



CITY OF COTTONWOOD  
CITY COUNCIL CHAMBERS  
826 N. MAIN STREET

## HISTORIC PRESERVATION COMMISSION

### AGENDA

December 9, 2015 6:00 P.M.

1. CALL TO ORDER.
2. ROLL CALL.
3. APPROVAL OF MINUTES OF November 18, 2015 MEETING
4. INFORMATIONAL REPORTS AND UPDATES: *A brief summary of current events by Chairperson, Commission members, and/or staff. (The public body does not propose, discuss, deliberate, or take legal action on any matter brought up during this summary unless the matter is properly noticed for legal action.)*
5. CALL TO THE PUBLIC: *This is the time for the public to comment on any matter that does not appear on the agenda. Commission members may not discuss items not identified on the agenda. Action taken as a result of public comment will be limited to directing staff to study the matter, responding to criticism, or scheduling the matter for consideration at a later date. Comments are limited to five minutes for each person*
6. OLD BUSINESS: The following items are for Discussion, Consideration and Possible Action by the Commission:
  - a. Historic Preservation Small Grant Program Requirements-Staff.
    1. Revised Review Criteria.
    2. Conservation Easements for Historic Preservation.
7. NEW BUSINESS: The following items are for Discussion, Consideration and Possible Action by the Commission:
  - a. Historic Landmark Certificate-DRAFT.
  - b. Case Study: Historic Preservation of Taco Bell “Numero Uno”.
8. ADJOURNMENT.

***Pursuant to A.R.S. § 38-431.02(B) the Commission may vote to go into executive session on any agenda item for discussion and consultation for legal advice with the City Attorney.***

***The Cottonwood Council Chambers is accessible to the handicapped in accordance with Federal “504” and “ADA” laws. Those with needs for special typeface print or hearing devices may request these from the Planning Department at 634-5505 (TDD 634-5526). All requests must be made at least 24 hours before the meeting.***

**City of Cottonwood**  
**Historic Preservation Commission Regular Meeting**  
**Minutes**  
**November 18, 2015 6:00 P.M.**  
**Council Chambers 826 N. Main Street, Cottonwood, Arizona**  
**86326**

**1. CALL TO ORDER**

Chairman Elinski called the meeting to order at 6:00 p.m.

**2. ROLL CALL**

**Historic Preservation Commission Members Present:**  
Tim Elinski, Chair      Glenda Farley      Ryan Bigelow  
Karen Leff              Marie Palowoda

**Historic Preservation Commission Members Absent:**  
Annabel Sclipa Vice Chair      Christian Vernosky

**Staff Members Present:**  
Berrin Nejad, Community Development Director  
Charlie Scully, Community Development Planner  
Tyler Roberts, Community Development Assistant Planner

**3. APPROVAL OF MINUTES FOR OCTOBER 14, 2015 MEETING**

**Motion:**              *To approve the minutes from 10/14/2015*

**Made by:**            *Commissioner Palowoda*

**Second:**            *Commissioner Leff*

**Vote:**                *Unanimous*

**4. INFORMATIONAL REPORTS AND UPDATES**

1.) Historic Home Tour Update-Ryan Bigelow and Tim Elinski updated commission on the outcome of the tour.

**5. CALL TO THE PUBLIC**

No comments.

**6. NEW BUSINESS**

- a. **HISTORIC PRESERVATION SMALL GRANT PROGRAM REQUIREMENTS-** Staff Planner Scully made a brief presentation on the small grant program requirements. Chairman Elinksi thought that the form that Scully prepared looked good. Would like to vote on this, commissioners to send comments to staff in two weeks. All the documents (application, form, etc.) come back to the commissioner at the next meeting (December 9, 2015) for the commission to vote on it. Commissioner Farley mentioned that a press release can be done to inform the public on the matching funds. Chairman Elinksi responded if there is a maximum amount, it will depend on the home tour's success in a given year. Chairman Elinksi thinks that the money should go to one recipient. Commissioner Palowoda thinks that the funds should be divided to more than one owner. Commissioner Farley mentioned that the "Landmark Certificate" for landmarked properties, the owners should have one so that they can place it on the window, or somewhere else within the building. Staff to work on a certificate.

**7. ADJOURNMENT**

***Motion:***            ***To adjourn the meeting.***

***Made by:***        ***Commissioner Bigelow***

***Second:***        ***Commissioner Palowoda***

***Vote:***            ***Unanimous***

The meeting was adjourned at 6:52 p.m.

## **HISTORIC PRESERVATION MATCHING GRANT PROGRAMS**

### **FLAGSTAFF**

#### **"Historic Facades and Signs Grant"**

50/50 cash Match

Up to \$10,000

Certificate of Appropriateness - first

Fund Source: BBB Tax

### **PHOENIX**

#### **"Exterior Rehabilitation Grant"**

50/50 cash match

Min. \$5,000 – Max. \$10,000

Must be listed Phoenix Historic Property register

2 cost estimates

Title Report

Conservation Easement – Grant used for City to purchase easement

Deed of Conservation Easement (15 year)

Fund Source: Voter-approved HP Bond Program (\$10M +)

### **SEDONA**

#### **"Small Grant Program"**

50/50 cash match

Min. \$1,000 – Max. \$4,000 Max.

Certificate of Appropriateness

### **TUCSON**

#### **"Façade Improvement Program"**

Fund Source: Public and Private sources.

Downtown Tucson Partnership – program administration

50/50 match

Must be listed National Register of Historic Places or be eligible

Two Levels:

1. Major: \$90,000 / \$125,000
  - a) Round 1 - up to \$5,000 design/architecture
  - b) Round 2 – up to \$105,000
2. Minor: \$5,000

Conservation Easement:

Interest-free forgivable loan secured by 15-year Façade Easement

1. 15-year Loan Agreement between City of Tucson and Property Owner
2. 15-year Façade Easement Agreement



**City of Cottonwood  
Historic Preservation Commission  
Historic Preservation Small Grant Program  
2016 Requirements**

**Table of Contents**

**Program Overview**

**Eligible Properties:**

**Grant Amount:**

**Match Grant Contribution Requirement:**

**Reimbursement Program:**

**Successive Year Grant Requests:**

**Project Eligibility Requirements:**

**Historic Preservation Categories:**

**Eligible Grant Activities:**

**Application Process**

**Pre-Application Meeting:**

**Preliminary Construction Plans and Cost Estimates:**

**Application Deadline:**

**Technical Review Committee:**

**Historic Preservation Commission Review:**

**Review Criteria (Parts 1-5):**

**Award and Project Implementation**

**Notice of Grant Award:**

**Disbursement of Funds:**

**Project Time Frame:**

**Site Visits:**

**Termination/Suspension:**

**Project Eligibility Requirements:**

1. Property is located within the City of Cottonwood.
2. Property is listed in the Cottonwood Historic Landmark Registry.
3. Proposed activity shall obtain Certificate of Appropriateness, if required.
4. Property is in compliance with all other City code requirements.
5. Application is complete at the time of submittal. All application submittal requirements are included.
6. Application is signed and submitted by the property owner or authorized representative.

**Historic Preservation Categories:** Grant applications may be applied to the following three historic preservation categories:

**1. Preservation.**

The act or process of applying measures necessary to sustain the existing form, integrity and materials of a historic property. Work, including preliminary measures to protect and stabilize the property, generally focuses upon the ongoing maintenance and repair of historic materials and features rather than extensive replacement and new construction.

**2. Rehabilitation.**

The act or process of making possible a compatible use for a property through repair, alterations and additions while preserving those portions or features which convey its historical, cultural and architectural values.

**3. Restoration.**

The act or process of accurately depicting the form, features and character of a property as it appeared at a particular period of time by means of the removal of features from other periods in its history and reconstruction of missing features from the restoration period.

**Eligible Grant Activities:** Rehabilitation, preservation, or restoration of exterior portions of locally landmarked historic buildings, structures, and properties, including but is not limited to:

1. Roofs.
2. Windows and Doors.
3. Building Walls and Siding.
4. Porches.
5. Foundations.
6. Awnings and Covered Walkways.
7. Signs.
8. Architectural Ornamentation.
9. Fences and Site Walls.
10. Masonry Repointing.
11. Painting.
12. Reversal of inappropriate alterations and reconstruction of original architectural elements based on historic documentation.

**Part 3 - Historical Significance – (15 points)**

Based on National Register criteria, the historical significance section documents information on one or more off the following aspects of the properties history. Where known, provide references for sources of information.

- A. Age. Estimate dates of initial construction and any major reconstruction.
- B. Event. Describe the relationship of the property to any historic event that may have taken place there.
- C. Person. Describe any builder, architect, occupant, resident or other person with a prominent relationship with the property.
- D. Design/Construction. Provide information if the building or property is an example of a particular style of architecture, building technique or street contribution.
- E. Information Potential. Does recognition of resource have potential to provide other relevant information regarding the development of the community?

**Part 4 - Scope of Work – (65 points)**

This section has the highest emphasis since the scope of work describes the proposed activity in detail. Include a narrative description, as well as construction plan drawings. The scope of work shall describe all related activity with emphasis on historic preservation. All materials shall be identified on plans with a material list provided.

**Part 5 – Construction Cost Estimates – (10 points)**

Depending on the scope of work, the construction cost estimates may be provided by the applicant or may be based on professional review. The cost estimates shall show total costs, including labor and materials.

**Award and Project Implementation**

**Notice of Grant Award:** Once an application has been reviewed and a grant awarded, City staff shall issue a Notice of Grant Award to the property owner. Work cannot begin until the applicant has received a copy of the Notice of Grant Award. The applicant is also required to obtain all other necessary permits and approvals from applicable City departments prior to commencing any work, including, but not limited to, building permits, right-of-way use permits and planning approvals.

**Disbursement of Funds:** Historic Preservation Small Grant Program funds are provided on a reimbursement basis once the entire project is completed. The property owner is responsible for notifying the Community Development Department when the project is complete. City staff will conduct an inspection to verify the work is complete as per the approved application. The property owner must submit all final invoices for the completed pre-approved work by the program deadline date.

After the final inspection and approval, the grant reimbursement funds will be processed. Reimbursement for project expenses, whether eligible or not, will not be made for expenses incurred before the notification of grant award has been issued.



City of Cottonwood  
Community Development Department  
Historic Preservation Commission

Historic Preservation  
Small Grant Program  
Exterior Rehabilitation

---

Provide attachments as necessary to describe the proposed work related to the grant request, including existing conditions, design plans, cost estimates, photographs or other documents.

GRANT APPLICATION DEADLINE: \_\_\_\_\_

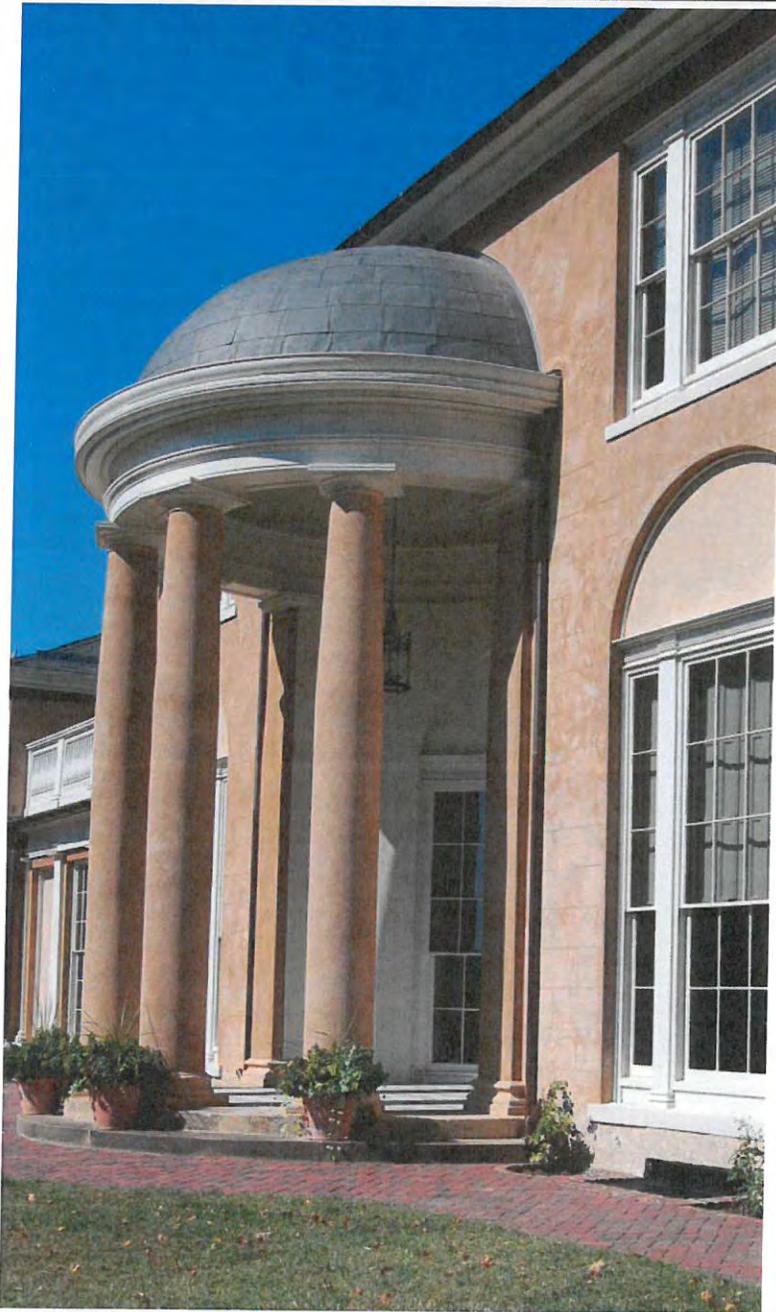
**A. PROPERTY INFORMATION**

PROJECT NAME AND USE: \_\_\_\_\_  
PROPERTY ADDRESS: \_\_\_\_\_  
PARCEL NUMBER/S: \_\_\_\_\_  
ZONING DISTRICT: \_\_\_\_\_  
PROPERTY OWNER: \_\_\_\_\_  
MAILING ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_ E-MAIL: \_\_\_\_\_  
CURRENT USE: \_\_\_\_\_

**B. PROJECT SUMMARY**

1. Attach Historic Property Inventory Form; and Cottonwood Historic Landmark report, if available.
2. Cottonwood Historic Landmark: No: \_\_\_\_\_ Yes: \_\_\_\_\_ Date: \_\_\_\_\_
3. If located in Historic District: Contributing Property \_\_\_\_\_ Non-Contributing Property \_\_\_\_\_
4. Participating Property in Home Tour in last 3 years: No: \_\_\_\_\_ Yes: \_\_\_\_\_
5. Briefly describe the key areas of Historical Significance of the property: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Scope of Work: Explain how the project will benefit Historic Preservation of the property. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Easements to Protect  
Historic Properties:  
A Useful Historic Preservation Tool  
with Potential Tax Benefits



National Park Service  
Technical Preservation Services

2010

## What is a Historic Preservation Easement?

A historic preservation easement is a voluntary legal agreement, typically in the form of a deed, which permanently protects a significant historic property. Since it is a perpetual easement, an owner is assured that the property's historic character will be preserved. In addition, an owner who donates an historic preservation easement may be eligible for one or more forms of tax benefits.

Under the terms of a typical preservation easement, a property owner places restrictions on the development of, or changes to, the property and transfers these restrictions to a qualified organization whose mission includes environmental protection, land conservation, open space preservation, or historic preservation. The organization must have the resources to manage and enforce the restrictions provided for in the easement and have a commitment to do so. Once recorded, the easement restrictions become part of the property's chain of title and "run with the land" in perpetuity, thus binding not only the owner who grants the easement but all future owners as well. Preservation easements in some states may also be called preservation "restrictions," "covenants," or "equitable servitudes."

## Benefits of Donating An Easement

An easement is a particularly useful and flexible historic preservation tool. It allows a property owner to retain private ownership of the property while insuring that the historic character of the property will be preserved. Within certain statutory and regulatory constraints, easements can be tailored to meet the needs of the property owner, the individual resource, and the mission of the protecting organization.

If certain criteria are met, the owner may be eligible for a Federal income tax deduction for the value of the easement, and Federal estate taxes also may be reduced. In addition, many State tax codes provide state tax benefits for conservation easement contributions where a reduction in the value of a property occurs. There may also be local tax benefits where property tax assessment is based on a property's highest and best use. Since the rules are complex, property owners interested in the potential tax benefits of an easement



A comprehensive conservation and preservation easement protects the Cambus-Kenneth Farm in Danville, KY. © National Trust for Historic Preservation.

donation should consult with their accountant or tax attorney.

## Easement Restrictions

A conservation easement gives the organization to which it is conveyed the legal authority and responsibility to enforce its terms. This includes the right to inspect the property to ensure that the owner is complying with the terms of the easement. Historic preservation easements typically prohibit an owner from demolishing the historic building(s) and from making changes that are inconsistent with the historic character of the property. Proposed alterations to the property may require prior approval from the easement holding organization. Restrictions on subdividing and developing the property are common as well. To be tax deductible, a preservation easement generally cannot be amended. If the restrictions apply only to the exterior of a building, future alterations to the interior do not require approval by the easement-holding organization, as long as the alterations do not affect the building's exterior appearance or structural integrity.

## Potential Tax Benefits

When an owner donates an easement in accordance with Federal and State rules to a qualified charitable or governmental organization, the easement may provide tax benefits. The value attributed to the easement may be claimed as a charitable contribution deduction from Federal income tax. The value of the easement is generally the difference between the appraised fair market

value of the property prior to conveying an easement and the appraised fair market value of the property after the easement.

If the easement has value, the amount will depend on a number of factors, such as how the easement affects the property's development potential, which may be determined by the extent to which local government restrictions already restrict changes to the property. Where there is no further development potential for the property or the building is already under local regulations subject to the same conditions as those in the easement (including, for example, binding review by a local historic district commission to insure that the property's historic character is preserved), the easement may be of little or no value. On the other hand, for a property located in an area where there are few regulations governing changes to the exterior of historic buildings, the easement may result in significant protection for the property's historic character, possibly generating tax benefits to the donor.

## Recent Federal Tax Law Changes

A property owner seeking a Federal tax deduction for a qualified conservation contribution (including a donation of an historic preservation easement) needs to be aware that there are several detailed requirements to meet, and that there are a number of recent changes to the tax laws. Several of these changes govern properties located in registered historic districts. For example, to be deductible, the deed of easement on a building in a registered historic district must now preserve the entire exterior of the building (including the front, sides, rear and height of the building), and the easement must prohibit any change to the exterior of the building inconsistent with its historic character.

The requirement that the easement cover the entire building exterior does not apply to an easement on a property that qualifies for the deduction on the basis that it is individually listed in the National Register of Historic Places. As in the past, easements on properties individually listed in the National Register of Historic Places can cover part(s) of a building, such as the front façade, a front façade along with an important interior space, or the entire exterior. Most easement-holding organizations, however, require that the entire exterior of a building be covered by the easement's protections.

While a number of the recent Federal tax law changes are designed to address overvaluations by taxpayers and appraisers, several recent changes to the Federal tax code temporarily expanded the availability of the tax deduction in certain respects. These temporary changes, however, expired on January 1, 2010. Currently, the amount of a charitable income tax deduction for a conservation easement contribution that can be used by an individual in any one year is back to 30 per cent of the donor's contribution base (generally adjusted gross income) from the temporary increase of 50 per cent. In addition, the period over which individuals can carry forward unused deductions for conservation easement contributions returns to five years from the temporary increase of fifteen years. Any changes after January 1, 2010 can be viewed on the National Park Service web site.

## Qualified Properties

According to the Internal Revenue Code, an income tax deduction may be available for a preservation easement protecting a certified historic structure or a historically important land area.

A property is considered a certified historic structure if it is a building, structure, or land area individually listed in the National Register of Historic Places, or if it is a building located in a registered historic district and is certified by the National Park Service as contributing to the



The modern-style residence of noted residential architect Henry B. Hoover in Lincoln, MA remains in the family while being permanently protected by an easement that includes certain interior rooms. Courtesy of Historic New England.





Completed in 1816, Tudor Place in Georgetown, DC, a National Historic Landmark, is protected by an easement covering the building and grounds granted to the U.S. Department of Interior by a direct family descendant of the original owner, the late Armistead Peter 3rd. Photo: Charles Fisher, NPS.

historic significance of that district. A registered historic district includes any district listed in the National Register of Historic Places. A State or local historic district may also qualify as a registered historic district, provided the district and the enabling statute are certified by the National Park Service.

In the case of a building in a registered historic district, to apply for a certification of significance (a determination by the National Park Service as to whether a building is a certified historic structure), a prospective easement donor contacts the State Historic Preservation Office (SHPO) to request a Historic Preservation Certification Application or downloads the application from the National Park Service website [www.nps.gov/history/hps/tps](http://www.nps.gov/history/hps/tps). The property owner then completes Part 1 of the application and returns it to the SHPO. The SHPO then forwards the application, along with a recommendation, to the National Park Service, which makes the certification decision. The property must be certified by the National Park Service either by the time of the transfer of the easement or the due date (including extensions) for filing the Federal income tax return for the taxable year of the easement transfer.

Properties individually listed in the National Register of Historic Places are already recognized as certified historic structures, so a property owner does not need to request a certification from the National Park Service. Unlike the deduction for preservation of properties located in an historic district, charitable contribution deductions for preservation easements on properties individually listed in the National Register are not restricted to protection of buildings but may also be al-

lowed for easements on historic structures or land areas without buildings. Examples of qualifying structures may include bridges, dams, or roller coasters.

A historically important land area must be listed in the National Register of Historic Places. Historically important land areas include either independently significant areas, including any related historic resources, that meet the National Register of Historic Places Criteria for Evaluation, or land areas adjacent to a property individually listed in the National Register of Historic Places, where physical or environmental features of the land contribute to the historic or cultural integrity of the historic property. Common examples of historically important land areas include traditional cultural places, archeological sites, battlefields, and historic cultural and designed landscapes.

## Public Benefit

In order to claim the Federal income tax deduction for a historic preservation easement, at least some visual public access to the property must be available. The degree of access is tailored to the historic resource under protection. For example, the amount of access required for a sensitive archeological site individually listed in the National Register may be as little as a few hours a year. Other means of providing access may include ensuring visual access from a public roadway for a historic building and grounds subject to an easement, or allowing the public to tour the inside of a historic house on a reasonable number of days a year if the easement is imposed on portions or all of the interior. Often the easement-holding organization can assist the owner in finding a balance between protecting the property and the owner's privacy, and providing a public benefit.

## Qualified Organizations

The recipient of an easement donation must be a qualified organization. Qualified organizations may include governmental units, charities that receive a substantial part of their support from governmental units or from public contributions, publicly supported charities, or charities that meet the requirements of §509(a)(3) and are controlled by qualified organizations. For an easement on a historic property in a registered historic district, the donor and donee must enter into a written agreement certifying that the donee is a qualified

organization with a purpose of environmental protection, land conservation, open space preservation, or historic preservation, and that the organization has the resources to manage and enforce the restriction and a commitment to do so.

An easement-holding organization may require the easement donor to make an additional donation of funds to help the organization administer the easement. Those funds are often held in an endowment that generates an annual income to pay for easement administration costs such as staff time for annual inspections or needed legal services.

## Inconsistent Use

To qualify for a deduction, the donor may not retain uses of the property that would permit destruction of significant conservation interests. Retained uses must be specifically circumscribed in the deed of easement.

## Valuation/Qualified Appraisal

Easement valuations have come under closer scrutiny by Congress and the IRS in recent years, and the Federal tax code imposes new qualification standards for both appraisals and appraisers. For example, the appraisal must be prepared in accordance with generally accepted appraisal standards.



The 1787 Phelps Inn located in North Colebrook, CT is one of several buildings on a 33-acre property protected by a preservation and conservation agreement granted to Historic New England by the late John A. and Nancy Phelps Blum. Courtesy of Historic New England.

The amount of a contribution deduction for a perpetual preservation or conservation easement generally is the fair market value of the easement at the time of the contribution. The most commonly-used method of determining this value is usually referred to as the "before" and "after" method: Generally the fair market value of an easement is equal to the difference between the fair market value of the property before the granting of the easement and the fair market value of the property after the granting of the easement. The appraisal therefore must value the property both before and after the easement is granted.

Treasury Regulations governing valuation of conservation easements (§ 1.170A-14(h)(3)(ii)) provide that, if the before and after valuation method is used, the market value of the property before the contribution must take into account not only the property's current use but also an objective assessment of the likelihood that the property would be developed absent the restrictions, as well as any effect from local zoning, local historic preservation regulations, and similar restrictions that affect the property's highest and best use. In other words, the valuation of an easement must be determined through a qualified appraisal that considers the specific terms of the easement and the specific nature of restrictions imposed by existing local land use or similar laws. Note that there are no generally recognized percentages by which an easement reduces the value of a property. In fact, there are instances in which the grant of an easement may have no material effect on the value of the property, particularly if the easement is no more restrictive than local ordinances already in effect.

In the case of a preservation easement donation for which a deduction of more than \$5,000 is claimed, a donor generally must obtain a qualified appraisal prepared by a qualified appraiser. The appraisal must be attached to the donor's tax return for any claimed deduction over \$500,000. To deduct the value of an easement on a building in a registered historic district, an appraisal must be attached to the tax return regardless of the amount of the claimed deduction. The Internal Revenue Service (IRS) may accept the value determination in the appraisal or make its own determination. Donors and appraisers should be aware that there are strict penalties for overvaluations of property that lead to substantial or gross valuation misstatements.

In the case of a claimed deduction of \$250 or more, the donor must obtain a contemporaneous written acknowledgement as required by section 170(f)(8) of the

Internal Revenue Code. This means that the donor needs to obtain from the easement holding organization a document stating the amount of any cash it received and a description of any property it received (such as the preservation easement). The organization must also state whether it provided any goods or services in return for the property and, if so, a description of the goods or services. The donor must obtain this contemporaneous written acknowledgement on or before the earlier of the date the donor files the tax return claiming the charitable contribution or the due date (including extensions) for the tax return.

For easement donations that involve buildings within historic districts where a deduction in excess of \$10,000 is being claimed, the donor must submit a \$500 filing fee with IRS Form 8283-V. In addition, in all cases in which a deduction of more than \$500 is claimed, a properly completed IRS Form 8283 (Noncash Charitable Contributions) must accompany the donor's tax return. For contributions for which a deduction of more than \$5,000 is claimed, the Form 8283 generally must be signed by the appraiser who prepared the qualified appraisal and by the qualified organization that accepted the easement donation.

In addition to the above requirements, the donor of a preservation easement on a building in a registered historic district must include with his or her tax return photographs of the entire exterior of the building and a description of all restrictions on the development of the building.



One of a number of historic commercial properties in a historic district renovated by the Ron Kaufman Co., the 1855 Gibb-Sanborn Warehouse, a rare city survivor of the Gold Rush era, is protected by an easement held by San Francisco Architectural Heritage. Photo: ©SF Architectural Heritage.

## Qualified Appraisers

To be a qualified appraiser, the appraiser has to have verifiable education and experience in valuing historic properties, must not be prohibited from practicing before the IRS, and must meet several other requirements established by the IRS. In addition, certain appraiser declarations are required.

## Combining an Easement with Federal Historic Rehabilitation Tax Credits

A property owner conveying an easement on an historic building that has or will be rehabilitated may also be eligible for a 20% tax credit under the Federal Historic Rehabilitation Tax Incentives Program. This credit is available for properties rehabilitated for income-producing properties, but it is not available for properties used exclusively as the owner's private residence. The rehabilitation must be substantial as defined by IRS and applies only to a project that the National Park Service designates as a certified rehabilitation.

In cases where the donor may qualify for both a Federal income tax deduction and a rehabilitation tax credit, there are two important considerations: First, an easement placed on a building that is the source of a rehabilitation tax credit may be considered a partial disposition of the building, which could affect the available tax credits. Second, where rehabilitation tax credits have been claimed within 5 years preceding the easement donation, the Internal Revenue Code requires some reduction in the amount of the easement contribution deduction. An accountant or tax attorney should be consulted in such cases.

## Further Information

For further information about historic preservation easements and how to obtain certified historic structure status for a building in a historic district, visit the National Park Service website at <http://www.nps.gov/history/hps/tps/tax/easement.htm> or contact our office at [NPS\\_HPS-info@nps.gov](mailto:NPS_HPS-info@nps.gov).

This leaflet incorporates changes to Federal tax law as a result of the Pension Protection Act of 2006 and the Food, Conservation, and Energy Act of 2008 (Public

The preservation easement given to the Preservation Alliance for Greater Philadelphia on the Manufacturer's Club protects a National Register listed property not subject to local historic commission review. Courtesy of the Preservation Alliance.



Law 110-234). For updates on any subsequent Federal tax law changes, please refer to the website cited on the previous page.

## Acknowledgments

This brochure was prepared by Charles Fisher, National Park Service. The following individuals are gratefully acknowledged for their review and other assistance in the preparation of this publication: Paul W. Edmondson, Vice President & General Counsel, National Trust for Historic Preservation, Washington, DC, and Stefan Nagel, Esq., of Counsel, Law Office of Stephen J. Small, Esq., P.C., Newton, MA. Thanks also go to the Washington Office of the Internal Revenue Service; Michael Auer and Kaaren Staveteig of the National Park Service; and Joseph Cornish, Historic New England, for their assistance.

This publication was prepared pursuant to the National Historic Preservation Act, which directs the Secretary of the Interior to develop and make available to government agencies and individuals information concerning professional methods and techniques for the preservation of historic properties.

Comments or questions regarding this publication are welcomed and should be addressed to Technical Preservation Services, Heritage Preservation Services, 1201 Eye Street NW, Washington, DC 20005 or email at [NPS\\_HPS-info@nps.gov](mailto:NPS_HPS-info@nps.gov).

cover: Tudor Place, Georgetown, DC

# Preservation Easements

**Disclaimer:** *Please note that the information offered by the National Trust is intended to provide general guidance only. Easements are legal tools defined by state laws (and, in some cases--if federal tax incentives are sought--by federal law) and the advice and assistance of a knowledgeable attorney, tax advisor, appraiser, and/or other professionals should be sought prior to using this tool.*

## Introduction to Preservation Easements

The National Trust supports protecting historic properties perpetually through the use of a legal mechanism known as preservation easements (also known as covenants or restrictions). Preservation easements are conservation easements that protect properties that have historic, architectural, or archaeological significance and, in addition, can be used to preserve important natural land values that comprise the setting of historic buildings.

Preservation easements currently preserve thousands of historic properties across the United States--from single-family dwellings, complexes of buildings and nationally-significant historic landmarks to rural villages, cultural landscapes, farms and farmland—and a wide variety of resource types—from New England Cape Cod cottages to Southwestern archaeological sites, from Kentucky horse farms to mid twentieth-century Modernist houses in California. If conservation values such as open space, designed landscapes, or other natural, scenic, agricultural, or archaeological values are present on a historic site, the preservation of these important features of properties should be evaluated and considered for protection under a preservation easement as well.

Preservation easements are flexible tools; they can be crafted to address the specific characteristics of a property, the property owner's interests, and the mission, goals, and interests of the easement-holding organization. In many instances, preservation easements protect historic properties that are not under the purview of local historic preservation laws, and in these instances, the preservation easement may well be the only protection against demolition or alteration of a property's significant historic resources.

Protecting a historic property through the use of a preservation easement can have numerous benefits, including peace of mind that a cherished property is perpetually protected and in some cases, for properties listed on the National Register of Historic Places (individually or certified as a contributing property to a National Register historic district), a federal income tax deduction.

## Basic Information About Easements

An easement is a private, legal interest conveyed by a property owner to a qualified preservation organization or government agency. The donation of an easement is usually voluntary; once in place, however, most easements are perpetual (that is they are permanent) and bind both current and future owners to protect the historic character and values of the property. On occasion, an easement may last for a defined period of time (for examples, twenty or thirty years); this type of easement is referred to as a "term" easement and is often a condition of grant-funded projects on historic properties.

Legally, preservation easements are a "partial interest" in real property: owners retain numerous rights to the property (for example, the right to live in, use, maintain, sell, or give away) but transfer other specific

rights to the easement-holding organization. These transferred rights protect a historic property from activities that would be inconsistent with the preservation of the property, such as the demolition or inappropriate alteration of historic buildings, or the subdivision of surrounding land. Preservation easements also typically protect against the deterioration of protected features by imposing maintenance obligations on the property owner.

The use of preservation easements is supported by state and federal preservation policies and laws that encourage public participation in the preservation of America's historic resources by providing an important economic incentive: property owners who donate qualified preservation easements to qualified easement-holding organizations may be eligible for a federal charitable tax deduction based on the value of the preservation easement, as provided for in the standards set forth by the Internal Revenue Service (IRS).

### **Frequently Asked Questions About Preservation Easements**

For more specific information on the following easement topics, please select one of the following links:

- [What is a preservation easement?](#)
- [What can a preservation easement protect?](#)
- [Are preservation easements the same as façade easements?](#)
- [Who accepts or "holds" preservation easements? What is a "qualified" easement holder?](#)
- [Are fees charged by easement-holding organizations? What is a "stewardship" fee? Are there other costs to the easement donor?](#)
- [What constitutes the "baseline documentation" of a preservation easement?](#)
- [If a historic property is already protected by a local preservation law \(or is a contributing property within a local historic district\), would preserving the property with an easement be redundant?](#)
- [Are there federal tax benefits for easement donations?](#)
- [Does the National Trust hold easements?](#)
- [Does the National Trust have a sample preservation easement available?](#)
- [I've heard that easements are under greater scrutiny by the IRS. Should I be concerned?](#)
- [Where can I get more information about preservation easements?](#)

### **What is a Preservation Easement?**

The term "preservation easement" is commonly used to describe a type of conservation easement – that is, a private, legal arrangement between a property owner and a qualified nonprofit organization or governmental agency for the purpose of protecting a historic property's conservation and preservation values. Preservation easements may also be referred to as "preservation covenants" or "preservation restrictions" and the terms are often used interchangeably. Conservation easements have long been used to protect land that has open space (including farmland, forest land, and land with scenic value), natural environmental value (including natural habitat), outdoor recreational value, or land that has historic, architectural, or archaeological significance.

Some easements last for a certain number of years (often referred to as "term" easements), with the interests of the easement-holding organization expiring at the end of the term. This type of easement is commonly required to receive grant funding or financial assistance from state or local governments or nonprofit organizations. Most preservation easements, however, are perpetual (that is, permanent), including any easements for which a donor plans to seek a federal income tax deduction.

The specific terms and requirements of an easement may vary depending upon a particular state's laws, which are often referred to as a state's easement "enabling law." Property owners and easement-holding organizations are advised to work with professionals (attorneys, tax advisors, and others) who are familiar with the state laws in which the property is located.

### **What can preservation easements protect?**

Preservation easements typically identify: (1) the physical features of the property that will be preserved; (2) activities that could damage or destroy significant historic or architectural features and thus are prohibited; (3) activities that are permitted subject to the approval of the easement-holding organization; (4) activities that are permitted by the owner as a matter-of-right (with no oversight or involvement of the easement holder); and (5) maintenance obligations that a property owner must undertake. Preservation easements also address other issues, including requirements for maintaining property insurance, providing limited public access to the property, and steps the easement holder can take to enforce the easement.

Preservation easements are as varied as the properties they protect. At a minimum, most preservation easements protect the exterior character-defining features of historic buildings; many also preserve the historic setting of the protected buildings, sometimes including natural as well as designed landscape features. Preservation easements can also protect interior features of historic buildings. Finally, preservation easements can also control (or, in some instances, prohibit) additions to existing buildings or the construction of new buildings and structures on the property.

### **Are preservation easements the same as façade easements?**

The term "façade easement" is often used to describe a type of preservation easement that only protects the exterior elevations (the "façade") of a historic building (and often, only those elevations that are visible from public ways). Typically, a "façade easement" refers to an easement placed on a property, such as a row house, in a more densely built urban environment. Exterior easements on properties in more rural settings often cover not only the exterior "façades" (that is, all elevations) of a historic building but also cover the land surrounding the building, sometimes referred to as the building's "context."

### **Who accepts or "holds" preservation easements? What is a "qualified" easement holder?**

Preservation easements are generally donated to (and then subsequently referred to as "held by") either governmental agencies (such as the State Historic Preservation Office or a city or town through its local historic preservation commission) or by a nonprofit organization with a mission focused on historic preservation and/or land conservation. In order for an easement donor to qualify for federal tax benefits, the organization to which they donate a preservation easement must have (1) the preservation of historic places as a primary part of its mission and (2) the resources to monitor and enforce its easements. Many easement-holding organizations set aside easement endowments or stewardship funds to ensure that the organization has a long-term designated funding source for its easement obligations.

There are hundreds of organizations and governmental agencies across the country that accept and administer preservation easements. Most easement holders are based at the local level; however, state, regional and national organizations hold preservation easements as well.

The National Trust strongly encourages donating easements to an organization that has a well-established track record in historic preservation and which is well-positioned to responsibly exercise a long-term stewardship role in its easement holdings. To find qualified easement holding organizations or agencies in your area, contact your State Historic Preservation Office.

**Are fees charged by easement-holding organizations? What is a "stewardship" fee? Are there other costs to the easement donor?**

Most easement-holding organizations request – or may require – that the donation of a preservation easement be accompanied by a one-time financial donation to the easement-holding organization. Sometimes referred to as a "stewardship fee" or "endowment contribution," this financial donation helps ensure that the easement-holding organization will have the necessary resources to administer its preservation easements, including routinely monitoring properties as well as legally enforcing a preservation easement, if necessary. Whether described as a fee or a contribution, this financial donation is considered by most easement-holding organizations to be an integral part of the preservation easement donation transaction. Donors wishing to seek a charitable tax deduction for the financial portion of an easement donation should seek the advice of a qualified attorney or tax advisor.

Easement-holding organizations use a variety of methods to calculate the amount of money required to responsibly administer each preservation easement they accept. There are a variety of ways that organizations calculate easement stewardship fees, including (i) a "flat" fee; (ii) a sliding scale with a cap; (iii) a percentage of the appraised value of the preservation easement; (iv) a percentage of the property's value prior to the easement donation; or (v) a capitalization model that estimates the annual expenses needed to responsibly administer the preservation easement.

Easement donors are likely to incur some additional costs beyond the stewardship fee or endowment contribution paid to the easement-holding organization. These additional costs include fees charged by attorneys, appraisers, and perhaps tax advisors; banks will occasionally charge fees for executing mortgage subordination agreements (for properties on which there is a mortgage). In all cases, donors are encouraged to seek the advice of qualified legal counsel and tax advisors if they are contemplating donating preservation easements.

**What constitutes the "baseline documentation" referred to in a preservation easement?**

"Baseline documentation" refers to the photographs, site plans, floor plans, and any other material that is incorporated into the preservation easement to document the scope of the preservation easement's protection and the existing conditions of the property and protected features at the time of the easement donation.

**If a historic property is already protected by a local preservation law (or is a contributing property within a locally regulated historic district), would preserving the property with an easement be redundant?**

Preservation easements and local historic preservation laws are two distinct legal tools. Easements use private legal rights of property owners to protect historic properties; local laws (or ordinances) use governmental regulatory powers. Preservation easements can be granted on properties already subject to local historic preservation laws; if the local preservation law is weak and the preservation easement is strong, the easement may provide more protection than the local law. A local law may, for example, authorize a municipality to delay but not prohibit demolition of a historic property, while a preservation easement protecting that same historic property may absolutely prohibit demolition of buildings on the property. And even in the case of a strong local preservation law, an easement may include terms that go beyond those protections offered by the local law. For example, preservation easements can protect interior architectural features or, in some cases, may require public access or visitation to the protected property, provisions that are rarely included in local preservation laws. Further, a preservation easement may prohibit the property's subdivision (or limit some other development right) into what might otherwise be buildable lots under a community's local zoning laws.

Where a preservation easement imposes conditions that are substantially similar to the local preservation laws, the easement may still provide substantial public benefit. Although local preservation laws have rarely been repealed or overturned in their entirety, the historic designation of individual properties – or even entire historic districts – could be (and in rare instances, has been) withdrawn by a municipality facing a threat or court challenge by a property owner or developer, or through being unduly persuaded by less preservation-minded or politically powerful forces. Even strong local preservation laws often include variance provisions, exceptions for cases of economic hardship or "special merit" – regulatory loopholes that are occasionally utilized by the owners of historic properties to allow development that would not otherwise be permitted under the local preservation law. In cases like this, preservation easements serve as an important supplement to the local preservation laws.

**Are there federal tax benefits for an easement donation?**

Property owners donating "qualified" conservation or preservation easements to a "qualified" easement-holding organization, under the regulations set forth in 170(h) of the Internal Revenue Code, may be eligible for a federal income tax deduction. The complexities of the federal tax code and the applicable IRS regulations are beyond the scope of this summary; however, this document contains some of the key provisions applicable to easement donations. Prospective donors are strongly advised to seek the advice of an attorney, tax advisor, and other professionals with experience in these areas.

**Does the National Trust hold easements?**

The National Trust strongly encourages regional, state, and local easement-holding groups to hold the preservation easements in their area. Under certain circumstances, the National Trust will accept easements on National Historic Landmark properties or other highly significant historic sites.

**I've heard that easements are under scrutiny by the IRS. Should I be concerned?**

The IRS continues to actively audit, and in some cases litigate, in Tax Court and Federal Court, a number of easement donations. For more information, go to: [www.irs.gov/Charities-&-Non-Profits/Conservation-Easements](http://www.irs.gov/Charities-&-Non-Profits/Conservation-Easements).

**Arizona Constitution, Article 9 § 7. The "Gift Clause" provides that:**

"Neither the State, nor any county, city, town, municipality or other subdivision of the State shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association, or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company or corporation, except as to such ownerships as may accrue to the State by operation or provision of law or as authorized by law solely for investment of the monies in the various funds of the state."

On January 25, 2010, the Arizona Supreme Court issued its decision in *Turken v. Gordon, et al*, Ariz. S. Ct. No. CV-09-0042-PR, (also commonly referred to as the *City North* decision since that was the name of the project,) addressing the limits imposed by the Arizona Constitution's "Gift Clause" on public payments to private parties. In the context of a development agreement providing for a "tax reimbursement" payment to a private developer, the Court affirmed and clarified the parameters of the so called *Wistuber* test, under which a governmental payment to a private party complies with the Gift Clause only if the payment both (1) has a public purpose and (2) is not grossly disproportionate to what is received in return. (The two part test for not violating the Arizona Gift Clause is also described as meeting the "public purpose" and "adequacy of consideration" criteria.)

Turken challenged the right of the City of Phoenix to subsidize a multimillion dollar parking structure at a private development by offering over \$97 million in sales tax reimbursements to the *City North* project in return for providing public parking spaces and guarantees that they would develop a certain amount of retail space that would provide sales tax for a certain number of years. The Arizona Supreme Court said the *City North* deal was a violation of the Gift Clause because the City agreement with the developer provided consideration far exceeding what the public got in return.

Meyer Turken challenged the agreement as a violation of the Arizona Constitution's "Gift Clause," which prohibits most Arizona governmental entities from subsidizing or lending their credit to individuals or private companies. The prior seminal Arizona Gift Clause case, *Wistuber v. Paradise Valley Unified Sch. Dist.*, 141 Ariz. 346, 687 P.2d 354 (1984). had held that "a governmental expenditure does not violate the Gift Clause if (1) it has a public purpose, and (2) in return for its expenditure, the governmental entity receives consideration that is not so inequitable and unreasonable that it amounts to an abuse of discretion, thus providing a subsidy to the private entity."

The Gift Clause says Arizona public entities cannot subsidize individuals or private companies. It does not specifically state what constitutes an impermissible "subsidy." If a funding incentive or grant program can show it meets a public purpose and provides an equitable return to the public interest, then it should be able to pass the Gift Clause test.

The League's monthly  
online newsletter

Issue 129 • January 2014



League of Arizona  
Cities AND Towns

# Connection

◀ Back to the  
Connection frontpage

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

[Calendar of Events](#)

[Municipal Job Opportunities](#)

## Legal Corner: Economic Development after *City North*

By: **William Bock, General Counsel,  
League of Arizona Cities and Towns**

January 2014

Recently I was asked by a city in Arizona if I could give them some ideas as to what they can do as a city to provide economic incentives to developers to get them to build projects in their community.

After the economic downturn, most everyone has been trying to survive dwindling budgets, cutbacks, layoffs, furloughs, and the like. Not much attention has been paid to development, because there hasn't been any.

But now that things seem to be picking up a bit, it is a good idea to take a look at what cities and towns can do to provide assistance in an effort to promote economic development.

Any discussion about economic development incentives must start by looking at the Gift Clause in the Arizona Constitution. That clause is found at Arizona Constitution, Article 9 §7, and reads as follows:

*"Neither the state, nor any county, city, town, municipality, or other subdivision of the state shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association, or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company, or corporation."*

The language of the Gift Clause seems pretty clear that a city or town cannot give money to any individual or corporation. That, however, never stopped individuals or companies from asking for help. And many times, a person or company was asking for



help from the government, and it seemed like the help would benefit the public as a whole. For example, when major league baseball teams were looking for a place to locate for spring training they asked cities to help in building the stadium. Clearly city help would benefit the private baseball team, but the tourism dollars generated, and the sales tax collected, would clearly help everyone in a city that could give such help. But that violates the Gift Clause-right?

Well, the early Gift Clause case law handed down by the Arizona courts basically said that such an expenditure would be legal and not violate the Gift Clause if giving the money or subsidy promoted a public purpose. In my baseball example, that would be the generation of other tourism business and increased sales taxes, increasing employment, etc.

That practice went on for some time, but then, in a case entitled *Wistuber*, the Court said that it is pretty easy, if you think long enough, for anyone to find some sort of public purpose in any expenditure of funds for a private individual or company. That court opined that in addition to the public purpose rule, there should also be another prong to a Gift Clause analysis. They said that each expenditure of money on a private individual or company must be analyzed like the consideration in any contract. In other words, is the city getting in return something that is of equal or similar value to what they were giving? Again, using my baseball example, if the city gave \$1million to the baseball club to assist in building a spring training facility, is the city getting back \$1million dollars of value from the increase in tourism, and increased sales taxes etc. The court did not require mathematical precision in this analysis, but required that every deal must consider both prongs-public purpose and consideration.

The *Wistuber* case was decided in the mid-1980's. From that point in time until 2010, cities and towns across Arizona engaged in economic development activities that involved giving money to private entities, as long as both prongs of the *Wistuber* test were met.

So what happened in 2010 to change all of that? A case called *City North*. Actually, the official name of the case is *Turken v. Gordon*. Phil Gordon was the mayor of the city of Phoenix. In northeast Phoenix, a large master planned community was being developed. One of the areas was a central business district called City North.

The developers of City North asked the city of Phoenix for some incentives for them to build a large 1.2 million square foot regional shopping mall at that location. The city of Phoenix, relying on the previous interpretations of the gift clause agreed to build a 3,000 space parking structure at the site, with parking available to the public as well as private shoppers, and with 200 spaces specifically dedicated for only public parking. In addition,

and as an additional incentive for the developer to build the mall, the city offered to repay to the developer 50% of all retail sales tax collected at the mall over an 11 year period, with the amount not to exceed approximately \$94 million.

The public purpose in all of this was to generate jobs, and to increase sales tax revenues, thus providing more funds for public services like police, fire, parks, etc. And when looking at consideration, the city's outlay of money was for the parking structure-several million dollars. In return, the city would receive half of the sales tax over the first 11 years (\$94 million), and after that would receive almost \$200 million every 11 years. It looked to everyone at the city that this was a good deal for the city-so the second prong of consideration was met.

But some in the public did not think so. They sued the city of Phoenix, claiming, among other things, that this deal violated the Gift Clause. The city of Phoenix won at the trial court level. Then the Court of Appeals reversed the trial court, and the Supreme Court agreed to hear the case.

The decision that the Supreme Court handed down was a game changer in terms of economic development incentives. Basically, the Supreme Court changed the law as it related to the Gift Clause. They left the "public purpose " prong of the Wistuber analysis alone, but it was in the area of consideration that they made their change. An example that the Court gave in the opinion illustrates their new view.

*"Assume that a municipality must repair a sewer line. If the line is not repaired, disease will likely break out and spread quickly, causing deaths and significant public health care expenditures. Several competent contractors are willing to do the repair for \$5,000. Under the city's (Phoenix) reasoning, the municipality could pay a contractor \$5 million without violating the Gift Clause because the indirect benefits from the repair-saved lives and avoided health care costs-exceed the \$5 million payment. We disagree that this should be the result. The Gift Clause prohibits subsidies to private entities."*

The bottom line of the decision is that a city or town can no longer use indirect benefits, like expected sales taxes to be generated from sales of merchandise, in order to comply with the Gift Clause. There must be some sort of direct benefit. The court in *City North* acknowledged that there had been some confusion about the meaning of prior cases construing the Gift Clause, and that many cities and towns had entered into deals similar to the City North deal. As a result, the court made its ruling prospective only, and allowed the City North deal to stand. But it basically prohibited such deals in the future.

This decision was rendered just as the Great Recession was in full swing. So there was not much, if any, development going on. But now that the economy is picking up a little, cities, towns,

and developers are starting to look at ways to promote economic development. I am sure that many city and town planners are already trying to think of ways to promote economic development in this new world after *City North*.

I do not have any magic answers, but there are some things that I know have been used before, and that can be done to provide some help to spur development. They are, in no particular order:

1. If a project needs infrastructure to be viable, a city or town could provide streets, sewer, water, etc., to allow the project to proceed.
2. Cities and towns can use their planning and zoning powers to rezone properties to accommodate the needs of a project.
3. Often land assembly is necessary for a project. If a city or town owns land in proximity to a proposed project, there could be a land swap with the developer.
4. Expedited building plan review-to speed up the construction process
5. Establish a Foreign Trade Zone-this allows for tax breaks for companies locating in those zones. Mesa most recently used the Foreign Trade zone to attract Apple to locate a facility in its city.
6. GPLET (Government Property Lease Excise Tax). A.R.S §42-6201 et.seq. This is a plan that has the city or town become the owner of property, and then lease the property to a business. There are favorable tax situations for the lessee.
7. In 2012, SB 1443 created ARS §41-1525 & 43-1074 which provides a tax credit for companies that make substantial investments that result in the creation of new jobs in a community.
8. A city or town can use its bonding power to create bonds for infrastructure. Mesa most recently used some infrastructure bond money to provide streets for a new master planned community.
9. Improvement districts. ARS 48- 571 et. seq. One such tool is the Enhanced Municipal Services districts.
10. Development Agreements. Pursuant to ARS 9-500.05 cities and towns may enter into development agreements with a developer. This tool can be used to create a more positive situation for a developer. For example, a development agreement could be used to lock in vested zoning rights for a project that will take several or more years to develop.

This would protect the developer from changes in zoning, and allow them to proceed with certainty.

11. There are several Community Development Block Grant (CDBG) programs such as :
  1. EXPAND-an economic development program that helps businesses that commit to create jobs for low to moderate income persons but that need additional collateral to obtain bank or SBA financing.
  2. Management Technical Assistance Program-CDBG funded economic development program that helps businesses by paying for technical assistance in areas such as accounting, marketing, personnel management, etc.
12. Some municipalities provide relocation assistance to prospective new employers. This could include helping businesses identify properties that might be suitable for acquisition and development, and helping them conduct due diligence to assist them in their decision making.

This is certainly not an exhaustive list of what can be done to provide incentives to a developer. I am sure there are other creative ideas out there, but this list does give some idea as to what tools cities and towns have to engage in economic development. The range of possibilities, however, was severely limited by the *City North* case. As with any legal issues, every city or town should work closely with your attorney as you consider these or other incentives for development, especially in these times after the *City North* decision.

If any of the readers of this article are aware of successful economic development tools that have been used in your community, it would be helpful if you could let me know what they are, and I can communicate those ideas in a future article. I can be reached at [wbock@azleague.org](mailto:wbock@azleague.org). My phone is (602) 258-5786.



---

League of Arizona Cities and Towns  
1820 W. Washington St.  
Phoenix, AZ 85007  
Phone: 602-258-5786  
Fax: 602-253-3874

<http://www.leagueaz.org/connection/2014/0114/>

---

If you have ideas for this newsletter or encounter difficulty reading this email, please contact Samantha Womer at [swomer@azleague.org](mailto:swomer@azleague.org) with your concerns.



# HISTORIC LANDMARK CERTIFICATE

## CITY OF COTTONWOOD, ARIZONA

The property historically known as \_\_\_\_\_  
located at \_\_\_\_\_ and constructed in \_\_\_\_\_  
has been designated as a locally significant historic property  
by the City of Cottonwood

### **HISTORIC PRESERVATION COMMISSION**

and is hereby listed in the  
Historic Property Register of the City of Cottonwood.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chair, Historic Preservation Commission



# HISTORIC LANDMARK CERTIFICATE

## CITY OF COTTONWOOD, ARIZONA

The property known historically as \_\_\_\_\_  
located at \_\_\_\_\_ and constructed in \_\_\_\_\_  
has been designated as a locally significant historic property  
by the City of Cottonwood

**HISTORIC PRESERVATION COMMISSION**  
and is hereby listed in the  
**Historic Property Register of the City of Cottonwood**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chair, Historic Preservation Commission  
Name