



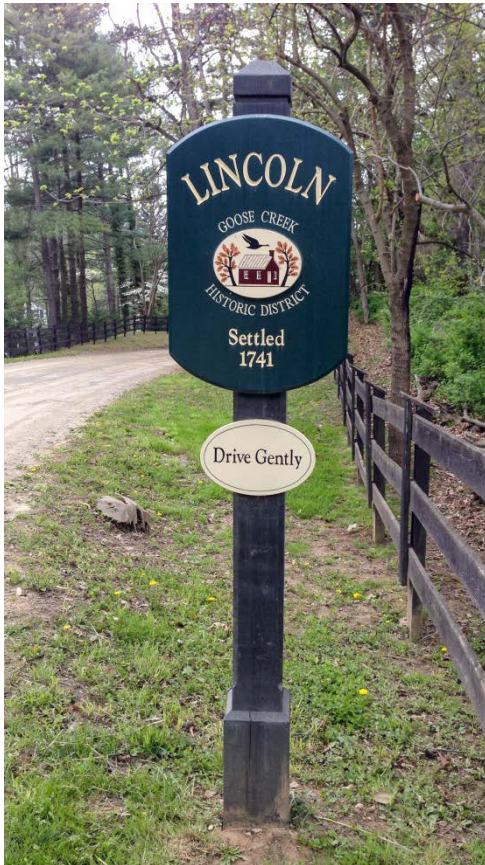
LINCOLN  
PRESERVATION  
FOUNDATION



***Preserving the Historical, Cultural and  
Natural Heritage of Lincoln and the Goose  
Creek Historic District  
while Achieving Growth and Economic  
Benefits***

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**Information Session  
May 17, 2015**





# Welcome and Objectives of Session



**This event is sponsored by the  
Lincoln Community League and Lincoln Preservation Foundation**

- **Objective of this Session is to raise awareness and have a dialog on:**
  - What makes Loudoun, the Goose Creek District and Lincoln a very special and unique place
  - How and with what tools are we protecting it while balancing the requirements for growth and development
- **At the end of the session we hope that you have a better understanding of**
  - **the unique character of our area** and why we should all support efforts for its preservation and conservation
  - **the tools available to protect this uniqueness** while providing benefits to the property owners and the community as a whole
    - ***Goose Creek Historic District***
    - ***Conservation Easements***



# Agenda



- **Introductions and Background**
  - Ard Geller – President LPF
  - Phil Daley for Jilori White and Harriet Wegmeyer – co Presidents LCL
- **Session 1: Goose Creek Historic District**
  - Heidi Siebentritt / Lauren Murphy – Loudoun County Department of Planning & Zoning
  - Aubrey Von Lindern - Virginia Department of Historic Resources (VDHR)
- **Session 2: Conservation Easements**
  - Paul Lawrence – Land Owner/Attorney
- **Call to Action and Wrap Up**
- **Refreshments and Networking**



# Part of Loudoun-wide Initiatives for Preservation and Conservation



[www.loudouncoalition.org](http://www.loudouncoalition.org)



[www.lincolnpreservation.org](http://www.lincolnpreservation.org)

[www.lincolncommunityleague.org](http://www.lincolncommunityleague.org)

## Research, Inform and Preserve the Heritage

- Historical Research
- Information and awareness
- Preservation and Conservation advocacy
- Preservation Projects

## Create and maintain a sense of Community

- Sponsor Social Events
- Welcome New Residents
- Operate the Post Office
- Provide compassionate help to needy residents

**Focused on Lincoln and the Goose Creek Historic District Area**

- Aldie Heritage Association
- Audubon Naturalist Society
- Banshee Reeks Chapter of the Archeological Society of Virginia
- Blue Ridge Center for Environmental Stewardship
- Catoctin Scenic River Advisory Committee
- Citizens Committee for the Cavalry Battles of Aldie, Middleburg, and Upperville
- Friends of Banshee Reeks Nature Preserve
- Friends of Claude Moore Park
- Friends of the Blue Ridge Mountains
- George C. Marshall Center at Dodona Manor
- Goose Creek Association
- Loudoun Archaeological Foundation
- Loudoun County Civil War Round Table
- Loudoun Heritage Farm Museum
- Loudoun Preservation Society
- Loudoun Watershed Watch
- Loudoun Wildlife Conservancy
- Mosby Heritage Area Association
- Piedmont Chapter, Virginia Native Plant Society
- Piedmont Environmental Council
- Snickersville Turnpike Association
- Sustainable Loudoun
- Unison Preservation Society
- Waterford Foundation



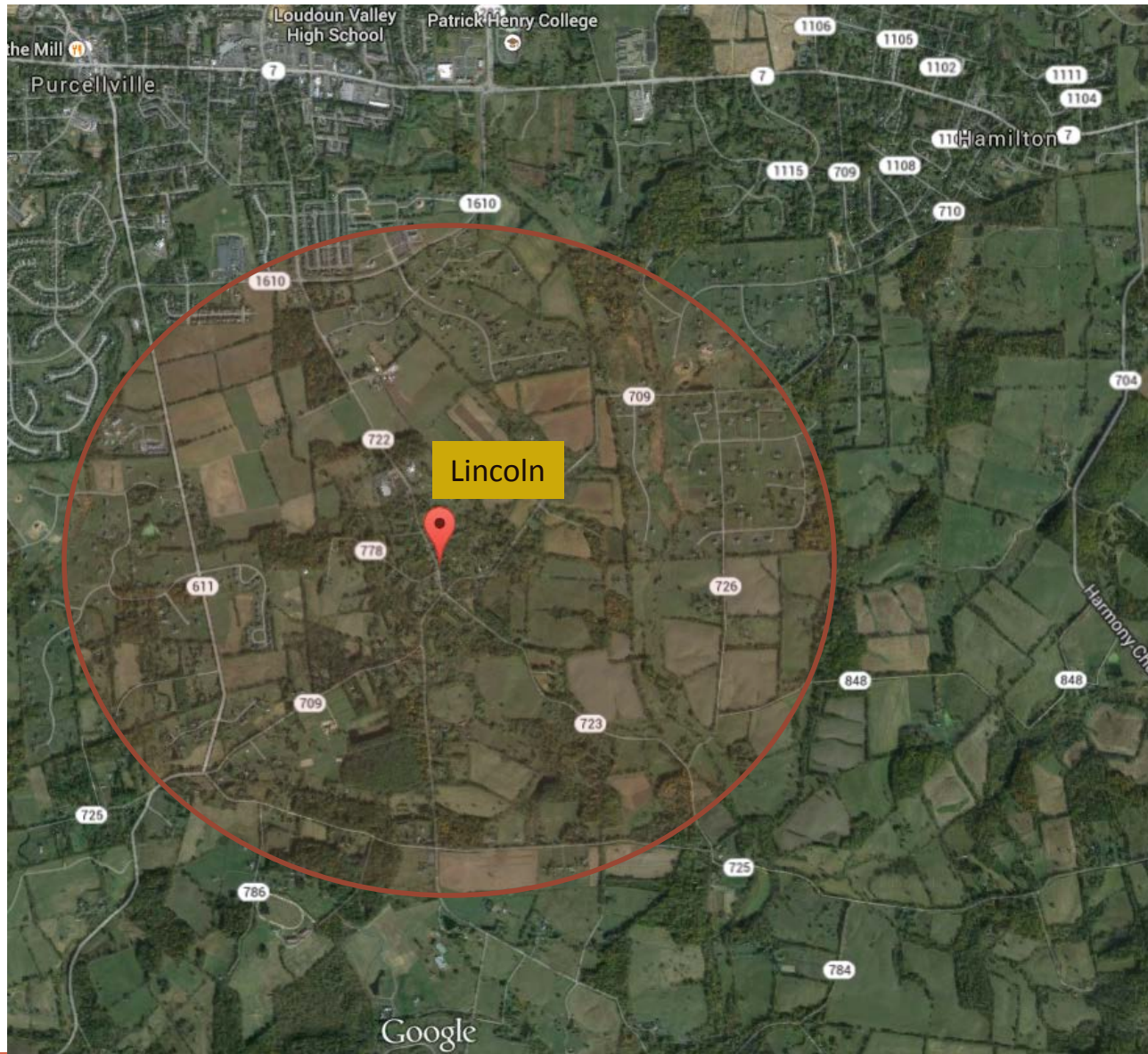


## • Introductions and Background

- Unique historical, cultural and natural significance of this area
- Why preservation is good and makes sense (historical/cultural commitment for future generations, economic benefits for both community and individuals)
- Approaches to Preservation and how they work
  - Historic Districts
  - Preservation and Conservation Easements
- Format of each session

- **Session 1: Goose Creek Historic District**
- **Session 2: Conservation Easements**
- **Call to Action and Wrap up**
- **Refreshments and Networking**

# Lincoln and Its Surrounding Area





# Unique Historical, Cultural and Natural significance of this area



## Historical & Cultural:

- Historical perspective – very unique because of the influence of the Quaker community on the path to freedom and emancipation of the Black community in this area during and after the Civil War (e.g. black schools, underground railroad, freed slaves, etc)
- Many of the families still exist and live in the same homes as they did 270 years ago (e.g. Browns, Janneys, Taylors, Rogers, Greggs, etc)
- Historical evidence is still present : 18<sup>th</sup> and 19<sup>th</sup> century homes, churches, Meeting House, Barns, Spring Houses, cemeteries, schools, etc
- Goose Creek rural roads have been in use since the mid 1700 and are still being used in their natural unpaved state

## Natural:

- Open green spaces, rolling hills of the Piedmont with views of the Blue Ridge mountains
- Agriculture and farming activities [e.g. Oakland Green, Dogwood Farm, etc]
- Hiking and riding trails
- Scenic streams and creeks
- Rich wildlife, e.g. White tailed deer, raccoons, opossums, red foxes, beavers, black bears, song birds, turtles, bald eagles, owls, etc

## Primary reasons that bring residents here:

- Historical residences
- Beautiful landscape
- Open green spaces
- Real sense of community
- ..... **Why did you move here ?**



# Aerial View of Lincoln (North)



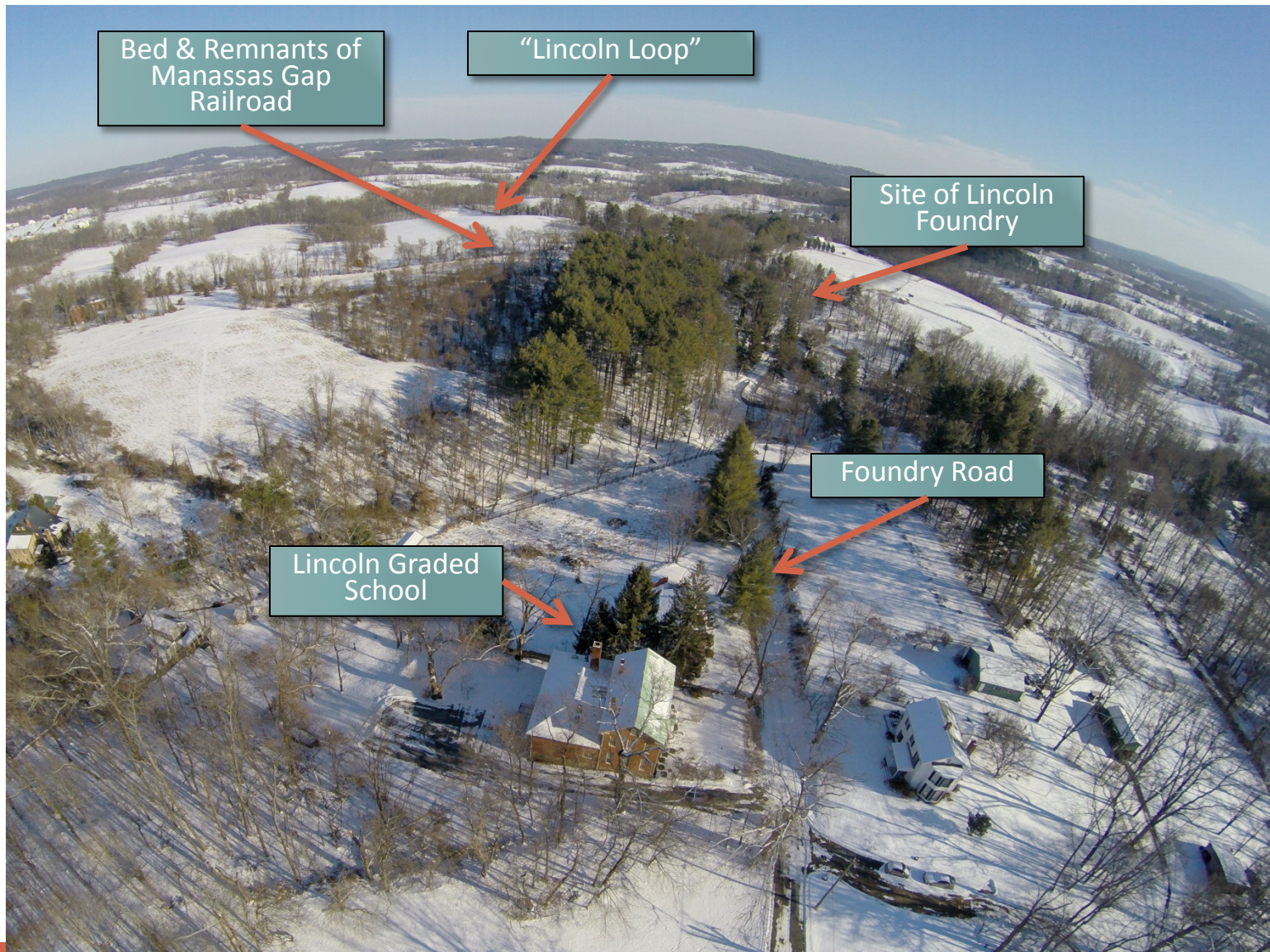


# Aerial View of Lincoln (North)

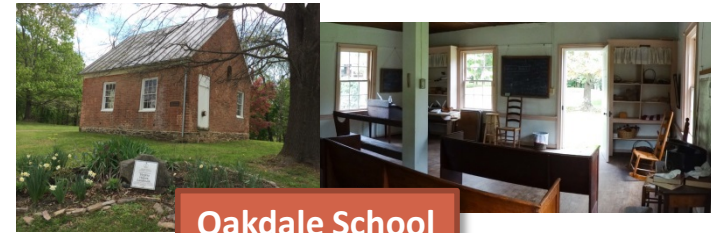




# Aerial View of Lincoln (South)





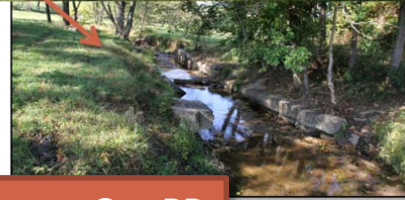


Oakdale School



Friends Meeting House

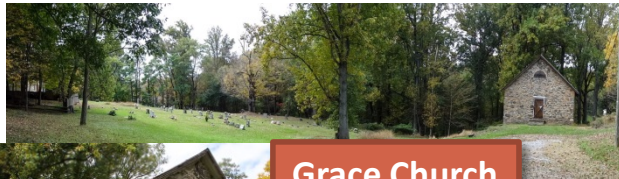
Manassas Gap RR



Colored School B



Janney Store/  
Post Office



Grace Church



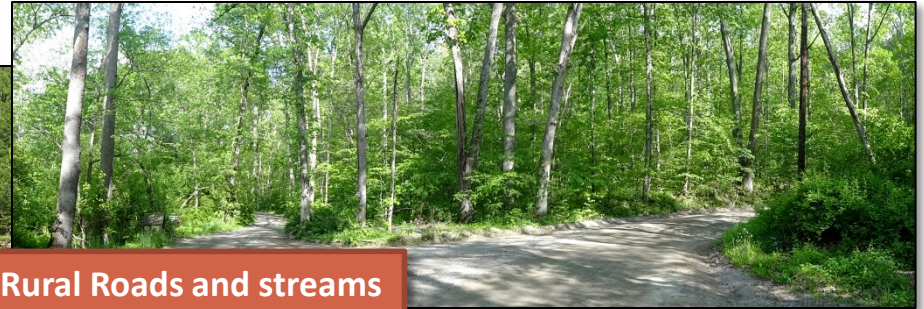
Lincoln Elementary School



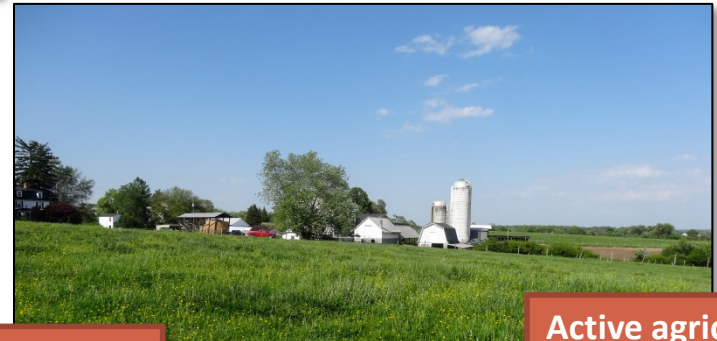




Rural Roads and streams



Open green spaces and spectacular views



Active agriculture



Green inside the village





# Strong Sense of Community



Our historical and cultural heritage is the foundation for our strong sense of community.

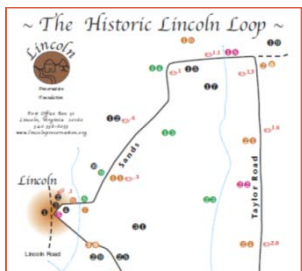
The Friends Meeting House, the Lincoln Elementary School, the historic homes, are the stage for our LCL Community activities

Annual Egg Hunt  
July 4<sup>th</sup> Parade  
Pumpkin Carving  
Carolling  
Annual Giving Tree

.....  
.....



## Lincoln Loop & Manassas Gap RR



Grace Church



## Brooks Lane Cabin



1970



Today



# Why is it important to preserve and protect the historical, cultural and natural heritage



- **Commitment for future generations of the historical, cultural and natural heritage**
- **Quality of Life Factors**
  - Low density housing and green spaces
  - Hiking, biking, riding trails
  - Strong sense of “community”
- **Personal Financial benefits for the Property Owners**
  - Tax benefits & cash from sale of tax credits
  - Maintains or enhances property values (many nationwide studies have confirmed this)
  - Tax incentives
- **Economic Value to the Greater Community in Western Loudoun**
  - B&Bs
  - Vineyards
  - Tourism



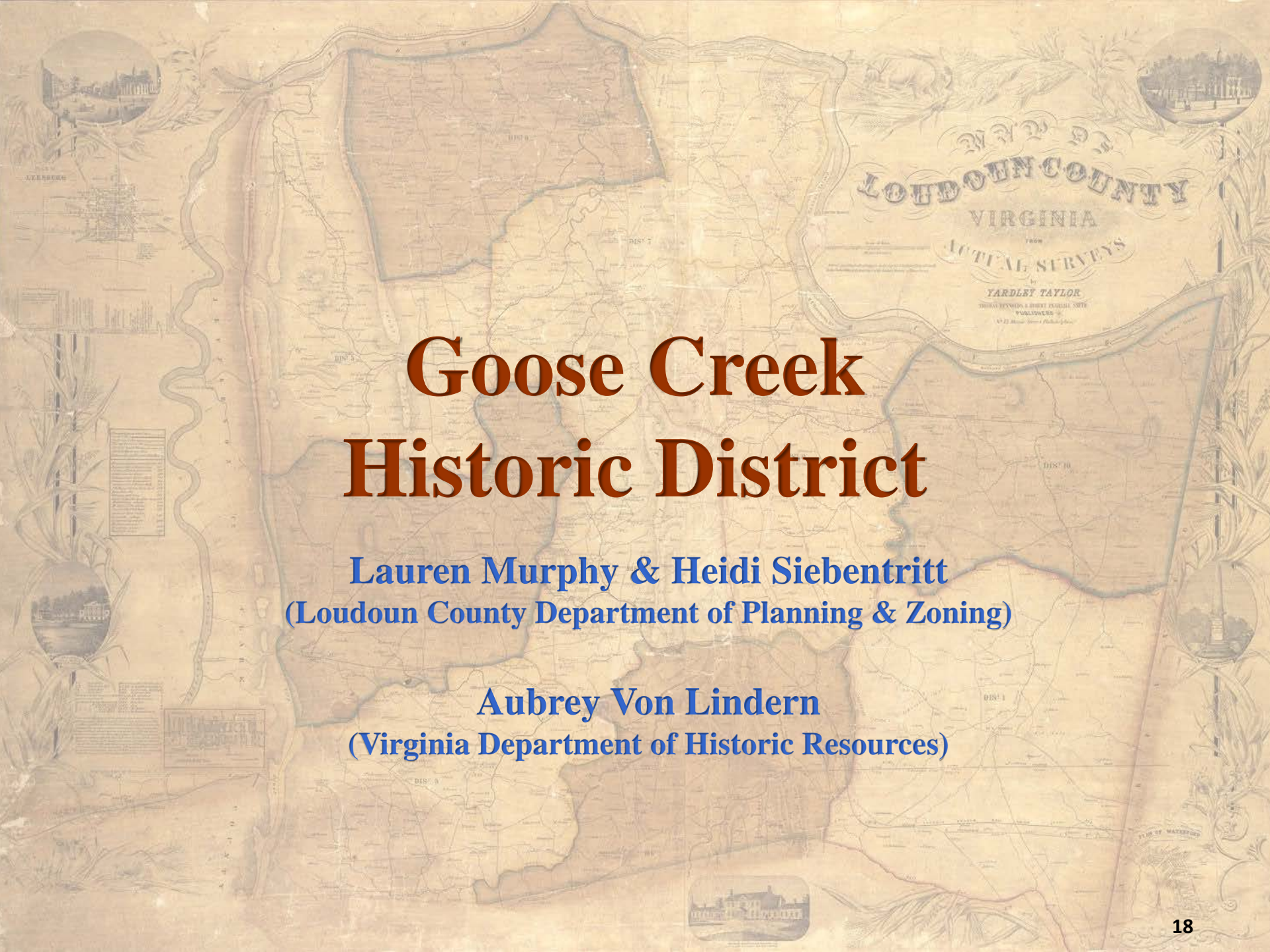
# Approaches to Preservation and how they work



- **Community involvement and advocacy – we should be driving**
  - Lincoln Preservation Foundation
  - Lincoln Community League
- **Session 1: Goose Creek Historic District**
  - Speakers:
    - Heidi Siebentritt – Loudoun County Department of Planning & Zoning
    - Lauren Murphy – Loudoun County Department of Planning & Zoning
    - Aubrey Von Lindern - Virginia Department of Historic Resources (VDHR)
- **Session 2: Conservation Easements & Historic Restorations**
  - Speakers:
    - Paul Lawrence – land owner/attorney
- **Format of each session**
  - What it is and its purpose
  - How it works – The details
  - Q&A



- **Introductions and Background**
- ➔ • **Session 1 - Goose Creek Historic District:**
  - What it is and its purpose
    - National / State / Local Historic Districts
  - How it works – The details
  - Q&A
- **Session 2 - Conservation Easements**
- **Call to Action and Wrap up**
- **Refreshments and Networking**



# Goose Creek Historic District

**Lauren Murphy & Heidi Siebentritt**  
(Loudoun County Department of Planning & Zoning)

**Aubrey Von Lindern**  
(Virginia Department of Historic Resources)



# Topics

- Historic districts defined
- The benefits of historic preservation
- Levels of historic district designation
  - Tax Credits
- Loudoun County's local historic districts
- Historic District Review Committee



Goose Creek Meeting



# What are historic districts?

- “A geographically definable area, urban or rural, possessing a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united by past events or aesthetically by plan or physical development. A district may also comprise individual elements separated geographically but linked by association or history.” (Secretary of the Interior)
- Districts may be designated by the federal, state, and/or local governments.
- A Bit of History
  - Charleston, SC – first local district established in 1931
  - Loudoun County – local districts established in
    - 1972 Waterford, Aldie, Oatlands
    - 1977 Goose Creek



# the benefits of living in a historic district

- Protected resources
- Economic Benefits
  - Designation maintains or enhances property values
- Tax Credits (fed/state districts)
  - 20% Federal Tax Credit for income-producing properties
  - 25% Virginia Tax Credit for all properties
- Environmentally Sustainable
  - Saves embodied energy
  - Prevents additions to land fill
  - Energy efficient design



Residence in  
Bluemont Historic District

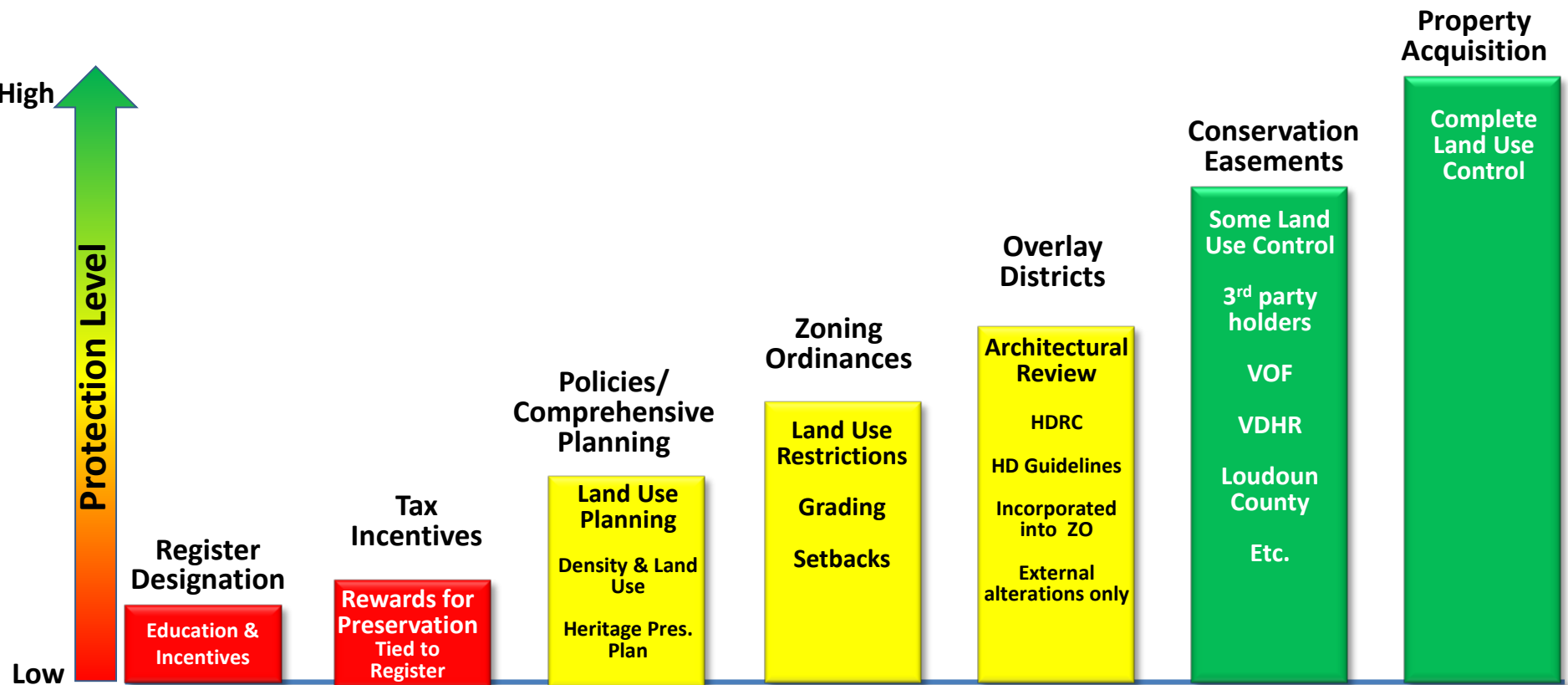


# Federal, state, & local historic districts

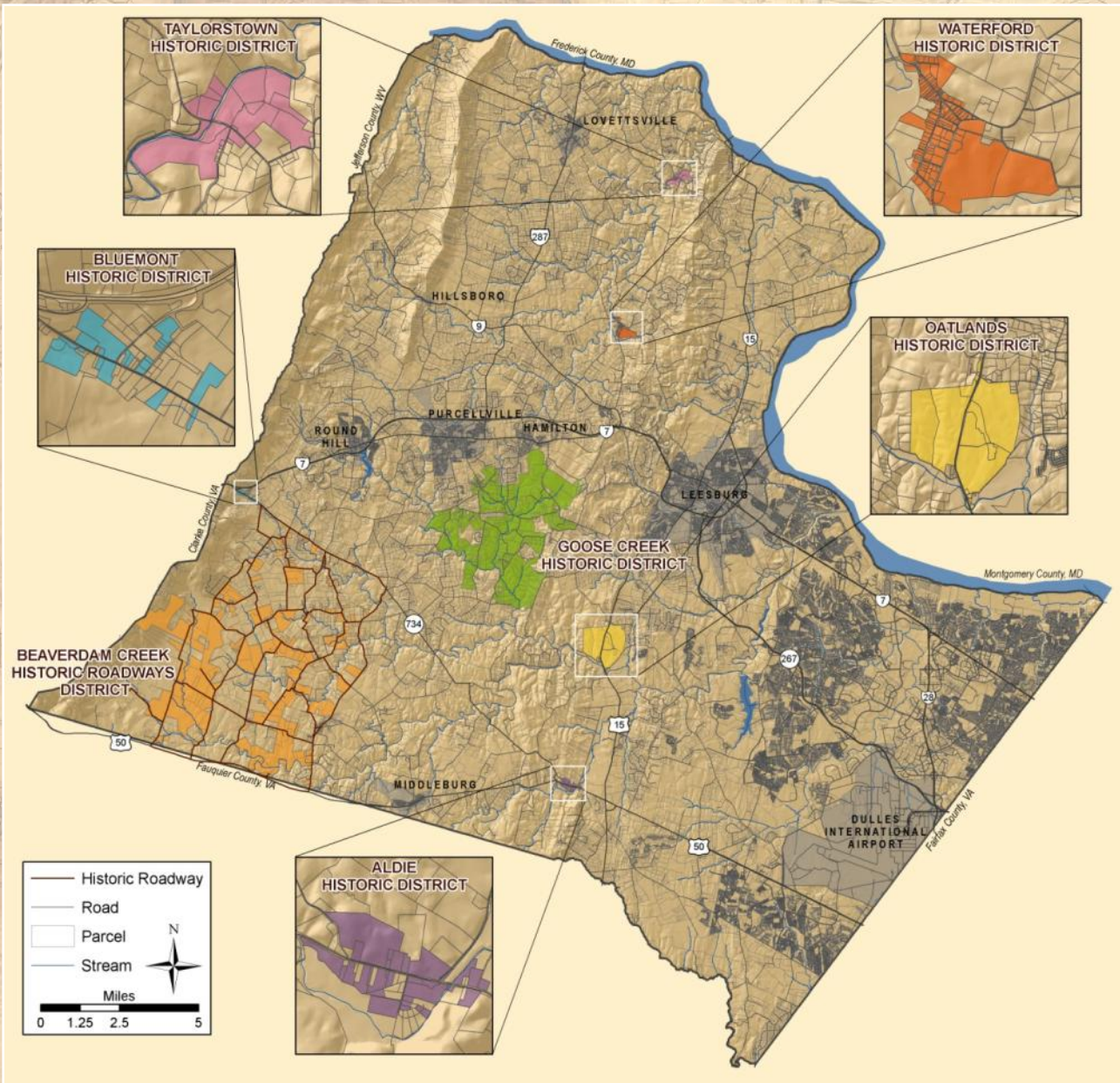
	Type	Designation	Review Protection	Tax Credits
<ul style="list-style-type: none"><li>• National Register of Historic Places</li><li>• National Historic Landmark</li></ul>	Federal	Honorary	Federally funded or permitted projects	Yes
Virginia Landmarks Register	State	Honorary	Federally funded or permitted projects	Yes
Loudoun County Historic and Cultural Conservation District	Local	Regulatory	Exterior building/structure changes, including new construction	No



# Historic Resource Protection



# Loudoun's historic districts



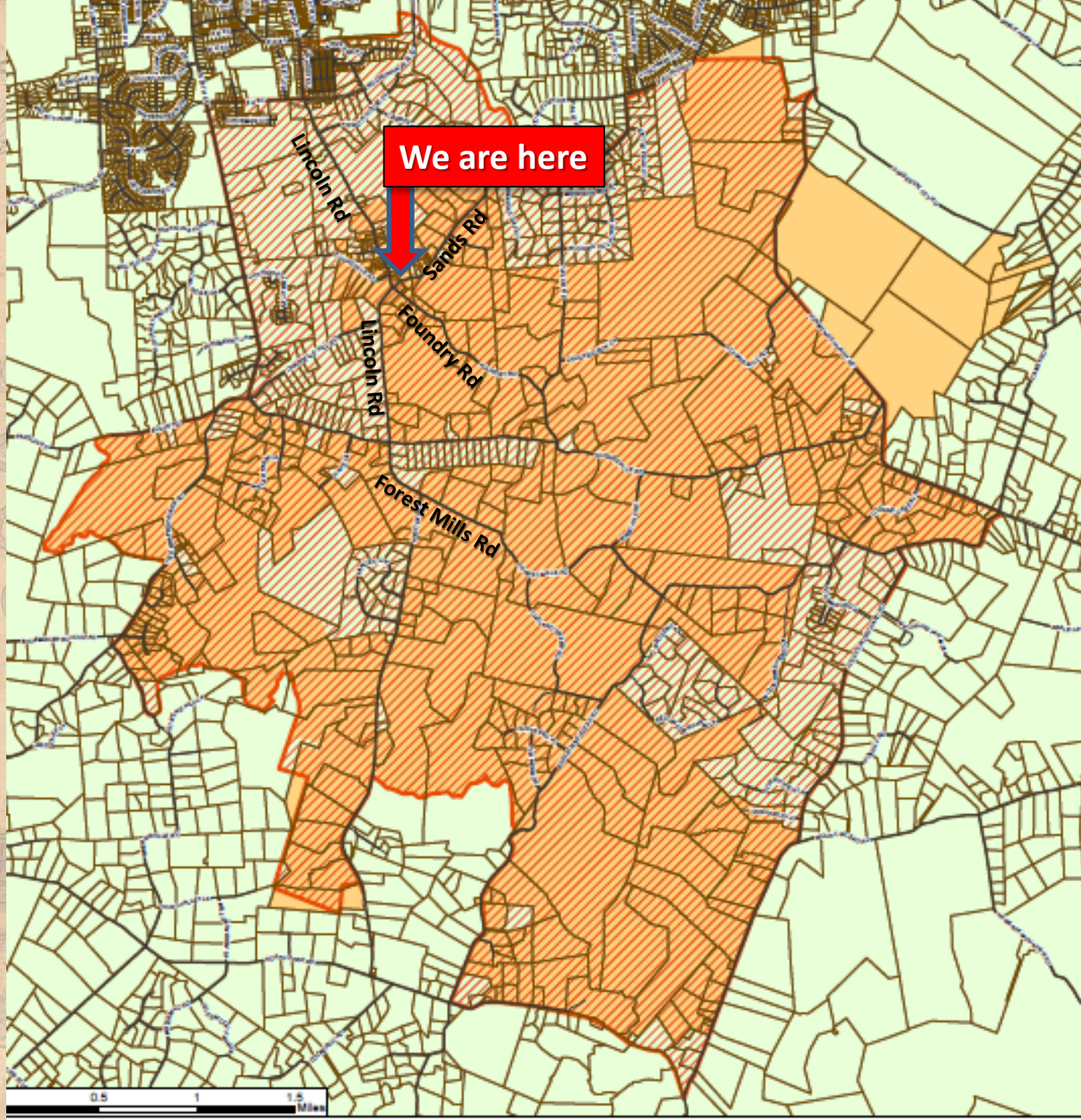




**Goose  
Creek  
Historic  
District**



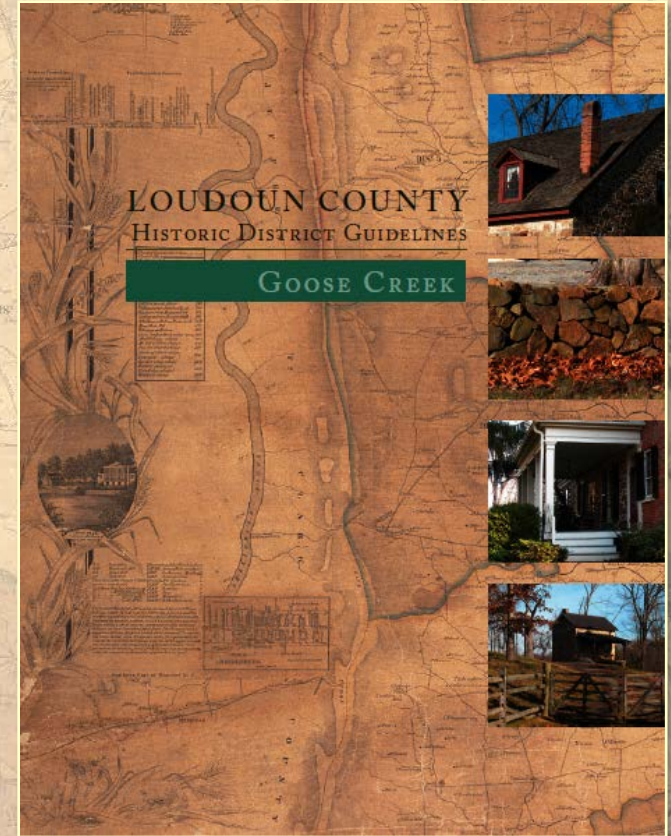
**National  
Register  
District**





# Loudoun County Zoning ordinance

- BOS adopted historic district overlay zone in 1972
  - Currently 6 Historic & Cultural Conservation Districts
  - 2 Historic Site Districts
  - 1 Historic Roadways District
- Goose Creek HD adopted in 1977
- Properties within the districts must comply with architectural guidelines (amended in 2008)
- Guidelines for each district ([www.loudoun.gov/historic](http://www.loudoun.gov/historic))
  - Seek to manage change
  - Ensure compatible development
  - Incorporated by reference into ZO





# The Historic District

- Getting into the District
  - Rezoning application
    - Two public hearings (PC & BOS)
    - Begins with a pre-app w/staff
  - Evidence that property is historic, adjacent to district, meets intent of ZO
- Getting out of the District
  - Must meet criteria in ZO for withdraw
  - Rezoning application
    - Two public hearings (PC & BOS)
    - Begins with pre-app w/ staff



# Historic District Review Committee

- 7 members, BOS appointed
- Tasked with reviewing Certificates of Appropriateness “CAPPs”
  - Required for exterior projects (including demo)
  - Not required for interior projects
  - Applications are submitted through DPZ, reviewed for compatibility with Guidelines, before moving onto HDRC
    - HDRC decisions are binding/final unless appealed to the BOS
  - BOS adopted a new process in 2011:
    - CAPA – Certificate of Appropriateness Administrative
    - Minor projects that meet the Guidelines
    - Approved by Staff



# Changes in Recent Years

I didn't know I  
was in the  
District!

HDRC

All I wanted was  
a fence!

The Guidelines don't  
address my project!



# Interactive Website

*Site Tools »*

- Historic District Review Committee »
- Historic District Guidelines »
- Historic District Regulations »
- Maps »
- Joint Architectural Review Board »
- Tax Credit Workshop »

 VOLUNTEER/CONNECT

LOUDOUN ON

GOVERNMENT SERVICES BUSINESS HOW DO I... ABOUT LOUDOUN

[Home](#) > [Government](#) > [County Departments](#) > [Departments H-Z](#) > [Planning and Zoning](#) > [County Heritage Resource Preservation](#) > [County Historic Districts](#) > Historic District Interactive Website

## Historic District Interactive Website



—Select a Historic District to Explore—







# Questions?



**Contact the Loudoun County Department of Planning & Zoning for more information**

**Phone: (703) 777-0246**

**E-mail: [dpz@loudoun.gov](mailto:dpz@loudoun.gov)**

**Website: [www.loudoun.gov/historic](http://www.loudoun.gov/historic)**



- **Introductions and Background**
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# Conservation Easements & Historic Rehabilitations



- **Easements protect property in perpetuity from intensive development and generate transferable VA tax credits**
- **Land preservation in Loudoun's AR-1 zoning area offers a somewhat unique opportunity to generate lots of cash**
- **Historic rehabilitations preserve historic structures for future generations & can generate state & federal tax credits**
- **Being in a historic district guarantees access to VA & Fed rehabilitation credits for contributing properties**





# Example Property 100 Acres



Address	Owner	Tax ID	Comment	Acres	Value	Per Acre
10000 Foundry Rd	Janney, Taylor Brown	123-45-6789-000	"Friendly Dale" & 20 acres	20	\$400,000	\$20,000
10001 Foundry Rd	Janney, Taylor Brown	987-65-4321-000	Farm tract	80	\$800,000	\$10,000
				100	\$1,200,000	\$12,000



# Cash from Tax Credit Sale



Description	Acres	\$ Per Acre	\$ Total	%	Potential Benefit or Cost
Current value of farm per tax assessor	100	\$12,000	\$1,200,000		
Potential addition to value in hands of subdivision developer (per qualified appraiser)	100	\$16,000	\$1,600,000		
Total potential value in hands of subdivision developer	100	\$28,000	\$2,800,000		
Value of donation of conservation easement (per qualified appraiser)	100	\$16,000	\$1,600,000		
Value of VA land preservation tax credit @40%	100	\$16,000	\$1,600,000	40%	\$640,000
Cost to VA taxpayer of making VA tax credits transferable (5% x 40%)	100	\$16,000	\$1,600,000	2%	\$32,000
Net value of transferable VA tax credits after 5% X 40% charge by state	100	\$16,000	\$1,600,000	38%	\$608,000
Cash market value of transferable tax credits sold to a tax credit exchange @ 80% to 90% of the 38% transferable tax credit (85% x 38% = 32%)	100	\$16,000	\$1,600,000	32%	<b>\$516,800</b>
Out-of-pocket cost estimates:					
Survey					\$7,500
Development plan (land planner, engineer sign off on plat, soil work)					\$20,000
Appraisal					\$7,500
Legal fee for drafting & negotiation of conservation easement					\$7,500
Land trust application fee					\$2,500
Baseline property report (required by IRS regs)					\$2,500
Stewardship fee to land trust (varies by organization, some do not charge this fee)					\$10,000
Total potential out-of-pocket costs					<b>\$57,500</b>
<b>An Easement Exchange may be willing to advance these cost if you agree to sell the credits to them.</b>					





# Other Tax Benefits



- **\$1.6M charitable contribution can be deducted on federal and state income tax returns**
  - Limited to 30% of AGI, but can be carried forward for 5 years
  - If Janney has \$200k AGI per year, he gets \$60k deduction per year
  - If tax bracket is 30%, its worth \$18k each year for 5 years or \$90k
- **For larger estates, there's also an estate tax benefit through reduction of the value of the gross estate**
- **For local property tax purposes, there's a benefit in guaranteeing taxation at agricultural use value**



# Rehabilitation Tax Credits



- **For Rehabilitation of historic structures**
- **VA credit of 25% of approved costs**
  - For buildings on VA register or contributing property in historic district like Goose Creek
  - Applies to residential properties as well as rental and business-use properties
- **Fed credit of 20% of approved costs**
  - For buildings on Nat'l Register or contributing property in historic district like Goose Creek
  - Applies mostly to owner-occupied properties used in trade or business
- **Fed credit of 10% of approved costs**
  - For any historic structure
  - Applies mostly to owner-occupied properties used in trade or business



# Mountville Church Example

Category	General Contractor	Other Contractors	Interest & Taxes	Total
Architects, Engineers & Consultants	\$0.00	-\$11,386.67	\$0.00	-\$11,386.67
Contractor Job Management & Permits	-\$9,434.69	\$0.00	\$0.00	-\$9,434.69
Roof Structure, Eaves Repairs & Roof Shingles	-\$69,472.59	\$0.00	\$0.00	-\$69,472.59
Exterior Walls, Foundation, Chimneys, Rock Fences & Mounting Block	-\$15,716.51	-\$7,946.00	\$0.00	-\$23,662.51
Windows	-\$21,774.00	\$0.00	\$0.00	-\$21,774.00
Front Porch & Steps	-\$17,410.77	\$0.00	\$0.00	-\$17,410.77
Floors & Floor Structure	-\$26,335.56	\$0.00	\$0.00	-\$26,335.56
Doors, Interior Carpentry & Woodwork	-\$70,007.89	\$0.00	\$0.00	-\$70,007.89
Attic Storage Area	-\$7,079.57	\$0.00	\$0.00	-\$7,079.57
Interior Walls, Ceiling & Finishes	-\$44,633.46	\$0.00	\$0.00	-\$44,633.46
Electrical Systems	-\$33,335.96	-\$4,467.39	\$0.00	-\$37,803.35
Plumbing, Water & Sewer	-\$25,762.67	-\$2,858.78	\$0.00	-\$28,621.45
HVAC System	-\$35,275.73	\$0.00	\$0.00	-\$35,275.73
Hardware	-\$5,700.98	\$0.00	\$0.00	-\$5,700.98
Insulation	-\$2,788.22	\$0.00	\$0.00	-\$2,788.22
Site Work	-\$5,470.06	-\$4,000.00	\$0.00	-\$9,470.06
Dumpster & Cleanup	-\$5,828.27	-\$1,409.15	\$0.00	-\$7,237.42
Misc.	-\$1,214.02	\$0.00	\$0.00	-\$1,214.02
Construction Period Interest	\$0.00	\$0.00	-\$27,822.31	-\$27,822.31
Construction Period Taxes	\$0.00	\$0.00	-\$1,656.99	-\$1,656.99
DHR Application Fees	\$0.00	-\$800.00	\$0.00	-\$800.00
Accountant Fees	\$0.00	-\$4,500.00	\$0.00	-\$4,500.00
<b>Total Costs</b>	<b>-\$397,240.94</b>	<b>-\$32,067.99</b>	<b>-\$29,479.30</b>	<b>-\$464,088.23</b>

# Lesson Learned

Actual Credits Outside the Goose Creek Historic District:				
	Total approved costs		\$464,088	
	VA tax credit @ 25%		\$116,022	
	Fed tax credit @ 10%		\$46,409	
	Total tax credits		\$162,431	
If Only I Had Been in the Goose Creek Historic District				
	Total approved costs		\$464,088	
	VA tax credit @ 25%		\$116,022	
	Fed tax credit @ 20%		\$92,818	
	Total tax credits		\$208,840	
Difference			\$46,409	

**Lesson:**  
 Buy a Contributing  
 Property in Goose Creek  
 Historic District





# Agenda



- **Introductions and Background**
- **Session 1: Goose Creek Historic District**
- **Session 2: Conservation Easements**



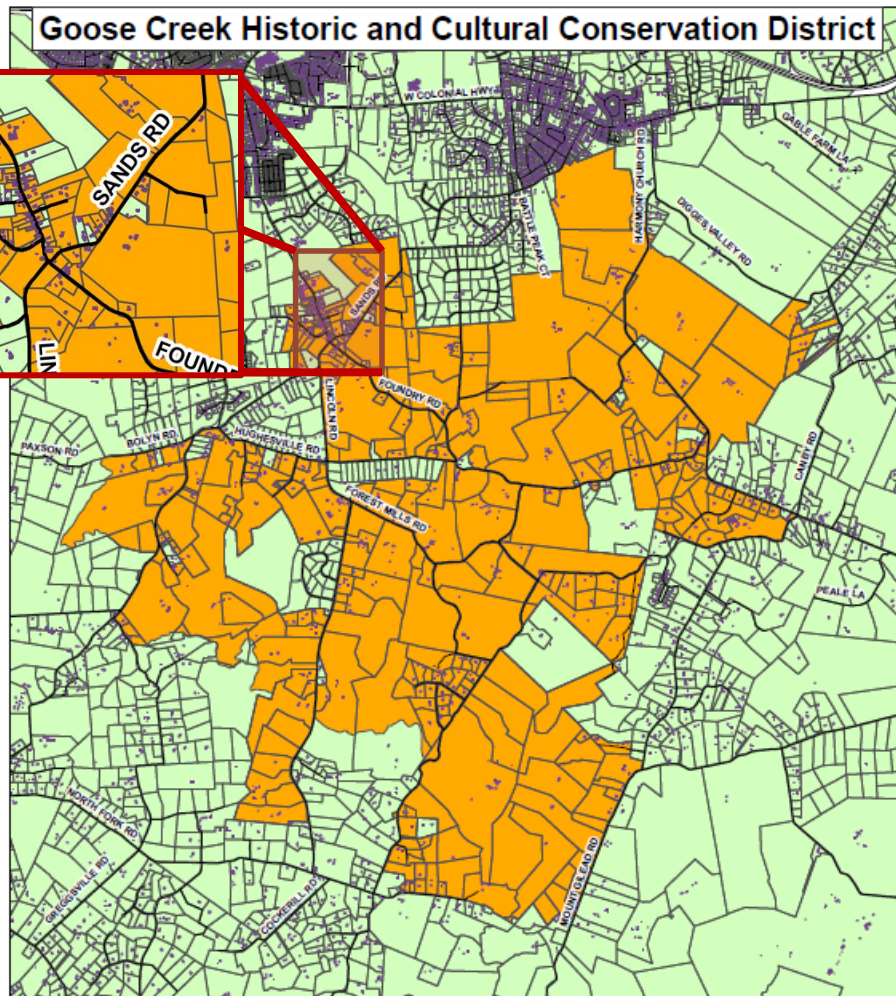
## • **Call to Action and Wrap up**

- Historic Districts
- Conservation Easements
- LPF Preservation activities and projects
- Closing Remarks

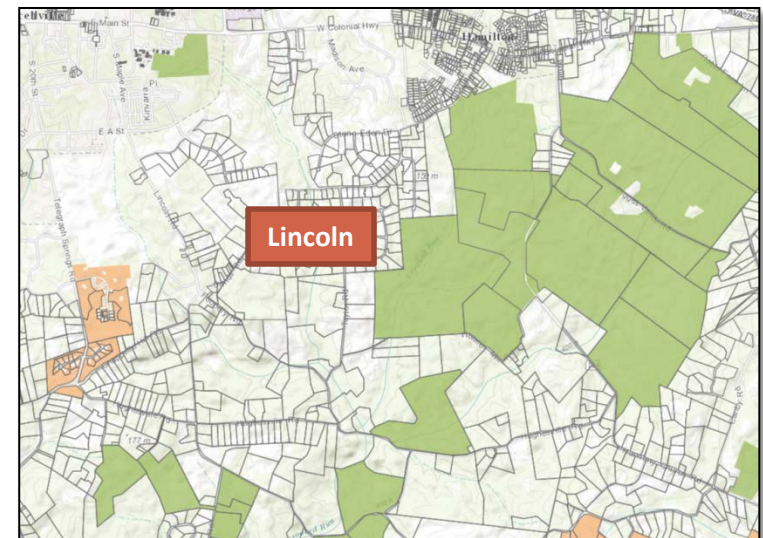
- **Refreshments and Networking**

# Many “gaps” and Many Opportunities

## Goose Creek Historic District



## Conservation Easements







# Call to Action – Next Steps



- **Historic Districts**

- Closing the gaps
- LPF as advocate for our residents to help streamline the process with the HDRC and provide advice
- Heidi Siebentritt and Lauren Murphy as “advisors” prior to HDRC formal applications

- **Key Contacts:**

- Ard Geller (LPF): [ardg@atexconsulting.com](mailto:ardg@atexconsulting.com)
- Carol Dukes (LPF): [Mycompost@aol.com](mailto:Mycompost@aol.com)
- Jeanne Smith (LPF): [caziwsmith@gmail.com](mailto:caziwsmith@gmail.com)
- Jean Brown (LPF): [oaklandbb@aol.com](mailto:oaklandbb@aol.com)
- Heidi Siebentritt (Loudoun County): [Heidi.Siebentritt@loudoun.gov](mailto:Heidi.Siebentritt@loudoun.gov)
- Lauren Murphy (Loudoun County): [Lauren.Murphy@loudoun.gov](mailto:Lauren.Murphy@loudoun.gov)

- **Conservation Easements**

- Follow up one-on-one meetings to help and advise interested landowners

- **Key Contacts:**

- Paul Lawrence: [plawrence@waterskraus.net](mailto:plawrence@waterskraus.net)



## Wrap up



### Research, Inform and Preserve the Heritage

- Historical Research
- Information and awareness
- Preservation and Conservation advocacy
- Preservation Projects

[www.lincolnpreservation.org](http://www.lincolnpreservation.org)

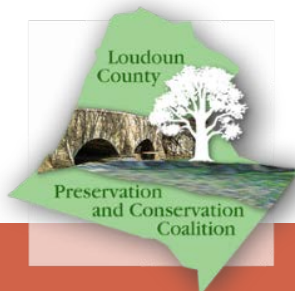


### Create and maintain a sense of Community

- Sponsor Social Events
- Welcome New Residents
- Operate the Post Office
- Provide compassionate help to needy residents

[www.lincolncommunityleague.org](http://www.lincolncommunityleague.org)

**Working together to keep this a great place to live in  
with a strong sense of community**



**Collaborating with Loudoun County Preservation and Conservation Coalition (LCPCC) to maximize synergies with other preservation organizations in Loudoun County**





# Visit our Websites / Facebook for Details

[www.lincolnpreservation.org](http://www.lincolnpreservation.org) [www.lincolncommunityleague.org](http://www.lincolncommunityleague.org)



## Oral Histories

### Katherine Shorts Gibson (1909-????)

Katherine Gibson was born in 1909 and at ninety-five, was the oldest surviving member of the Grace Methodist Episcopal Church at the time of our interview in 2004. She was one of the last officers of the Loudoun County Emancipation Association in Parrotville before it dissolved in the late 1960's.

She provided the following oral history to Carol Martin Dukes and Reggie Simon at her home in Maryland. Her comments pertain to the Grace Methodist Episcopal Church in Lincoln.



Katherine Shorts Gibson, March 10, 2004:

The organ was on the left side, then the choir chain, the pulpit and three chairs for the minister and his assistants. There were no immersion bars. There was a regular table to form that they took collections on. There were pictures on the walls—pictures of old ministers. When it got warm, we raised the windows. There were no fans. There were no stoves. That came up down below. They used coal down there. In the basement was a huge range with six burners. It had a bread warmer. There was a special name for it—I can't remember what it was. It had an oven. The basement was all finished—the ceiling too. If some of it is missing—it's because someone tore it down—wherever was living there I suppose there was a coal bin downstairs.

### Old Manassas Gap Railroad Bed



Category: Site  
Historical Dates: 1853-1857  
Threat Level: High  
Location: See maps below

The bed stretches through the Lincoln Loop, and crosses Skunk Road near the Lincoln Out. Parts of the Loudoun branch of the Manassas Gap Railroad survive here. In March 1853, construction began, the route extended 29 miles, from Centerville to Parrotville. The Civil War interrupted and work was discontinued in 1862. The historical marker is 100 feet north of the site.

### Historical Photos



## General info

## Detail Site info

## Event Photos

## Facebook Page

## Calendar of Events

2015

January 25	3:00 Gilchrist, 1885
February 23	Annual Meeting (Goose Creek Friends Meeting House)
April 4	Egg Hunt and Games (Lincoln Elementary School)
April 11	KLB Kick-Off (Post Office)
June 16	Lincoln Elementary Citizenship Award (Lincoln Elementary School)
May 31	Photos/Social
July 4	Parade and Pot Luck (Goose Creek Friends Meeting House)
September 13	Ice Cream Social (Goose Creek Friends Meeting House)
October 24	Pumpkin Carving/Decorating Contest (Post Office)
October 31	Halloween in Lincoln (Village)
December 1-16	Giving Tree/Adopt a Family (Post Office)
December 18	Candling and Bunting, Gift Wrapping (Village)

### Planned Events

January



### 2012 Events

#### Pumpkin Carving Contest



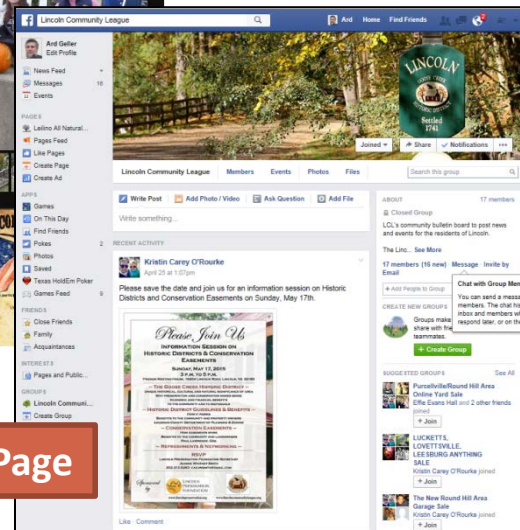
### 4th of July

Residents of Lincoln gathered July 4th to celebrate Independence Day and enjoy our hometown. The program included a parade and blue were prominent in the crowd of 150.

Included the Boy Scouts, many others. The program included a lecture of Independence—Bark

you Sarah Brown!

Den Smith as MC of the event kept the program on





# Agenda



- **Introductions and Background**
- **Session 1: Goose Creek Historic District**
- **Session 2: Conservation Easements**
- **Call to Action and Conclusion**

## • **Refreshments and Networking**

- **Get to know people:**
  - that are in the Historic district and are willing to share experiences
  - that have put their properties in Conservation Easements and are willing to share experiences
  - from the Loudoun County Department of Planning & Zoning to ask your questions and get clarifications
  - from the Lincoln Community League and Lincoln Preservation Foundation that are working hard to support the Lincoln and Goose Creek community in trying to keep it a great place to live in

**Enjoy the evening and Thank You for coming**

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