Money for Maintenance: Time To Apply for Tax Credits

Did you paint your house, replace the roof, or finally repair that back stoop? If so, you could be in for a financial refund thanks to the Montgomery County Historic Preservation Tax Credit.

Montgomery County rewards 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 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 2004 will be paid to the applicant, after the tax bill issued in 2005 is paid. If the credit is more than you owe, it can be carried forward five years, though it does not transfer to a new owner.

You may not think that you completed $1,000 or more of work in any given year, but a reduction in the real property tax of at least $100 should help encourage you to keep track of all qualified work over the course of a year. Projects such as storm window/door installation, invasive insect treatment, chimney relining, and foundation repair qualify for the tax credit. Non-qualifying projects include new construction, 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.

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, 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 2004 is included in this issue of The Preservationist. Completed forms must be postmarked by April 1, 2005. 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.

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 rehabilitation work (with a $5,000 cumulative minimum over a 24 month period). Unlike the county program, the state applications must be completed before the work begins. Forms and more information are available on the Maryland Historical Trust website at www.marylandhistoricaltrust.net or by calling the Office of Preservation Services at 410-514-7639.
Historic Preservation

News and Notes

Grand Opening of the Restored Smithville Rosenwald School

The Historic Preservation Section of the Montgomery County Department of Park and Planning and Alpha Phi Alpha Fraternity are sponsoring a Celebration of Preservation at the newly restored Smithville “Colored” School on Saturday, February 19 from 2 to 4 PM. The school is located at 811 East Randolph Road, just east of Colesville Road.

Built in 1927 with funds from the Rosenwald Foundation, the former schoolhouse had been used for many years by the Board of Education and the County as a storage facility when it was acquired in 1997 by the Alpha Phi Alpha Fraternity. The local chapter of this national organization has been raising money since then to restore and convert the building into a museum and an education center. The museum will highlight African American education during the time of segregation and integration, and progress in Civil Rights for African Americans. The Smithville “Colored” School was one of sixteen Rosenwald Schools constructed in Montgomery County, and now is one of two that have been preserved.

At the February 19 celebration, displays on the historic African American Communities of Montgomery County will be exhibited by: the Montgomery County Department of Park and Planning, the Lincoln Park Historical Foundation, the Warren Historic Site Committee, the St. Paul’s Community Church, the Boyds Historical Society, and the Sandy Spring Slave Museum. Refreshments will be served.

Docent Training for Oakley Cabin

Training of volunteer interpreters for the publicly-owned Oakley Cabin will begin February 26. Anyone over the age of 14 may participate. To qualify, you must take 6 hours of training in three separate sessions. Docents will be asked to volunteer at the Cabin on five to eight Saturday or Sunday afternoons from April through October, or, if available, to be on call for group tour requests during the week. Oakley Cabin was built in the 1820s to house enslaved people, and later was the center of an African American roadside community. For more information, or to sign up for training, call Susan Soderberg at 301-563-3405.

Preservation Awards
Nominations Invited

Montgomery Preservation, Inc., invites nominations for the 2005 Montgomery County Preservation Awards honoring individuals and groups that have made significant contributions to the preservation or restoration of the County’s historic resources during the past year. Anyone can nominate an individual or group for an award. Selection of the winners is made by a panel of expert judges. All efforts to preserve our historic buildings and to educate the general public in the value of our local heritage is worthwhile, but sometimes a group or individual deserves special recognition for extraordinary efforts. The 2005 Historic Preservation Awards are supported by a grant from the Montgomery County Historic Preservation Commission, however, program operation, judges, and selection of the recipients are entirely the responsibility of Montgomery Preservation, Inc. The awards will be presented at a reception in the renovated Thomas Cannery in Gaithersburg on Friday, June 3 from 6-9 PM.

The deadline for submitting nominations for 2005 Montgomery County Historic Preservation Awards is March 31, 2005. For more information or to receive a nomination form, contact the 2005 Preservation Awards Chair, Judy Christensen, email: Jchriste@rockvillemd.gov or visit the MPI website: www.montgomerypreservation.org.

continued on page 3
Kensington Cabin to Be Restored

On December 9, 2004, the Montgomery County Planning Board enthusiastically approved a proposal by the Town of Kensington to enter into a partnership with MNCPPC for operation of the Kensington Cabin.

The Kensington Cabin is a historically significant Park property. It was built circa 1934 and may, in fact, be one of the earliest structures in the Montgomery County Parks system. It has not yet been listed on the Locational Atlas and Index of Historic Sites or the Montgomery County Master Plan for Historic Preservation; however, it is a very important resource and would merit official historic designation in the future.

The Cabin is a one-room structure and functioned as a community meeting place within Kensington Cabin Local Park until 1992, when it was closed down and boarded up. The reason for closing it was that it needed capital improvements and maintenance, but there were not sufficient funds in the Park Department’s budget to do this work. Since then, the small building has remained vacant and boarded up in this local park.

Since 2001, the Town of Kensington has expressed an interest in entering into a partnership with MNCPPC to renovate the Kensington Cabin and to operate it. The Town of Kensington wishes to use the Kensington Cabin as a historic and recreational resource for the surrounding communities.

Under the partnership agreement, the Town would assume responsibilities for overseeing the renovation of the Cabin (utilizing a one-time grant from MNCPPC). The Town would then assume management responsibilities for the facility. The Town proposes to use the Kensington Cabin to host a variety of programs of public benefit consistent with the Cabin’s original use in the 1930s as a community center.

These events will make the Cabin available to the public on a regular basis. The primary goal for the Kensington Cabin is to have the community participate and feel involved in the use of the property.

The Planning Board felt that this partnership will be an excellent opportunity to bring an important building back to life. Kensington Cabin has been vacant for a number of years. Its current condition is very deteriorated. However, it can and should be an important community resource which will not only provide much-needed space for community events and gatherings, but will also serve to remind all the citizens of Montgomery County of the history of our park system and of Kensington.

Preservation News & Notes, from page 2

To nominate Endangered Historic Sites for the annual list to be presented at the ceremony please contact Jerry McCoy, 800 Thayer Ave., Silver Spring, MD 20910, 301-565-2519, sshistory@yahoo.com. The deadline for the Endangered Historic Sites nominations is April 1.

New Heritage Montgomery Brochure
The Heritage Tourism Alliance of Montgomery County has just published a new brochure about historical places to visit in Montgomery County. HM! Heritage Montgomery-History Where You Least Expect It notes 16 historic sites in the county that are open to the public on a regular basis. It also explains the three themes in the Montgomery County heritage initiative: Farming History, Quaker/Underground Railroad, and Technological Innovation. The brochure is available at Montgomery County visitor centers, but if you would like one mailed to you, contact: Heritage Tourism Alliance, 12535 Milestone Manor Lane, Germantown, MD 20876, 301-515-0753, www.heritagemontgomery.org.
February
Through March 6 Exhibit: Beall-Dawson House, Rockville. Brown vs the Board of Education: Public School Integration in Montgomery County. Tuesdays through Sundays, 12:30-4:30 PM. Call 301-762-1492. montgomeryhistory.org.


March
19 Celebration of Preservation at the newly restored Smithville Colored School from 2 to 4 PM. 811 East Randolph Road. (see article on page 2) For information call 301-563-3400.


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

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