



United States Department of the Interior

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



August 28, 2024

[REDACTED]

Property: **First National Bank of Florence, 202 North Court Street, Florence, AL**
Project Number: **47167, Part 1**
Appeal Number: **1688**
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the December 18, 2023 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 and your consultant, [REDACTED] for meeting with me on March 11, 2024, 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 and submitted at my request after our appeal meeting, I have determined that at the time of your application for certification of significance, the First National Bank of Florence did contribute to the Downtown Florence Historic District in which it is located. Accordingly, the opinion issued in the National Register's December 18, 2023 Decision denying "certified historic structure" status for this building is hereby reversed.

The Downtown Florence Historic District (Boundary Increase) was listed in the National Register of Historic Places in 2001 with a period of significance ending in 1951. The First National Bank building had been completed in 1911 at the corner North Court Street and East Mobile Street. The main entrance into the double-height banking room was on Court Street, recessed behind two colossal-order Doric columns flanked by paired *in antis* pilasters, with an entablature and projecting cornice. Above the cornice at the third floor, three pairs of windows were centered over the entrance recesses below, with a simple parapet featuring a medallion

and flagpole above the center bay. Along Mobile Street, the first eight bays were double-height windows lighting the banking room between pilasters matching those on Court Street. The last four bays were similar but with two stories of offices. The entablature, projecting cornice, paired windows on the third floor, and simple parapet matched the same features on Court Street.

However, at the time of the National Register nomination, the building did not resemble its 1911 appearance. In 1960, the bank built a modern curtain wall addition on the site of the adjacent Majestic Theater and the historic bank building was converted solely to offices by inserting a second floor in the original banking room. The original bank street facades were clad in flat stone panels, without any fenestration on Court Street and where the banking room windows had been along Mobile Street. The projecting cornice and third floor windows along Mobile Street were covered by a mesh screen. Thus, the only portions of the original facades remaining visible were behind the mesh screen. Consequently, the Alabama SHPO determined the bank (now called ANCO) did not contribute to the significance of the district because its visible features along Court and Mobile Streets were constructed after the historic district's period of significance, which ended in 1951.

In 2022, the 1960s cladding covering the historic bank building was removed, exposing the original Court and Mobile Street elevations. It revealed that during the 1959/60 remodel, the street facades had been altered to provide a uniform planar surface to attach the new stone sheathing by infilling openings and inset areas with brick, chiseling off the projecting cornice and the projecting portions of the column and pilaster capitals and bases, and truncating the parapet.

The Alabama State Historic Preservation Office determined that due to the 1960 alterations and coincident loss of historic fabric the building does not contribute to the Downtown Florence Historic District. The National Register review concurred with the opinion of the Alabama SHPO and found that the property does not contribute to the significance of the Downtown Florence Historic District and thus does not qualify as a "certified historic structure" for purposes of the Tax Reform Act of 1986.

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.”*

In my review, I considered the criteria for a building to contribute to the significance of an historic district: location, setting, materials, design, workmanship, feeling, and association, which, when combined, add to the district's sense of time and place and historical development. As exposed by the removal of the 1960s cladding prior to your application for certification of significance, it is clearer that the building now retains its location, setting, design, feeling, and association for the first time in over 50 years. However, some of the masonry workmanship has

been damaged by the removal of the projecting features. The NR determination that the building had been so altered and had lost so much historic fabric that it no longer meets the criteria to contribute to the district's sense of time and place and historical development implies that the overall integrity of the building has been irretrievably lost.

I disagree that the overall integrity of the building has been irretrievably lost. Its location, setting, and massing remain intact. The brick infill clearly defines original window openings, inset areas, and the recessed front entrance, so the fenestration pattern is intact. The ceiling coffers above the recessed entrance are intact. Most of the projecting cornice along Mobile Street is intact. Much of the entablature and other planar surfaces of the original facades are intact. And, although not a factor in considering the NR criteria for districts, interior features such as the original ceiling of the banking hall and the lightwell appear substantially intact. The loss of historic materials is primarily confined to original projecting features on the facades, most notably the Court Street cornice, but also the projecting portions of the column and pilaster capitals and bases, the truncated parapet and Court Street medallion. In addition, areas of the faces of the *in antis* pilasters on Court Street appear to have been damaged and patched with brick. The loss of this historic fabric, for which there is physical and photographic evidence of its original appearance, is not sufficient to find that the overall integrity of the building has been irretrievably lost.

After reviewing the complete project file including the new information submitted as part of the appeal, I find that the removal of the 1960s stone cladding has revealed the building's previously hidden historic integrity. The building retains its historic scale and massing, and the fenestration pattern from 1911 is readily discernable.

In summary, the reversal of building alterations, which occurred outside the district's defined period of significance, has revealed sufficient historic integrity for this building to reflect the significance of the Downtown Florence Historic District. Accordingly, I have determined that the subject building is a "certified historic structure" for purposes of Federal tax laws.

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

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BURNS

Date: 2024.08.28 15:45:39 -04'00'

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

cc: SHPO-AL
IRS