

A statement by
Mitch McConnell
County Judge/Executive
Jefferson County, Kentucky

Jefferson County government has had a long history of promoting the preservation of our community's historic places. Several historic buildings under the County's direct control — the Courthouse and Old Jail, for instance — have been rehabilitated and recycled during my administration. The preservation of historic properties has also been assisted by the County, through recording historic sites, National Register listings, the publication of guides, the naming of Historic Landmarks, and so on.

I now plan to make the benefits of a significant preservation tool more accessible to the citizens of Jefferson County outside the City of Louisville. Owners of property certified to be historic are urged to consider granting a "preservation easement". By accepting a qualified easement donation, the County can ensure the long-term preservation of the historic property as well as create a variety of possible federal and local tax advantages for its owner.

This brochure explains my pilot preservation easement program and simply outlines the nature of a preservation easement. I am grateful for your attention and hope that you will follow up.

Jefferson County Office of Historic
Preservation and Archives
County Courthouse Building
Frankfort, Kentucky 40202

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Historic Preservation Easement

Jefferson County, Kentucky
Pilot Program



An easement is a legal agreement where the private owner gives up certain privileges with regard to controlling the appearance of his real property.

WHAT PROPERTIES QUALIFY?

The property must be recognized by the National Register of Historic Places or the Kentucky Heritage Council if the owner plans to seek federal or local tax benefits for the easement. The property may be residential and owner-occupied, and building condition will be considered.

IS THE EASEMENT PERMANENT?

Yes. Again, if it's to furnish the owner with tax savings.

HOW DOES THE EASEMENT ALLOW FOR TAX BENEFITS?

Broadly worded, an easement can be considered a charitable donation. By limiting changes to the historic site, the owner alters the market value of the property, but in the process benefits the public. The change in the market value of the property because of the easement may be treated like any other charitable deduction. In the Jefferson County easement program, the easement may also lower the local property tax assessment.

CONTROL?

Easements typically transfer control over certain physical changes to an historic and scenic site from the owner to another qualified party. In the Jefferson County program, the area affected by the easement agreement can be limited to the entire exterior of the building or just a portion, some significant interior feature, the open space around the building — whatever initially suits the best interests of the owner and subsequently the mutual interests of the owner and Jefferson County.

WHAT DOES THE EASEMENT COST?

The administration of the easement is performed without cost to the owner as a public service. The owner may, however, have costs for legal or other professional services in the preparation of the easement.

WHO REVIEWS PROPOSED CHANGES?

Although the agreement is between the owner and Jefferson Fiscal Court, the County Historic Landmarks and Preservation Districts Commission is given authority to act on behalf of the Fiscal Court. This citizen board has architects and other qualified professionals as members. In the event that a proposed change is denied, the owner may have the right to appeal the Preservation Commission's decision to the Fiscal Court.

A sample easement agreement and more detailed information are available by contacting:

*Jefferson County Office of Historic
Preservation and Archives
100 Fiscal Court Building
Louisville, Kentucky 40202
502/581-5761*

A member of the staff will be available to see whether a property qualifies for certification as historic. Because of the complexities of the easement and possible tax consequences, it is strongly recommended that a qualified attorney or financial advisor be consulted at an early point.

