



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

APR 4 2011

Re: **Valley Supply Company, 11th Street and Railroad Avenue, Elkins, West Virginia**  
Project Number: **25180**

Dear

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 and \_\_\_\_\_ for meeting with me in Washington on March 21, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information supplied following our meeting, I have determined that the rehabilitation of the Valley Supply Company building is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation (Standards). Therefore, the denial issued on October 24, 2010, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1905 and enlarged several times since, the Valley Supply Company building was individually listed in the National Register of Historic Places on December 4, 1998, in recognition of its significance in commerce and architecture. In its denial letter, TPS found that the current application lacked sufficient information concerning the building's pre-rehabilitation appearance to determine whether the largely completed project met the Standards, but expressed concerns over the apparent treatment of the building's interior, as well as the apparent replacement of windows and doors.

The photographs and documents you supplied following our meeting largely remedy the lack of information noted by TPS. However, the same information confirms that the overall project does not meet the Standards. I base this determination on the new windows and doors, and not on the interior treatments noted above. While installing wall and ceiling finishes in an unfinished space is not a recommended treatment, and could lead to denial of certification in another instance, the space affected here is a small, later shed addition tucked into the space between the two projecting masses at the rear of

the building. Prior to the rehabilitation, the shed contributed little to the overall significance of the building, which is cited for its "fine commercial facade" in the documentation on file with the National Register.

However, the same cannot be said for the new windows, which were inserted into numerous openings along the first floor of the two principal facades. Because the windows extant in the openings prior to the rehabilitation were themselves later replacements, several options were available to you: to leave the extant non-historic windows in place, to install windows matching the historic ones based on photographic and other documentary evidence, or to install new windows that are themselves compatible with the overall character of this early 20<sup>th</sup>-century building. In this instance, the new windows installed are not compatible with the historic character of the building. As a result, the project fails to meet Standards 2 and 6. Standard 2 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.*" 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.*"

Likewise, I agree with TPS that painting the framing members in contrasting colors on the wooden loading doors on the west elevation detracts from the historic industrial character of the building. As a result, this treatment also conflicts with the requirement of Standard 2, cited above.

While the project as completed cannot be approved, it could be brought into conformance with the Standards and thus meet the minimum test for certification if the sash in the windows installed at the time of the rehabilitation were to be replaced with sash closely resembling the sash in the historic windows still extant on the building on the 11th Street and Railroad Avenue facades, and if the loading doors on the west elevation were to be painted a solid color.

If you choose to proceed with the corrective measures described above, I strongly urge you to submit information on the proposed replacement sash prior to construction by submitting a Part 2 amendment to TPS, Attention: \_\_\_\_\_ with a copy to the West Virginia Division of Culture and History. I will review the amendment as soon as is practicable. Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

Finally, it is unfortunate that the rehabilitation of the Valley Supply Company building was far advanced before the State Historic Preservation Office and TPS received the application. As you doubtless realize from the previous rehabilitation project you undertook on this building, which was designated a "certified rehabilitation" in 1999, structures like the Valley Supply Company building can be rehabilitated in a manner that accords with their historic character. Although owners are free to apply after work has begun, the program regulations state that, "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 CFR § 67.6(a)(1)].

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 24, 2010, 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,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and "B".

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-WV  
IRS