

TAX CREDIT

F E D E R A L D O L L A R S I N S U P P O R T O F P R E S E R V A T I O N

DUBUQUE STAR BREWERY Like many industrial buildings in old downtowns, the Dubuque Star Brewery was a fading reminder of grand designs. While unmistakably utilitarian, its Palladian windows and masonry flourishes echoed turn-of-the-century sensibilities. Since closing in 1999, it sat empty on the waterfront, its brewing days long over. Recently, the city stabilized the structure, and developers launched a \$6.5 million rehab. Today, the brewery is key to a revitalized waterfront, with new wood windows, reconditioned brick walls, cast iron columns, and arched ceilings, the rooftop accommodating patios and dining areas. A second floor restaurant boasts a restored copper brewing kettle, with a winery on the first floor and office space on the third and fourth. Federal preservation tax credits, along with city, state, and private funds, made the project a reality.

EMPORIA GRANADA THEATRE Built in the grand style of its day, the Granada Theater of Emporia, Kansas, was the work of the Bowler Brothers, nationally known theater designers. The ornate Spanish Colonial Revival structure, erected in 1929, screened first-run films and hosted vaudeville acts and beauty pageants. But by the '60s, it was in decline, closing in 1982. A listing in the National Register of Historic Places was the first step in a comeback, culminating in a three-year, \$2.6 million campaign launched by the Emporia Granada Theatre Alliance. Today, with the help of tax credits, it once again draws crowds, its decorative plaster and terra cotta fully restored. New terraces on the main floor allow for seating flexibility to accommodate not only movies, but concerts, conferences, wedding receptions, and dinner theater. Local arts and cultural groups have joined to make the Granada a force in revitalizing downtown Emporia.

to qualify for tax credits The new use must be income producing, the structure certified as historic, and the renovation in accordance with the Secretary of the Interior's Standards for Rehabilitation. The credit can equal up to 20 percent of the project cost. The tax credit program is administered by the National Park Service with IRS.

contact point web www.nps.gov/hps/tps/tax/index.htm

A Beacon for Change >>

A massive Art Deco landmark overlooking the Hudson River, the former Jersey City Medical Center is undergoing an ambitious rehab, aided by National Park Service-administered preservation tax incentives. Known in its new incarnation as the Beacon, it will comprise two million square feet of residential and retail space, involving ten buildings and a \$500 million budget, the largest project in the history of the federal preservation tax credit program. It was fortunate the developer understood the importance of the place, says historical architect and program reviewer Audrey Tepper. The complex is listed in the National



Register of Historic Places, recognized as "an early example of a specialized architectural type, the metropolitan medical institution," according to the Register nomination. Built as a Works Progress Administration project during the Depression, the structure is an unparalleled specimen of the era's style. "The interiors are case studies in Art Deco," says Tepper.

"They're phenomenal." Actor/director Robert Redford, in his film *Quiz*

Show, used the interiors as a stand-in for Rockefeller Center in the 1950s. The exterior features, also notable, are being preserved as well. Promotional material for the Beacon shows spacious, luxurious lofts in spaces once occupied by hospital beds, labs, and offices. The site is on a crest of the Hudson Palisades and the highest point in Jersey City, desirable when it was built because of the view and its distance from industrial development underway at the hospital's former location at Paulus Hook. The complex that dominates the skyline today was partially engineered by Jersey City Mayor Frank Hague, who was influential in electing President Franklin D. Roosevelt. The WPA money to fund the hospital was believed to be a return favor. When the center was built, it included marble walls, chandeliers, terrazzo floors, ornate molding, and etched glass. Its lobbies, hallways, and meeting rooms were extravagant, and Metrovest, the developer, is restoring much of the detail. As described in the *Saturday Evening Post*, the hospital appeared "like a beautiful mirage . . . rising up from the municipal rubble which is Jersey City." The structure was a point of pride for Hague. Providing



TAX
CREDIT





ALEX DI SUVERO

free care for those who could not afford it, the hospital was an instant monument, with its exterior a mix of pale yellow brick and carved limestone. The construction project was a godsend to residents at the height of the Depression. When finished, the hospital was the third-largest health care facility in the world, with almost 2,000 beds at its peak.

Yet the center was also criticized as too big and extravagant—expensive to staff and maintain—and for decades operated at a loss. A new hospital was built elsewhere in 2004, and the complex was shuttered, its future uncertain. Metrovest, working with the Jersey City Redevelopment Agency, undertook the daunting rehabilitation.

Now offered as an affordable alternative to living in Manhattan, the Beacon's retro appeal and views across the river are projected to quickly draw residents. Three of the buildings are done, named the Rialto, the Capital, and the Mercury after famous theaters of the 1930s.

Eclipsed in the orbit of the Big Apple, Jersey City has been overlooked for years, but the forces that saw this rehab have been at work across the country. Second tier cities close to more famous siblings are seeing remarkable growth, part of what *USA Today* calls "a demographic and

AS THE MEDICAL CENTER BEFORE IT, THE BEACON WILL SERVE AS A VISUAL LANDMARK, VISIBLE FROM THE NEW JERSEY TURNPIKE, FROM MANHATTAN, AND NEW YORK HARBOR. ITS SCULPTED EXTERIOR, A STANDOUT ON THE JERSEY CITY SKYLINE WITH ITS AUSTERE STAIR-STEP PROFILE, CONTRASTS STRIKINGLY WITH THE STREAMLINED GRANDEUR INSIDE, MARKING THE BEACON AS A TIMELESS WORK OF ART.

economic U-turn." Like Jersey City, many of these places have long been in decline, with old buildings—many of them large commercial structures—gone vacant with the exodus of residents. Today, they are being repurposed, which reduces sprawl. Industrial sites, strip malls, and parking lots have all become targets for redevelopment.

An easy commute to Manhattan, Jersey City is a third to half as expensive, drawing not only residents, but corporations as well. Transportation, utilities, and other elements of infrastructure are already in place, making projects like the Beacon possible.

As the medical center before it, the Beacon will serve as a landmark visible from the New Jersey Turnpike, Manhattan, and New York harbor. Its sculpted exterior, a standout on the Jersey City skyline with its austere stair-step profile, contrasts strikingly with the streamlined grandeur inside, marking the Beacon as a timeless work of art. Reincarnated as shops and condos, the updated Beacon will include an indoor pool, gym, theater, saunas and steam rooms, and numerous other amenities.

LEFT: *Movie-screening space for residents of the Beacon, boasting magnificent details restored thanks to federal preservation tax credits.*