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**Policy and Legislative Affairs Committee**

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ACHP Role in Advising on Federal Tax Issues Related to Historic Preservation Easements

Internship Program

*Attachment:* Meet the 2023 Fall Semester Interns

*Please see the following papers in Tab 1 for the Policy and Legislative Affairs Committee discussion:*

Proposed ACHP Action on Pending Legislation

Housing and Historic Preservation Policy Statement



**MEETING**  
**POLICY AND LEGISLATIVE AFFAIRS COMMITTEE**  
**Monday, November 13, 2023**  
**3 p.m.–4:30 p.m. EST**

Join ZoomGov Meeting  
<https://achp.zoomgov.com/j/1609265089?pwd=OEtqbIRQRWhYS2tpaVA3Rk53eklUZz09>

Meeting ID: 160 926 5089  
Passcode: 255381  
Dial-in: (646) 828-7666

**PROVISIONAL AGENDA**

- I. Introductions
- II. Proposed ACHP Action on Pending Legislation
- III. Housing and Historic Preservation Policy Statement
- IV. ACHP Role in Advising on Federal Tax Issues Related to Historic Preservation Easements
- V. White House Initiatives
- VI. Updates
  - A. Internship Program
  - B. OPLA Staffing
- VII. Other Business



**ACHP ROLE IN ADVISING ON FEDERAL TAX ISSUES RELATED TO  
HISTORIC PRESERVATION EASEMENTS  
Office of Policy and Legislative Affairs**

**Background.** Taxpayers are allowed to claim a charitable deduction on their federal taxes when they give up development rights to property through a “qualified conservation contribution.” This includes what is normally called conservation easements (protecting natural, recreational, or open-space-type lands) and preservation easements (protecting historically significant structures and landscapes). After years of concern regarding alleged abuse of certain types of conservation and preservation easements, Congress included restrictions on such easements in the Consolidated Appropriations Act of 2023. The Internal Revenue Service (IRS) had determined that many syndicated easement partnerships were claiming outsized tax deductions. Congress addressed this by limiting deductions for partners in conservation easements to two and a half times their investment. Most of the problems prompting this action involved easements to conserve undeveloped land rather than easements to protect historic properties. Reflecting this, the bill exempts historic preservation easements from the new restrictions.

**Historic Preservation Easement Challenges.** Questions and concerns regarding historic preservation easements remain, however. In August 2023, Rep. Mike Carey (R-OH) and five of his congressional colleagues sent [a letter](#) to the IRS Commissioner Danny Werfel asking that the IRS issue clear guidance to facilitate use of preservation easements. The letter asserts that most easements involve large, urban, commercial rehabilitation projects, while property owners and developers of smaller and nonurban properties are effectively priced out of using easements by the cost of hiring attorneys and accountants to navigate audits and complex and unclear requirements. The correspondence also raises questions about IRS challenges regarding whether changes to historic buildings are consistent with protecting their historic character and what role the National Park Service should play in such determinations.

**Potential ACHP Follow-Up.** While the ACHP has no direct role to play regarding historic preservation easements, promoting improved effectiveness, coordination, and consistency of the federal easement program is within the ACHP’s overall purview. As an initial step, Chair Sara Bronin is seeking a meeting with IRS officials to explore what the ACHP might do to assist. For example, coordinating a public call for comments on issues regarding preservation easements might be a role the ACHP could play.

**Action Needed.** Committee members will be asked to share their knowledge of and ideas concerning historic preservation easements and how the ACHP might support their expanded use.

*November 1, 2023*



**INTERNSHIP PROGRAM UPDATE**  
**Office of Policy and Legislative Affairs**

***Fall 2023 Intern Cohort.*** The ACHP currently is hosting nine interns. The attached document provides an introduction to their backgrounds and projects. Chair Sara Bronin is supervising eight of the nine, and one intern is working directly with the Office of Communications, Education, and Outreach. Five are receiving stipends paid by the ACHP Foundation, while the remainder will be participating in externship programs through their academic institutions.

***Action Needed.*** If members have suggestions for enrichment activities for the interns, please contact Judy Rodenstein at [jrodenstein@achp.gov](mailto:jrodenstein@achp.gov). Members who would like to connect any of the interns to resources that will help advance their research or career interests, may reach out to them directly. All have Outlook ACHP email addresses that follow this pattern: “firstinitiallastname.achp@outlook.com.”

***Attachment:*** Meet the 2023 ACHP Fall Semester Interns

*November 1, 2023*

## Meet the 2023 ACHP Fall Semester Interns

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**Madeline Artibee** is writing her dissertation for a Ph.D. in Public History from Middle Tennessee State University. She has three years of Section 106 experience at FEMA and with the Tennessee Department of Transportation. Madeline recently completed Fulbright grant funded research in Croatia, studying the rebuilding of historic places after the 2020 Zagreb earthquake. She is interested in developing expertise on historic places in climate-related disaster situations and learning more about “how to boost disaster resiliency through robust historic preservation programs.” Madeline’s research as a Chair’s intern this semester will focus on climate change related impacts to historic resources, adding examples of model federal agency projects, tools, and other resources to the ACHP’s website.



**Kyle Gentry** is a student at Eastern Michigan University and expects to earn a Master of Preservation Studies degree in December 2025. He has a degree in Anthropology with an Archaeology minor from Wayne State University and has worked as an archaeological field technician within the framework of Section 106 of the NHPA and other applicable laws. Kyle is currently a museum assistant at the Ford Piquette Avenue Plant Museum, a National Historic Landmark. His research as a Chair’s intern will focus on completing, analyzing, and reporting on research initiated this summer on historic properties identified through Section 106 review. Kyle aspires to be a State Historic Preservation Officer, “contributing to the preservation and protection of historical sites and our cultural heritage for future generations.”



**Jackie Hogan** is a student at the University of Arizona and expects to earn her Master of Architecture degree and a Heritage Conservation certificate in May of 2025. She previously earned a BS in Architectural Studies with a minor in Urban Planning from Arizona State University. Jackie will be working on issues related to housing, including conducting a literature review of studies documenting the costs of rehabilitating historic buildings for housing (including affordable housing) relative to the costs of new constructions. She writes, “I am extremely interested in the intersection between historic preservation and new architectural developments, and I intend on applying the skills and knowledge gained through the internship in my future practice...I am interested in advocating for historic preservation, affordable housing, and sustainable practices that improve the conditions of the built environment on local, state, and federal levels.”

## Meet the 2023 ACHP Fall Semester Interns

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**Olivia Holland** is a candidate for a Master of Science degree in Historic Preservation at the Pratt Institute in Brooklyn, NY, expected in 2024. As a graduate assistant, Olivia partnered with local community advocacy organizations to document and interpret the cultural, historical, and environmental histories of the Jewel Streets neighborhood. Her research dealt with issues of climate change impacts, gentrification, affordable housing, and equity. Olivia has also been an intern with the National Park Service in Massachusetts and the Case Western Reserve Historical Society in Ohio. Olivia will be working with the Office of Communications, Education, and Outreach on developing the *Preserve the Past, Build for the Future* webinar series for 2024, as well as researching and writing content for ACHP’s website and social media platforms.



**Jillian Hotchkiss** is a student at Pepperdine University’s Caruso School of Law (J.D. expected in 2025). She brings legal research and writing skills, further honed by a summer externship with the Orange County, California, Superior Court, to her Chair’s internship with the ACHP this fall. Jillian’s research project involves identifying and analyzing state level laws that have processes and requirements similar to the federal Section 106 process. She’ll be looking at what triggers these laws, their scope, whether “historic properties” as defined by the National Register are covered, whether the State Historic Preservation Office has a formal role, and what, if any, mitigation is required. Jillian is excited about the opportunity to observe the development and implementation of federal historic preservation policies during her internship.



**Michael Lopez**, a student at the University of Texas at Austin, is working towards a BA in Government and Humanities with minors in LGBTQ Studies and Philosophy of Law (expected in 2025). He has been a summer intern in a law firm and a U.S. District Court. Michael is in Washington, DC this semester as an Archer Fellow and a full-time intern at the ACHP, where he will assist Chair Bronin with research projects and publications. Hailing from Brownsville, a historically and culturally vibrant region along the South Texas border, Michael is excited about the opportunity to contribute to the ACHP’s work in safeguarding and promoting the heritage of underrepresented communities. He writes, “This internship presents a rare chance to bridge my academic pursuits with hands-on experience, allowing me to actively engage in projects that support the preservation of stories that have often been marginalized.”

## Meet the 2023 ACHP Fall Semester Interns

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**James Oberting** is a student at the Columbia University Graduate School of Architecture, Planning, and Preservation. After earning a BA in History at Brown University, James is working towards a Master of Science degree in Historic Preservation and Conservation (expected in 2025). With strong interests in politics, history, law, and social policy, he is excited about the opportunity to explore what's happening in the field outside of academia. During his Chair's internship this fall, James will be identifying, analyzing, and reporting on state and local burial laws as well as developing recommendations for incorporating principles from ACHP's burial policy and guidance at state, local, and non-governmental levels.



**Charles Ritger** is a Juris Doctor candidate at the Georgetown University Law Center, anticipating receiving his degree in 2024. He is a fifth generation Oklahoman, and hopes to return home to practice law there, incorporating his long-term interest in historic preservation into his work. As a Chair's intern, Charles will be continuing work on a summer research project on Tribal historic preservation ordinances, and may also begin strategizing on the format and content of an update to the *ACHP Section 106 Case Book, 1966-2000*. As a research assistant to a Georgetown professor, Charles worked extensively on updating his casebook on corporate law, collecting and summarizing recent developments in case law and scholarly literature.



**Heather Wallace** earned a B.F.A. in Fashion Design from the Fashion Institute of Technology and is studying for her Juris Doctor at the Elizabeth Haub School of Law at Pace University (expected 2024). She has a passion for history and a law school course in historic preservation has been her favorite so far. Heather's internship project is to produce a memo providing an introduction to intellectual property laws and how they relate to cultural resource information, particularly information gleaned from archaeological sites and from traditional knowledge. During her career as a fashion designer, Heather became fascinated with intellectual property and brand protection. During her internship at a large law firm the past two summers, she was able to sample multiple projects in intellectual property law and is excited about exploring IP law in the context of historic preservation.