingles. Alterations in the 1980's added a two-story gambrel-roofed living and bedroom addition at the rear of the residence with a one-story hyphen to connect to a free-standing garage. The Creamery is a single-story fieldstone building with a front porch, later altered for use as a residence. The Barn is a large three-story building with a gable roof constructed into the side of a hill. The exterior is clad in cedar shingles; the interior is utilitarian in character, with large open spaces and exposed structure. The Garage is a three-story building also built into the side of a hill, with matching shingle siding and large garage doors.

The proposed rehabilitation will convert the Superintendent's Cottage into a bed-and-breakfast. TPS received the Part 2 – Description of Rehabilitation application on July 10, 2019. The Part 2 cover sheet had been signed on August 29, 2018, with an estimated start date of September 1, 2018, and the Connecticut SHPO date stamped the Part 2 application as received on September 10, 2018. There is correspondence in the record that the SHPO had requested additional information from the applicant. The Part 2 written description in the project file is dated November 2018 and the accompanying architectural drawings were plotted in December 2018. TPS placed its review on hold on August 14, 2019, requesting additional information to justify the extensive changes that were being proposed. That additional information was received on October 10, 2019, and after further review of the overall project, TPS issued its denial on November 21, 2019.

In its review of the proposed and partially-completed work, TPS determined that:

*Prior to the start of rehabilitation, the interior retained much of its historic integrity and plan, including a center hall with flanking parlors and circulation stair, as well as plaster walls and ceilings, and wood trim, moldings, and floors. These spaces, features, materials, and finishes are character-defining features. The updated photographs illustrate that the work completed to date includes demolition of all floor, wall, and ceiling features, materials, and finishes throughout the entire building down to the studs and structure. The result is irreplaceable loss of all remaining historic features, materials, and finishes.*

*While trim is proposed to be salvaged or replicated for reinstallation, it does not appear to be damaged or deteriorated to the point of warranting removal. Regardless, the completed demolition work substantially compromises the integrity and historic character of the property and therefore causes the overall project to not meet Standards #2 and #6.*

TPS also objected to removal of historic stairways and chimneys, relocating partition walls that defined historic corridors and rooms, replacement of historic wood windows without documentation of substantial damage or deterioration, removal and/or relocation of historic doors, and site alterations for an enlarged and raised patio adjacent to the primary façade and entrance, and alterations made for ADA compliance that compromised historic features in multiple locations in and around the building. TPS determined that, collectively, these changes altered or destroyed character-defining features and therefore do not meet Standards 2 and 6. 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 6 states, “*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*”

In the appeal, you argued that most of these changes were required to correct structural and electrical deficiencies due to poor maintenance, water infiltration, and structural inadequacies where the 1980s addition joined the original building. I acknowledge that the evidence you presented demonstrates the need for correcting structural and electrical deficiencies. However, the denial issues TPS identified (and cited above) were far more extensive than would have been required to correct the structural and electrical problems. Once the proposed work is completed, the interior of the 1895 cottage will be fundamentally altered and its historic configuration will be unrecognizable. Consequently, I concur with the TPS determination that the work contravenes Standards 2 and 6.

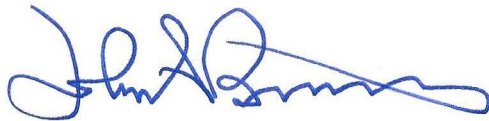
And, although there was a long delay from when the SHPO received the Part 2 application on September 10, 2018, and TPS’s receipt of the Part 2 application on July 10, 2019, the mid-construction photographs in the appeal presentation, dated October/November 2017, prove that the interior demolition was complete and the debris removed nearly a year before the Part 2 was submitted to the SHPO. The regulations state, “*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. 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)].



Accordingly, I have determined that cumulative impact of the partially-completed rehabilitation on the Superintendent's Cottage at Tranquillity Farm has significantly compromised the overall historic character of the property and thus fails to meet the Standards. I hereby affirm TPS's November 21, 2019 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's November 21, 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: CT SHPO  
IRS

