



## United States Department of the Interior

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



July 20, 2021

PROPERTY: **Collins Block, 2712 Minnesota Ave., Billings, MT**  
PROJECT NUMBER: **43045**  
Application: Part 1  
Action: Final Appeal Decision

Dear

I have concluded my review of your appeal of the March 26, 2021 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,

from the Montana SHPO, for participating in the videoconference appeal meeting on May 17, 2021, 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 Collins Block did not contribute to the Billings Old Town Historic District in which it is located. Accordingly, the opinion issued in the National Register's March 26, 2021 Decision denying "certified historic structure" status for this building is hereby affirmed.

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 National Register Decision stated:

*The historic district is listed under criteria A and C with a period of significance of 1882-1950. The material submitted establishes that the subject property was constructed in 1894. As documented in a photograph dated to the early 1950s, the original upper story facade featured four windows with decorative hood moldings set beneath brick corbelling and an elaborate cornice, probably fabricated of metal. This facade, along with the storefront level, was completely removed and/or covered with what the applicant's architect refers to as "marblecrete" in the 1960s. As part of this renovation, the windows were replaced with glass blocks. Nothing of the historic facade remains visible.*

The guidance for non-historic exteriors in *How to Apply the National Register Criteria for Evaluation* < [https://www.nps.gov/subjects/nationalregister/upload/NRB-15\\_web508.pdf](https://www.nps.gov/subjects/nationalregister/upload/NRB-15_web508.pdf) >, p. 47, states:

*If the historic exterior building material is covered by non-historic material (such as modern siding), the property can still be eligible if the significant form, features, and detailing are not obscured. If a property's exterior is covered by a non-historic false-front or curtain wall, the property will not qualify under Criteria A, B, or C, because it does not retain the visual quality necessary to convey historic or architectural significance. Such a property also cannot be considered a contributing element in a historic district, because it does not add to the district's sense of time and place. If the false front, curtain wall, or non-historic siding is removed and the original building materials are intact, then the property's integrity can be re-evaluated.*

In the case of the Collins Block, the marblecrete covered the entire street facade and the two small sections cut out for the Part 1 application were not conclusive in demonstrating that the historic facade remained.

In the course of the appeal, you cut out larger and more strategically located sections of the marblecrete, revealing two cast iron column capitals, brick dentils above the second-floor windows, and a stone panel under the windows. The cast iron columns were traced to an 1896 catalog of the George L. Mesker & Company Architectural Iron Works, along with the cast iron lintels above the storefront. And the sheet metal pedimented cornice, the cornice above the storefront, and the window heads—all visible in the early 1950s photograph—match other items in the Mesker catalog. In addition, the brickwork patterns visible in the 1950s photograph are similar to drawings in the Mesker catalog.

Although the revealed features and documentary evidence are encouraging, the historic facade remains mostly covered. The guidance quoted above makes clear that, before re-evaluation, the facade must be uncovered to such an extent that it would retain the visual quality necessary to convey historic or architectural significance. In light of the still substantial coverage by the non-historic marblecrete, I concur with the Decision denying “certified historic structure” status for the Collins Block.

Although I am affirming the Part 1 Decision issued by the National Register of Historic Places on March 26, 2021, please note that you have the option of removing the marblecrete and submitting—through the normal process—an amendment to the Part 1 application resolving the issues that were cited in the Decision. If the National Register were to review and deny certification of a Part 1 amendment, this decision would not preclude an appeal of that potential decision.

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-MT  
IRS