



United States Department of the Interior

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



March 29, 2024

[REDACTED]

Property: **Jackson Brewing Company, 600 Decatur Street, New Orleans, LA**
Number: **46413, Part 1**
Appeal Number: **1678**
Action: **Final Administrative Decision**

Dear [REDACTED]:

I have concluded my review of your appeal of the June 8, 2023 and July 31, 2023 Decisions of the National Register of Historic Places, National Park Service, denying your request for certification of significance for the property referenced above (the Decision(s)). 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 [REDACTED], for their participation in the appeal meeting on November 13, 2023, 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 research I conducted, I have determined that at the time of your application for certification of significance, the Jackson Brewing Company did contribute to the Vieux Carre Historic District, in which it is located. Accordingly, the opinions issued in the National Register's June 8, 2023 and July 31, 2023 Decisions denying "certified historic structure" status for this building are hereby reversed.

In its June 8, 2023 Decision, the National Register determined that the Jackson Brewing Company property as a whole contributes to the significance of the Vieux Carre Historic District and further determined that the property contains more than one building, the 1891 brewery and the 1985-86 Millhouse annex, constructed as part of the 1984 rehabilitation of the original Jackson Brewing Company building. Thus divided, the 1891 section was designated a “certified historic structure” and the 1985-86 section was not designated a “certified historic structure” because it was constructed after the period of significance for the historic district.

The July 31, 2023 Decision cited guidance from National Register Bulletin 16A, Rules for Counting Resources, to “*Count a building or structure with attached ancillary structures, covered walkways, and additions as a single unit unless the attachment was originally constructed as a separate building or structure and later connected.*” The Decision further noted, “*While this would lead one to assume that all attached resources are considered part of the original building, program history shows that this is not always so. ... In this instance the annex reads visually as an entirely distinct and separate building, and the connection between the two is relatively minor,*” and concluded that the Millhouse annex “*serves as an independent, but related, building that was constructed well outside the period of significance of the Vieux Carre HD,*” and is not a “certified historic structure.”

Over time, the Jackson Brewing Company had expanded from its original building to eventually cover four contiguous city blocks. The 1980s redevelopment of the brewery site was part of a long-range city effort to reclaim the riverfront, which had been walled off from the downtown by industrial uses. Jackson Square Investments, Ltd. originally acquired the four parcels (5AB, 5C, 5D, and 5E) the brewery complex occupied which had also closed off three streets that passed between the parcels, Wilkinson, Toulouse, and St. Louis Streets. The redevelopment of the site began with the demolition of the brewery buildings on the middle two parcels (5C and 5D) and across Wilkinson and Toulouse Streets. The original brewery, on Parcel 5E, became a “certified rehabilitation” in 1984 and the Millhouse was constructed in 1985-86 on Parcel 5D and across Wilkinson Street as part of the brewery’s rehabilitation.

The Jackson Brewing Company was also the subject of a later rehabilitation project that sought to use the preservation tax incentives. The Part 1 application for that project was approved in 2008. At that time, TPS determined that the 1891 brewery building and circa 1985 Millhouse addition were a single “certified historic structure.” The owner also had an approved Part 2 application from 2009. The financial collapse of 2008 stopped the project and in 2013 TPS closed the project file. Consequently, the owner had to file a new Part 1 application and the subsequent Decisions of the National Register are the the subject of this appeal.

The fundamental issue in the Decisions is whether or not this is an historic building with

an addition or an historic building and an adjacent building. As noted above, the NR determination states that the distinction is primarily visual noting that the addition “*reads visually as an entirely distinct and separate building.*” Ms. Begue argued in the appeal presentation that the two masses are physically interconnected and are not independent, and that design was meant to acknowledge the street that historically ran between the two parcels by creating the visual break that the NR interpreted as creating two separate buildings.

As cited in the July 31, 2023 Decision, National Register Bulletin 16A, Rules for Counting Resources, states “*Count a building or structure with ... additions as a single unit unless the attachment was originally constructed as a separate building or structure and later connected.*” In this instance, the Millhouse annex was connected to two facades of the original brewery at the time of its construction, so meets that test. Ms. Begue also cited guidance from the Internal revenue Service that, “*The term ‘addition’ means any construction that resulted in any portion of an external wall becoming an internal wall, that resulted in an increase in the height of the building, or that increased the volume of the building.*” [26 CFR §1.48-12:]

Consequently, I find that the Millhouse annex is an addition to the original brewery building and thus disagree with the National Register determination that the Millhouse annex is a separate building. Regarding the implied argument that the size of the addition is an adverse effect potentially impacting its ability to be contributing, I note that it is smaller than the original brewery, with simplified detailing and thus deferential to and compatible with the older building. Further, the reduced height of the addition across Wilkinson Street follows the TPS guidance in New Additions to Historic Buildings, which recommends to “*incorporate a simple, recessed, small-scale hyphen to physically separate the old and the new volumes.*” Regarding the argument that the Millhouse was constructed after the end of the period of significance for the district, I note that it was constructed as part of a “certified rehabilitation” in 1984, determined to be a single “certified historic structure” in 2008, and remains substantially unchanged today. In addition, four decades after its construction, the Millhouse has acquired significance in its own right.

In regard to the impact of the property on the overall Vieux Carre historic district, a secondary but nevertheless significant part of my review, the National Register determined that the brewery and millhouse property contributes to the significance of the Vieux Carre historic district. The other remaining buildings from the former brewery complex, six contiguous warehouses on Parcel 5AB, were rehabilitated separately, and both Toulouse and St. Louis Streets were reopened to traffic. Parcel 5C remains open and is currently used for on-grade parking. Consequently, the redevelopment of the entire brewery site has had a positive impact on the historic character of the Vieux Carre historic district, contributes to the city’s 1983 Master Plan for the riverfront, and is also significant for its urban planning aspects.

Accordingly, I find that the Jackson Brewing Company and the Millhouse addition is a single “certified historic structure” that contributes to the significance of the Vieux Carre Historic District and reverse the June 8 and July 31, 2023 Decisions of the National Register.

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

Digitally signed by JOHN A BURNS
Date: 2024.03.29 15:21:45 -04'00'

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

cc: SHPO-LA
IRS

[Redacted]