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Spring

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THE HISTORIC HUNTSVILLE
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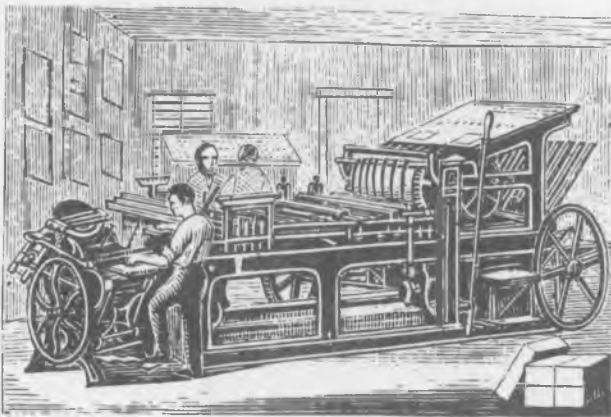
COVER:

The Huntsville Daily Times Building, shown here circa 1950, at the southwest corner of Green Street and Holmes Avenue. The skyscraper was opened in 1928 and served as the newspaper's headquarters until 1956. Originally designed for 11 floors, the 12th floor was added as an afterthought during construction when it was learned that the Russel Erskine Hotel would have 12 floors. The elevator goes only to the 11th floor of the Art Deco style Times building, which was listed in 1980 in the National Register of Historic Places.

PHOTOGRAPHS:

Courtesy of Harvie P. Jones, FAIA: pages 5-10.

Courtesy of the Huntsville Public Library, Zeitler Room:
Cover; pages 11-15.





The Huntsville Daily Times Building:

An Early Example of Art Deco Style

by Linda Bayer

The 1920's were years of prosperity for Huntsville. With the construction of cotton textile mills to the north and south of town at the turn of the century, as well as the proliferation of a diversity of smaller manufacturing businesses, Huntsville finally succeeded in escaping the strangle-hold that the Civil War and reconstruction years had clamped on the town. The official 1920 population of Huntsville was 8,000, but the effective population swelled to more than 20,000 when the residents of the surrounding mill villages were included; and during the 1920's, the population of Huntsville proper increased by 44%.

This economic stability, complemented by a steady population growth, created a full-fledged building boom as

confidence in the future of Huntsville soared. During 1926-27 some \$10 million in building permits were issued, forcing even the **Birmingham News** to speculate that Huntsville was second only to that city in building activity in the state. The Terry Hutchens and Huntsville Daily Times buildings, the Hotel Russel Erskine, the Randolph Avenue high school, and the first building of the Huntsville Hospital were some of the major projects constructed during the second half of the decade. Streets were paved and extended, automobile suburbs were platted, utilities were improved, new houses were erected along the periphery of residential streets, and a country club was established.

So certain were local businessmen that Huntsville

would continue to prosper and become a major metropolitan center that they deemed it necessary to erect, for the first time, skyscrapers in downtown Huntsville. Both the Times building and the Russel Erskine Hotel were built to twelve floors, a height that has not yet been exceeded despite the city's even more extraordinary booms of the 1950's, 1960's and 1980's.

Just recently, a fascinating set of construction photographs of the Huntsville Daily Times building has been discovered in the possession of the H. C. Blake Company. These photos document the various stages of construction beginning with the wooden forms for the first floor columns in 1926 and ending with the building's completion at twelve stories in 1928. It was a very modern building for its date, designed in the latest style by one of the most successful architectural firms of the Southeast, to house the offices and printing presses of a Huntsville newspaper.

J. E. Pierce, president of the Times, hired the R. H. Hunt Company, architects of Chattanooga, to design the paper's new home. A crude drawing of a ten-story building, similar in scheme to the present structure but topped by a traditional bracketed cornice, appeared in the Times in 1925; however, this drawing displays none of the elegance of the completed structure, which suggests that the Hunt Company might have been commissioned after the basic configuration was set.

The architect Benjamin Hunt was frequently in Huntsville during 1925 and 1926 to oversee the construction of the Terry Hutchens building and the new Randolph Avenue and Council high schools for the city board of education. Pierce may have engaged Hunt to design the Times building because he was impressed with the other projects Hunt was already working on in Huntsville.

The Hunt Company was the premier southern architectural firm of the early 20th century with literally hundreds of executed commissions spread from Oklahoma to Florida. In Alabama alone, some thirty-five structures have been identified as works of the Hunt office. Reuben Harrison Hunt, Ben's much older brother, began practicing architecture in 1886 in Chattanooga where he founded the firm bearing his name. He made a specialty of church architecture although he also had an extensive practice in institutional buildings and colleges. The number of buildings designed by the firm for Huntsville -- nine are known -- is representative of its prolific production for cities both large and small all across the South. Of these nine commissions, seven were actually erected. R. H. Hunt died in 1937 and Ben Hunt died in 1961; the firm had been hard hit by the Depression and eventually was dissolved.

The Huntsville Daily Times building consists of a ten-story tower rising above one corner of a much larger two-story base which contained the newspaper pressroom,



Construction of the Huntsville Daily Times building began in 1926 with the erection of wooden forms for the reinforced concrete columns of the first floor. Note the horse-drawn wagon at center.

newspaper offices, and retail stores. Between the publication of the 1925 drawing and the start of construction, the building was restyled with the very current Art Deco ornament. The Exposition des Arts Decoratifs held in Paris in 1925 is generally considered the beginning date for Art Deco design in this country. The aim of Art Deco designers was to create a contemporary, non-historically derived body of ornament that would be stylistically appropriate to the burgeoning machine age. The result was that what we now label Art Deco architecture actually consisted of traditional buildings decorated with Art Deco ornament because the Art

Deco period produced few structural or spatial innovations.

In the case of Art Deco skyscrapers, for example, the form and technology of the building itself was little different from the form that had evolved in the early years of the century in response to the changing conditions of American life. The urbanization of the United States following the Civil War had brought with it a demand for large blocks of office space, a demand that was accompanied by steadily escalating land costs. The obvious solution was to build upward, layer upon layer of identical floors set on a



relatively small plot of land. The necessary technology for such a scheme required elevators, telephones and electric lights, central heating and high pressure water systems, and of course, the steel framework on which to hang the tiers of offices, and secure foundations to support the superstructure. Chicago was the logical site for all of these elements to be merged because the great fire of 1871 had devastated the commercial core and made rebuilding the business district a top priority. The opportunities inherent in the Chicago situation attracted a multitude of architects, contractors, and entrepreneurs who recognized an enormous market for their services; and by 1890, Chicago had produced a multi-story build-

ing with an all steel frame and curtain walls. That means that the frame, rather than masonry walls, carried the weight of the building so that the exterior walls could be hung on the frame and served primarily to exclude the weather. Because the walls no longer carried even their own weight, theoretically they could be all glass.

Although the structural problems of the high-rise building were resolved relatively quickly, the proper appearance of such structures proved to be a much thornier issue. Architects grappled with the question of facade design: Should the height be minimized by stacking up horizontal floors and motifs one upon another? What histori-

Construction progresses as wooden forms are constructed for each of the piers and floors, one story at a time, then filled with concrete poured around reinforcing steel rods.



cal periods were most suitable to ransack for stylistic elements to adorn these tall buildings? It was Louis Sullivan, Chicago architect, who most thoroughly addressed these concerns and pronounced that skyscrapers should express their height honestly by accentuating the vertical components. He went on to proclaim that the base should be ornamental with a well-defined entrance, that the floors of offices above should be identical because they were, and that the top should form a decorative crown with pronounced overhanging cornice to stop the

upward movement and declare the building terminated. And while many architects continued to dress skyscrapers in historical garb (Gothic being considered particularly appropriate because of its prominent verticality), Sullivan created an individualistic style of ornament based on sensuous plant forms that could have led away from the historical recycling that dominated late 19th century architectural design. However, Sullivan's designs, executed works, and writings had little immediate impact on his profession, and most skyscrapers for the next

Brick walls are being applied to the supporting framework which has reached the eleventh floor. Note the trolley car just to the left of the automobiles.



couple of decades continued to masquerade in various historical costumes.

Consequently by 1925 when the ideas of the Paris Exposition were being disseminated in this country through professional and popular journals, the form and structure of the skyscraper had been set, and architects had only to apply the new Art Deco ornaments to the existing building form in order to be au courant. Also about that time, it became fashionable to omit the traditional projecting cornice in favor of a cleanly cut top embel-

lished with panels of low relief on the vertical faces. The emphasis on non-historical forms and ornaments, emphatically vertical compositions, and precise, machined designs were partially the result of an urge toward modernity, an attempt to bring architecture into line with industrial design where streamlining and sleek, aerodynamic forms were gaining ascendancy.

Art Deco decoration relied on sumptuous ornament, lush textures incorporating a variety of materials, and color to achieve its effect.



Here the framework for the twelfth floor has been added as an afterthought. The elevator will go only as far as the eleventh floor.

The ornament itself tended toward rectilinear patterns, such as chevrons, zigzags, frets, fluting and reeding, or geometrical curves, the latter frequently assuming the shape of curvilinear plant forms. In either case, such exterior ornament on skyscrapers appeared predominantly as low relief panels set between windows, along the base, and at the tops of the continuous piers.

The Huntsville Daily Times building displays unbroken vertical piers of brick rising from the base to the attic and even beyond, in

the case of the three central piers. This verticality is further stressed by the placement of the spandrels -- those horizontal panels separating the windows of one floor from the windows of the floor above -- which are recessed behind the plane of the piers. The tower itself is faced with brick, while the the spandrels, the two-story base, and the attic level are finished with a buff-colored terra cotta. The repeated spandrel panels of the tower are identical, each having an abstract design of geometric shapes. The spandrels of the base



Nearing completion, the twelve-story building will soon be ready to be occupied by the Huntsville Daily Times.

also are identical but are more classical in derivation, featuring a swag over the monogram of HDT, for Huntsville Daily Times. The arched entries facing Greene and Holmes streets are not wholly Art Deco in origin, but the pairs of eagles surmounting each arch are superb renditions of a popular Art Deco motif. These eagles partially emerge, each gently pushing a head and one wing through the terra cotta to frame the arch below in a subtle, suggestive manner.

On reflection, it is not surprising that some of the

Times building detailing owes more of a debt to the classical tradition than to that of Art Deco because construction was begun on the Times building in 1926 and the Paris Exposition had taken place only the previous year. The surprise is that the building is such a fully realized and successful example of Art Deco styling.

Brick and terra cotta comprised the most frequent combination of building materials employed for Art Deco skyscrapers. Terra cotta is a versatile material that can be produced to any design,



This 1972 picture indicates that the lobby of the Times building has changed very little, if any, over the years. The two elevators, far left, are next to a recessed phone booth. The Art Deco light fixtures appear to be original, as does the mail-drop box at the left of the newspaper stand.

can be colored, and is easier than stonework to install. Basically, terra cotta is manufactured from clay much like brick, but is hand-molded, cast into hollow blocks, and fired at temperatures higher than that used for brick (2,000 to 2,500 degrees Fahrenheit). For large designs, it is formed into numerous small components which are assembled on the building itself, much like a jigsaw puzzle. The formed terra cotta pieces were frequently given a salt

glaze, a treatment that created a slick surface which could be easily cleaned of the grime produced in cities where coal was the principal heating fuel.

Terra cotta first came into common use in the United States during the 1870's in Chicago. While rebuilding after the 1871 fire, Chicago architects were searching for a material that was cheap, fireproof and non-corrosive. Terra cotta, which had all the requisite properties,



Notice the exposed plumbing for the radiator and how the concrete piers jut into the room.

first became popular as a substitute for stone ornament because it was much cheaper to produce and install and because a scarcity of qualified stone cutters had made true stonework increasingly impractical. Early terra cotta pieces were produced in a natural red or clay color, which made them ideal replacements for brownstone trim; but after 1890, buff or cream gradually became the more popular color for terra cotta work. Multicolored terra cotta became fashionable at the turn of the century; an example of this glazed and tinted terra cotta ornament can be seen today in

the first story arch of the Law Library on East Side Square. The lush polychrome effects possible with terra cotta made it a natural for executing Art Deco designs; and the ease of turning out quantities of identical pieces made it perfect for those repeat elements such as the spandrels on the Times building. However, terra cotta also functioned as a plain building material such as on the two-story base of the Times building where it appears as simple rectangular cladding blocks. After 1930 the popularity of terra cotta began to wane, and today there are but a couple of

The building's winding stairs of riveted steel fortunately ascend all the way to the twelfth floor.



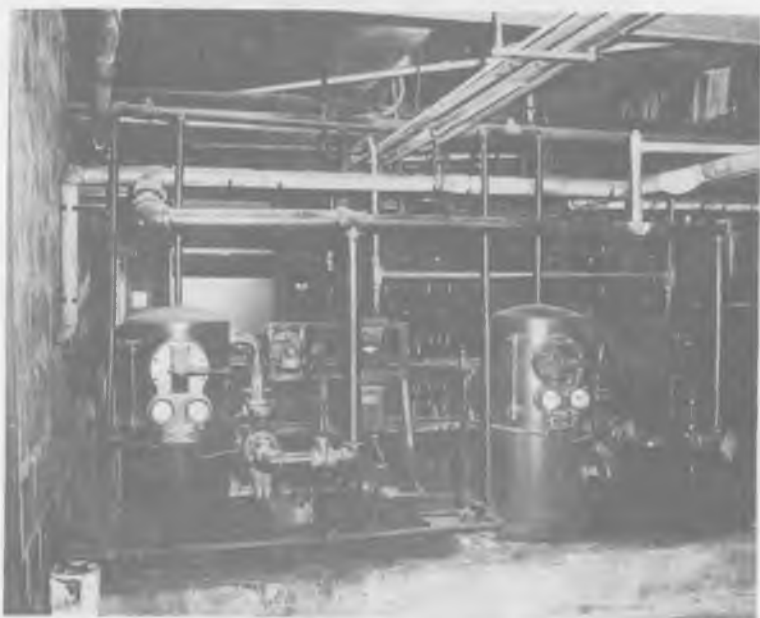
terra cotta companies in operation in the entire country.

The set of old photographs printed here reveals one other interesting feature of the Daily Times building; it has a framework of reinforced concrete rather than steel. Serious experiments with concrete construction had begun in the United States in the 1870's, but it was not until engineers discovered how to place steel reinforcing rods within the concrete beams and slabs that it could be safely used for

horizontal as well as vertical framing members. The first skyscraper to be erected of reinforced concrete was in Cincinnati in 1902-03. The photographs of the Times building clearly illustrate the process whereby wooden forms were constructed for each of the piers and the floors, one story at a time, then filled with poured concrete. The brick and terra cotta cladding were then applied to the framework, a most convincing demonstration that the exterior walls were no longer supporting the building.



In the basement are found the coal-burning furnaces and the water pumps for sending water to the top floors.



In November of 1926, the **Times** reported in a gush of self promotion that "Hundreds and thousands of people have visited the site of th. new ten-story [sic] office building for the Daily Times ... since the actual work of construction began more than a month ago It is the wonder of many how the workmen can do the job, but when it is considered that the South's leading firm of architects, R. H. Hunt Co., of Chattanooga, are on the job and that Earl Cline, contractor of Birmingham with A. F. Hill of Huntsville as superintendent are manning it, the work is easy and proceeds like clockwork." However, it was a year and a half before the concrete framework was completed. Again the **Times** reported, "Finished pouring the 12th floor of our magnificent 12-story office building home today and next week the columns will start up for the completion of the story and the roof"

The Times building was opened in 1928 and served as the newspaper headquarters until 1956 when the staff moved to their new building on South Memorial Parkway where it remains today. In 1973 Madison County purchased the old Times building which then became the courthouse

annex. Three years ago the structure again changed hands, being purchased at auction by local businessmen. Plans to convert the tower into luxury condominiums, one per floor, have been thwarted by the impracticality of bringing the concrete structure into compliance with residential building codes. The owners currently are renovating the two-story base for office and retail uses and later will announce plans for the tower.



The End



LINDA BAYER, a staff member of the City of Huntsville Planning Department, was Editor of the **Historic Huntsville Quarterly** from 1978 through 1983.

Center for Historic Houses

New Advocacy for Historic House Owners

[From **Preservation News**, October 1985, the monthly newspaper of the National Trust for Historic Preservation.]

From the ladies who saved Mount Vernon in the 1840's to young couples restoring "starter homes" today, owners and lovers of historic houses have long been the backbone of preservation. In fact, it was a group of history and architecture enthusiasts who helped create the National Trust in 1949 and now comprise much of its current membership of 160,000. [175,000 as of October 1986.]

These enthusiasts may be architects who insist on high restoration standards, educators who bring history alive and open eyes to fine craftsmanship, and artisans who invent sensitive methods to fight time's ravages. But often they are house owners who must develop these skills simply to survive in a world that can be hostile to historic houses.

For example, historic house owners face problems ranging from high maintenance costs to the difficulty of obtaining insurance. Building codes, fire codes, zoning

and taxation frequently are stacked against them. There are no government grants to ease these burdens and until now no leadership to lobby for the interests of historic house owners.

That could well change with creation of the National Trust's Center for Historic Houses. You may already know the Center through the group from which it evolved, the Historic House Association of America (HHAA). Formed in 1978 as an independent membership organization, the HHAA this year became a program of the National Trust. Now the Center for Historic Houses will forever keep historic houses a top priority of the National Trust.

To inaugurate this first year the Center has planned national and international programs:

*** The Center will find National Trust members who own homes at least 50 years old and work to attract other historic house owners to the National Trust.



*** The Center will investigate the potential of a national historic house owner's insurance program and is already researching estate tax laws to see where they might be refined to ease the current heavy burden on such owners.

*** At our Seattle conference this month [October

realtors. Many other "information exchanges" are planned for 1986.

You can assist this burgeoning historic house movement by participating... And if you own an old house, please contact: Susan Shaw, director, Center for Historic Houses, National Trust for Historic Preservation, 1785

There are no government grants to ease the burdens of historic house owners.

1985], ... the Center presents a lecture series on "The Old House in Private Ownership." In 1986 the Center will follow-up this series with one-day workshops and evening lectures in various cities....

*** Finally, the Center is discussing cooperative efforts with the National Association of Realtors (NAR). The National Trust already provides expertise for NAR's rehabilitation course for

Massachusetts Ave., N.W., Washington, D.C. 20036, (202) 673-4025.

The historic house owner generally is a hardy breed who can survive in the face of prodigious odds. Unfortunately, there seem to be more historic houses that need repair and restoration than there are ready and able buyers and owners. We think our Center for Historic Houses can right this imbalance considerably.

/s/ J. Jackson Walter
National Trust President

Is Your House Historic?

Recognition Can Be A Boon to Ownership

[From **Preservation News**, October 1985, the monthly newspaper of the National Trust for Historic Preservation.]

These days the lines are dimly drawn between "old" and "historic." Those possessing pre-1935 homes should not cling to the notion that to be historic, houses must have beds graced by the sleeping General Washington in route to Philadelphia. A variety of historic rosters at local, state and national levels list everything from Art Deco residential hotels to colonial farms.

Although historic designation is basically honorary, it can in some cases qualify you for tax credits or reduced real-estate taxes and protect your historic house from encroachment from highways or unsympathetic new development.

But each level of listing confers its own honors and responsibilities. Starting from the top:

*** The federal government administers the National Register of Historic Places through the National Park Service. Created in 1966,

the Register has since listed 37,491 [about 45,500 as of October 1986] buildings, sites, objects and historic districts. To qualify, houses must meet one or more of the following criteria: be at least 50 years old; be related to famous persons or events; exemplify fine architectural style or craftsmanship; or yield important archeological or historical information.

National Register listing carries a few burdens for historic house owners. The government cannot tell you how to paint or side your house, or stop you from tearing it down, or from gutting the interior and installing open stairs.

There are, however, possible advantages. An owner installing an apartment in an attic or garage might qualify for the 25 percent [recently changed to 20 percent] investment tax credit that applies to certified rehab of historic buildings.

A common misconception is that the [20 percent] tax credit applies to all restoration. In fact, the credit is not available for residential work. Some commercial use must be involved. So unless you're planning on producing steel ingots, or opening a Bed & Breakfast, or converting part of the house to apartments, you will not qualify.

Keep this in mind: Register listing is mainly honorary. Basically, it will allow you to buy a \$140 bronze plaque. And it could increase the value of your house a bit.

office (SHPO). The SHPO will tell you all about nomination and direct you to reliable, private-sector advice. [The Alabama SHPO is headed by Mr. Larry Oaks, Alabama Historical Commission, 725 Monroe Street, Montgomery, AL 36130.]

*** State registers work in a similar fashion to the National Register. Some states will grant tax breaks to property owners who restore houses listed in their registers. [Alabama grants tax breaks only to commercial property on the National Register, but not to private homes used for business pur-

A common misconception is that the 20 percent tax credit applies to all restoration. In fact, the credit is not available for residential work.

One other Register benefit that, if slightly improbable, is worth noting: Any federal action that could harm your property -- such as a project to build a new dam or highway next door -- is subject to independent review by the Advisory Council on Historic Preservation. Often the council can convince the sponsoring agency to redesign their project to spare historic resources.

If you are considering buying a house listed in the National Register, or if you think your house could qualify for the Register, your first step is to contact your state historic preservation

poses.] The SHPO also administers the state register and can give you advice on getting listed.

*** Local designation can carry far more responsibility for the owner than either state or national recognition. Local landmark commissions can virtually lord over listed buildings, dictating rules for rehabilitation, color-schemes, additions and vetoing permits for partial or total demolition. Authority varies from city to city; some commissions can only make recommendations. [The Huntsville Historic Preservation Commission reviews proposals, then grants or denies

permission for changes according to local regulations. The next issue of the **Quarterly** will feature the newly revised guidelines for local historic districts from the Huntsville Historic Preservation Commission.]

In historic districts, these regulations clearly work in favor of the conscientious historic house owner. They can prevent your neighbors or developers from making unsympathetic changes to area houses or from adding out-of-scale high-rises or nakedly modern buildings.

table group can also earn the house owner a tax deduction.

However, the IRS is challenging these deductions in other regions of the U.S., so be sure to do your homework before making any moves. Again, your SHPO can advise you in these areas. [According to an update in the Editor's Column of the October 1986 **Preservation News**: "The IRS has helped clear up controversy over easement donations, which allow tax breaks in exchange for promises to preserve and maintain historic buildings."]

Several legal mechanisms can preserve your home in perpetuity.

Historic house owners should learn about other benefits of ownership and of methods that will also preserve the legacy of their tenure. Several legal mechanisms can preserve your home in perpetuity.

For example, easements, protective covenants and deed restrictions can ban alteration, demolition or addition to a house in perpetuity. Such built-in restrictions can also require future owners to maintain the house. [Keep in mind that such devices can prevent the historic house owner from realizing the full value that might be received from the sale of unrestricted property, especially in residential areas that are becoming commercial. See p. 22.] In certain regions, an easement donated to a certified chari-

For a brochure on the National Register and a complete list of SHPOs, write the National Register of Historic Places, National Park Service, U.S. Department of the Interior, P.O. Box 37127, Washington, D.C., 20013-7127.

NEED TO KNOW MORE?

The following publications offer advice on rehabilitation and restoration of historic houses:

The Old House Journal, a monthly newsletter of cheerfully delivered technical advice for old house owners, 69A Seventh Ave., Brooklyn, N.Y. 11217. Subscriptions \$18. (OHJ also publishes the

Old House Journal Catalog, a buyer's guide to products and

services for restoration of houses built before 1939.)

Technical Preservation Briefs, a series presenting the Interior Department's recommended procedures for care of historic buildings. Technical Preservation Services, U.S. Department of the Interior, P.O. Box 37127, Washington, D.C. 20013-7127.

What is the National Register of Historic Places?, a fact sheet available from the Center for Historic Houses, National Trust for Historic Preservation, 1785 Massachusetts Ave., N.W., Washington, D.C. 20036.

Conserve Neighborhoods, a newsletter published by the National Trust for Historic Preservation, 1785 Massachusetts Ave., N.W., Washington, D.C. 20036. 10 issues/\$15 a year.

Respectful Rehabilitation: Answers to your Questions About Old Buildings. Down to earth advice from Technical Preservation Services compiled in a 1982 Preservation Press book. \$9.95 plus \$3.00

for shipping from the National Trust for Historic Preservation. 1785 Massachusetts Ave., N.W., Washington, D.C. 20036.

Preserving and Maintaining the Older Home, Shirley Hansen and Nancy Hubby, 1983, McGraw-Hill. All about restoring houses from the 1700s to 1940.

The Complete Book of Home Inspection: For the Buyer or Owner, McGraw Hill, 1980.

All About Old Buildings: The Whole Preservation Catalog. Complete guide to preserving our architectural heritage from Preservation Press. \$39.95 (hardcover) or \$24.95 (paper) plus \$3.00 handling and shipping. National Trust for Historic Preservation, 1785 Massachusetts Ave., N.W., Washington, D.C. 20036.

The Secretary of the Interior's Standards for Rehabilitation & Guidelines for Rehabilitating Historic Buildings, free from Technical Preservation Services, U.S. Interior Department, P.O. Box 37127, Washington, D.C. 20013-7127.



Facade Easements

[EDITOR'S NOTE: The following article is an editorially updated reprint of the article "Facade Easements - A Tax Break for the Homeowner" from the Fall 1979 issue of **Historic Huntsville Quarterly**. Recent changes in the preservation tax laws require a thorough investigation of current tax regulations by property owners interested in the use of facade easements for their historic properties.]

All of the tax advantages for historic properties established by the Tax Reform Act of 1976 and the Revenue Act of 1978 [and the Tax Reform Act of 1986 -- Ed.] apply only to depreciable properties, which eliminates owner occupied houses. However, there is one [possible] tax vehicle that can be utilized by owners of historic residential properties and that is the facade easement.

A facade easement, also known as a preservation easement, is a binding legal commitment, permanent in nature, to preserve a building in a given condition. It is a conveyance of a restrictive covenant to a non-profit organization that assures that the architectural integrity of the structure shall be maintained. It usually applies to the exterior, or street facade, of the building but can be extended to the interior as well. The terms of individual facade easements can vary widely and may include affirmative obligations of restoration and maintenance as well as simply restrictions on change.

The facade easement is a permanent agreement that runs with the land and is recorded in the county probate office. It provides permanent protection for the building facade even when the property changes ownership, because the property passes to the next owner minus the right to alter the exterior.

The facade easement is given to a public agency such as the Alabama Historical Commission or to a private non-profit organization dedicated to preservation such as the Historic Huntsville Foundation.

A facade easement is a method of making a charitable contribution, in the form of a building facade rather than cash, while assuring that the structure will be preserved. Because it is a charitable contribution, the owner [might] receive a tax savings via a deduction because the marketable value of the property has been reduced. The decreased value of the property should also be reflected in decreased ad valorem taxes. Property that will be

included in the owner's estate for federal estate tax purposes will presumably have a lesser value at the time of his death than the property would have had if the facade easement had not been granted; therefore, estate taxes attributable to that property [might] be reduced.

The facade easement has few firm rules governing its use or application. It can include component parts of a building, the grounds, or the interior or exterior of the structure. Each facade easement needs to be prepared in accordance with the individual property owner's intended use of the property in order to maximize his tax savings without restricting his expected use and enjoyment of it.

The terms of the easement may require that the property be maintained in good state of repair, that the property will not be subdivided, and that the property will not be altered or enlarged without the permission of the agency holding the easement. The easement can stipulate the use of the property for all time. A restriction on future usage would affect the value of the property and would specifically define the highest and best use of the property regardless of surrounding uses.

It should be understood that such an agreement to maintain the architectural integrity of the structure or property is legally binding and enforceable in the courts of law. The agency holding the easement may not be en-

forcing the terms today but could choose to do so in the future, and it can determine the specific maintenance required to keep the facade in satisfactory condition. It is reasonable to assume that maintenance requirements will become more, rather than less, rigid in the future and that inflation will continue to increase the cost of repairs.

On the positive side, the owner will be able to receive a tax savings [only taxpayers who itemize their returns] via a deduction as a charitable contribution because the covenant reduces the marketable value of the property.

To execute an easement, the owner must have an easement drafted by his lawyer and accepted by the charitable organization or public agency. The easement must then be recorded in the appropriate county probate office. When the easement is used for the purpose of preserving a historic property, it is assumed that the recipient organization will require the property to be registered on either the State or National Register of Historic Places. If the structure is in a historic district, the agency may require that it be certified as being of historic or architectural significance.

For the owner to qualify for the tax deduction, he must give the easement to an organization that satisfies the requirements of section 501 (c) (3) of the Internal Revenue Code. [Due to the 1986 preservation tax law

changes, an owner wishing to qualify should check with the Internal Revenue Service, which has recently helped clear up controversy over easement donations.] Basically, this defines a private, tax exempt organization established and operated exclusively for charitable or educational purposes. If the owner desires to give the easement to the State of Alabama, the accepting agency would be the Alabama Historical Commission.

Once the easement has been accepted and recorded, a qualified appraisal of the property must be made to determine the value of the gift. It is recommended that a well qualified appraiser be utilized in justifying the amount by which the facade easement reduces the market value of the property. A Member of the Appraisers Institute should be used.

To summarize, a facade easement is a legal means of assuring that specific features of a structure will be preserved in good condition in perpetuity. It can also be used to limit the uses to which the property can be put. Because the easement reduces the marketable value of the property, the owner can deduct the value of the gift, as determined by an appraisal, ... [according to current IRS codes]. The lowered appraisal value of the property should also be reflected in lower property taxes. The preservation easement permits an owner to contribute to the future of the community while [possibly] gaining a tax break for himself.

The disadvantage is that the property could be more difficult to sell because of the restrictions on its use and maintenance. Also keep in mind that the deduction taken as a result of the facade easement reduces the owner's basis in the property so that if sold, a prospective realization of income could incur that could be larger than anticipated.

It is important to recognize that the facade easement can be used with commercial and industrial properties as well as with residential ones. The facade easement placed on historic storefronts is becoming an increasingly popular method of insuring the architectural integrity of commercial areas. In Macon, Georgia, a program was established whereby an owner gives a facade easement on his storefront to the City of Macon in return for having it restored with Community Development Block Grant funds. Once the facade is restored, the owner is responsible for maintaining it.

It should be apparent that the preservation easement can be a very versatile tool when used for the conservation of the built environment. However, because the easement is a complex legal instrument with few rules, it is important that anyone considering its use consult his lawyer and/or accountant to determine how it might benefit his particular situation.





from

Historic Huntsville Foundation, Inc.

P. O. Box 786

Huntsville, Alabama 35804

