



## United States Department of the Interior

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



February 16, 2024

[REDACTED]

Property: **835 Forsyth Street, Macon, Bibb County, Georgia**  
Project Number: **42037, Part 2 Amendment 1**  
Appeal Number: **1680**  
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the October 4, 2023 Decision of Technical Preservation Services (TPS), National Park Service, denying Amendment 1 to 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 representatives from the Georgia SHPO, for meeting with me via videoconference on December 2, 2023, 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 835 Forsyth Street 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 Amendment 1 to the Part 2 – Description of Rehabilitation application and the revocation of the previously approved Part 2 conditional approval issued in the TPS Decision of October 4, 2023.

Built circa 1889, 835 Forsyth Street is a two-story masonry building located in the middle of a commercial block in downtown Macon, Georgia. The property is part of the Macon Historic District, listed in the National Register of Historic Places in 1995. On May 21, 2020, the NPS determined the building to be a "certified historic structure" for the purposes of rehabilitation under the program regulations.

Pre-rehabilitation photographs of 835 Forsyth Street showed historic features and finishes remained on the primary (east/street) elevation, including the historic cast-iron and wood storefront, the second-floor brick masonry, the cornice, and the wood windows. On the interior, modern finishes covered most of the first-floor interior space, but the separate entrance and staircase and railing to the second floor were intact. On the second floor the remaining historic features and finishes included the stair railing and a cast iron fireplace surround. The proposed work involved rehabilitating the first-floor space for continued commercial use and converting the second floor into one residential unit, with an outdoor amenity space on the rear. TPS issued a conditional approval of the Part 2 – Description of Rehabilitation application for the project on September 11, 2020. One of the stipulations in the conditional approval is specifically relevant to the issues identified in the TPS denial decision: *“Any substantive change in the work as described in the application should be brought to the attention of the State Historic Preservation Office and the National Park Service in writing prior to execution to ensure that the proposed project continues to meet the Standards.”*

Although this appeal is technically for an amendment to the Part 2 application, the reality is that this is a completed project. While construction was underway, on August 16, 2021, the second story brick façade, parapet, and cornices collapsed onto the sidewalk, also damaging the historic storefront and displacing one of the cast iron columns. You salvaged brick from the collapsed façade for use in the reconstruction. Given the conditions, Standard 6 (cited below) is the most relevant guidance, **requiring that replacement materials** *“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.”*

You stated during our appeal meeting that, in order to produce income from the building as soon as possible, you decided to press forward with rebuilding the façade expeditiously. However, despite the admonition about substantive changes in the conditional approval of the Part 2 application [also cited in the regulations at 36 CFR Part 67.6(d)], you did not consult with the SHPO or TPS prior to resuming construction. 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 CFR Part 67.6(a)(I)].

Consequently, TPS had no ability to review and provide feedback on the reconstruction work undertaken. TPS determined that the overall impact of the completed rehabilitation compromised the historic character of the building and found that the work failed to meet Standards 2, 5, 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 5 states**, “*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*” **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 TPS that the overall impact of the rehabilitation on 835 Forsyth Street has significantly compromised its historic character and integrity, contravening Standards 2, 5, and 6, cited above, causing the completed work to fail to meet the Secretary of the Interior’s Standards for Rehabilitation.

In your appeal presentation, you showed a 2018 Google Street View of the property as evidence that the street façade had been painted. I disagree with that assessment. Brick commercial buildings from the late 19<sup>th</sup>-century typically had brick bearing walls of common brick but the outer wythe of the street façade would be face brick with sharp edges and smooth faces, and differing profiles and different colors for decorative effect. Pre-rehabilitation photographs and Google Street Views show that to have been the case at 835 Forsyth Street. The visual appearance of various elements of the original street façade do not appear to have been from paint. Note that the mortar joints were a different color from the brick, not a uniform color like the adjacent painted brick façade at 839 Forsyth. Also note the subtle color differentiation of the molded bricks framing the window openings, creating the appearance of quoining. Amendment 1 noted that the façade was originally three wythes thick and that the salvaged historic bricks used in the reconstruction were “*selected because they were not chipped or cracked*” and that “*the contractor prioritized the condition of the brick over what wythe it was located in.*” The resulting mix of common and face brick and the introduction of synthetic stucco in place of the historic molded brick in the reconstructed façade created the mottled appearance TPS identified as a denial issue.

In addition, despite having photographic evidence of the brick coursing from pre-rehabilitation and Google Street View photographs, the façade was reconstructed with different brick coursing, specifically four courses instead of three between the basket-weave belt course and the second-

floor windowsills and doubling the number of courses between the top of the window head arches and the underside of the cornice. Further, the new cornice was significantly reduced in height and simplified in detail. Although you stated that the one remaining original cornice bracket and much of the historic cornice had been destroyed in the collapse, pre-rehabilitation and Google Street View photographs show that the new cornice does not meet the Standard 6 requirement to match the old. Similarly, the cornice between the first and second floors does not match the old.

The change in use on the second floor from one residential unit to two was another substantial change because it required fire-separated access to the individual units. The result is that the historic staircase and railing were demolished to create an enclosed fire stair. As with the collapsed façade, this substantial change was not submitted to the SHPO or TPS for review to ensure that the proposed project continued to meet the Standards. Your offer to attach the salvaged upper railing to the new stairwell wall will not restore the historically open character of the staircase, thus will not mitigate the loss of the historic stairs. The only remaining historic feature on the interior is the cast iron firebox surround.

Regarding the accessibility ramp, I agree with TPS that, as constructed, it diminishes the historic character of the building and disrupts the historic entrance circulation by forcing customers to approach the entrance from the side. However, by itself the accessibility ramp is not a singular denial issue.

Regarding the missing decorative trim at the top of the cast iron columns, that is easily rectified and I have not considered it a denial issue in my review.

In the appeal letter, [REDACTED] wrote that,

*“The intent of the Standards is to assist the long-term preservation of a property's significance through the preservation of historic materials and features. The Standards are to be applied to projects in a reasonable manner, taking into consideration economic and technical feasibility. While battling a completely collapsed facade, the Covid pandemic, and the resultant labor and supply issues, the Owner has fought - and succeeded - in maintaining the Property's historic and cultural significance by preserving its historic materials and features to the extent it could under these difficult circumstances.”*

The first two sentences in [REDACTED] paragraph can be found in the regulations governing the tax incentives program. The purpose of the TPS reviews is to provide feedback to assure that proposed work, once completed, will comply with the Standards. However, in order for TPS to apply the Standards in a reasonable manner, TPS has to have the opportunity to review the

proposed work prior to construction. As noted above, owners are strongly encouraged to consult TPS prior to construction -- and prior to construction substantially changed from that previously approved -- to assure compliance with the Standards. In this case, I respectfully disagree with [REDACTED] assertion that you “succeeded ... in maintaining the Property's historic and cultural significance.” You proceeded with construction that you admit does not meet the Standards and are now asking that the completed work be excused from compliance with the Standards. I acknowledge that the project faced unique challenges, but 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)].

Accordingly, I affirm the denial of certification of Amendment 1 to the Part 2 application, and the revocation of the previously approved Part 2 conditional approval, issued by TPS in its October 4, 2023 Decision.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS’s October 4, 2023 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** Digitally signed by JOHN A BURNS  
Date: 2024.02.16 13:11:30 -05'00'

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

cc: GA SHPO  
IRS

[REDACTED]