

# The Significance of Certified Rehabilitation

by Richard W. Brown

In lieu of bombarding you with all of the bureaucratic and legal jargon, which usually describes federal legislation, this article will describe in plain and simple language the re quirements and benefits to you of submitting a "Historic Preservation Certification Application". The standards for rehabilitation of historic structures are basically:

- 1) If historic fabric exists it must not be destroyed;
- 2) If there is proof that historic fabric existed then it may be reproduced;
- 3) The cardinal sin is to produce new historic fabric, for which no evidence is available that it was ever part of the building. These requirements are set forth in detail in "The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings". In passing let us thank the Stockade Association for presenting Ms. Marilyn Kaplan, whose lecture and slide presentation on January 26th at the Historical Society on the Secretary of the Interior's standards for rehabilitation, was most informative and educational. Ms. Kaplan, a staff architect in the Department of Parks and Recreation, works under the New York State Historic Preservation Officer, as an advisor in the field of historic preservation. Her advice to those attending the meeting was to submit your applications, that the process is less cumbersome than you might expect. In addition technical preservation services are available on a limited basis.

Now, as to the benefits, in addition to the contribution made to the culture, the society and the community, you as a taxpayer may be eligible for one of several tax incentives under the Internal Revenue Code of 1954, as amended. Primarily, you will be interested in Section 2124 of the Tax Reform Act of 1976. Under present law, taxpayers may amortize over a 60-month period the capital expenditures incurred in a certified historic structure (I.R.C. sec. 191). Alternatively, taxpayers may use accelerated depreciation methods to depreciate substantially rehabilitated historic structures (I.R.C. sec. 167 (o)).

This means that owners of income property, such as two-family or multi-family residences, can substantially reduce their taxes by increasing their depreciation expense.

The Secretary of the Interior is required to make certifications of historic significance and certifications of rehabilitation when you apply for the Section 2124 benefits. The application is divided into two parts: Evaluation of Significance and Description of Rehabilitation.

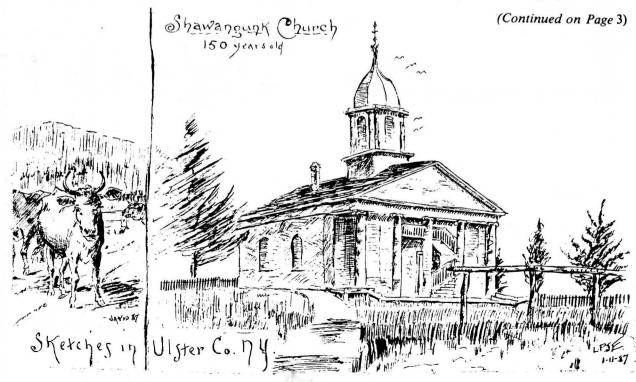
The property must be listed in the National Register or a National Register historic district (such as the Stockade) and have the Secretary's certification as being of historic significance to the district. Properties in the Stockade historic district should qualify. Of course, it must be depreciable property, which unfortunately eliminates owner occupied one-family houses.

Certified rehabilitation means any rehabilitation of a certified historic structure occurring after June 14, 1976 and prior to June 15, 1983 which the Secretary has certified as being consistent with the historic character of such property or the district in which such property is located. To do this the Secretary has established 10 Standards of Rehabilitation and extensive guidelines for rehabilitation. The ten Standards are here set forth in full:

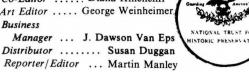
- "1. Every reasonable effort shall be made to provide a compatible use for a property which requires minimal alteration of the building, structure, or site and its environment, or to use a property for its originally intended purpose.
- 2. The distinguishing original qualities or character of a building, structure, or site and its environment shall not be destroyed. The removal or alteration of any historic material or distinctive architectural features should be avoided when possible.
  - 3. All buildings, structures, and sites shall be

recognized as products of their own time. Alterations that have no historical basis and which seek to create an earlier appearance shall be discouraged.

- 4. Changes which may have taken place in the course of time are evidence of the history and development of a building, structure, or site and its environments. These changes may have acquired significance in their own right, and this significance shall be recognized and respected.
- 5. Distinctive stylistic features or examples of skilled craftsmanship which characterize a building, structure, or site shall be treated with sensitivity.
- 6. Deteriorated architectural features shall be repaired rather than replaced, wherever possible. In the event replacement is necessary, the new material should match the material being replaced in composition, design, color, texture, and other visual qualities. Repair or replacement of missing architectural features should be based on accurate duplications of features, substantiated by historic, physical, or pictorial evidence rather than on conjectural designs or the availability of different architectural elements from other buildings or structures.
- 7. The surface cleaning of structures shall be undertaken with the gentlest means possible. Sandblasting and other cleaning methods that will damage the historic building materials shall not be undertaken.
- 8. Every reasonable effort shall be made to protect and preserve archeological resources affected by, or adjacent to any project.



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# President's Column

A belated greeting to all—this first President's Column of 1981. While there has been little significant activity affecting the Stockade since last summer, 1981 may change all of that.

In particular I refer to the proposed Urban Cultural Park (UCP) which you may have seen reported on in the Schenectady Gazette when the consultant's proposal was released. Space does not permit a full report on the proposed plan at this time. Be aware, however, that both the Stockade and Riverside Park are slated for key roles in the walking-driving pathways which are proposed. The impact on Riverside by the plan in its present form would be sizeable with parking areas for at least 50 automobiles at several points in the park itself. A concurrent traffic increase on all streets leading to the park would be inevitable.

But it's not necessarily all negative. While it's aimed at enhancing a revitalized downtown, there could be direct benefits to this neighborhood in the form, for example, of better street and park maintenance. Nevertheless, it is essential that we carefully appraise what is proposed in order to prevent the imposition of schemes and constructions that would be destructive of the peaceful nature of our residential neighborhood and its important adjunct, Riverside Park. The Stockade Association is closely monitoring the progress of this planning. You will be kept fully informed and, if necessary, advised of what action must be taken.

James M. Sherwood

Many thanks to Barbara Weinheimer who, with the help of Ellie Strack, did the lay-out for the last issue.

#### RIVERSIDE SCHOOL

An article by Bobbie Bowden in the next issue will discuss the following points:

- 1. The school will remain open in the foreseeable future, according to a recent report.
- 2. Reasons:

closing would mean busing for many students which would exceed the cost of keeping the school open

probability of use of the school as a potential site in school-based community activities

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#### **TIDINGS**

Susan Boken would like to thank everyone for helping to make the Christmas party, after the Tree Lighting, such a great success. Many thanks to all the people who brought hors d'oeuvres. Special thanks to Chip, Tom, the Binzers Three, Jubal and Co., Father Sloan, Father Kirby, Matt W., Ted, Kevin and their musical friends. A very special super great thank you goes to Elizabeth Perkins! Without Elizabeth there couldn't have been a party.

Happy Birthday to Mrs. John Vrooman!

The Binzers spent New Years weekend in Buffalo visiting the BeViers (Ann, Bill and their four boys) who used to live at 12 No. Ferry Street.

Paola and Pierot Bonissone of 144 Front Street spent Christmas in Mexico visiting Pierot's family.

Barbara Mungall and Frank Smith and their daughter, Marion, went to Philadelphia for the holidays. They live at 144 Front Street.

John Elsbree of 146 Front Street spent the Christmas holiday in Martinsburg, West Virginia, visiting his family.

Welcome to Diana Hinchcliff who recently moved into 11 No. College Street.

Another new neighbor in the Stockade is Chris Draffen of 12 No. Church Street whose family lives in Scotia. Chris, a drama major in college, is very much involved in community theatre work and will be in SLOC's production of Candide. He has been singing at the Beef

Susan Duggan, Distributor of the Spy, was fourteen years old on January 18th.

Gregory Gilbert, intern for S.I.C.M., living at 12 N. Church Street has just returned from a three week trip to Costa Rica and Nicaragua where he received first hand impressions of the new democratic Sandinista government.

Betty Lane

#### **HOT CROSS BUNS**

Hot Cross buns are among the earliest harbingers of spring. From Ash Wednesday to Easter, these fragrant yeasty, raisin-studded Lenten buns, criss-crossed with frosty icing will be available throughout the city.

As Christian symbols, these buns originated in England, where they are baked only on Good Friday and where they are said to resist mold because they are marked with a cross. In this country, hot cross buns have become traditional for all six weeks of Lent.

In actual fact, buns such as these predate Christianity, with similar forms being baked for spring festivals in ancient Greece and Rome. It is believed that in those cultures the round form symbolized the sun and the cross marked off the four seasons of the year. Pagan Saxons baked the same sort of buns to honor Easter, the goddess of light.

To serve a freshly-baked hot cross bun with coffee is to be part of an ancient custom, making these sweet buns as satisfying spiritually as they are physically.

There will be no waste collection on February 16th, their only holiday this month



Hair at its Best

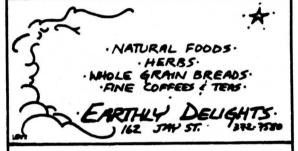
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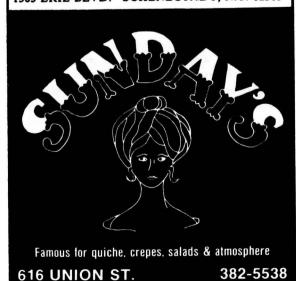
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#### (Continued from Page 1)

9. Contemporary design for alterations and additions to existing properties shall not be discouraged when such alterations and additions do not destroy significant historical, architectural or cultural material, and such design is compatible with the size, scale, color, material, and character of the property, neighborhood or environment

10. Wherever possible, new additions or alterations to structures shall be done in such a manner that if such additions or alterations were to be removed in the future, the essential form or integrity of the structure would be unimpaired."

Whew - maybe we had better read those once again.

In general it should be noted that the I.R.S.. discourages the demolition of buildings listed in the National Register. Taxpayers may not deduct the costs of, or any lost sustained in, the demolition of a certified historic structure or a structure located in a registered historic district. Present law also provides that accelerated depreciation methods may not be used with respect to real property constructed on a site that has been occupied by a certified historic structure (or by any structure in a registered historic district, except in limited circumstances) that has been demolished or substantially altered (other than by virtue of a certified rehabilitation).

Copies of the "Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings" are available from the Technical Preservation Services Division, National Park Service, Washington, D.C. 20240. In addition copies of the standards and copies of the "Historic Preservation Certification Application" forms are available from the New York State Historic Preservation Officer, or you may obtain a copy locally from Richard W. Brown, Esq., at the Widow Kendall House, 10 N. Ferry Street in

sketchbook of Lewis J.P. Eckel (1865-1945), architect of Buffalo, New York. He was the father of Mrs. Ethel M. Richardson of Grand Island, New York and grandfather of Barbara Weinheimer of 39 Front Street.

# Stockade Area Restaurant Guide cont'd.

complied by Donnalee Francis

NOTE: The first installment of Donnalee's guide appeared in our November, 1980 issue. We continue her restaurant review here.

Look for further reviews in future issues of the Spy. Ed

The following restaurants feature full menus for luncheons and dinners. All accept major credit cards and recommend reservations.

-Chez Pierre

French cuisine

344 Front St.

377-6481

-DeWitt's Restaurant & Tap Room

Varied menu

118 Jay St. 382-8608

Extensive menu, very reasonable prices, If you're into

-The Executive Suite 108 Jay St. 374-8107

antique cars and Bing Crosby, you'll adore this place

The following restaurants are diner-type establishments catering mostly to breakfast and/or lunch

crowds. Hours vary. -Boulevard Diner 1321 Erie Blvd.

open late

-Deli 400

400 State St.

breakfast, lunch and orders to go. Open Thursday evenings

Mike's Restaurant 1135 Erie Blvd.

open 24 hours, great chili dogs

Morrette's King Steak House

Steak sandwiches are the best in town, some great nostalgic/ historic pictures of Old Schenectady

1126 Erie Blvd.

Nana Angie's Italian Kitchen 403 Union St.

Italian specialties for lunch, closes at 4 M-F

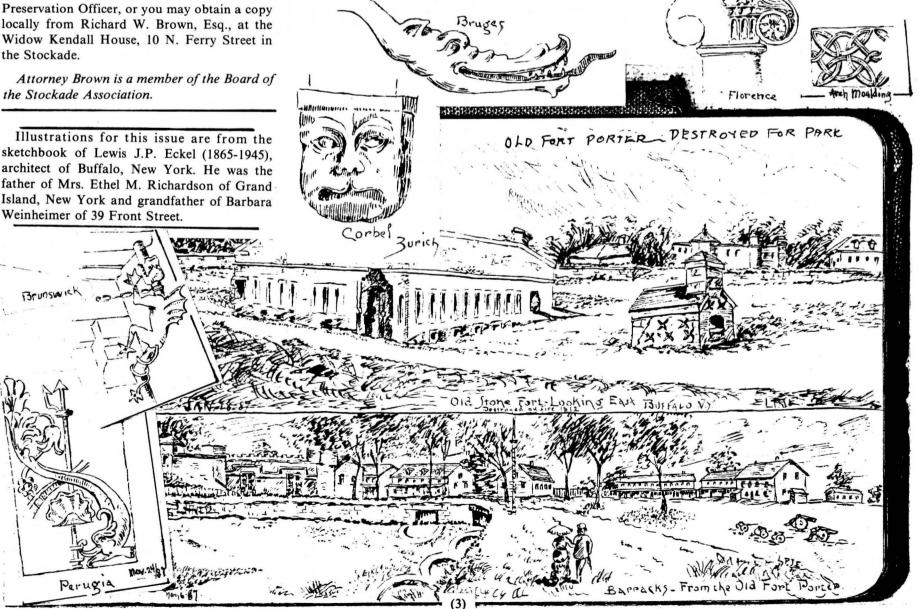
Peggy's Sandwich Shop

426 State St.

Extensive menu, convenient when shopping downtown.

Open on Thurs. until 8

Continued on Page 3



The following restaurants were unique and didn't fall into any one category. They are:

- -Jay Street Deli
- -Strawberry Lane Restaurant 2 Mill Lane 346-8345

A bit of NYC-style deli at your doorstep. Eat in or take out. Open Thursday evenings until 8

Unusual and quaint for lunch, M-F.

Private parties arranged

Now for the fast-food places. Julia Child may not approve, but I'm not ashamed to admit that I love it! I would especially like to hear from the readers on this subject and or any of the other categories covered. Your opinions are most welcome.

-Go Young

Nott St. & Maxon Rd.

- —Jack-In-the-Box 323 Erie Blvd.
- -Kentucky Fried Chicken 109 State St.
- -Lyle's Hoagies 460 State St. 140 Erie Blvd.
- -Mike's Submarines & Neba Shop State & Franklin Sts.
- Subway Jay & State Sts.
- Erie Blvd.

A new Chinese fast-food stand. They offer a full menu, any item taking only a few minutes to prepare. It's not the best Chinese food to be found, but their egg-rolls and other standard items are very good and the service very fast.

This is the place to try and satify those midnight munchiesopen 24 hrs. Patience is the key word-the drive-in takes

What more can be said about the Colonel?

These three submarine shops are really close in comparison. If you're into the secret-oil-sauce, Mike's may have an edge. Lyle's has much more to offer in the way of variety, but has anyone tried "the new guy in town", Subway?

Wendy's Old Fashioned Hamburgers Excellent for this type of chain. The salad bar is a really good deal especially if you're on a diet, that is if you can resist the french fries

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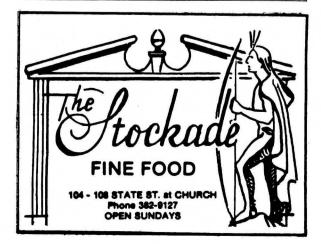
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From: Oxford Nursery Rhyme Book