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From the Editor

Linda Bayer

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from the Editor

Most people are first attracted to older buildings because in some indefinable way they satisfy a need that contemporary design does not fulfill. The idea of saving and restoring for modern use an old, run-down structure is romantic and exciting. There is a tremendous thrill at seeing an historic building returned to life as tacky additions are removed and the original fabric and texture reappear. But for the preservation movement to achieve more than scattered, isolated successes, preservationists must make themselves thoroughly knowledgeable in the area of finance. Old buildings are real estate, and real estate is finance. Every serious preservationist must become as familiar with the realities of financing and government funding as he is with the number of panes in a Federal sash.

For this reason, the first issue of the QUARTERLY under its new editor will focus on one of the economic methods that can be used to make restored buildings a reality. Tax laws and government grants are not inherently fascinating to most people; but they are the tools of the preservation profession. Until they are understood and utilized to their fullest extent, the preservation movement can not achieve its greatest potential and impact.

Preservationists must learn to communicate with developers, bankers, and government bureaucrats in the only language they understand - the language of money. The preservationist can talk about beautiful restoration plans forever, but until he backs up his ideas with specific figures on their financial feasibility, no one will listen except like-minded preservationists. Recent changes in the federal tax laws and proposed changes in Alabama ad valorem taxation should have a positive influence on making preservation more acceptable to owners and developers. For the first time, the tax laws are written to favor restoration rather than demolition or new construction. Also, the outrageous costs of new construction today should encourage preservation to be considered as a viable alternative to demolition and rebuilding. Armed with the new tax laws, the preservationist has a strong financial resource to support his arguments; his duty is to see that people are made aware of the economic benefits to be derived from restoration.

As the federal tax laws are now written, the provisions favoring historic restoration expire in 1981 so that preservationists should not delay in taking advantage of them. Congress may extend these provisions beyond 1981 - but it may not. The Alabama tax law providing a tax break for historic properties must be approved by the people. Be sure you vote on November 7th in favor of this constitutional amendment.

Future issues of the QUARTERLY will discuss other avenues of preservation funding, examine local architectural history, and provide articles of assistance to the individual restorer. The QUARTERLY is perceived as a means of informing the public of preservation techniques, architectural history, and news and events, all of regional significance. If you have any suggestions for future issues or news that should be publicized, please contact the editor. ❀