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Historic photos of Brooklyn, New York were obtained from Brooklynpix.com

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We shape our buildings; thereafter, they shape us.

— Sir Winston Churchill, Statesman

The mother art is architecture.

Without an architecture of our own we have no soul of our own civilization. — Frank Lloyd Wright, Architect

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Table Of Contents

Preserving America ......................................................1
Timeless Treasures Lost ..............................................2-5
Providing Salvation ...................................................6-7
Championing Historic Preservation .............................8-11
Community Advocacy ..................................................12-13
Protections for Districts and Landmarks ....................14-15
We at the Trust for Architectural Easements, we believe in the cause of historic preservation. We have a deep understanding and respect for what historic buildings say about our country and our ancestors. Historic neighborhoods and the buildings that comprise them should be preserved so that they can educate future generations about our shared cultural values. Too often, we have stood idle while culturally and architecturally significant buildings are demolished. These historic structures are often replaced by new buildings that are out of context with their historic neighborhoods. While these may have value in their own right, we believe they should not be built at the expense of America’s architectural heritage.

America’s historic neighborhoods tell stories about people, about time, and about priorities. We think these are important stories that should be passed from generation to generation. I hope you agree and will join us in our efforts to promote historic preservation.

Steven McClain
President

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America owes its beauty to a diverse natural and architectural landscape. Over the past 230 years, Americans have created cities and towns that reflect pioneer spirit and ingenuity. America’s growth from a rural nation to a diverse industrial society is exemplified in our architecture. The buildings that comprise our historic neighborhoods describe a unique American story of progress, change and preservation. They are a living monument to our predecessors and a history lesson to our youth. Unfortunately, like so many other things unique to our past, America’s historic buildings are endangered. As our population grows, the interest in convenience and commercialism increases and the buildings that tell so much about our history are put at risk. They are demolished to accommodate strip malls, parking lots, hotels, sports arenas and larger, newer houses. What is gained may be viewed temporarily as an improvement, but what is lost is lost forever.

While the demolitions have razed well-known individual structures...their most devastating impact has been on the character of the city’s neighborhoods... It’s as if once distinct parts of Chicago had been thrown into a blender and whipped into a bland mix.

— Chicago Tribune, January 13, 2003
Square North evolved over the years from a fashionable residential neighborhood into a major entertainment district and then a mercantile district.

Metropolitan Museum District (Certified in 2002)
Named for the nearby Metropolitan Museum of Art, this district is comprised primarily of residential buildings erected between the late 1860s and early 1930s.

Riverside-West End (Certified in 2004)
A small community on the Upper West Side of Manhattan, Riverside-West End evolved from a sparsely inhabited district into a densely developed, fashionable community representing New York City’s residential history from 1884 to 1939.

Treadwell Farm (Certified in 2004)
A two-block, 19th century residential enclave comprised primarily of rowhouses modernized to reveal the design aesthetic of the early 1920’s.

Wall Street (Listed in 2007)
Commonly hailed as the economic and financial center of New York City, this 36-block area contains some of the earliest skyscrapers in the United States, as well as significant buildings of the Modern period, dating as late as 1967.

To fully appreciate an older historic district we must consider its current status within the context of time and look at both its past and its future.

- Norman Tyler, Historic Preservation: An Introduction to Its History, Principles and Practice

To obtain additional information about the Trust for Architectural Easements, the Federal Historic Preservation Tax Incentive Program, or to learn more about why historic preservation is so important, please visit our website at www.architecturaltrust.org or call us at 1-888-831-2107.
In addition to actively promoting the cause of preservation throughout the historic districts it serves, the Trust for Architectural Easements is working in support of area residents and business leaders’ efforts to preserve their neighborhoods and landmark buildings by assisting those not in registered historic districts to obtain federal certification or listing in the National Register of Historic Places. The following are some historic districts for which the Trust helped obtain recognition.

**Maryland**

**Reservoir Hill (Certified in 2004)**
A 32-block area, home to the most diverse, intact collection of late-19th- and early-20th-century urban architecture in Baltimore City.

**Massachusetts**

**Beacon Hill (Redefined in 2007)**
Directly north of the Boston Common and the Boston Public Garden, this downtown residential neighborhood houses a diverse variety of architectural styles. Its architecture, mostly brick rowhouses, includes examples of the Federal, Greek Revival and Victorian periods, as well as early 20th-century colonial revival homes and tenements.

**New York**

**Carnegie Hill (Certified in 2003)**
Named for one-time resident Andrew Carnegie, this primarily residential area is directly associated with trends in the development of Manhattan from the 1850s to the 1960s.

**Ladies Mile (Certified in 2003)**
The shopping center of New York City and the nation during the Gilded Age, this area is best known for its early skyscrapers and enormous department stores.

**Madison Square North (Certified in 2004)**
Comprised of 78 buildings representing New York City’s commercial history from 1849 to 1930, Madison

In Newburyport, Massachusetts, the local government tried unsuccessfully to fund a preservation commission to monitor and protect the second largest single community of Federal architecture in the United States. This community of 2,600 homes has been on the National Register of Historic Places since 1984. Despite placement on the National Register, local efforts to protect historic buildings have failed, and demolition, development and period inappropriate alterations and additions have effectively replaced one third of these historic properties.

In December 2005, the *New York Times* reported that landmark status was revoked by the New York City Council for the Austin, Nichols & Co. warehouse in Brooklyn, designed in 1913 by Cass Gilbert. This building, identified as a landmark by the New York City Landmarks Preservation Commission, was no longer protected by city ordinances. It was scheduled for major alterations considered inappropriate by historic preservationists, although it is now expected to obtain individual listing on the National Register of Historic Places in late 2007 or early 2008.

Protecting our nation’s historic resources is a continual challenge, requiring local, state and federal protections. A common misconception is that local ordinances provide sufficient protections. However, this has not proven to be the case. This is why federal legislation was passed to allow for the voluntary protection of America’s architectural heritage through historic preservation easements. Some of the reasons that the protections offered by local ordinances and preservation commissions alone can prove insufficient include the following:

**Ordinances Change, but Easements are Forever** – Easements are perpetual agreements; local ordinances, however, can be revoked or altered at any time in response to changing government priorities. Local protections may seem strong today, but the same may not always be true in the future. The protection offered by a historic preservation easement also goes beyond limiting changes to the exterior of the property, which is where local ordinances normally focus. Easements prohibit demolition by neglect and require that the structural integrity of the entire building be maintained. Easements remain independent of local politics or local budget pressures.
Another way that the
The Trust’s
Historic commissions often do
4
known by the same name. Two examples include
historic district, even when those historic districts are
from the boundaries of the local, ordinance-protected
National Register of Historic Places can vary greatly
The boundaries of historic districts listed on the

Baltimore, Maryland and Salem, Massachusetts where
maps of the historic districts regulated by local ordi-
nances contain 30 to 50 percent fewer properties than
maps defining the historic districts listed on the
National Register. In other areas, such as Brooklyn,
New York, entire districts as defined by the National
Register are excluded from the list of historic districts
protected by the local preservation commission. In
addition, the Internal Revenue Service has defined the
required protections in a historic preservation agreement
and the Department of Interior has defined the Secretary
of the Interior’s Standards for the Treatment of Historic
Properties. Local preservation ordinances have no uniform
protections and vary significantly from one municipality
to the next. Some local preservation commissions have
definitive powers, while others can be overruled and
still others are strictly advisory. Even where the local
preservation commissions do have the authority to
approve changes, they do not always align with the
Secretary of the Interior’s Standards.

Neighborhood Restoration: Another way that the
Trust is helping to encourage the cause of preservation
in the community is by supporting local initiatives to
restore the character of historic neighborhoods. The Trust
for Architectural Easements has provided grants to com-
munity groups in Greenwich Village and NoHo, and
worked with the New York City Department of Transpor-
tation, to restore the neighborhoods’ cobblestone streets
and install stylistically appropriate street lamps. Similarly,
the Trust also has provided financial support to community
groups working to preserve and restore historic parks,
including Canal and James Bogardus Triangle Parks in
New York City and Hiscock Park in Boston.

Memorials to the Past: The importance of preserving
America’s history touches on so many things, not the
least of which are the memorials and monuments our
predecessors erected in recognition of this country’s
heroes. Just as it is important that our historic buildings
and districts do not fall into decay, it is important that
these symbols remain intact and true to their benefactors’
vision. The Trust for Architectural Easements has helped
to assure that this happens with a grant to the Art and
Antiquities unit of the New York City Parks & Recreation
Department’s Citywide Monuments Conservation
Program. This grant gives graduate students studying
historic preservation an opportunity to learn the rare
skills of sculpture conservation and restoration, while
providing important maintenance for these memorials.

Buildings in History: For the Trust for Architectural
Easements, protecting America’s most storied buildings
for the enjoyment of future generations is a philosophy
that is all-inclusive. When the Lee-Fendall House Museum
in Alexandria, Virginia, needed a strong advocate, the
Trust was there. Famous both for its ties to Virginia’s
historic Lee family, and its design as Alexandria’s only
teleoscopic building, the 219-year-old structure was in
danger of collapse. The building needed its summer beam
and sill repaired. These deteriorating components bear
the weight of the house and partly form the base of the
house’s rear wall. The Trust assisted the effort to fund
this repair and made a matching grant to the Museum.

Educating Owners of Historic Property: The Trust’s
education of property owners goes beyond an explanation
of the Federal Historic Preservation Tax Incentive
Program. It includes increasing awareness about historic
preservation through the Trust’s newsletter, Columns,
website resources, and sponsorship of local events. The
Trust’s representatives, often residents of historic districts
themselves, offer free informational seminars throughout
the year. They explain the benefits of the Program as
well as the consequences of neglecting to preserve our
architectural past.

...it is again no question of expediency or feeling
whether we shall preserve the buildings of past times
or not. We have no right whatever to touch them.
They are not ours. They belong partly to those who
built them, and partly to all the generations of
mankind who are to follow us.”

—John Ruskin, Art Critic
Of A Bygone Era…

Each year countless historic buildings and neighborhoods in metropolitan and rural areas throughout our country are lost either to neglect or demolition. With each building’s collapse some of the character and craftsmanship that defined our nation’s main streets and town centers is lost. The intricate columns, detailed sculptures, arches and ornaments that defined the office buildings, homes, theaters, banks and churches of our country are fewer and fewer. Demolished by developers with the approval of local governments, these historic buildings are often replaced by high rise condominiums, apartments, and office buildings, cookie-cutter chain stores, nondescript retail buildings and parking lots. The result is not just the irreplaceable loss of architectural treasures but also of the historic ambience the buildings brought to the communities where they were located.

In Washington, D.C., the Trust developed and administered an after-school program at the Ross School, a public elementary school. The intent of the program was to help the children develop an appreciation for architectural design. They learned basic architectural vocabulary, gained an appreciation for some important historic buildings, and had a chance to design their own “dream houses” using basic drafting techniques. The Trust plans to offer more programs of this type in the future at schools in Washington, D.C. and the other communities it serves.
Despite the American desire for things modern and new, there has always been a respect and appreciation for the past and a reverence for things historical. But, while as a society we appreciate our heritage and ancestry, we have not always had the foresight to preserve and protect the places of our past. This realization first came to light in the mid-20th century during the era of urban renewal and is what prompted Congress to pass the National Historic Preservation Act of 1966.

This act established the National Register of Historic Places, a list of sites, buildings, objects, districts and structures significant in American history, architecture, archeology and culture. It did not, however, give the federal government any real authority to protect these historic resources. The authority to create protections remained with state and municipal governments. Due to political and economic pressures, these governments often became advocates for the commercial interests behind the destruction of many historic buildings and communities listed on the National Register. In response,
Congress strengthened the 1966 legislation by passing the Tax Reform Act of 1976 and Tax Treatment Extension Act of 1980, which created the Federal Historic Preservation Tax Incentive Program and set the stage for the current wave of voluntary preservation in America. The Program uses tax incentives to encourage owners of buildings of historical significance, and those contributing to registered historic districts, to make historic preservation easement donations to qualified organizations such as the Trust for Architectural Easements. As of 2006, more than 4,200 easements have been donated nationwide.

Owners of historic properties who participate in the Program are eligible to receive federal and often state and local income tax deductions equal to the loss in property value attributed to their historic preservation easement donations. They retain title to their structures and can change the interior, rent their building, sell it, will it or live in it as they wish. What these owners donate is the contractual assurance that they will maintain the property and not make changes to the building’s exterior without authorization from the qualified organization.

The architectural integrity of the building is protected in perpetuity by an objective easement holding organization whose interests are motivated by preservation and which is free from commercial and political pressures. Owners often reinvest their tax savings in their buildings, using these funds to rehabilitate and restore their historic properties. For this reason the Federal Historic Preservation Tax Incentive Program is credited with helping to repopulate and redevelop historic neighborhoods in many major cities. Much of the renaissance in downtown Cleveland, Savannah, Brooklyn and other urban areas can be attributed, at least partially, to this federal preservation program.

Protecting History...

The Trust for Architectural Easements furthers its mission by consistently adding new registered historic districts to the list of districts it already serves. The following historic districts are those where the Trust for Architectural Easements holds historic preservation easements.

**Illinois**
- Historic Michigan Boulevard
- Michigan-Wacker

**Maryland**
- Bolton Hill
- Canton
- Cathedral Hill
- Colonial Annapolis
- Elkton City
- Federal Hill
- Federal Hill South
- Falls Point
- Greater Homeland
- Guilford
- Mount Vernon Place
- Ridgley’s Delight
- Roland Park

**Massachusetts**
- Back Bay
- Beacon Hill
- Billerica Town Common
- Cohasset Common
- Cottage Farm
- County Street
- Eagle Hill
- East End
- Frederick Douglass Square
- Leather District
- Marblehead
- Mission Hill Triangle
- Newburyport

**New Jersey**
- Hamilton Park
- Horsemus Cove
- Paulus Hook
- Van Horst Park

**Economic Benefit**

As well as providing the preservation benefit of protecting historic properties forever, the Federal Historic Preservation Tax Incentive Program provides additional benefits. The majority of historic property owners who donate their easement reinvest the funds provided by the tax incentive towards the restoration of their property.

This ensures the property remains in good maintenance, thus furthering the preservation effort. Preservation organizations also have determined that investment in property restoration provides an eight-fold increase in the economy, creating jobs for highly skilled contractors and those that provide their materials.
Thanks to its donors, the Trust for Architectural Easements has become the largest not-for-profit historic preservation trust in the nation to adopt the Federal Historic Preservation Tax Incentive Program as its primary approach to protecting our nation’s historic resources. By educating property owners about the Program and developing efficient and affordable ways for owners to participate, the Trust has successfully accepted historic preservation easement donations on more than 750 properties and has built a stewardship fund to protect these properties in excess of $17 million. The Trust’s number of easement holdings and its financial resources guarantee its ability to guard the architectural integrity of these historic buildings forever, thereby helping to assure protection of the historic character of the neighborhoods where they are located.

The Trust currently serves Illinois; eastern Maryland; eastern Massachusetts including Boston; the New York City metropolitan area, including historic districts in the Hudson River Valley, New Jersey and Connecticut; and northern Virginia. The Trust accepts easements on buildings where local ordinances also provide protection and where local ordinances are weak or non-existent. Where local ordinances exist the Trust provides a level of insurance for the protection of these historic resources. Where there are no other protections, the Trust becomes the first line of defense. The Trust also is committed to preserving historic buildings of all values and uses. It offers protection to this broad range of properties because it views its role as supporting the National Park Service and its assessment as to which properties are historically significant and require protection.

Architecture has recorded the great ideas of the human race. Not only every religious symbol, but every human thought has its page in that vast book.

— Victor Hugo, Author

Carroll Gardens
Brooklyn, NY

Architecture has recorded the great ideas of the human race. Not only every religious symbol, but every human thought has its page in that vast book.

— Victor Hugo, Author

Championing Historic Preservation

“...conservation easements...are one of the most underutilized tax deductions available to historic property owners. Taxpayers should be aware of this opportunity to save money while also serving the public interest by preserving historic properties in urban settings for future generations.”

— The CPA Journal, March 2003

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