



United States Department of the Interior

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



July 3, 2013

[REDACTED]

Re: **Elks Temple, 565 Broadway, Tacoma, Washington**
Project Number: **25391**

Dear [REDACTED]:

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] for meeting with me in Washington on April 12, 2013, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information received with [REDACTED] letter of May 21, 2013, I have determined that the rehabilitation of the Elks Temple is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on February 7, 2013, by TPS is hereby reversed.

Built in 1916, the Elks Temple is located in the Old City Hall Historic District. It was certified as contributing to the significance of the district on December 7, 2010. The proposed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the planned insertion of guestrooms in the former Lodge Hall.

Historically, the ceremonial meeting hall was the primary purpose for construction of a fraternal lodge. Its centrality to the structure was normally expressed in the volume, layout, and ornamentation of the space. Consequently, the meeting space is almost always a "character-defining feature" of the building. The Tacoma Elks Temple is no exception. The two-story space on the upper floors is impressive, and clearly denotes the purpose of the building. With its volume and its features intact, and its decoration and its finishes still evident, although deteriorated, the room retains its primacy in the spatial hierarchy of the building.

TPS determined that the Lodge Hall would be compromised to an unacceptable degree by the insertion of numerous guestrooms, causing the rehabilitation to contravene 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."* TPS also determined that, if the new use chosen for the property requires the primary character-defining feature of the building to be compromised as described above, then the proposed rehabilitation fails to meet Standard 1 as well. Standard 1 states, *"A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment."*

TPS stipulated that these deficiencies could be remedied if the proposal for the Lodge Hall were to be revised so that the space would remain open "at least two bays back from the stage/proscenium area." TPS also stated it would be possible to insert "a double stack of rooms at the balcony end of the Lodge Hall, to extend no further than one bay into the space." TPS stated that this arrangement would retain the overall volume, organization, and ornamentation of the space to a significant extent, and permit the project to meet the basic requirements for certification. TPS further stated that it may be possible to modify the proposed insertions in other ways, or to avoid the problem completely by finding a new use for the Lodge Hall that would not require major alterations at all, but the revisions described here would be one way to modify the space without diminishing the overall historic character of the building.

The information submitted in [REDACTED] letter of May 21, 2013, substantiates the statement at our meeting that the room has suffered from water infiltration over the years. Nevertheless, I do not find that the deterioration is so drastic as to conclude that the room has lost its overall integrity or that its role in the makeup of the building has been diminished to the vanishing point. Consequently, I find that the Lodge Hall remains a character-defining feature of the building.

In assessing the character of the Lodge Hall, one has to consider the main space as well as the peripheral public and service spaces which together occupy the entire top floor of the building. The balcony and the proscenium and stage are integral components of the Lodge Hall. The original application proposed adding two levels of guest rooms in the balcony and on the stage and adding a single level of guestrooms on the floor of the main space. The upper portion of the main space would be retained and/or restored to its historic appearance; the face of the balcony and the proscenium would remain visible. I agree with TPS that this would be a significant change to the historic character of the Lodge Hall.

The conditions stipulated in TPS' decision would allow the two levels of guestrooms in the balcony and on the stage proposed in the original application. However, TPS stated that adding two levels of guestrooms in front of the balcony, filling approximately one-third of the original volume of the main space, would comply with the Standards. Although I respect TPS' rationale, I disagree.

TPS was willing to allow the balcony and stage to be infilled with two levels of guestrooms. I will not revisit that determination. However, I have determined that the original application proposal preserves more of the historic character of the Lodge Hall than TPS' conditional alternative. The TPS alternative would retain more of the floor area but would significantly alter the proportions of the main space from a rectangular volume to a nearly cubical volume. The large center ceiling medallion would become off-center in the new volume and the bilateral symmetry of the side walls would be lost. In addition, the face of the balcony would be lost behind the new construction. Although the original proposal would cover most of the floor area of the main space, there would be sufficient public circulation areas provided so that the original volume of the space, the proscenium, the face of the balcony, the bilateral symmetry of the side walls and the central ceiling medallion, would all remain visible in their historic configuration. In this instance, I find that it is more important to preserve the overall volume of the space than to preserve more of its floor area as open space. Consequently, although there would be significant modifications to the Lodge Hall, its essential features and thus its historic character would still be evident.

Finally, the regulations require that the proposed rehabilitation work be reviewed with respect to its overall impact on the historic character of the property. I agree with TPS' determination that the proposed rehabilitation work in the rest of the building meets the Standards. With regard to the Lodge Hall, I have determined that the impact of the proposed changes is significant and exceeds TPS' guidance on the degree of change generally allowed in rehabilitation projects. Nevertheless, I find that the proposed changes to the Lodge Hall are not sufficient to cause the overall project to fail to meet the Standards. Accordingly, I am reversing the TPS decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the February 7, 2013, denial 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,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-WA
IRS