



HISTORIC BELLE GROVE SQUARE NEIGHBORHOOD

VOLUME 2 ~ ISSUE 1 ~ 2009 JANUARY

*Highlights of
What's Inside:*

Historic Tax Credits and
Historic District Zoning

New Years in 1901

Welcome 2009!

Now that the holidays are over and the New Year has started, it is time to put away the decorations and dig out the extra warm coat. As the cold winter wind blows through our neighborhood and darkness falls around 5:30 in the afternoon, it is very easy for an amateur gardener like myself to feel gloomy and depressed. For most gardeners this is the dreariest time of the year; however, there is one thing that always lifts my spirits and that is the arrival of the first spring gardening catalog. When the wind is howling outside and the snow is swirling in the breeze, it is always nice to thumb through the pages of the catalog and daydream of warm spring days spent planting and tending flowerbeds.

One advantage of garden catalogs is the ability to order plants that are not found at the big box home improvement stores. Because so many folks now buy six packs of plants that are already blooming, many old-fashioned plants such as four o'clocks and cockscomb are disappearing from the American

landscape. Also, some heirloom flowers do not transplant well and are not usually found at the big box home improvement stores. Flowers that your grandmother may have had in her flower garden are slowly being forgotten and instead are being replaced with easy to grow and transplant varieties such as marigolds and petunias.

I have nothing against marigolds and petunias, and buying plants at the big box stores is very convenient. Packaged flowers that are already blooming are a very fast and easy way to add color to your landscape. Even though I always buy several flats of blooming flowers to plant in my flower beds, I also try to find the space to add a few of the old fashioned grown from seed flowers too. Flowers such as sweet pea's, phlox, and hollyhocks add unusual color to the garden and are very easy to grow even from seed.

So, as you watch the calendar and daydream of warm spring days, why not thumb through a garden

catalog or visit a few Internet sites and order something new or unusual to add to your yard? If you are like me, this will brighten your day and help you realize that spring is just a little more than twelve weeks away.

Best wishes for a very happy New Year here in Belle Grove Square,

Mitchell



"Seedtime and Harvest"
Victorian greeting cards from
S. Hildesheimer & Co., London,
Manchester and New York.

**Be sure to join us
for the next**

**Belle Grove Square
Neighborhood
Meeting**

**Thursday, January
15th, 2009**

**7:00pm at St.
Paul's UCC, Bond
and Green Streets!**

See you There!

Frequently Asked Questions about Historic Tax Credits

Because a number of Belle Grove Square neighbors have had questions about tax credits, this article sets out to address some common questions about how they actually work here in Westminster.

What is the Westminster Historic District Commission?

The Westminster Historic District Commission administers the provisions of the Historic District Zone, a voluntary zoning designation that offers protections to historically valuable structures in the City of Westminster. The Commission also reviews applications for tax credits and sponsors various events to raise awareness of the value that historic resources add to our community. More information on these topics can be found via the links above.

The Commission consists of five City residents, appointed by The Mayor and confirmed by the Council, who have demonstrated experience and/or significant interest in historic preservation. The current members are: Dean R. Camlin, AIA, Kristen L. McMasters, Laurie E. Walters, Beth Trescott, and Greg Goodell. Non-voting staff members Thomas B. Beyard, Director of Planning, and Tim Rogers, City Planner, contribute logistical support from the City of Westminster.

Did you know?

The Westminster Historic District Commission also has worked to facilitate the city's holiday home tour, which typically is held every other year.

The most recent tour was held Saturday, December 6, 2008 and featured beautifully decorated homes on West Main, West Green, and Westmoreland Streets, Ridge Road, and two buildings on the campus of McDaniel College. Entertainment was provided by live local musicians while neighbors strolled and visited in this historic neighborhood, then wandered downtown for some shopping, with most stores open until 10pm.

Past tours have been held on Willis Street in 2004, West Green Street in 2002, Ridge Road in 2000, Willis Street in 1998, and here on Belle Grove Square in 1996.

What's Historic District Zoning?

The City's Historic District zone is a voluntary 'floating' zoning designation that provides protections to historically significant properties. Property owners wishing to protect their properties from insensitive alterations, damaging rehabilitations, and unauthorized demolition may apply to the Mayor and Council to have their property included in the Historic District zone. Only two properties in Westminster have been added so far, and ideas are being considered for how to improve the process.

A structure classified in the Historic District zone may not be demolished or have its exterior altered without approval of the Historic District Commission. The Commission reviews these projects to ensure that the historic value of the property is preserved where possible. Where some loss is unavoidable, the Commission

works with property owners to mitigate the negative impact of the planned changes.

Why Historic District zoning?
The City's Historic District zone benefits property owners and the community. Studies have shown that property values increase in Historic Districts faster than in unprotected neighborhoods. Structures in the Historic District zone are automatically eligible to apply for the City's Historic Rehabilitation Tax Credits. Property owners can rest assured that their properties will be protected even after the owner transfers the property. And the City's heritage and tourism industry is strengthened by the commitment of citizens to historic preservation in Westminster.

What about the city tax credit for historic rehabilitation?

The City of Westminster offers two tax credits for the rehabilitation of qualified historic structures. Provided the work meets eligibility criteria, property owners can receive:

- 10% of the qualified expenses for the restoration and preservation of an eligible historic property, applied to the local real property tax liability of the property, or 5% of the qualified expenses for the construction of an architecturally compatible new structure on an eligible historic property,

and

- The difference between the local real property tax, but for the tax credit, would be payable on the assessed value of an eligible historic

property after the completion of eligible work; and the local real property tax that would be payable on the assessed value of the property if the eligible work was not done, for a period of 10 years.

Is my property eligible for city tax credits?

A property is eligible for the tax credits if it is located within the City's Historic District Zone, or listed individually in the National Register of Historic Places,

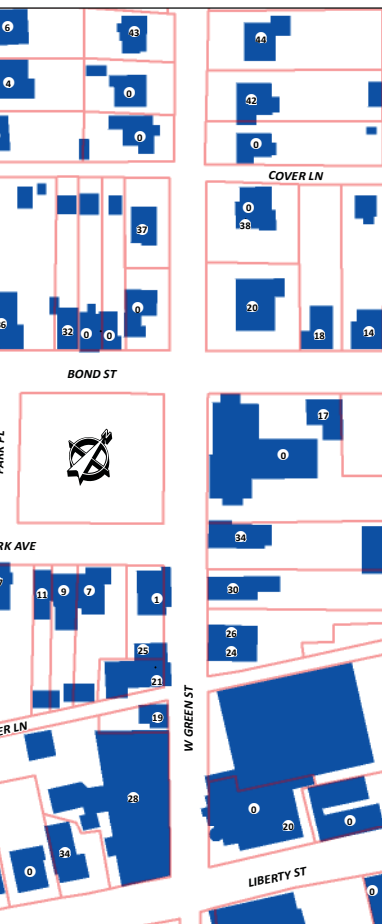


Many buildings in the Historic Belle Grove area, as well as surrounding in central part of the city's National Register of Historic Places, are eligible for rehab tax credits - which is a good thing.

or identified as a contributing property located within the City's National Register District. The City's National Register District includes Downtown Westminster and most of Old Town Westminister. For a determination of eligibility for a property, please feel free to contact Tim Rogers, Secretary to the Historic District Commission at (410) 848 – 4628.

What projects are eligible for city tax credits?

Many rehabilitation and preservation projects are eligible for the tax credits. Examples include the repair or in-kind replacement of exterior features of a structure; work that is necessary to maintain the physical integrity of a structure; routine maintenance



Grove Square Neighborhood and Old Town Westminister, are already a National Register District. This does not restrict the ability to apply for historic tax credits in this economy or any other.

of a structure; and major interior rehabilitation, including heating, plumbing, electrical, and related work. All eligible work shall conform to the Secretary of the Interior's Standards for Rehabilitation to the extent possible.

Landscape maintenance and new landscape plantings are not eligible for the tax credits.

The Historic District Commission must certify all work as eligible before the work has begun. For this reason, a preliminary application must be received and approved by the Commission prior to starting any work that is to be included in the tax credit.

Do I have to spend a certain amount of money to be eligible for the tax credits?

Qualified expenses must be \$5,000.00 or greater over a twenty-four month period to be eligible for the rehabilitation tax credit. Qualified expenses must be \$25,000.00 or more to be eligible for the tax assessment credit. Several projects for a structure may be combined on one application to meet the minimum expense provided all work is completed within two years.

What is the process?

First, you should verify that your property is eligible for the tax credits (see above). Application for the tax credits should be made once you have a clear understanding of the scope and cost of the project, and always before work begins. You should be ready to fill out the application once you have received an estimate from a contractor, although a contractor's estimate is not required for application. The Historic District Commission will review your application and determine what elements of the project are eligible for the credits.

The work may begin once you have received preliminary approval from the Commission. Upon project completion, submit an application for final approval with documentation showing the breakdown of expenses, and that the work was done in accordance with the preliminary approval. The Commission will review the application and, if satisfied, will grant final approval with a determination of eligible work and qualified expenses. The applicant may then request that the Finance Department apply the tax credits to the property.

Must a licensed contractor perform the work to retain eligibility?

Work must be completed in accordance with the County's fire, electrical, plumbing, and related building codes as amended by the City. Work that does not require a licensed contractor under these codes may be completed by an individual other than a licensed contractor and still retain eligibility.

Labor costs are considered qualified expenses if a licensed contractor performs the work; otherwise, only materials costs are eligible.

Do the tax credits place restrictions on what I can do with my property?

While your tax credit is in effect (i.e., while you are receiving the benefit), the approved work must not be changed without the express written approval of the Commission. Any unused tax credit will lapse in the event that approved work is modified or demolished without Commission approval.

The tax credits do not place any permanent restrictions on the property.

The information above on city tax credits is also available on the City of Westminister website www.westgov.com. For more information, please contact Tim Rogers at (410) 848-4628.

What about state tax credits as well?

The Heritage Preservation Tax Credit Program, administered by the Maryland Historical Trust, provides Maryland income tax credits equal to 20% of the qualified capital costs expended in the rehabilitation of a "certified heritage structure."

A certified heritage structure can include structures:

- individually listed in the National Register of Historic Places;
- designated as a historic property under local law and determined by the Director to be eligible for listing on the National Register of Historic Places;
- located in a historic district listed in the National Register of Historic Places or in a local historic district that the Director determines is eligible for listing on the National Register of Historic Places and certified by the Director as contributing to the significance of the district; or
- located in a certified heritage area and certified by the Maryland Heritage Areas Authority as contributing to the significance of the certified heritage area.

The credit is available for owner-occupied residential property as well as income-producing property. The rehabilitation expenditure in a 24-month period must be substantial, exceeding \$5,000 for owner-occupied residential property, and the greater of the adjusted basis of the structure (generally the purchase price, minus the value of the land,

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minus any depreciation taken) or \$5,000 for all other property. The rehabilitation must conform to the Secretary of the Interior's Standards for Rehabilitation and must be certified by the Maryland Historical Trust. If the credit exceeds the taxpayer's tax liability, a refund may be claimed in the amount of the excess. Additionally, organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code are also eligible for a refund.

This information is also available on the Maryland Historical Trust website www.marylandhistoricaltrust.net. For questions about the application process or your rehabilitation you may contact MHT's Office of Preservation Services at (410) 514-7628.

And what about federal tax credits?

A wide range of severely deteriorated buildings have been brought back to life using federal rehabilitation tax credits. Abandoned schools converted into senior housing; mill complexes utilized for housing or retail; even a church rehabilitated as an artist's studio — these are just some examples of projects resulting from this program. The program enables the owners or long-term lease holders of income-producing certified historic structures (listed in the National Register of Historic Places, or a contributing element within the boundaries of an historic district), to receive a federal tax credit. The credit amounts to 20 percent of the cost of a certified rehabilitation (a rehabilitation that meets the Secretary of the Interior's "Standards for Rehabilitation").

Applications for this program can be made to the Maryland Historical Trust. For more information, contact Collin Ingraham, Preservation Officer, at (410) 514-7671.

New Year's Day in 1901

by Jay A. Graybeal

New Year's Day 1901 was observed throughout Carroll County as the beginning of a new century. The January 5th issue of the American Sentinel included descriptions of events from several of Carroll's communities:

Westminster Century Observances

"While there was no lack of interest in this locality in relation to the departure of the old and the beginning of the new century there was no concerted public observance of the event. It was, however, observed in many ways. As the evening of the closing day of the passing century approached the usual custom of "shooting out" the old year with the deafening noise of explosives began and continued spasmodically till midnight. At that hour the bells in public buildings were rung and the Westminster Drum Corps began marching through the streets to the sound of its own stirring music. Two hours after the new century began most of the noises had ceased and the people had generally retired. Among the observances of the closing hours of the old century were religious exercises at several of the churches. At the Methodist Protestant and Centenary Methodist Episcopal Churches "Watch Night" services of an interesting character were held during the last hour. At Grace Lutheran church a more elaborate service was held, beginning at 10 o'clock. A specially arranged program was rendered, in which many persons in the audience participated, and great interest was manifested. The program was as follows:

10 to 10.20, song service; 10.20 to 10.40, Praise for the Century past;

10.40 to 11, Open Parliament, "The best thing in my Christian experience;" 11 to 11.20, Purpose, (1) Have a Purpose, (2) God's Purpose—a scripture reading, (3) Our Purpose – scripture readings; cornet solo, Arthur Stonesifer; 11.20 to 11.40, Prayer for a Great Awakening; 11.40 to 12, Consecration for the Century to come; Singing, kneeling, "Take my life," &c.

Taneytown

The midnight services held on New Year's at St. Joseph's Catholic Church, in obedience to the privilege granted by the Holy Father, Leo XIII, were appreciated to a great measure not only by the members of the congregation, but by a large number of members of other denominations who were present on this solemn occasion. The church was handsomely decorated with flowers, wreaths and evergreens, while the altars were resplendent with dazzling lights. The music at the solemn High Mass was well rendered, under the direction of Miss Gertrude Gardner, the organist of St. Joseph's Church.

Manchester

We are now writing 1901. This great event was observed with especial interest by our people. The day was all that could have been desired, and by nightfall our streets were alive with crowds bent on having a memorable time, while for several hours the firing of explosives became so general that there was almost a continuous roar. Miss Fannie G. Ross had arranged to entertain about 60 of her friends at watch meeting and a pleasant time was spent in social chat, music and singing until 7:30, when refreshments were served. At 10 o'clock the exercises in the

Lutheran church commenced and at 11:30 those in the Reformed Church, both of which were well attended. At midnight the alternate tolling of the bells on the respective churches announced the end of the 19th century and was followed by the ringing of the bells announcing the advent of the 20th century. All was observed with solemnity and reverence in the congregations, which were then dismissed with the benedictions. When the pavement was reached all eyes were fixed upon the moon, which was in a halo of splendor, showing the colors of the rainbow, as if the earth's satellite was thus adding its testimony to the great event. Masquerading was made quite general during the week and a great deal of fun was had, not only by the young buy many of the older folks.

This article first appeared in longer form in the Carroll County Times, December 31, 2000.

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