

GO Committee #4
July 8, 2013
Worksession

July 3, 2013

MEMORANDUM

TO: Government Operations and Fiscal Policy Committee

FROM: Jeff Zyontz,  Legislative Attorney

SUBJECT: Expedited Bill 14-13, Historic Preservation – Tax Credit

Background

Under Chapter 24A of the Montgomery County Code, the Council designates individual sites or districts as historic by including the area in the Master Plan for Historic Preservation. Although the public gets the benefit of retaining its history, the historic property owner has additional burdens compared to other property owners. Once designated, the owners of historic property must seek a historic area work permit before making changes to the exterior of their property. The review is intended to ensure that the historic integrity of the site is maintained.

The cost for improvements to historic property is higher than it is for non-historic property. The material and labor necessary to adhere to historic preservation standards make improvements more expensive. The additional historic area preservation permit processing can also add costs in terms of time or dollars.

In recognition of the additional burden on historic property owners, the State and County have allowed tax credits for qualified historic preservation improvements. Currently, the County's historic preservation tax credit is the maximum allowed by state law (10%). As of July 1, 2013, State law (Chapter 189 of the 2013 Laws of Maryland) allows a 25% tax credit.

Bill 14-13, Historic Preservation – Tax Credit, sponsored by Councilmembers Rice, Floreen, Elrich, and Ervin was introduced on June 11, 2013. The sponsors of the Bill wish to maximize the tax credit for qualified historic preservation improvements. Bill 14-13 would amend the law related to the percentage of improvement costs on a historic property that is eligible for a property tax credit. The sponsors have submitted Bill 14-13 as an expedited Bill to allow owners of historic properties to get the benefit of the increased tax credit as soon as possible.

Public Testimony

A public hearing was held on June 25 at 1:30 p.m. All of the testimony received by the Council supported the Bill. The Bill has been supported by the Montgomery County Historic Preservation Commission, Chevy Chase Village, the Town of Washington Grove's Historic Preservation Commission, The Silver Spring Historical Society, Peerless Rockville, Heritage Building and Renovation, Inc., and Eileen McGuckian.

Issue

Should the allowable tax credit for qualified historic preservation projects be increased?

The Office of Management and Budget estimated that in FY2011 the current historic preservation tax credit "cost" the County \$234,850 in foregone revenue. Increasing the tax credit would cost an additional \$345,000. The number of tax credit applications varies year to year. In FY2011 there were 141 applications. Historic preservation staff estimates that the number of credits sought may increase with the additional tax credit by 25 applications a year.

The likely effect of Bill 14-13 is that it encourages renovations by making the work less costly to the property owner. Testimony cited economic studies on the positive local effects of renovation projects. Dollars spent on renovation help County businesses. Those businesses thereafter support other parts of the economy. In short, dollars spent on property renovation have a greater positive multiplier effect in the economy than many other expenditures.

Staff recommends approval of Bill 14-13.

This packet contains:

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Expedited Bill No. 14-13
Concerning: Historic Preservation – Tax Credit
Revised: May 13, 2013 Draft No. 1
Introduced: June 11, 2013
Expires: December 11, 2014
Enacted: _____
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Rice, Floreen, Elrich, and Ervin

AN EXPEDITED ACT to:

- (1) amend the law related to the percentage of improvement costs on a historic property that are eligible for a property tax credit; and
- (2) generally amend the laws a tax credit for qualified improvement to historic properties.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-43

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 52-43 is amended as follows:**

2 **Sec. 52-43. Use of tax credit.**

3 (a) The tax credit is [10] 25 percent of the taxpayer's qualified expenses under
4 section 52-42.

5 (b) The tax credit applies to the next tax year after the year in which the work or
6 any part is completed. Any unused tax credit may be carried forward to as
7 many as 5 subsequent tax years. However, if the property is removed as an
8 historic site or excluded from an historic district on the applicable County or
9 municipal master plan or zoning map, any unused tax credit must lapse.

10 * * *

11 **Sec. 2. Expedited Effective Date.**

12 The Council declares that this legislation is necessary for the immediate protection of
13 the public interest. This Act takes effect on the date on which it becomes law.

14
15 *Approved:*

16 _____
Nancy Navarro, President, County Council Date

17 *Approved:*

18 _____
Isiah Leggett, County Executive Date

19 *This is a correct copy of Council action.*

20 _____
Linda M. Lauer, Clerk of the Council Date

LEGISLATIVE REQUEST REPORT

Expedited Bill 14-13
Historic Preservation – Tax Credit

DESCRIPTION: The Expedited Bill would amend Charter 42 to allow an increased tax credit for qualified improvements to a historic property. As introduced, the tax credit would be increased from 10 percent to 25 percent.

PROBLEM: The designation of a property as historic makes improvements subject to an additional regulatory review. To offset this burden, Maryland law allows a tax credit for a percentage of the improvement. The law governing the allowable tax credit for improvements to historic property was changed in 2013 (Chapter 189 of the 2013 Laws of Maryland). In the absence of amending the Code, the allowable tax credit would be less than the state allows. The state law becomes effective on July 1, 2013.

GOALS AND OBJECTIVES: It is the goal of this Bill to allow the maximum allowable tax credit for improvements to historic property.

COORDINATION: Historic Preservation Commission and Planning Department

FISCAL IMPACT: To be requested.

ECONOMIC IMPACT: To be requested.

EVALUATION: To be requested.

EXPERIENCE ELSEWHERE: To be researched.

SOURCE OF INFORMATION: Jeffrey L. Zyontz, 240-777-7896

APPLICATION WITHIN MUNICIPALITIES: To be researched.

PENALTIES: None.

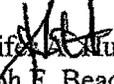


ROCKVILLE, MARYLAND

MEMORANDUM

June 18, 2013

TO: Nancy Navarro, President, County Council

FROM:  Jennifer A. Hughes, Director, Office of Management and Budget
 Joseph F. Beach, Director, Department of Finance

SUBJECT: Bill 14-13, Historic Preservation – Tax Credit

Please find attached the fiscal and economic impact statements for the above-referenced legislation.

JAH: jfb:nm

c: Kathleen Boucher, Assistant Chief Administrative Officer
Lisa Austin, Offices of the County Executive
Joy Nurmi, Special Assistant to the County Executive
Patrick Lacefield, Director, Public Information Office
Joseph F. Beach, Director, Department of Finance
Michael Coveyou, Department of Finance
Robert Hagedoorn, Department of Finance
David Platt, Department of Finance
Alex Espinosa, Office of Management and Budget
Erika Lopez-Finn, Office of Management and Budget
Naeem Mia, Office of Management and Budget
Henri Apollon, Office of Management and Budget

**Fiscal Impact Statement
Council Bill 14-13 & Historic Preservation – Tax Credit**

1. Legislative Summary.

Bill 14-13 would amend the law related to the percentage of improvement costs on a historic property that is eligible for a property tax credit. Currently, the historic preservation tax credit is the maximum allowed by state law (10%). On July 1, 2013, state law will allow for a 25% tax credit.

Bill 14-13 will modify the percentage of the credit to 25% (up from the current 10%) of the amount expended by the taxpayer for the restoration or preservation of a historic property, up to the amount of County real property taxes due (credit is not refundable).

The credit shall be allowed for the tax year immediately following the work or any portion thereof is completed, and any unused portion of this tax credit may be carried forward for up to 5 tax years after which the credit lapses.

2. An estimate of changes in County revenues and expenditures regardless of whether the revenues or expenditures are assumed in the recommended or approved budget.

The Bill does not affect County expenditures.

Based on data from the Department of Finance's Tax Expenditure report (June 2012), the County has foregone the following amounts due to the historic preservation tax credit over the last five years:

<u>Levy Year</u>	<u>Foregone Revenue at 10% credit level</u>	<u>Number of Recipients</u>	<u>Average Tax Credit Per Recipient</u>
2011	\$234,850	141	\$1,665
2010	\$232,556	115	\$2,022
2009	\$138,447	65	\$2,129
2008	\$221,996	111	\$2,000
2007	\$191,006	96	\$1,989

Based on the last two years' costs of approximately \$230,000 per annum, Finance estimates an annual fiscal impact of \$345,000 in tax revenue losses under the proposed bill.¹ Based on an average of 128 recipients, the average tax credit per recipient is estimated at approximately \$2,700.²

¹ \$345,000 = \$230,000 x 1.5 (2.5 – 1.0) (tax credit increased by 150%)

² Since historic preservation activities are limited in scope to specific properties, the vast majority of homeowners are ineligible for the credit; therefore, the number of recipients is unlikely to increase (beyond a 2-year average of 128 recipients as based on 2010-2011 data) and the annual expenditures are unlikely to increase beyond \$345,000.

3. Revenue and expenditure estimates covering at least the next 6 fiscal years.

Based on annual expenditures of \$345,000, the total 6-year cost is estimated at \$2,070,000.

4. An actuarial analysis through the entire amortization period for each bill that would affect retiree pension or group insurance costs.

Not applicable.

5. Later actions that may affect future revenue and expenditures if the bill authorizes future spending.

Not applicable. The bill does not authorize future spending.

6. An estimate of the staff time needed to implement the bill.

Implementation costs are minimal – Department of Finance staff currently administers the tax credit program at the 10% scenario and expects no additional staff time to implement the program at 25% level.

M-NCPPC staff estimates an addition of 25 applications per year due to the greater tax credit incentives under this bill. M-NCPPC staff states the total increase in staff time to process these applications is 12 hours.

7. An explanation of how the addition of new staff responsibilities would affect other duties.

Department of Finance and M-NCPPC do not expect any impact on other duties under the proposed bill.

Applications for historic preservation status are administered by jurisdiction at the appropriate historic preservation commission in an applicant's district (City of Gaithersburg, City of Rockville, or Maryland-National Capital Park & Planning Commission (for all other properties)).

8. An estimate of costs when an additional appropriation is needed.

Not applicable – additional appropriations are not needed.

9. A description of any variable that could affect revenue and cost estimates.

The number of tax credit applicants/recipients is a variable that affects tax revenue estimates. Another variable that affects expenditure estimates is the amount of the tax bill that a County taxpayer receives.

10. Ranges of revenue or expenditures that are uncertain or difficult to project.

The number of tax credit applicants/recipients is difficult to project – an increase in the tax credit percent amount may increase the number of applicants. However, since historic preservation activities are limited in scope to specific properties, the vast majority of homeowners are likely ineligible for the credit and the total number of tax credit applicants/recipients is not likely to increase beyond the two-year average of 128.

11. If a bill is likely to have no fiscal impact, why that is the case.

Not applicable.

12. Other fiscal impacts or comments.

Taxpayers are eligible for the credit in the tax year after the work is completed. There may be some taxpayers who will not receive the full amount of their credits. If a tax credit is not fully used in a single year, the remaining amount can be carried forward for an additional five years. For example, if there is \$250,000 in approved preservation costs, that would yield \$62,500 in credits (using 25%). If the annual County tax bill is \$5,000, the taxpayer can apply a total of \$30,000 (current year plus an additional 5 years), leaving \$32,500 in unused tax credits that will lapse.

Funds can also lapse if the property is removed as a historic site or excluded from a historic district.

13. The following contributed to and concurred with this analysis:

Robert Hagedoorn, Department of Finance
Erika Lopez-Finn, Office of Management and Budget
Amy Wilson, Office of Management and Budget



Jennifer A. Hughes, Director
Office of Management and Budget

6/19/13
Date

Economic Impact Statement
Expedited Bill 14-13, Historic Preservation - Tax Credit

Background:

Bill 14-13 would amend the law related to the percentage of improvement costs on a historic property that is eligible for a property tax credit. Currently, the historic preservation tax credit is the maximum allowed by state law (10%). On July 1, 2013, state law will allow a 25% tax credit and this bill would adopt the same 25% tax credit for qualified historic preservation improvements.

This tax credit may be granted against the County real property tax, based upon the amount expended by a taxpayer for restoration or preservation of a historic property. A property must be a historic site designated on the master plan for historic preservation, or within a historic district designated on the master plan for historic preservation. A tax credit will be allowed only for work which is the subject of an approved historic area work permit; or for ordinary maintenance expenses, when the amount expended exceeds \$1,000.00.

A credit will be approved for exterior work only, and no credit shall be granted for new construction. Under the proposed legislation, the amount of the credit would be equal to 25% of the amount expended by the taxpayer for the restoration or preservation of a historic property, up to the amount of County real property taxes. The credit shall be allowed for the tax year immediately following the work or any portion thereof is completed, and any unused portion of this tax credit, may be carried forward for up to 5 tax years, after which the credit lapses.

The impact of the credit based on prior year tax collections is below:

Levy Year	Amount	Recipients
2011	234,850	141
2010	232,556	115
2009	138,447	65
2008	221,996	111
2007	191,006	96
2006	170,407	107
2005	213,712	107
2004	203,335	117
2003	224,513	115
2002	181,268	114
2001	115,669	98
2000	104,993	79
1999	118,954	99
1998	73,821	73

1. The sources of information, assumptions, and methodologies used.

Economic Impact Statement
Expedited Bill 14-13, Historic Preservation - Tax Credit

This bill has no economic impact as it serves only to increase the rate of the historic preservation tax credit for those who receive the tax credit.

2. A description of any variable that could affect the economic impact estimates.

This bill should not have an economic impact as it serves only to increase the rate of the historic preservation tax credit for those who receive the tax credit. It is assumed that the credit will not incentivize increased historic preservation related expenditures because only those that are necessary should be incurred.

Provided the County Council approves real property tax levies at the level permitted under Section 310 of the County Charter, there should not be an impact on property tax collections though it will reduce the applicable real property tax bill for eligible applicants.

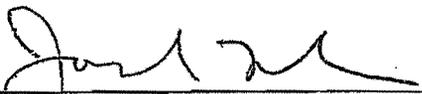
3. The Bill's positive or negative effect, if any on employment, spending, saving, investment, incomes, and property values in the County.

The bill has no economic impact as it serves only to increase the rate of the historic preservation tax credit for those who receive the tax credit.

4. If a Bill is likely to have no economic impact, why is that the case?

The bill has no economic impact as it serves only to increase the rate of the historic preservation tax credit for those who receive the tax credit.

5. The following contributed to and concurred with this analysis: David Platt and Mike Coveyou, Finance.



Joseph F. Beach, Director
Department of Finance

6/19/13
Date

Chapter 189

(Senate Bill 144)

AN ACT concerning

Property Tax Credit – Historically and Architecturally Valuable Property

FOR the purpose of altering the amount of certain restoration and preservation expenses for certain historic structures that the governing body of a county or municipal corporation may authorize to be claimed by certain taxpayers as a property tax credit against the county or municipal property tax; providing for the application of this Act; and generally relating to a property tax credit for certain restoration and preservation expenses.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–204(b)

Annotated Code of Maryland

(2012 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

9–204.

(b) A property tax credit of up to ~~[10%]~~ **25%** of the properly documented expenses of a private owner taxpayer for the restoration and preservation of a structure that the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation determines has historic or architectural value may be granted, by law, by the Mayor and City Council of Baltimore City or the governing body against the county or municipal corporation property tax imposed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2013, and shall be applicable to all taxable years beginning after June 30, 2013.

Approved by the Governor, May 2, 2013.

HISTORIC PRESERVATION COMMISSION
TESTIMONY TO THE MONTGOMERY COUNTY COUNCIL
BILL 14-13 PUBLIC HEARING

June 25, 2013

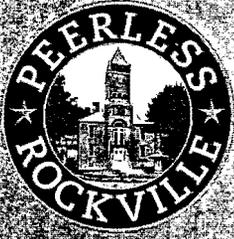
Good afternoon, I am William Kirwan, Chair of the Historic Preservation Commission. I am here on behalf of the Historic Preservation Commission to formally offer the Commission's unanimous support for Bill 14-13. I also want to thank Councilmember Rice for introducing this important bill, and Councilmembers Floreen, Elrich, and Berliner for joining as co-sponsors. The Commission urges the Council's adoption of Bill 14-13.

Historic preservation tax credits are widely recognized as a powerful incentive to rehabilitate historic properties. By acting on newly adopted state authorization to increase the County's credit from 10 to 25 percent, this bill will strengthen this preservation incentive and benefit property owners who work so hard to maintain historic resources in their stewardship.

Less widely understood, but equally important, is the role historic preservation tax credits play as an economic generator. It may not be intuitive, but preservation credits are actually beneficial for local economies because they stimulate both job creation and tax revenues. On June 14, the National Park Service announced that the federal rehabilitation tax credit program has added \$66 billion dollars to the economy and generated 2.4 million jobs over the 35 year lifespan of the program. Studies in nearly every state have found similar results. In 2010 Governor O'Malley reported that in Maryland \$8.50 of economic output is generated on every \$1 of state rehab credits invested. Economist Donovan Rypkema suggests that more of these dollars invested in rehabilitation projects stay in the local economy than dollars spent on new construction. A Rutgers study found that fully 75 percent of the economic impact of historic preservation projects stays local as dollars are recycled through the economy when local contractors purchase buildings materials, pay taxes on their wages, buy lunch or coffee, and pay their mortgage or rent.

In summary, the Commission urges adoption of Bill 14-13 for the positive impact increased rehabilitation tax credits will have on the preservation of historic resources, as a benefit to the owners of historic properties, and for the constructive effect the credits have on the local economy.

Thank you for this opportunity to present this testimony.



County Council
Testimony in favor of Bill 14-13, Historic Preservation Tax Credit
June 25, 2013

Good afternoon, I am Mary van Balgooy representing the nonprofit organization, Peerless Rockville Historic Preservation, Ltd. Peerless Rockville has for nearly 40 years urged the private sector to invest in preserving historic properties and provided encouraging information on regulations, **on incentives**, on contractors and crafts persons who specialized in restoration.

In the early 1970s, few economic incentives for preservation existed. Property owners of means preserved homes. America's Bicentennial elicited a wave of pride and increased sense of history and community. In Rockville, we "Urban Renewed" our commercial center and came within hairs of losing other local landmarks before we became one of Maryland's first jurisdictions to establish a local program of historic districts. Even so, the major appeal was to the owner's good feeling when taking a derelict building and fixing it up and finding a new use for it.

But it was not until later, when State and County economic incentives became available and private owners realized that there was a *carrot* to accompany the stick of a historic property. For while pride is a significant motivation, **economics is the driving force**.

Increasing the allowable property tax credit from the current 10% to 25% will help property owners of historic properties close the gap between what cash they have and what they need to spend to improve their properties. Peerless' 350+ members rely on the county's tax credit and by increasing it, they will be encouraged to do more with their homes.

Studies, including recent ones, show that historic preservation makes good economic sense for the State and County – by adding jobs, by stimulating tourism that is one of our top industries, by adding to the tax base, by stabilizing neighborhoods of all types, and now by sustaining the environment.

Studies also show historic preservation provides people with a sense of history and place – a tangible link to our history. Educators who have incorporated heritage education, which grew out of historic preservation, into their existing curriculum have come to realize not only the importance of teaching students about their past but also the ways in which local and community history – that tangible link – helps students better to understand state and national history, mathematical and scientific concepts, art, music, and the humanities.

Increasing the tax credit for historic preservation is a good thing. Peerless Rockville encourages you to support it. Thank you.

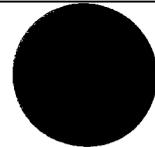
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Marin, Sandra

From: Eileen McGuckian [phileen3@verizon.net]

Sent: Monday, June 24, 2013 8:17 AM

073025



To: Montgomery County Council

Subject: Expedited Bill 14-13, Historic Preservation Tax Credit -- testimony for the public record
To the Montgomery County Council,

Please record me as in enthusiastic support of Expedited Bill 14-13, Historic Preservation Tax Credit.

This legislation will enhance an in-place incentive for owners of designated Montgomery County historic sites by increasing the allowable tax credit for qualified expenses from 10 to 25 percent.

This updated compliance with the State law is a good thing, and I applaud the Council and Executive for supporting this bill.

Thank you,
Eileen McGuckian
11807 Dinwiddie Drive
Rockville, MD 20852

RECEIVED
MONTGOMERY COUNTY
2013 JUN 24 AM 8:53

(13)



June 13, 2013

Honorable Nancy Navarro
Council President
Montgomery County Council
100 Maryland Avenue
Rockville, MD 20850

RE: Expedited Bill 14-13

Dear Ms. Navarro:

On behalf of the Chevy Chase Village Board of Managers, we would like to express our support of the above-referenced Expedited Bill, which would increase the tax credit for qualified improvements on historic properties from 10% to 25%.

The Chevy Chase Village Historic District was established in 1998 and consists of 331 properties, including our Village Hall, within the Village's 720-home community. Many of our residents currently take advantage of the 10% tax credit for eligible improvements projects. Many of these projects require regulatory review by the Historic Preservation Commission in addition to the County's Department of Permitting Services and the Village's local permitting review office. The State legislature's adoption of Senate Bill 144 and House Bill 263, which increases that 10% tax credit to 25%, acknowledges the additional regulatory burden placed upon homeowners when making improvements to these properties.

We understand that a local amendment to county law is required to effect this change within Montgomery County, which the residents of the Chevy Chase Village Historic District greatly support. We encourage the County Council to approve Expedited Bill 14-13.

Sincerely,

Patricia S. Baptiste
Chair, Board of Managers

cc: Montgomery County Council
Chevy Chase Village Board of Managers

PSB:sd-c

CHEVY CHASE VILLAGE

5906 Connecticut Avenue
Chevy Chase, Maryland 20815
Phone (301) 654-7300
Fax (301) 907-9721
ccv@montgomerycountymd.gov
www.chevychasevillagemd.gov

BOARD OF MANAGERS

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SHANA R. DAVIS-COOK

LEGAL COUNSEL
SUELLEN M. FERGUSON

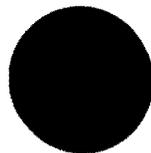
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JZ
CC
SBF
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June 17, 2013

The Honorable Nancy Navarro
100 Maryland AVE
Rockville, MD 20850

073003



RECEIVED
MONTGOMERY COUNTY

2013 JUN 21 AM 9:03

Dear Council Member Nancy Navarro:

Preservation Maryland announced in April that the Town of Washington Grove has been identified as one of ten historic sites placed on the 2013 Endangered Maryland watch list. The list is composed of “the state’s most threatened historic and cultural sites.” This is the first time that an entire town has been singled out for inclusion.

The threats identified are the direct result of both public and private development adjacent to its borders. Cumulative impacts mount from construction of the Inter-County Connector, relocation of the roadway service portions of the County Service facility to a site within 50 feet of historic cottages, construction to enable the expansion of the freight railroad traffic between state’s ports and parts west, and private residential projects at increasingly urban densities without comprehensive integration into area infrastructure. These various undertakings by separate entities proceed despite a lack of specific examination of the impacts on the historic integrity of the National Register Resource. This is the result of there being little specific obligation to adjudicate impacts between jurisdictions. The Town is not recognized as a historic resource at the County level. Thus planning decisions by the County and private development pressures are subject only to the momentary good will or farsighted vision of those charged with providing proper regulation. As is clear from the view from aerial views, Washington Grove’s development trajectory differs markedly from that of the County managed areas surrounding it.

As described in its 1980 National Register of Historic Places nomination “Washington Grove is an incomparable town...” Founded in 1874 as a Methodist camp meeting ground, evolving into a Chautauqua Assembly, and then secular incorporated town in 1937, Washington Grove succeeded in preserving its historic fabric well into the late twentieth century, even as the surrounding towns and farms were swallowed by suburbanization. Present day Washington Grove—its structures, street layout, open spaces, and forest preserves—can be characterized as a Historic Vernacular Landscape. In common with other NRHP-listed former camp meeting grounds—Wesleyan Grove (Massachusetts) and the Chautauqua Institution (New York), Washington Grove shares such elements as a radial-concentric street plan, Gothic-Revival cottages, and the allocation of the majority of its terrain towards woodlands and parks rather than developed property. This uniqueness is recognized in an M-NCPPC HPC historic context report that states: “Camp meetings are a significant trend in the history and built environment of Montgomery County and the State of Maryland.” Indeed, Washington Grove retains its origins as a place created “with a different spiritual intention from the outer world.” For this reason, its entire landscape conveys a sense of other-worldliness. The boundaries of Washington Grove remain so clearly defined that entering this “Town within a Forest” brings with it the feeling of entering another world and another time. The absence of any through-traffic, the restrictive speed limits, and the Town’s many grassy and gravel walkways have created a successful pedestrian-centric community that served as an example for the developers of the Kentlands, the iconic first smart growth community in the County. Both its uniqueness and its typology are long term assets that enrich the County.

Town of Washington Grove Historic Preservation Commission (continued)

We would like to invite you to visit the Grove to experience and the strengths and vulnerabilities of this unique community firsthand. In fact, please feel free to bring your family to our 4th of July celebration beginning at 11:00 a.m. with costume judging and the parade at 12 noon in Woodward Park, park your car and walk with us on our many green avenues. We hope this awareness will be a key component of your ongoing decisions regarding our mutual destinies.

Yours in working together,



Robert Booher
Chair, Historic Preservation Commission

Marin, Sandra

J2
ce

From: Marcie Stickle/Geo French [marcipro@aol.com]

Sent: Friday, June 21, 2013 6:49 AM

073007

To: Montgomery County Council

Subject: Preservation Tax Credit Bill 14 - 13

We support an increase in the Preservation Tax Credit; Bill 14-13, to keep our many historic districts, the pride of Montgomery County, in great shape and good repair. Please approve the increase of this credit to 25% as embodied in the bill.

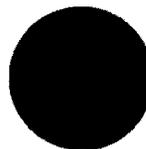
Sincerely, Jerry McCoy, President and Founder, Silver Spring Historical Society
P.O. Box 1160, Silver Spring, Md. 20912, sshistory@yahoo.com, 301-537-1253
George French, Silver Spring Historical Society Member
510 Albany Ave, Takoma Park, MD 20912, 301-585-3817
Marcie Stickle, Silver Spring Historical Society Advocacy Chair
8515 Greenwood Ave. #8, Takoma Park, MD 20912, 301-585-3817

RECEIVED
MONTGOMERY COUNTY
2013 JUN 21 AM 8:38

17



073048



Councilmember Nancy Navarro
 100 Maryland Avenue
 6th Floor
 Rockville, MD 20850

June 21, 2013

Dear Councilmember Navarro,

We would like to let you know of our full support for Bill #14-13 proposing an increase in the historic preservation tax credit from 10% to 25%.

Heritage Building and Renovation works almost exclusively on older and historic properties. Our residential and light commercial restoration work in historic areas of lower Montgomery County would be positively affected by such an increase.

We are looking forward to sharing the good news with our clients.

Rick Leonard, CR
 President, Heritage Building and Renovation, Inc.

RECEIVED
 MONTGOMERY COUNTY

2013 JUN 25 AM 9:01

18