



United States Department of the Interior

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



November 13, 2020

[REDACTED]

Re: **John Gaskill House, 99 Live Oak Road, Ocracoke, North Carolina**
Project Number: 41619

Dear [REDACTED]

I have concluded my review of your appeal of the April 15, 2020 Decision of National Park Service that the property cited above does not contribute to the significance of the Ocracoke Historic District (the Decision). 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 your wife for meeting with me via videoconference and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information provided during our video conference, I have determined that the John Gaskill House does not retain sufficient integrity to remain listed as a contributing resource within the Ocracoke Historic District and therefore does not qualify as a “certified historic structure” for purposes of Federal tax laws. The denial of certification issued on April 15, 2020, by the National Park Service is hereby affirmed.

As built, the 1940 house represented a one-story side-gabled three-bay wide residence reflecting a late example of a bungalow, with a corner, recessed front porch, interior corbeled chimney, two-over-two light sash windows and asbestos siding. As noted in the National Register nomination for the Ocracoke Historic District, the lot retained typical Ocracoke features including a cistern and small outbuilding. The building served as home to John Gaskill, whose family were long-time residents of the village.

Subsequent to listing in the National Register of Historic Places in 1990, the original shallow recessed front porch was enlarged into a porch extending fifteen feet from the front of the house, with a gable roof perpendicular to the main roof, and fully enclosed with jalousie windows. A second addition, built for a bathroom on the opposite corner of the house, necessitated the removal of the historic brick barrel-vault

cistern and enclosed the rear stoop. It also has a gable roof perpendicular to the main roof. The cumulative impact of these two additions has substantially changed the floor plan and massing of the house and the two cross-gables prominently alter the simple roofline of the original house. Their location at opposite corners of the house means that from any angle the original form of the house has been modified. As a result, the addition of two new wings that date from outside the district's documented period of significance has significantly altered and compromised its historic character.

The basic building construction in Ocracoke reflects simple vernacular forms. Many of the houses were relatively small and simply detailed. The nomination makes a point of highlighting porches as character-defining elements of many, if not most of these houses. While porch enclosures are noted as typical, the alterations to the Gaskill House dramatically altered the original waterfront façade. Coupled with the rear bathroom addition, the cumulative effect of these changes is seen as altering the simple, vernacular form of the original house.

The fact that the additions are not readily visible from the main thoroughfare, while partially ameliorating their impact, does not negate their overall effect on the basic issue of the integrity of the original home. The modest, vernacular nature of Ocracoke's common construction forms amplifies the impact of what might otherwise be considered minor modifications to more substantial properties. As a result of the cumulative effect of the alterations I have determined that the John Gaskill House does not retain sufficient integrity to remain listed as a contributing resource within the Ocracoke Historic District. Accordingly, I affirm the April 15, 2020 Decision of National Park Service that the property does not contribute to the significance of the Ocracoke Historic District

As Department of the Interior regulations state, my decision is the final administrative decision with respect to historic structure certifications. A copy of this decision will be provided to the Internal Revenue Service. Questions regarding 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, FAPT
Chief Appeals Officer
Cultural Resources

cc: SHPO-NC
IRS