Good Stewardship Has Its Benefits

Time To Apply for Tax Credits

The last issue of The Preservationist discussed the meaning of “historic preservation” and the primary responsibility of the owner as a steward. One of the most important functions of the steward is to see that their historic resource is well maintained so that it is truly preserved for future generations, as well as the current inhabitants. The best way to preserve a historic building is through routine maintenance and stabilization, and repair of damaged historic materials.

Recognizing that even routine maintenance and repair can be costly, Montgomery County encourages preservation activities by offering a tax credit against real property taxes for 10% of the documented expenses for exterior maintenance, restoration, rehabilitation or other preservation work deemed necessary to preserve the integrity of both individual historic sites and properties in historic districts designated on the Montgomery County Master Plan for Historic Preservation.

All structures within County historic districts, including new and non-contributing buildings, are eligible. The credit can be carried forward five years, but does not transfer to a new owner.

The work at each site must be for projects costing, cumulatively, $1,000 or more for the previous calendar year, and with payments made in the year for which the tax credit is sought. The credit for qualified work in 2003 will be paid to the applicant, after the tax bill issued in 2004 is paid.

Not every historic site may require $1,000 or more of work in any given year, but a reduction in the real property tax of at least $100 has encouraged more and more taxpayers to keep track of all qualified work over the course of a year. Storm window/door installation, invasive insect control, chimney relining, and foundation repair qualify for the tax credit. Projects that do not qualify include new construction, work below the $1,000 minimum, permit fees, interior work not required to preserve the structure (such as installation of mechanical equipment or interior painting), or new exterior site work such as driveway paving and landscaping.

Montgomery County strongly supports historic preservation by encouraging owners of historic properties to take advantage of this opportunity to defray the cost of good stewardship. The benefits of good stewardship, however, are more than simply monetary. Oftentimes preservation is its own reward.

The top left picture on this page is a “before” shot of a property in the Hyattstown Historic District that was submitted for the 2002 Tax Credit. Below is the finished façade. The owner has taken what was once a neglected building on the outskirts of the district and turned it into a true showpiece at the entrance to the community.

Sounds Great! How Do I Apply?

Applying for the tax credit is easy. A complete application requires:

- A brief description of the work.
- Photocopies of receipts and/or cancelled checks or other proof of payment.
- Photographs of the structure before (requested) and after the work (required).
- A signed two-page application.

A tax credit application form for work done and paid for in 2003 is included in this issue of The Preservationist. Completed forms must be postmarked by April 1, 2004. Additional forms can be obtained, or questions about any aspect of the program answered, by calling the Montgomery County Historic Preservation Commission at 301-563-3400, or by visiting our website at:

www.mc-mncppc.org/historic/instructions/info_tax.shtm

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Black History Month Programs
This year’s Black History Month programs sponsored by the Montgomery County Department of Park and Planning and The Lincoln Park Historical Foundation center around Montgomery County’s historic “colored schools” and the 50th anniversary of the Brown vs. Board of Education Supreme Court decision:

Friday, February 13, 7 PM: Panel discussion “The Preservation of African American Historic Community Buildings: Schools, Churches, Halls” at the Norbeck Recreation Center (Rosenwald School), 4101 Muncaster Mill Road, Rockville.

Warren Fleming of the proposed Holsey Road Historic District in Damascus, Russell Campbell of Alpha Phi Alpha and the historic Smithville Rosenwald School, Elsie Thomas of the Warren Historic Site in Martinsburg, and Gwen Reese of the historic St. Paul’s Community Church, Sugarland will present their research and discuss the application process and the benefits of historic designation for their community buildings. There will also be a book signing by Anita Neal Powell, “African American Heritage: A Journey Through History.” Refreshments will be served.

Saturday, February 28, 9:00 AM to 2:00 PM: Bus tour “Historic Hot Spots in Maryland Impacted by Brown vs. Board of Education: Educational Mobile Workshop” The educational mobile workshop will travel in Montgomery County to historic black Rosenwald schools, integrated public schools, schools named for African Americans, and finally schools that were impacted because of the Brown decision of Topeka, Kansas in 1954. Personal experiences will be shared about several public schools that were considered hotspots during the transition period from segregation to integration. This is one of five bus tours that will take place around the Brown decision, leading up to the 2004 Statewide African American Historical Preservation Conference entitled Restoring America: Historic Communities At Crossroads During Integration, May 28-31, 2004. There will also be a book signing by Anita Neal Powell, African American Heritage: A Journey Through History. Sponsored by: Lincoln Park Historical Foundation/Society, the cost is $15 per person. To register contact: Anita Neal Powell, 301-251-2747 or email: lincolnparkhist@aol.com.

Rachel Carson House to be part of Grand Opening
The house that Rachel Carson designed and built in 1957 and was living in when she wrote Silent Spring will be open to the public on Saturday, March 20 from 11 am to 2 pm as a part of the grand opening of the Rachel Carson Greenway (formerly the Northwest Branch Trail). A dramatic portrayal of Rachel Carson will take place at 12 noon. The house at 11701 Berwick Road in Silver Spring is now owned by the Rachel Carson Council. For more information go to www.montgomerytrails.org.

Docent Training for Oakley Cabin and the Underground Railroad Experience Trail
Training of Interpreters for the publicly-owned Oakley Cabin will begin on March 13. To qualify as a volunteer for this work a person must take 6 hours of training in three separate sessions. Oakley Cabin was built in the 1820s to house enslaved people, then was the center of an African American roadside community after 1864. For more information, or to sign up for training call Susan Soderberg at 301-563-3405.

2004 Preservation Awards
Montgomery Preservation, Inc. invites nominations for the 2004 Montgomery County Preservation Awards, to be presented at a gala reception Saturday May 8 from 5:00 to 7:00 PM at the restored Spanish Ballroom at the National Park Service Glen Echo Amusement Park in Bethesda, Maryland. For information or to receive a nomination form, contact the 2004 Preservation Awards Chair, Judy Christensen at judith.christensen@verizon.net.
The Future of the Past: the Development of the National Park Seminary

Having served first as a rustic inn and then as a school (seminary) for young ladies, and finally as a hospital for veterans, the fanciful buildings of the 32-acre property called the National Park Seminary Historic District will soon be renovated and converted to housing. The long-vacant and uncared-for edifices: the main Inn building, the ballroom, the chapel, the classical gymnasium, the sorority buildings in the forms of a Dutch Windmill, Chinese Pagoda, Swiss Chalet, etc., will be converted to modern uses.

On December 16, 2003, Montgomery County executive Douglas Duncan announced the selection of the Alexander-Eakin/Youngentob team’s proposal for development of the property. The proposal is for a residential development with a mix of historic renovation, new construction, single-family and multi-family homes.

Eight proposals by different teams were presented to a committee made up of government, historic and citizen representatives. Two of these teams were selected by the committee to present their proposals to the County Executive and the community. After extensive consideration and discussions, the Alexander-Eakin/Youngentob team was chosen by the County Executive.

“The Alexander Company was chosen for its extensive experience and national recognition,” said Duncan. “They have accepted challenges that few real estate professionals are willing to accept and have applied creative solutions to the development, design, construction, and management of historic and new buildings.”

Approximately 90 new homes are planned as infill to support the historic renovations which will include 85 mixed-income rental units and 81 historic home ownership units. The cost of the development of the project is estimated to be approximately $80 million, to be funded by a combination of historic preservation and housing tax credits, and conventional financing. No County funding is included in this proposal.

The Alexander Company is a nationally recognized firm that has extensive experience in financing, design, site and building analysis, restoration, construction management, budgeting and operations, and has completed projects on over 200 historic buildings. Eakin/Youngentob is an award-winning builder of new homes in Maryland, Virginia, and the District of Columbia. The team will bring with it the participation of the National Trust for Historic Preservation, and a Baltimore-based historic preservation construction firm, Struver Brothers, Eccles and Rouse to complete the intricate historic renovations.

Credits, from page 2

Tax Credits from the State, Too

Another significant tax incentive for revitalization and rehabilitation of historic structures is the Heritage Preservation Tax Credit Program administered by the Maryland Historical Trust. This provides Maryland income tax credits equal to 20% of the qualified capital costs expended on exterior and interior work (with a $5,000 cumulative minimum).

Unlike the county program, the state applications should be completed before the work begins. Forms and more information are available on the Maryland Historical Trust website – marylandhistoricaltrust.net – or by calling the Office of Preservation Services at 410-514-7627.

The Historic Preservation Office is currently seeking sites that were associated in any way with the Underground Railroad or with any flights to freedom by enslaved people in Montgomery County. We are preparing applications for legitimate sites to be registered with the National Underground Railroad Network to Freedom. This Network is administered through the National Park Service and coordinates and legitimizes efforts at identifying historic sites associated with the Underground Railroad. For more information see: http://www.cr.nps.gov/ugrr. These applications require a great deal of research in order to assure that the sites are authentic. If you have any information you would like to share or if you would like to volunteer to help with research please write susan.soderberg@mcnnppc-mc.org or call 301-563-3405.
**February**

Through March 28  Exhibit: Beall-Dawson House, Rockville. *Useful & Ornamental: Women’s Education in Montgomery County* explores the evolution of women’s education through the changes in schools and curriculum. Tuesdays through Sundays, 12:30-4:30 PM. Call 301-762-1492. www.montgomeryhistory.org.

13  Panel discussion *The Preservation of African American Historic Community Buildings: Schools, Churches, Halls* at the Norbeck Recreation Center (Rosenwald School), 4101 Muncaster Mill Road, Rockville. 7 PM. 301-563-3400


28  Bus tour *Historic Hot Spots in Maryland Impacted by Brown v. Board of Education: Educational Mobile Workshop* 9:00 AM to 2:00 PM. To register contact: Anita Neal Powell, 301-251-2747

**March**

10  HPC Meeting, 7:30 p.m., MRO Auditorium, 8787 Georgia Ave., Silver Spring. Call 301-563-3400. www.mc-mncppc.org

20  Grand Opening of the Rachel Carson Greenway 10 AM, and open house of the Rachel Carson House, 11701 Berwick Rd., Silver Spring, 11 AM-2 PM.

24  HPC Meeting, 7:30 PM, MRO Auditorium, 8787 Georgia Ave., Silver Spring. Call 301-563-3400. www.mc-mncppc.org

31  Deadline for Montgomery Preservation, Inc. Preservation Award nominations.

**April**

14  HPC Meeting, 7:30 PM, MRO Auditorium, 8787 Georgia Ave., Silver Spring. Call 301-563-3400. www.mc-mncppc.org

17 & 18  Steam and Gas Engine Show, 10am-5pm. Agricultural History Farm Park, 18400 Muncaster Road, Derwood; noon to 8 PM. Call 301-670-4661. www.montgomeryparksfnd.org/fg


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**Mark Your Calendars!**

**MPI’s 1st Annual Conference on Mansionization**

April 17, 2004

Red Brick Courthouse
Rockville, Md.

Keynote Speaker
Roger K. Lewis, FAIA

Call 301-942-8079 for more information

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**Montgomery County Historic Preservation Commission**

8787 Georgia Avenue

Silver Spring, MD 20910

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