



PRESERVATION TAX CREDIT

MEMORANDUM

DATE: June 11, 2024

TO: Historic Preservation Commission

VIA: Thomas Gross, Planning Supervisor, Historic Preservation Section
Kacy Rohn, HPC Liaison, Historic Preservation Section

FROM: Daniel Tana, Planner III, Historic Preservation Section

RE: **Pleasant Prospect (Historic Site 74A-006)**
Preservation Tax Credit 2024-002

Background

Anthony Woods and Zachary Warrender, owners of Historic Site 74A-006, Pleasant Prospect, at 3300 Waterford Mill Road, Bowie, have applied for a tax credit for work totaling \$107,724.60. The work consisted of masonry repairs, shutter restoration, electrical repairs, in-kind roof replacement and repairs (as approved in Historic Area Work Permit 2019-069), chimney/fireplace restoration, and water heater replacement. The work began in August 2019 and was completed in May 2023 (Fiscal Year 2023).

Findings and Conclusions

A total of \$103,351.26 worth of work was determined to be eligible by staff. One expense predated the five-year deadline for application after the completion of work, two expenses were related to plumbing fixtures, and one did not have adequate documentation at this time (but could be eligible in a future tax credit application).

Recommendations

Based on the documentation of the work supplied by the applicant and the Historic Preservation Commission's adopted tax credit policies and procedures, staff recommends the approval of a historic preservation tax credit for Pleasant Prospect, Historic Site 74A-006, in the amount of **\$25,837.82**. This credit would apply for FY 2024, the tax year following the year in which the work was completed. Staff recommends that the application be granted as meeting Standards 1, 2, 5, and 6 of the Secretary of the Interior's *Standards for Rehabilitation*, which state:

- (1) A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
- (2) The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
- (5) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.

- (6) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Further, the application meets provisions 1, 2, and 3 of Subtitle 29-111(b) which state:

- (1) The proposal will not substantially alter the exterior features of the historic resource.
- (2) The proposal is compatible in character and nature with the historical, archeological, architectural, or cultural features of the historic resource and is in harmony with the purpose and intent of this Subtitle.
- (3) The proposal will enhance or aid in the protection, preservation, and public or private utilization of the historic resource in a manner compatible with its historical, archeological, architectural, or cultural value.

Attachments

cc: Anthony Woods and Zachary Warrender
3300 Waterford Mill Road
Bowie, MD 20721

Tax Credit File 2024-002
Inventory File 74A-006

TABLE A: CREDIT CALCULATION (25%)

<i>FISCAL YEAR</i>	<i>TOTAL EXPENDITURES</i>	<i>ELIGIBLE EXPENDITURES</i>	<i>CREDIT</i>
2024	\$107,724.60	\$103,351.26	\$25,837.82



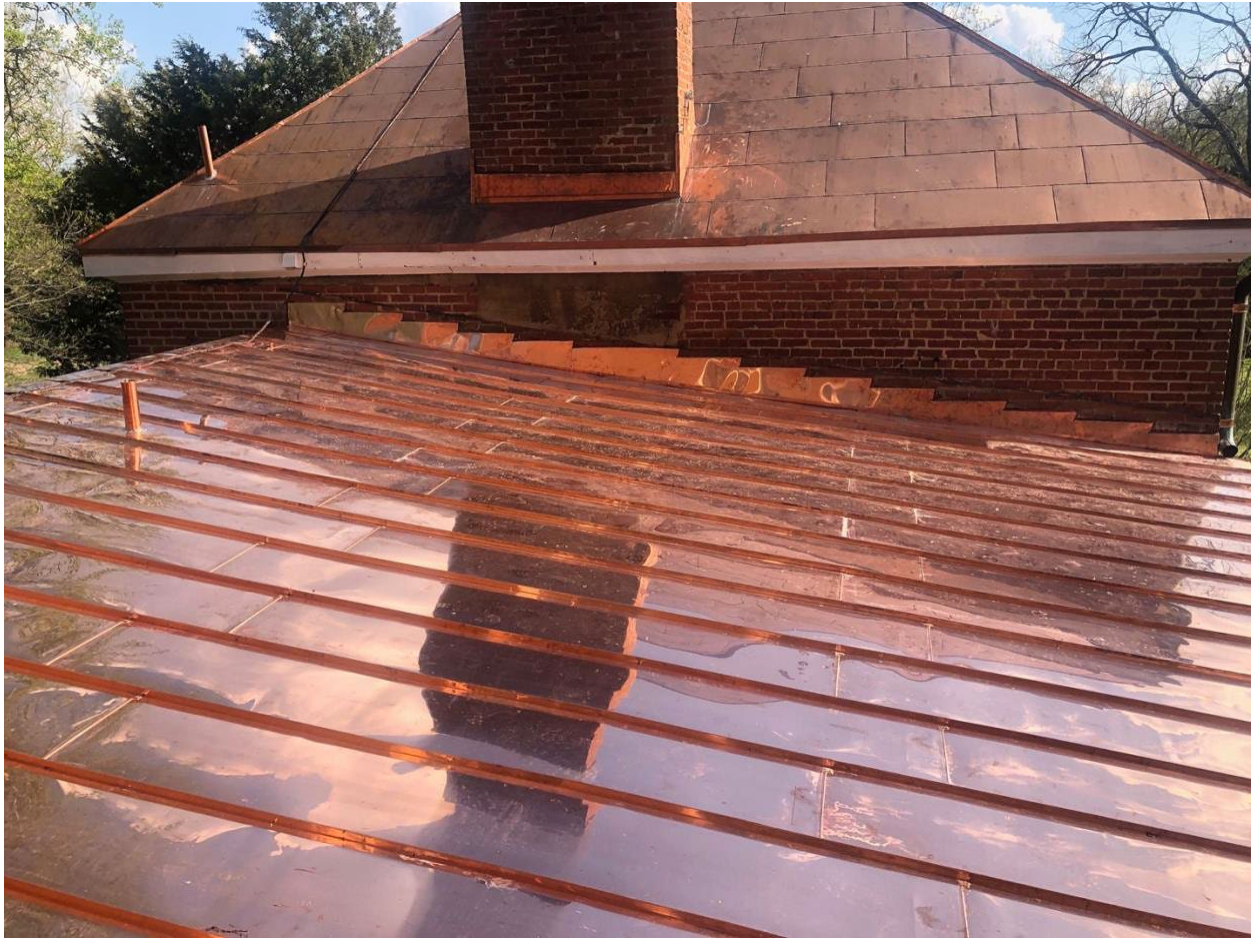
Masonry before completion of work.



Masonry after completion of work.



Kitchen and hyphen roof before completion of work.



Kitchen and hyphen roof after completion of work.



New electrical panel.



Fireplace before completion of work.



Fireplace after completion of work.



Front elevation before shutter restoration.



Front elevation after shutter restoration.