



United States Department of the Interior

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



December 31, 2020

VIA CERTIFIED MAIL

PROPERTY: Wesleys Jewelry Store, 770 Baldwin Avenue, DeFuniak Springs, FL
PROJECT NUMBER: 37274

Dear

I have concluded my review of your appeal of the August 4, 2020 Decision of Technical Preservation Services (TPS), National Park Service (NPS), revoking certification of the Part 3 – Request for Certification of Completed Work application for the property cited above (the Decision). Consequently, the completed rehabilitation is no longer a "certified rehabilitation" for the purposes of the 20-percent tax credit. 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 _____ for meeting with me via videoconference on September 21, 2020, and for providing a detailed account of the project and a live video walk-around of the property.

After careful review of the complete record for this project, including the materials presented as part of your appeal, I have determined that the impact of the already completed glazed partition proposed in Amendment 1 on the rehabilitation of Wesleys Jewelry Store is not consistent with the historic character of the property and the DeFuniak Springs Historic District in which it is located, and hereby affirm the revocation of certification issued by TPS in the Decision. However, I have further determined that the project would meet the Standards if (and only if) you satisfactorily complete the remedial work described in this letter. Should you instead choose not to complete the remedial work via the process described below, then by this letter I hereby

affirm TPS's August 4, 2020 Decision revoking the Final Certification of Completed Work (Part 3) that had been issued by TPS on March 11, 2019.

The Wesleys Jewelry Store is a small, one-story, one-bay-wide commercial building built in 1905, one of a contiguous row of nearly identical shops. Although many of the other shops retained their characteristic inset central entrances with flanking display windows, the Wesleys Jewelry Store had been remodeled into a law office with the original storefront replaced with a brick wall with two picture windows and an entrance door on the left side. The building was determined by the NPS to be a certified historic structure and a contributing building to the DeFuniak Springs Historic District on October 20, 2017.

The rehabilitation of the building restored the original configuration of the inset entrance flanked by display windows and restored the large volume of the original store by removing the partition wall that had created two offices behind the non-historic picture windows. The work was completed on December 10, 2018, and designated a "certified rehabilitation" by the NPS on March 11, 2019.

On October 31, 2019, TPS received a post-Part 3 certification amendment for a new glazed partition wall with vintage textured glass parallel to, and approximately fourteen feet in from, the façade. The partition wall was a tenant-specific requirement to provide visual privacy to employees. TPS determined that, "*The reconfiguration of the space changes the character, configuration, volume, and appearance of what was historically an open retail space at the front of the building; creates smaller spaces and a new circulation pattern, essentially making the front of the building a vestibule; and changes the views into and the exterior appearance of the building.*" TPS determined that the new work is inconsistent with the Secretary of the Interior's Standards for Rehabilitation (the Standards) and revoked the Final Certification of Completed Work (Part 3) issued on March 11, 2019.

The pre-rehabilitation floor plan of the building was not a retail shop but rather law offices with a side door and a long corridor on the left side and two offices placed against the front façade. Thus, the historic volume of the interior of the shop was not evident. The rehabilitation restored the original storefront configuration of a recessed entrance flanked by display windows and reopened some of the historic interior volume adjacent to the existing side corridor by removing the two front offices. I agree with TPS that the new glazed partition cuts across part of that newly recreated space and note that the vintage textured glass blocks views deeper into the space. However, I also note that the open volume created by the rehabilitation is a presumed—but not documented—historically open retail space. The space in front of the new partition is fourteen feet deep and extends across the full width of the building; consequently, I disagree with TPS that it has the character of a vestibule.

Your video walk-around demonstrated that the partition is barely visible from the exterior through the storefront windows because of reflections and even through the open entrance door it is still ten feet beyond the door. Consequently, I disagree with TPS that

the partition significantly changes the views into and the exterior appearance of the building.

During the appeal meeting, you offered to replace the textured glass in the four transoms across the top of the new partition wall with clear glass to allow views deeper into the recreated space and provide a visual perception of its overall volume.

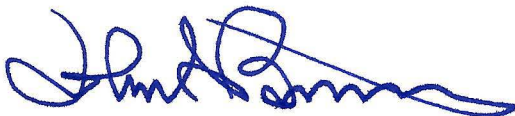
Although I concur with TPS that the new partition wall as completed cannot be approved, I agree that your proposal to install clear glass in the transoms across the top of the wall will provide a sense of the full volume of the space and would bring the overall project into compliance with the Standards.

If you wish to pursue re-certification by replacing the vintage textured transom glass with clear glass, then please advise me in writing of that fact within 30 days after your receipt of this letter, at the same time providing me with a schedule for the timely completion of the work. Since mail to our offices is irradiated, delaying mail deliveries, I strongly recommend that you email me your response to assure it is timely filed at john_a_burns@nps.gov. Email submissions are permissible under 36 C.F.R. 67.10(a)(1)(i). You must also submit to me, after you complete the remedial work, an amended Part 3 application, including photographs of the completed work. Please also provide the SHPO with a copy of your amended Part 3 application. Approval of the amended Part 3 application, designating the property a “certified rehabilitation” will effectively reverse the TPS revocation of certification and I will issue the final administrative decision regarding your appeal.

If I do not receive your written communication within that time, indicating your decision to pursue the remedy discussed herein, then the determination expressed herein—to affirm the TPS denial of certification—will become the final decision without further notice to you. At that time, as the Department of the Interior regulations state, my decision will be the final administrative decision with respect to TPS’s August 4, 2020 Decision regarding rehabilitation certification. A copy of this decision will then be provided to the Internal Revenue Service. Questions concerning the 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.

If you have any questions about this letter, please email me at john_a_burns@nps.gov.

Sincerely,



John A. Burns, FAIA, FAPT
Chief Appeals Officer
Cultural Resources

cc: FL SHPO
IRS