



# United States Department of the Interior

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



November 12, 2024

[REDACTED]

Property: **Bank of Fairfield, 101 North Congress Street, Winnsboro, SC**  
Project Number: **47880, Part 1**  
Appeal Number: **1696**  
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the June 4, 2024 Decision of Technical Preservation Services, National Park Service, denying certification of the Part 1 – Evaluation of Significance 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 the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and your business partner [REDACTED], preservation consultant, for your participation in the appeal meeting on August 15, 2024, 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, I have determined that at the time of your application for certification of significance, the Bank of Fairfield did not contribute to the Winnsboro Historic District as currently listed in the National Register of Historic Places (National Register). Therefore, I affirm the National Park Service's Decision of June 4, 2024. Below, I also identify possible alternative methods by which this property might become eligible for the Federal income tax incentives for historic preservation in the future.

A building contributes to the historic significance of a listed historic district by adding to the district's sense of time and place and historical development through an individual building's location, design, setting, materials, workmanship, feeling, and association (36 C.F.R. Part 67.5). That is achieved through connections to both the Areas and Period of

Significance for the district. Because the Winnsboro Historic District was listed in the National Register in 1971 and has not been updated, the Period of Significance must be determined based upon the context of the nomination. I agree with Technical Preservation Services that the focus of the nomination is on 18<sup>th</sup> and 19<sup>th</sup> century buildings. Although the nomination does reference some 20<sup>th</sup> century events, those references are confined to the Description of Physical Appearance. These references are reporting the changes that have occurred. Because there are not corresponding references or justifications for particular twentieth-century development or events within the Statement of Significance, I agree with Technical Preservation Services that, based on the context of the nomination, the Period of Significance ends 50 years prior to the nomination's submission or 1921.

During the appeal meeting, your team noted that the National Register documentation lists "1785 to present" as Specific Dates within the significance section of the form. National Register guidance from the 1970s instructs applicants to list within the Specific Dates field the "date of construction of a building or structure...." For a district with many buildings, construction dates are likely to span a wide time frame with development continuing up to the present time. This notation, while confusing, does not necessarily indicate that all buildings would be considered significant to the district. I reach this conclusion partially because the same 1970s guidance is clear in other sections that properties achieving significance within the past 50-years are generally not eligible.

The Bank of Fairfield was constructed in 1912 and was significantly renovated around 1950 in a Colonial Revival style. Although there are vestiges of the 1912 structure, including the masonry walls and the bank vault, the majority of features, finishes, and spaces date to the mid-twentieth century renovation. Alterations since 1912 include changing the window sizes in the most prominent windows, altering the neighboring building and unifying the façade across the two structures, removing the 1912 architectural ornamentation and replacing it with Colonial Revival style elements, replacing all of the windows with a different window type and style, painting the masonry, and adding shutters. The sense of time and place associated with this building is circa 1950, a date outside the period of significance for this historic district.

Although the 1975 Historic Preservation Plan for Winnsboro, which you submitted as additional information to your appeal, demonstrates that the community valued this building as a part of the historic district worthy of preservation, there is no indication that the Historic Preservation Plan identified and categorized buildings using the same criteria as the National Register of Historic Places. In fact, the plan even mis-identifies the Bank of Fairfield as a mid-nineteenth century building. The purpose of this plan appears to have been to manage future development and revitalization efforts, whereas the National Register of Historic Places is intended to identify historic places that are worthy of preservation. As a result, the information contained in the Historic Preservation Plan is not relevant to the determination of the property's contributing status within the National Register historic district.

Given these circumstances, I have determined that the Bank of Fairfield building does not retain sufficient integrity to the period of significance for the Winnsboro Historic District. Therefore, it is not a “certified historic structure” for purposes of Federal tax laws.

You do have two separate options left available to you to seek certification for the tax incentives program. You may try to document the individual National Register eligibility of the property as a mid-twentieth century commercial bank building, or you can attempt to amend the current National Register listing for the Winnsboro Historic District. A district amendment could seek to revise and justify a new period of significance for the district that included the mid-twentieth century renovations to the Bank of Fairfield. The district amendment would need to document the full impact of any such change on the entire district. If you consider the individual eligibility option, please be aware of the February 1, 2018, “Additional Guidance Addendum to the National Register Bulletin, How to Complete the National Register Registration Form” which addresses contributing district resources that are outside the period of significance for a listed property (available online at [nps.gov/subjects/nationalregister/publications](https://www.nps.gov/subjects/nationalregister/publications).) Both options require formal National Register processing, but a new Part 1 – Evaluation of Significance application can be prepared outlining the proposed amendments in the meantime. You should consult directly with the South Carolina State Historic Preservation Office staff if you are interested in pursuing either of these options.

As Department of the Interior regulations provide, my decision is the final administrative decision regarding certifications of significance for the Federal income tax incentives for historic preservation. 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,

**JENNIFER PARKER** Digitally signed by JENNIFER PARKER  
Date: 2024.11.12 11:48:32 -05'00'

Jennifer Parker  
Chief Appeals Officer  
Cultural Resources, Partnerships, and Science Directorate

cc: SC SHPO  
IRS

[Redacted]