

# Architectural Archives

a semi-annual publication of DASA, plc ARCHITECTS

## PROJECTS

DASA was Awarded Contract by the Department of Veterans Affairs for the Rehabilitation of Congressional Cemetery in Washington, D.C.

DASA organized and conducted a survey of the existing conditions and reported on methods and means for repair and conservation. The Secretary of the Veterans Affairs lauded the recommendations as “outstanding work”.



*Watercolor by B.H. Latrobe*

The Construction Document production began in June of 2000.

The cenotaphs of Congressional Cemetery are the original burial place for Federal Dignitaries who passed away while in office. The tradition was discontinued upon the establishment of Arlington Cemetery, about 1862. The cenotaphs were designed by B.H. Latrobe in 1806, and are now in sad disrepair and in vital need of conservation.

The cenotaph design is an extremely unique design given the time and the influences of the classical taste. The monuments are almost “mannerist” in style, easily confused with the work of some “modern” designers of the early twentieth century. There is even debate as to the origins of the design being that of Benjamin H. Latrobe, Federal Architect until 1808. Reprints of his journal leave no doubt that he was the designer of the stones.



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## Don A. Swofford FAIA

The College of Fellows of The American Institute of Architecture announced in May that Don A. Swofford, FAIA, was one of sixty-eight members received into the College.

The new Fellows, who are entitled to use the designation “FAIA” following their names, were invested in the College of Fellows on May 10 at the 2002 AIA National Convention and Expo in Charlotte, NC.

Out of a membership of 71,600, there are fewer than 2,400 AIA members distinguished with the honor of fellowship. The elevation to fellowship is conferred on architects with at least 10 years of membership in the AIA who have made significant contributions in promoting the aesthetic, scientific, and practical efficiency of the profession.

The AIA was founded in 1857. Through education, government advocacy, community redevelopment, and public outreach activities, the AIA and its members work to achieve a more humane built environment and a higher standard of professionalism for architects.

## Project Points

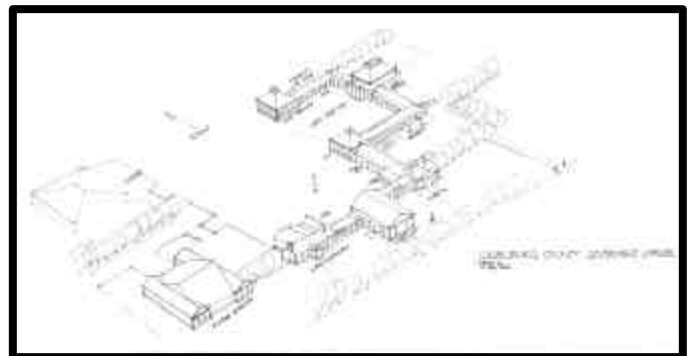


Locust Hill (Locust Dale) is a well-preserved Federal-Greek Revival residence situated in Madison County, Virginia, which was built around 1834, complete with a schoolhouse. The home is being renovated for the new owners in line with the original architecture, adding a two-tier porch to appreciate the beautiful views, updating the electrical and plumbing systems and adding a modern heating/air conditioning system, barn and guesthouse.

The Lunenburg County Courthouse, originally a two-room frame courthouse, was completed in 1787. A new courthouse was built in its place in 1823, a second floor was inserted about 1857, interior modifications to the interior in 1910, and an addition to the rear in 1939 and 1974. The project is still in process.



(Left) James Lawler, FAIA, Chancellor of The College of Fellows, (Center) Don A. Swofford, FAIA, (Right) Gordon Chung, FAIA, President, The American Institute of Architecture



### *WHO WORKS FOR DASA?*

**Douglas Dobbins is an Architect Intern at DASA, plc. He is a Charlottesville native with 15 years of design experience. Doug lives with his wife Tracey, a schoolteacher, and their two children.**

Doug enjoys working with computers and trying to keep up with the ever-changing Technology race. “Starting in this field of Classical Architecture, I have taken it upon myself to learn and understand the Classical Orders. Proportion is the key tool in making a classical building present itself.”

As for his philosophy about architecture, Doug said he has always had an interest in architecture. “ I’m an extreme advocate of the television program ‘This Old House’. I have been watching this program for almost ten years and have learned a lot about renovations and restoration. I look at Modern Architecture and construction techniques of today and there is no comparison to the earlier Classical styles and elements of stature. As a native resident in Historical Charlottesville, Classical Architecture can be seen in just about every part of the city. I think that is why I have such a great interest in this style of Architecture.”



“My plans are to further my education and exposure in the field of Architecture and Classical Architecture. The field of Classical Architecture has many opportunities in restoration and rehabilitation of existing structures. Every state has Historical structures that may require our services. I would really like to see the styles of Classical Architecture building return to the United States.”

His favorite aspect of architecture is pleasure in creating a building in the computer world and then seeing it come alive in the construction process. He considers himself to be a perfectionist, and works to make sure that every building component mates correctly. He doesn’t want to have any surprises in the field during construction. He believes the motto of “doing it right the first time.”

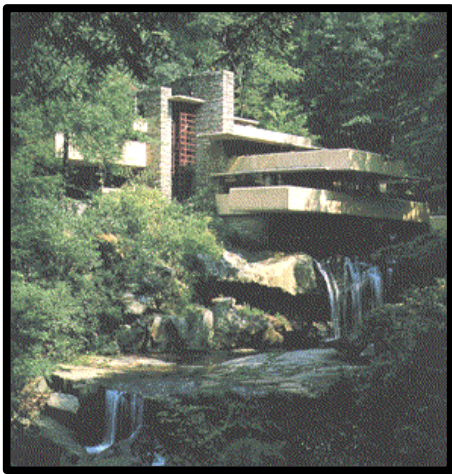
Today's architectural computer programs allow the capability for clients to preview the project before it begins. Clients can review the project by viewing a computer-generated walk-through with aerial views, which can easily be revised prior to construction, to meet the client's ideal goals for the project.



***ARCHITECT'S FIELD REPORT***

By Don A. Swofford, FAIA

This year marks the 25<sup>th</sup> Anniversary of my license as an Architect. I still recall the postcard that arrived in the mail about February 1977, giving me instructions on how to order my seal. My first thought was how cruel that they would forward such information before letting me know that I had passed the exam and was permitted to practice architecture in the Commonwealth of VA. One of my architect colleagues started to laugh and said, "That is your notification." How precious that following moment: I filled in the blanks on the postcard and sent it to the Redi Stamps to order my seal showing that I was licensed architect No. 3763.



There is something that happens in the life of an Architect when one becomes registered. It felt as if a switch had been thrown and all of the training and experience of the previous years at Texas A&M and The University of Virginia and experience with the office of Milton L. Grigg, FAIA, in Charlottesville, had come together to produce a commencement event in my life. Since then I have used the knowledge and information that I received and continue to grow my craft as an Architect. I still feel there is much to do and muse when I think that Frank Lloyd Wright was in his early 60's when he did the great Falling Water at Bear Run, Pennsylvania, for the Kaufman family.

In the 25 years of my life as a licensed Architect, I have had the experience to work with a number of incredibly fine architects and thinkers about the built environment. It would take me more than just the six pages of this newsletter to mention their names and even start to record some of their achievements. One who stands out in my mind is Milton L. Grigg, FAIA, who gave me the first opportunities to hone my capabilities as an Architectural Historian and apply them to the field of Historic Preservation. Certainly, Wer Ming Lu, FASP, who was head of the Urban Design Department in Dallas, and with whom together I authored the Dallas Historic Landmark Program and the Swiss Avenue Preservation Plan. Since 1978 when I left Milton's practice I was honored to work with colleagues such as Bruce Judd, FAIA, from San Francisco, Will Gwillian, FAIA, Chief Architect for Colonial Williamsburg, Hugh Miller, FAIA, Chief Architect for the National Parks Service, Walker Johnson, FAIA, Historic Preservation Architect, Author and Lecturer from Chicago and Lloyd Jary, FAIA, Architect from San Antonio, TX and my quiet, but thoughtful forever Partner, Eldon F. Wood, AIA.

Certainly the most noble architectural work that landed from my efforts are places like Farley Plantation, in Culpeper County, Joe Jarvis' Hearthstone in Loudoun County, the great Martha Washington Inn in Abingdon, VA, has well as numerous small and large country houses and County Courthouses. So, it is with a renewed appreciation that I catch my second breathe and look forward to the next 25 years of sharing the knowledge of building and historic buildings with any who will listen.



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*Ask the Architect*

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Q. Am I allowed to receive tax credits for rehabilitation of historic structures?

A. Jason Wexler, Esq. recently wrote an article published in *Architecture Ink* regarding this very subject. He stated, “not only do architects, planners, historians and preservation societies find the rehabilitation of our historic structures to be a worthwhile endeavor, but the Federal government does as well. In fact, in order to encourage the rehabilitation of historic buildings, the Federal government provides an incentive for owners and developers in the form of the historic preservation tax credit.

In order to be eligible to receive the 20% tax credit, a property must be a *certified historic structure*, which is the building is listed on the National Register of Historic Places or the building is located in a *registered historic district* and contributes to the historic significance of that district. If a building is not already a certified historic structure, the owner must submit *Part 1 of the Historic Preservation Certification Application-Evaluation of Significance* to the State Historic Preservation Office (SHPO) and the National Park Service (NPS) in order to determine eligibility. If your property will not be a certified historic structure but was built before 1936, it may be eligible for a 10% credit. Also, not that the property must be used in trade or business to be eligible for either tax credit.

In addition to being a certified historic structure, in order to receive the tax credit, the project must also be a *certified rehabilitation*. A certified rehabilitation is one that has been approved by SHPO and the NPS because it is consistent with the historic nature of the building and/or district. Alterations, modifications and updating of a building are expected, but the general rule of thumb is that no changes are permitted which would negatively impact the historic character of the building, which would negatively impact the historic character of the building. In order for a building to become a certified rehabilitation, *Part 2 of the Historic Preservation Certification Application-Description of Rehabilitation* must be submitted to and approved by SHPO and the NPS.

There are a number of factors that go into calculating the credit and maximizing its use for building owners. The amount of the credit is

determined by taking the costs which make up the *eligible basis* are generally ‘sticks and bricks’-items that directly relate to the cost of the construction/rehabilitation of the building, including architect’s fees. The cost of acquisition of the building and costs such as landscaping and permanent financing fees are not included in eligible basis, as they do not directly tie in to the rehabilitation of the structure.

The credits available to the building can then be turned into equity by syndicating them to investors, that is, the tax credit investor purchases an interest in the ownership entity in exchange for the right to obtain the credits and a limited percentage of the cash flow. A building owner may keep the credits for personal use as well, though certain limitations exist.

The IRS can recapture a percentage of the credits if the building is sold within five (5) years. As such, the ownership entity cannot change during that recapture period. In order to ensure that no recapture takes place, most tax credit investors will maintain their interest in the ownership entity for at least that five year period, after which time there is usually an option for the owner/developer to reacquire the tax credit investor’s ownership interest.

The forgoing is only a broad overview of a detailed financing vehicle for your historic rehabilitation project. For some initial tax credit research, check out the NPS website at [www2cr.nps.gov/tps/tax/index.htm](http://www2cr.nps.gov/tps/tax/index.htm). In addition to familiarizing yourself with the credit, the most important thing you can do in maximizing the impact of the historic preservation tax credit on your rehabilitation project is to plan in advance and assemble an effective team of architects, attorneys and accountants who are familiar with the tax credit and can guide you through the process from start to finish.”

*Jason Wexler, Esq., is an attorney with Hanover, Walsh, Jalenak & Blair, and PLLC in Memphis, Tennessee.*