



United States Department of the Interior

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



August 29, 2020

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

Property: **Ponder + Holloway Store, 121 Martha Lane, Rutledge, GA**
Project Number: **43970, Part 2**
Appeal Number: **1659**
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the March 25, 2022 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 and your representatives, [REDACTED] [REDACTED] for meeting with me via videoconference on May 20, 2022, 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, submitted at my request after our appeal meeting, and online research I conducted, I have determined that the rehabilitation of the Ponder + Holloway Store is not consistent with the historic character of the property and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of the Part 2 – Description of Rehabilitation application issued in the TPS Decision of March 25, 2022.

The original Ponder + Holloway Store was a wood-framed building on this site and was replaced by this small brick warehouse constructed in 1907 by J.W. Curtis as the Farmers Hardware & Warehouse Co. It is located within the Rutledge Historic District and was certified by the National Park Service as contributing to the significance of the district on November 1, 2021. The period of significance for the district is 1845-1953. The building had been altered over time to serve various successive tenants, including as the Black-owned Rutledge Inn and Blue Moon Café in the 1940s-90s, and more recently partitioned into small offices in the 1990s, leaving only a minimal amount of historic interior materials and finishes exposed. However, the exterior form and features of the building continued to convey its historic character as a warehouse.

A ca. 1965 photograph shows that the Martha Lane (front) façade had a centered entrance door with a tall, nearly square, transom flanked by two large brick-arched openings. The right-hand opening had a twelve-over-twelve-light double-hung window with a brick sill and the left-hand one appears to have been a door with a multi-light transom. Sometime after 1965, the left-hand opening was converted to a shorter but wider rectangular cased opening infilled with lap siding and a residential-style fifteen-light door and five-light sidelights. And, the twelve-over-twelve-light double-hung window was replaced with a one-over-one-light double-hung window. Prior to the rehabilitation, the alley façade had two brick-arched window openings with brick sills, one matching the size of the ones on the front façade, but bricked in, and the other one smaller and with a one-over-one-light double hung sash. There was also a side entrance door with a brick-arched head.

On the interior, prior to the rehabilitation, there were small segments of exposed brick, which may provide evidence of the original warehouse interior wall finish. All other interior surfaces were non-historic finishes, primarily drywall.

Although this is technically a Part 2 application and appeal, the reality is that this is a completed project. The Morgan County building permit for the project was issued on June 10, 2021; TPS received the Part 2 application on September 29, 2021, the day before the estimated completion date for the work stated in the application. Consequently, TPS had no ability to secure adequate documentation of existing conditions of historic features and materials prior to the start of construction or to review and provide feedback on the work proposed. TPS determined that the overall impact of the rehabilitation compromised the historic character of the building and found that the completed work failed to meet Standards 2, 3, 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 3 states, "*Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.*" 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.”

After a careful review of the project file, including the materials presented at the appeal meeting, materials subsequently submitted at my request, and online research I conducted, I concur with the denial issues TPS identified in the Decision.

Planning for the project was underway prior to the decision to seek the preservation tax credits. The architect’s elevation drawing is dated April 1, 2021, and the building permit was filed on May 14, 2021. Moreover, the amount of information provided for TPS to review was sparse and incomplete, for instance, it only included a sketch floor plan and no details of the interior build-out or replacement windows (although some of that information was later provided to me in the appeal), and it named the project for an earlier building on the site. The lack of adequate information led to repeated requests from TPS for more information as the review progressed.

The most critical denial issue is the treatment of the six original openings in the brick walls, all of which were changed and none of which comply with the Standards.

- Starting with the right-hand window on the Martha Lane façade, I note that prior to the rehabilitation it had a non-historic one-over-one-light double-hung window. The Digital Library of Georgia has a ca. 1960s photograph showing a twelve-over-twelve-light double-hung window, which would be stylistically consistent with the building’s early-twentieth century construction date. Instead of using the pictorial evidence to install a compatible replacement window, you installed two fixed lights in the same plane with a heavy cross bar instead of a double-hung meeting rail, making it incompatible with the building’s period of historic significance.
- The Martha Lane entrance door was raised to accommodate the raised floor slab and the head above the door is unusually tall, making the transom rectangular rather than square. Consequently, the replacement door and transom do not match their historic configuration.
- The non-historic altered opening on the left side of the Martha Lane façade was proposed to be restored to its original configuration based on a ca. 1965 photograph, which appears to show it matching the size of the right-hand window opening. Unfortunately, the new replacement brick does not match the adjacent historic brick. And, although the 1965 photograph appears to show a door or doors with a multi-light transom in the left-hand opening, instead of matching the photographic evidence, you installed a fixed window matching the incompatible replacement window on the right side of the façade, creating a false sense of history.

- The remaining window on the alley façade prior to the rehabilitation had a non-historic one-over-one-light double-hung window. Although there are no historic photographs of the alley façade, except one of the rear entrance to the Blue Moon Café, a compatible replacement window would have been a multi-light double-hung window to correspond with similar historic window configurations around the building. Instead, you installed an incompatible fixed-light window, more similar in configuration to those installed on the Martha Lane façade.
- The large bricked-in window opening on the alley façade, which appears to match the size and configuration of the original window opening on Martha Lane, was proposed in the Part 2 application to be “*reopened to the same width, with the opening stretched to grade to accommodate a new doorway and transom above.*” However, the newly cut opening is only the width of the inserted door, the remaining segments of the original brick sill were removed, and only the center section of the original brick arch was painted to match the width of the new door, creating a false sense of history.
- The side entrance door on the alley façade was retained in its original configuration, but it was walled over on the inside and no longer functions as an entrance.
- Finally, all three entrance doors are different, one-light over two vertical panels on Martha Lane, a single full light on the new door, and a six-panel residential-style door in the original rear entrance. And all three are dark-stained wood rather than painted as would have been the case in an early-twentieth century commercial building and as was proposed in the Part 2 application.

The cumulative impact of these change to the six original exterior openings contravenes Standards 2, 3, and 6, cited above.

On the interior, the extant interior partitions and finishes probably dated from the early 1990s, except for a few areas of exposed un-plastered brick. I acknowledge that the interior retained little historic fabric, but I agree with TPS that furring out and installing drywall over historically unfinished brick walls is not consistent with the historic character of this building. I also note that the new interior floor plan is not compatible with the original exterior openings because one of the new partition walls bisects the alley window, and the original rear entrance door was walled off to create a bathroom. Consequently, I agree with TPS that the interior changes do not comply with the Standards.

I concur with TPS that the overall impact of the rehabilitation on the Ponder + Holloway Store has significantly compromised its historic character and integrity, contravening Standards 2, 3, and 6, cited above, causing the completed work to fail to meet the Secretary of the Interior’s Standards for Rehabilitation. Accordingly, I affirm the Part 2 denial of certification issued by TPS in its March 25, 2022 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS's March 25, 2022 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: GA SHPO
IRS

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