



United States Department of the Interior

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



February 22, 2024

[REDACTED]

PROPERTY: The Marshall House, 901-903 Broad Street, GA
PROJECT NUMBER: 38211, Part 3-Amendment #2
APPEAL NUMBER: 1671
ACTION: Final Administrative Decision

Dear [REDACTED]

I have concluded my review of your appeal of the March 30, 2023 Decision by Technical Preservation Services (TPS), National Park Service, denying certification of the Amendment #2 to the Part 3 – Request for Certification of Completed Work 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 for meeting with me via videoconference on May 24, 2023, and for providing a detailed account of the project.

After review of the complete record for this project, including the materials presented as part of the appeal as well as your follow-up photographs, I have determined that the proposed rehabilitation of the Marshall House, located at 901-903 Broad Street, is not consistent with the historic character of the property and the rehabilitation of the building does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). I hereby affirm the denial of certification of the Part 3 – Request for Certification of Completed Work application and Amendment #2 issued in the TPS Decision of March 30, 2023.

Known as the Marshall House, the building at 901-903 Broad Street was constructed circa 1884 and designed by architect A.M. MacMurphy. The original owners were Young and Hack and the building was identified as the Marshall Hotel as early as 1890. The building is located along Broad Street within the Augusta Downtown Historic District, which is the principal downtown thoroughfare for retailing, wholesaling, shipping, banking, and entertainment. The building in addition to serving as various hotels on the upper floors, has primarily served as a variety of mercantile uses throughout its history, including a grocery store, various furniture stores, a railroad company and for many years as a boarding house. The

late 20th century brick commercial building is three stories along Broad Street and reduces to two stories along James Brown Boulevard. The historic windows were non-existent when the project began, and the two commercial storefronts have been altered over the years. Character defining features of the building include the original 2nd and 3rd story floorplan layout and features which include hardwood floors, doors, and fireplace mantles. The upper floors have intact plaster and wood trim as well as the main decorative wooden staircase. From the exterior, character defining features include the eyelid vents visible at the attic level, the decorative stone window hoods, and the masonry facades (which were exposed after the removal of the non-historic stucco). TPS noted in the Part 1 certification that while there was evidence of some deterioration, the overall condition of the building and most of its character defining features were in fair to good condition prior to the start of the project. The “before” photographs support the overall condition of the building as being in fair to good condition.

TPS indicated in their March 30, 2023 denial letter that there were three problematic issues that caused the project not to meet Standards 2, 5, and 6 of the Secretary of the Interior’s Standards for Rehabilitation. The first issue was the removal of the main wooden staircase/balustrade, the subsequent enclosure of this stairway, and the replacement of the historic stair balustrade with a new balustrade that did not match the original. The second issue was the removal of the historic wooden pocket doors within the first apartment at the second floor, and whether they were to be reinstalled to be visible at least on one side of the wall. The third and final issue was the removal of the historic door trim along the 2nd floor corridor and the subsequent replacement of this historic door trim with new material that did not match the profile of the historic trim which had been removed. TPS states in their March 30, 2023 denial *“In summary, distinctive features and finishes that characterize the property have been lost, inconsistent with the requirements of Standard 5, and many of the historic materials that were replaced do not match as required by Standard 6. The project fails to adequately retain and preserve the historic character of the property as required by Standard 2.”*

My review of the project appeal began with the review of the project files, including the pre-rehabilitation and post-rehabilitation photos, as well as the project correspondence between the owner and TPS. My review carefully considered the appeal presentation itself and my notes taken during the appeal. The review also included the project timeline, the building history, and the project notes from the back-and-forth discussions between the owner and TPS.

I considered Standard 2, which 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.”* Removing significant character defining features, such as the wooden pocket doors, door trim, and the main staircase and balustrade is problematic. These features should have been retained and repaired, rather than replaced. If they were too severely deteriorated for repair, the features should have been replaced in-kind, matching the original profiles. 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)]. While certain aspects of the exterior of the buildings received treatments more in keeping with the Standards, the removal of historic interior character-defining features such as the historic stairwell balustrade, the historic wooden door trim along the corridor, and the covering over/removal of the wooden pocket doors at the second-floor apartment cannot be overlooked.

I also considered Standard 5, which states, “*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*” When describing the reason for not meeting the Standards, TPS stated in their denial letter of March 30, 2023, that the “*new casing is a flat board with a simple backband, far less detailed than the historic trim that was widely in place at doorways throughout the second and third floors at the start of the project.*” I concur that the removal of this wooden door trim along with other features such as the stairwell balustrade and the sliding pocket doors within the Marshall House are not in accordance with Standards 2, 5 and 6. I also concur that the replacement features do not match the original features and materials that were replaced.

Additionally, with regard to the removal of significant features on the interior of the building, I considered the preamble to the Standards in the regulations which states that, “*A rehabilitation project for certification purposes encompasses all work on the interior and exterior of the certified historic structure(s) and its site and environment, as determined by the Secretary, as well as related demolition, new construction or rehabilitation work which may affect the historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s).*” [36 C.F.R. § 67.6(b)]. Thus, the treatments of interior and exterior features are given equal weight in assessing compliance with the Standards. The removal of significant character defining features on the interior clearly contravenes this requirement.

Lastly, 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.*” I concur with TPS in their denial letter and assessment that there was no documentation provided to demonstrate interior features were too deteriorated for repair. In the appeal presentation, you provided clarification regarding the staircase balustrade and that you would remove up to 3 feet of the enclosure wall around the stairs so as to expose the newel post and a portion of the balustrade; however, you further stated that you would not rebuild and replace the spindles within the balustrade to match the historic railing that was removed. Thus, I concur with TPS that the removal of a portion of the wall enclosing the stairwell partially satisfies the issue with the staircase; but also concur with TPS that retaining the incompatible newly constructed balustrade does not meet the requirements of Standards 2, 5, or 6. The historic staircase balustrade was a key character defining feature that should have been repaired rather than replaced. If the balustrade was indeed too deteriorated to be repaired (and the photos do not support this); then at minimum, the balustrade should have been rebuilt to match the historic balustrade profile that was removed. It is clear from the photos that the spindles of the new balustrade railing do not match the historic railing that was removed.

In summary, I find that the completed rehabilitation along with proposed amendment does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation due to the removal of significant character-defining features and materials and a failure to match these historic features with in-kind matching replacement materials. Accordingly, I affirm the denial of the Part 3 certification and Amendment #2 issued by TPS in its March 30, 2023 Decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the December 12, 2022 Decision that TPS issued 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,

**Michael W
Miller**

Digitally signed by Michael
W Miller

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Michael W. Miller, AIA
Bureau Historical Architect & Chief Appeals Officer
Cultural Resources

cc: SHPO-GA
IRS