After more than five years of consistent advocacy by the National Trust for Historic Preservation, together with their partners at the National Trust Community Investment Corporation and the Historic Tax Credit Coalition, is pleased to report that the 20 percent historic tax credit (HTC) has survived the most significant rewrite of the tax code in more than 30 years. Congress has confirmed once again that incentivizing the rehabilitation of our historic buildings makes good economic sense.

This hard-won legislative achievement is particularly gratifying because the HTC was repeatedly targeted for elimination. The first major threat occurred when a tax reform proposal introduced by former House Ways and Means Committee Chairman Dave Camp, R-Mich., in February 2014 suggested repealing all rehabilitation tax incentives. The HTC was also among the tax credit programs targeted for elimination in June 2016, when House Speaker Paul Ryan, R-Wis., released the Republican “Blueprint” for tax reform. These threats proved substantial when tax legislation started moving through Congress. In the House of Representatives, the Tax Cut and Jobs Act (H.R. 1), introduced on November 2, proposed repealing both the 20 and 10 percent rehabilitation tax credits. This challenge was compounded by the initial version of the Senate tax reform bill—considered by the Finance Committee the week of November 13—which proposed reducing the 20 percent HTC by half and eliminating the 10 percent older building credit entirely.

In the end the preservation community’s multiyear advocacy effort made all the difference. Together with longtime HTC supporters Sens. Ben Cardin, D-Md., and Susan...
Excavation: GARS members have been invited to return to Constitutions Lakes (south Atlanta) to excavate at the site of the South River Brick Works. Now a county park and home to the Doll’s Head Trail, the site was visited by GARS as part of a field trip in April 2016 (pictured left). This site was originally recorded and partially excavated by Jim D’Angelo in 2003 when he was with TRC. Since then the volunteer group that develops the park, headed by Joel Slaton, has cleared more of the area, and Joel is anxious for us to return and further explore the subsurface remains of this iconic type of brick kiln. As soon as we have a positive response from members and friends (including other SGA chapters), we can schedule this with Joel sometime in late February or March. Please contact Jim if you are interested in this hands-on field trip. For background on the brick works, see GAB, March 2016, Vol V, Issue 3 in the Archives.

Workshop: Along with this project a lithic workshop is in the works for the early spring. Archaeologist Bill Stanyard of Environmental Resource Management, a national cultural resource management firm with offices in Norcross, will be leading this workshop. Keep an eye out for this and many more upcoming events in future GAB issues and on GARS Facebook page.

A Frontier Affaire: Several Fort Daniel Foundation members dressed in period costumes (pictured below) attended the Gwinnett County Bicentennial GALA that was held at the County Court House on December 15. Guests enjoyed a fine exhibit of Gwinnett’s history that began with the early settler days and Fort Daniel, a wonderful dinner, and a variety of speakers and entertainment, and each other. A photo spread of 64 images can be seen at on the Gwinnett Daily Post Web site.

Volunteers urgently needed. A) Volunteer help is required to index GAB articles by title and subject matter since 2012 so that these can be easily located in the GAB archives. The collection now exceeds 50 issues. and though these older issues are commonly referenced in current issues, there is no easy way to go directly to them. No web editing skills needed. Please contact Jim or Delana. B) volunteer is needed to recreated FDF and GARS membership emailing lists for Outlook. Please contact Jim. C) A volunteer familiar with WordPress is needed to work out several glitches with the FDF Web site. Please contact Jim.

Donations: FDF has received a $236 donation from the US Daughters of 1812, General John Clark Chapter located in Roswell, Georgia—including $100 donation from the Juniors in the same chapter—totaling in $336 in donations. Thank you!

Annual Meeting: Fort Daniel Foundation Annual Meeting will be on Sunday, January 21 at Fort Daniel Meeting Room beginning at 2pm. Guest speaker will be Charlotte Nash, Chairman of the Gwinnett County Board of Commissioners. There will be a small reception following the meeting.

Gwinnett Historical Society is sponsoring a Gwinnett history series at its monthly meetings during the bicentennial celebration. The first speaker will be Jim D’Angelo who will be speaking on Monday, January 22 beginning at 7pm. He will speak on “Georgia Frontier: Pre-Gwinnett History of the Hog Mountain area, Native Americans, and Fort Daniel.” The public is welcome.
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Collins, R-Maine, and Reps. Mike Kelly, R-Pa., and Earl Blumenauer, D-Ore.—who sponsored the Historic Tax Credit Improvement Act—and in coordination with the leadership of Rep. Mike Turner, R-Ohio, co-chair of the Historic Preservation Caucus; preservationists, business leaders, and many other stakeholders made it clear to Congress that the HTC is a vital revitalization tool that needed to be retained.

This strong showing of support resulted in an amendment to restore the HTC to 20 percent. The amendment (offered by Sen. Bill Cassidy, R-La., and cosponsored by Sens. Chuck Grassley, R-Iowa; Pat Roberts, R-Kan.; Johnny Isakson, R-Ga.; and Tim Scott, R-S.C.) was accepted at a critical moment in the Senate Finance Committee’s markup of the tax bill during the week of November 13. To file the amendment, however, Sen. Cassidy needed to identify a way to offset the cost of the incentive. The solution was to take the HTC in phases over five years instead of in its entirety the year a rehabilitated building is completed. The Joint Committee on Taxation estimated that phasing the HTC in this way reduces the cost of the program by approximately $2 billion over 10 years. ■ Shaw Sprague (originally in Preservation Leadership Forum)

MEMBERSHIP FEES:
If you would like to join or renew your GARS membership, please contact John Hopkins; and for FDF membership please contact Betty Warbington.

Winter Wonderland at Fort Daniel

Winter came early to Fort Daniel!
The Philadelphia Winn Chapter, NSDAR has invited the Fort Daniel Foundation to submit an application for a 2018–2019 NSDAR Special Projects Grant. The application for an Historic Preservation grant was submitted, and grant awards will be announced in May.

The project “Fort Daniel Artifacts Preservation and Curation” involves conservation and curation of the Fort Daniel material remains and associated records in compliance with standards set by the Waring Laboratory at Georgia Western College and the Society for Historic Archaeology (SHA) inventory system known as SHARD (Sonoma Historic Artifact Research Database). GSU student and FDF member, McKenzie Culberson, is already working with Delana Gilmore in reading the collection and being trained in the curation standards and database system by Jenna Pirtle and Sarah Love from the GDNR Historic Preservation Division. The second and third phases of the project, which will involve the grant and reserve funds provided by FDF, will officially begin when the grant is officially awarded.

A thorough and rigorous preservation effort is long overdue and, as the unprocessed portion of the collection only grows with each public archaeology event, the situation will only get worse. The last formal approach to artifact conservation was by Shannon Coffee between 2007 and 2014. Though the efforts of archaeologists Siska Williams and Jenna Pirtle and Delana Gilmore since then have maintained a status quo, the collection remains unpublishable in its present state.

With new methods and standards for artifact conservation, the opportunity for a grant of this type, and the enthusiastic support of Lawrenceville’s Philadelphia Winn Chapter, we expect to have the entire collection in good order a year from now—if not sooner. ■