

## FARMSTEAD & BARN PRESERVATION

Agricultural landscapes are an important part of Pierce County's rural heritage. There are a number of programs that provide financial assistance for the preservation of historic agricultural buildings. Buildings listed on the Pierce County Register of Historic Places can take advantage of the Special Tax Valuation Program, income-producing structures (like those on a working farm) can be eligible for a federal rehabilitation tax credit, and barns on either the State or National register are eligible for grants from the Heritage Barn Preservation Initiative. Preservation easements are another tool that can be used to help preserve the landscape for future generations, while still providing tax benefits to the property owner. We can assist the applicant in working through preservation and permitting issues.



### WANT MORE INFORMATION?

We are here to help.

Pierce County's Historic Preservation Program is in the Planning and Land Services Department. Call 253-798-3683 or 253-798-3736, or go online at: [www.piercecountywa.org/historicpreservation](http://www.piercecountywa.org/historicpreservation)



LANDMARKS & HISTORIC PRESERVATION COMMISSION

## FARMSTEAD & BARN PRESERVATION



12/11

Cover: Klumper Ohop Valley Barn, Eatonville First Panel: Yotter Barn, Graham

# HISTORIC PRESERVATION

PIERCE COUNTY  
LANDMARKS & HISTORIC PRESERVATION  
COMMISSION



### SPECIAL TAX VALUATION

In 1985, the Washington State Legislature passed a law that allows that allows local governments to give tax relief to property owners who renovate historic buildings. The cost of approved restoration expenses can be subtracted from the property tax assessment each year for 10 years, resulting in lower property taxes. To download the application form and read about the program requirements, visit:

[www.piercecountywa.org/historicpreservation](http://www.piercecountywa.org/historicpreservation)

### FEDERAL REHABILITATION TAX CREDIT

The Historic Rehabilitation Tax Credit Program is a one-time federal income tax credit for the costs associated with the rehabilitation of historic buildings. The program is jointly administered by the National Park Service and the Internal Revenue Service. The most commonly used tax credit is the 20% credit for income producing properties.

The Washington State Department of Archaeology and Historic Preservation (DAHP) coordinates projects. To qualify, a building must be eligible for, or listed on the National Register of Historic Places. The rehabilitation must meet the Secretary of the Interior's Standards for the Rehabilitation of Historic Properties and the design must be approved by the National Park Service prior to initiation. For more information, visit:

[www.dahp.wa.gov](http://www.dahp.wa.gov) or  
[http://www.nps.gov/hps/tps/tax/download/intro\\_barns.pdf](http://www.nps.gov/hps/tps/tax/download/intro_barns.pdf)

### WASHINGTON STATE HERITAGE BARN REGISTER

Created in 2007 by HB 2115, the Heritage Barn Register recognizes barns as historically significant resources that represent the agricultural, economic and cultural development of the State of Washington.

The Heritage Barn Preservation Initiative also provides:

Competitive matching grants to heritage barn owners throughout the state to support their efforts to preserve, stabilize and rehabilitate their barns; and

The Heritage Barn Advisory Committee which reviews grant applications and examines tax incentives and land use regulations that support barn preservation and use.

To be eligible for listing in the Heritage Barn Register, barns must be over 50 years old and retain a significant degree of historic and architectural integrity. Owners interested in seeking designation for their historic barns are asked to complete a nomination form and provide basic information about the property.

Listing on the Heritage Barn Register is honorary and offers no protection from demolition, nor requires review of alterations and/or changes in use. Only barns listed on the Heritage Barn Register, or barns that are currently listed on the State or National Register are eligible for grant funding. For more information, visit:

[www.dahp.wa.gov](http://www.dahp.wa.gov)

### EASEMENTS

A preservation easement is a voluntary legal agreement that protects a significant historic, archaeological, or cultural resource. An easement provides assurance to the owner that the property's intrinsic values will be preserved through subsequent ownership. In addition, the owner may obtain substantial tax benefits.

Historic preservation easements can be used to protect a historic landscape or building. Under the terms of an easement, a property owner grants a portion of, or interest in, his/her property rights to an organization whose mission includes historic preservation. Once recorded, an easement becomes part of the property's title and usually "runs with the land" in perpetuity, thus binding not only the owner who grants the easement but all future owners as well. In Washington, several organizations will accept preservation easements. For more information, visit: [www.dahp.wa.gov](http://www.dahp.wa.gov)

Other agricultural programs, while not specifically related to barn preservation, may offer assistance. The Office of Farm Land Preservation (part of the Washington State Conservation Commission) and the USDA Rural Economic Development Program both offer grants and loans that can be used for economic development and can be coupled with preservation programs. Visit:

<http://ofp.scc.wa.gov/> and  
<http://www.rurdev.usda.gov/Home.html>



Photos Left to Right courtesy of Washington State Department of Archaeology & Historic Preservation:  
Charles Anderson Barn, Edgewood      Schoenbachler Barn, Sumner

Noble Lipizzans Barn, Graham

Western Washington Experiment Station, Puyallup (1922)  
Tacoma Public Library, Boland-B5228