



The Maryland-National Capital Park and Planning Commission



PRINCE GEORGE'S COUNTY
Planning Department

1616 McCormick Drive, Largo, MD 20774 • pgplanning.org • Maryland Relay 7-1-1

PRESERVATION TAX CREDIT 2024-011

MEMORANDUM

DATE: February 11, 2025

TO: Historic Preservation Commission

VIA: Thomas Gross, Planning Supervisor, Historic Preservation Section

FROM: Daniel Tana, Planner III, Historic Preservation Section

RE: **Preservation Tax Credit 2024-011**
Clagett House at Cool Spring Manor (Historic Site 74B-015)
17500 Clagett Landing Road
Upper Marlboro, MD 20774

Background

Dave Moore and Deena Rubinson, owners of Clagett House at Cool Spring Manor, Historic Site 74B-015, at 17500 Clagett Landing Road, Upper Marlboro, have applied for a tax credit for work totaling \$52,109.38. The work consisted of drainage improvements, a new concrete subfloor on the lower level, removal of damaged plaster from lower-level walls, in-kind replacement of bricks, replacement of steel lintels over doorways, plumbing and electrical work, and a coat of lime plaster on lower level walls. The work was completed in June 2020 (fiscal year 2020).

Findings and Conclusions

The subject application included all required photographs and documentation. All of the work was determined eligible. Of the documented expenses, \$44,000 was reimbursed from the applicant's FY 2019 Historic Property Grant Program award, which also had a 10% match requirement, leaving a remaining \$3,709.38 eligible for the tax credit.

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 Clagett House at Cool Spring Manor, Historic Site 74B-015, in the amount of **\$927.34**. This credit would apply for FY 2021, the tax year following the year in which the work was completed. Staff recommends that the application be granted as meeting Standards 1, 2, 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.
- (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, 3, and 4 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.
- (4) The proposal is necessary to remedy unsafe conditions or health hazards.

Attachments

cc: *Property Owner:*
Dave Moore and Deena Rubinson
2102 Cross Street
La Canada Flintridge, CA 91011

Tax Credit File 2024-011

TABLE A: CREDIT CALCULATION (25%)

<i>FISCAL YEAR</i>	<i>TOTAL EXPENDITURES</i>	<i>ELIGIBLE EXPENDITURES</i>	<i>CREDIT</i>
2021	\$52,109.38	\$3,709.38	\$927.34



Figure 1: Downstairs hallway before projects – August 2018

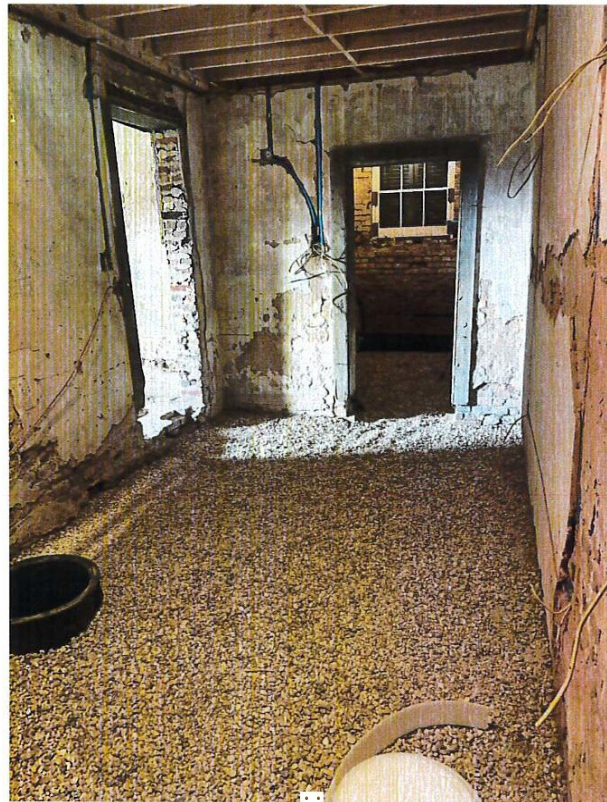


Figure 2: Downstairs hallway just before concrete pour - August 2019

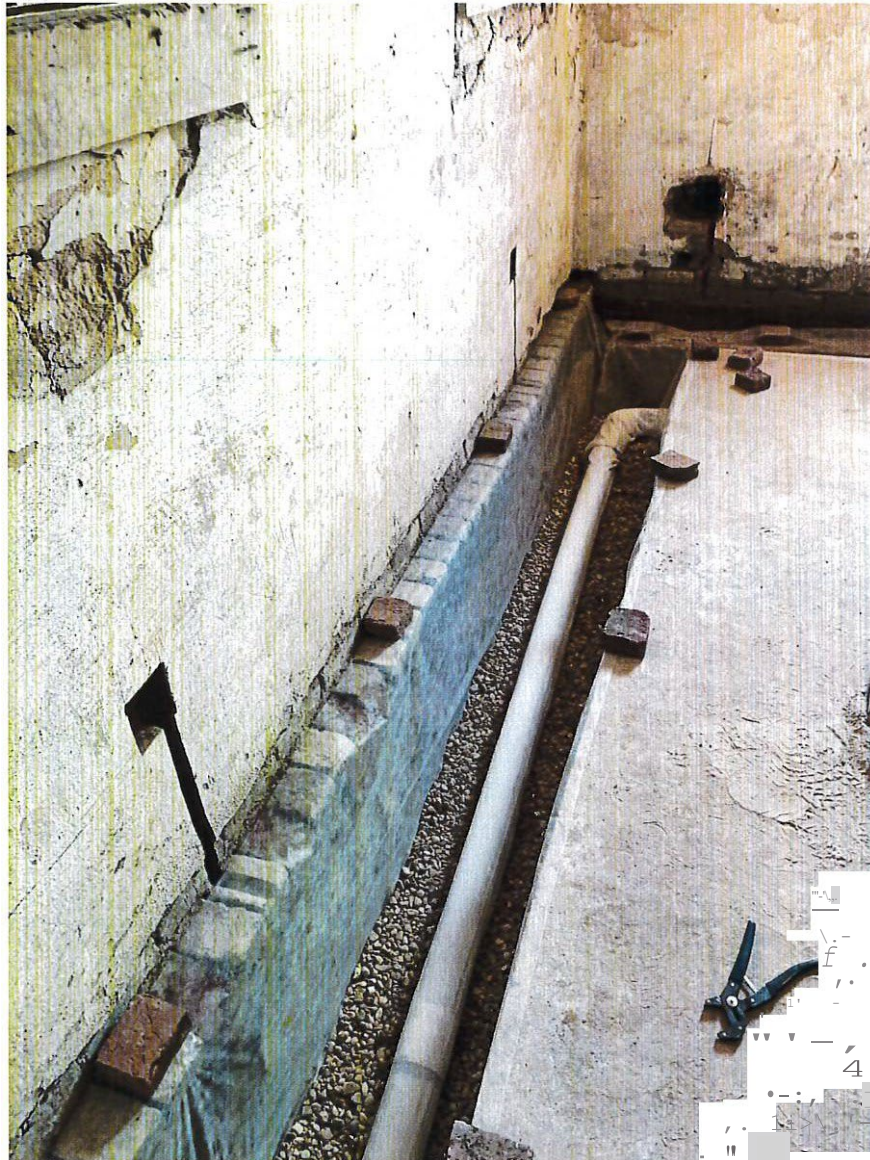


Figure 3: French drain installation in master bedroom - August 2019



Figure 4: Kitchen/dining room before projects - August 2018

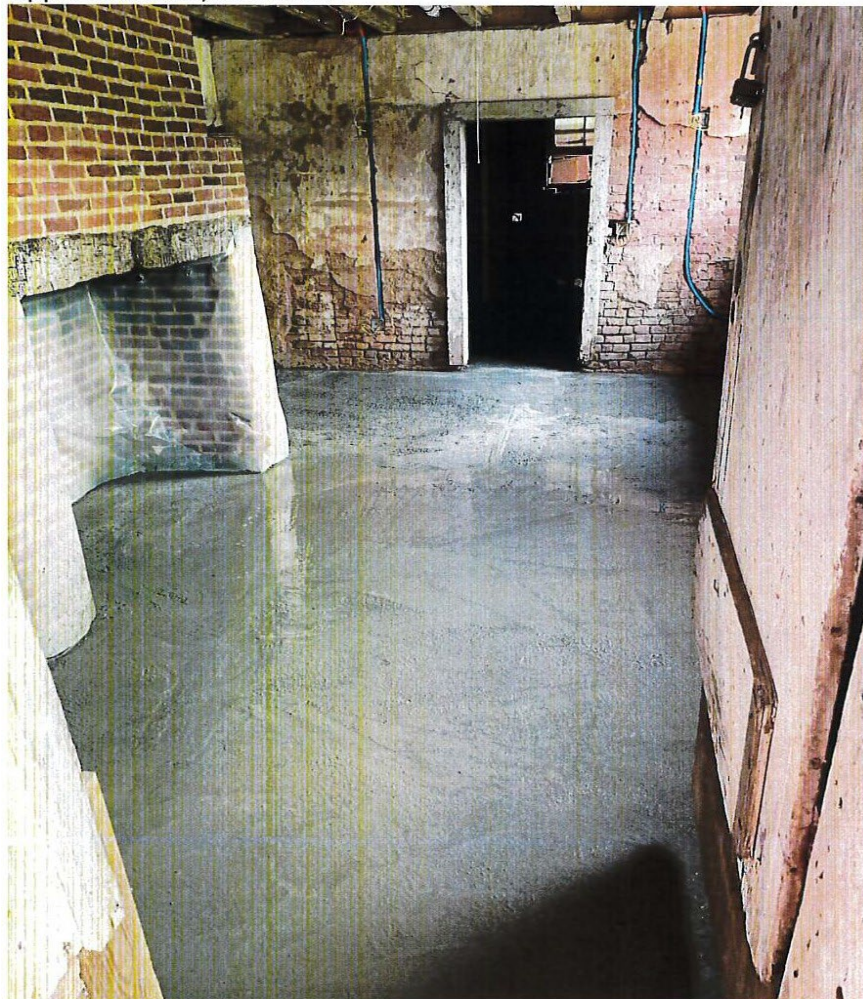


Figure 5: Kitchen/dining room after projects - August 2019



Figure 6: Lime plastering master bedroom - December 2019



Figure 7: Kitchen after first coat of plaster work - December 2019



Figure 8: Downstairs hallway after first coat of plaster work - December 2019



Figure 9: Master bedroom after first coat of plaster work - December 2019



PRINCE GEORGE'S COUNTY HISTORIC PRESERVATION COMMISSION

County Administration Building • 14741 Governor Oden Bowie Drive, 4th Floor, Upper Marlboro, Maryland 20772
http://www.pgplanning.org/402/Historic-Preservation • 301-952-3680

HISTORIC PRESERVATION TAX CREDIT

APPLICATION

Property Address: 17500 Clagett Landing Road

Property Name (if any): Clagett House at Cool Spring Manor

[OFFICE USE ONLY]

Historic Site # or PG ID #		HAWP Application #	
Building Permit #		Tax Account #	

PROPERTY OWNER

Name	Dave Moore and Deena Rubinson	City	La Canada Flindridge	State	CA	ZIP	91011
Firm		Phone	213-840-7399				
Address	2102 Cross Street		email	dpmoore@pacbell.net			

A. In accordance with Article 81, Section 12G of the Annotated Code of Maryland and Section 10-235.1 of the Prince George's County Code, I request a credit on my county property taxes for the following work:

Preservation and restoration work, according to Historic Preservation Commission Guidelines, for a classified Historic Site (25% credit).

Preservation and restoration work, according to Historic Preservation Commission Guidelines, for a property having historic, architectural, or cultural value within a County Historic District (25% credit).

New construction, according to Historic Preservation Commission Guidelines, adjacent to and architecturally compatible with a structure having architectural, or cultural value within a County Historic District (10% credit).

B. Total Cost for which Credit is claimed: \$8,109.38 C. Date on which work was completed: 6/30/20

I HEREBY CERTIFY that the attachments hereto are receipts for actual expenditures made in connection with the restoration and preservation of the structure referred to above (or for compatible new construction within a historic district).

I HEREBY DECLARE AND AFFIRM under penalties of perjury that the facts and matters contained in this application are true and correct to the best of my knowledge, information and belief.

Owner/Applicant Dave Moore and Deena Rubinson Date 12/13/24

FISCAL YEAR 2019-2020

During this time period, continuing our efforts to reduce moisture in the house, we installed a french drain inside of the lower floor exterior walls. We installed a layer of gravel throughout the lower floor and poured a new concrete subfloor, which will be covered later with brick flooring to match the original. We removed the damaged plaster in the walls of the lower floor. We replaced damaged bricks with matching antique bricks, replaced steel lintels over doorways, and applied the first coat of lime plaster on all of the lower floor walls. We continued plumbing and electrical work.

COUNTY TAX CREDIT JULY 2019-JUNE 2020					
DATE	TO WHOM	PURPOSE	AMOUNT	INELIGIBLE	CREDIT REQUEST
2-Jul-19	Heather Arnold	Labor	\$ 170.00		\$ 170.00
5-Jul-19	Lowe's	Materials	\$ 19.17		\$ 19.17
8-Jul-19	Home Depot	Materials	\$ 23.09		\$ 23.09
8-Jul-19	Home Depot	Materials	\$ 231.36	\$ 34.00	\$ 197.36
12-Jul-19	Home Depot	Materials	\$ 688.44		\$ 688.44
13-Jul-19	Home Depot	Tool Rental - Subfloors	\$ 334.01		\$ 334.01
15-Jul-19	Home Depot	Materials	\$ 356.56	\$ 26.61	\$ 329.95
16-Jul-19	Chaney Enterprises	Materials	\$ 885.06		\$ 885.06
16-Jul-19	Ernest Maier, Inc.	Materials	\$ 280.72		\$ 280.72
17-Jul-19	Home Depot	Materials	\$ 290.57	\$ 7.36	\$ 283.21
22-Jul-19	Home Depot	Materials	\$ 40.20		\$ 40.20
22-Jul-19	Home Depot	Materials	\$ 133.40	\$ 3.67	\$ 129.73
22-Jul-19	Lowe's	Materials	\$ 81.62		\$ 81.62
23-Jul-19	Lowe's	Materials	\$ 40.08	\$ 10.58	\$ 29.50
23-Jul-19	Ernest Maier, Inc.	Materials	\$ 112.29		\$ 112.29
24-Jul-19	Amazon.com	Materials	\$ 57.14		\$ 57.14
26-Jul-19	Amazon.com	Materials	\$ 30.59		\$ 30.59
26-Jul-19	Amazon.com	Materials	\$ 19.55		\$ 19.55
26-Jul-19	Amazon.com	Materials	\$ 44.53		\$ 44.53
26-Jul-19	Thos. Somerville Co.	Materials	\$ 1,239.43	\$ 54.01	\$ 1,185.42
27-Jul-19	Home Depot	Materials	\$ 231.24	\$ 62.05	\$ 169.19
28-Jul-19	Lowe's	Materials	\$ 13.23		\$ 13.23
28-Jul-19	Home Depot	Materials	\$ 90.44		\$ 90.44
29-Jul-19	James Champagne	Labor	\$ 2,700.00		\$ 2,700.00
30-Jul-19	Thos. Somerville Co.	Materials	\$ 129.83		\$ 129.83
30-Jul-19	Home Depot	Materials	\$ 198.79		\$ 198.79
31-Jul-19	Amazon.com	Materials	\$ 1,514.24		\$ 1,514.24
31-Jul-19	Rexel	Materials	\$ 430.13		\$ 430.13
1-Aug-19	Amazon.com	Materials	\$ 15.31		\$ 15.31
1-Aug-19	Amazon.com	Materials	\$ 19.72		\$ 19.72
1-Aug-19	Home Depot	Materials	\$ 16.54		\$ 16.54
1-Aug-19	Home Depot	Materials	\$ 100.32		\$ 100.32
2-Aug-19	Erik Rehnberg	Labor	\$ 3,450.00		\$ 3,450.00
4-Aug-19	Lowe's	Materials	\$ 15.44		\$ 15.44
4-Aug-19	Home Depot	Materials	\$ 199.12	\$ 38.86	\$ 160.26
4-Aug-19	Home Depot	Materials	\$ 4.76		\$ 4.76
5-Aug-19	District Concrete	Materials	\$ 2,033.08		\$ 2,033.08
5-Aug-19	Home Depot	Materials	\$ 220.85		\$ 220.85
6-Aug-19	Home Depot	Materials	\$ 19.64		\$ 19.64
6-Aug-19	Home Depot	Materials	\$ 50.56		\$ 50.56
7-Aug-19	Home Depot	Materials	\$ 38.98	\$ 38.98	\$ -
8-Aug-19	Patricia Swift	Labor	\$ 6,300.00		\$ 6,300.00
12-Aug-19	Dan Swidron	Labor	\$ 2,926.00		\$ 2,926.00
12-Aug-19	Mike Flanagan	Labor	\$ 425.00		\$ 425.00
18-Aug-19	Andrew Robinson	Labor	\$ 120.00		\$ 120.00
18-Aug-19	Sarah Nove	Labor	\$ 280.00		\$ 280.00
18-Aug-19	Will Lobo	Labor	\$ 120.00		\$ 120.00
23-Dec-19	Limeworks	Materials	\$ 665.00		\$ 665.00
23-Dec-19	Home Depot	Materials	\$ 277.40		\$ 277.40
26-Dec-19	Home Depot	Materials	\$ 24.20		\$ 24.20
27-Dec-19	Home Depot	Materials	\$ 93.96		\$ 93.96
29-Dec-19	Home Depot	Materials	\$ 444.67		\$ 444.67
30-Dec-19	Home Depot	Materials	\$ 271.60		\$ 271.60
9-Jan-20	Federal Masonry	Labor and Materials - Downstairs Walls	\$ 20,917.64		\$ 20,917.64
26-Jan-20	Patricia Swift	Labor - Downstairs Walls	\$ 2,650.00		\$ 2,650.00
26-Jan-20	Bradley Moore	Labor - Downstairs Walls	\$ 150.00		\$ 150.00
26-Jan-20	Will Lobo	Labor - Downstairs Walls	\$ 150.00		\$ 150.00
TOTAL			\$ 52,385.50	\$ 276.12	\$ 52,109.38
M-NCPPC Historic Preservation Grant Reimbursement FY2019					\$ 27,075.34
M-NCPPC Historic Preservation Grant Reimbursement FY2019					\$ 16,924.66
Required 10% Match					\$ 4,400.00
Eligible Tax Credit Expenses					\$ 3,709.38
25%		25 % Tax Credit			\$ 927.34



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Owner/Applicant Dave Moore and Deena Rubinson Date 12/13/24

Dave Moore and Deena Rubinson
2102 Cross Street
La Cañada Flintridge, CA 91011

December 13, 2024

Prince George's County Historic Preservation Commission
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14741 Governor Oden Bowie Drive
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Dear Sir or Madam:

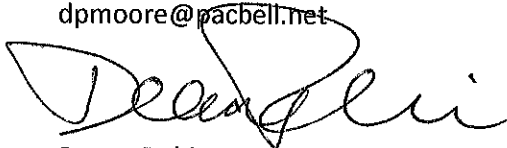
Enclosed, please find our application for a Prince George's County Historic Preservation Tax Credit of \$2,027.34 for work on restoration of the Clagett House at Cool Spring Manor (Historic Site #74B-015) for fiscal year 2019-2020. We have been steadily restoring the house since the spring of 2009. We have included an application, receipts and photographs.

Thank you for your time and your support. Please feel free to contact us should any other information be required.

Warm regards,



Dave Moore
Cell 213-840-7399
dpmoore@pacbell.net



Deena Rubinson

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