National Trust for Historic Preservation
Issues 2007 List of America’s 11 Most Endangered Historic Places

By Alex Ruiz, Managing Editor, Novogradac & Company LLP

America’s priceless heritage is at risk. From the storied waterfronts of Brooklyn to the neon-clad mom-and-pop motels of Route 66, some of America’s most irreplaceable landmarks are threatened, according to the National Trust for Historic Preservation (NTHP). In Idaho, the hallowed remnants of a World War II-era internment camp are at risk due to planned expansion of an adjacent large-scale animal feeding operation, while in New Mexico, a pristine portion of the 16th century El Camino Real — the oldest Euro-American trade route in the United States — faces a very 21st century threat; the proposed development of a Spaceport. These are just some of the 11 sites the National Trust for Historic Preservation today named to its 2007 list of America’s 11 Most Endangered Historic Places.

“The sites on this year’s list of America’s 11 Most Endangered Historic Places embody the diversity and complexity of America’s story, and the variety of threats that endanger it,” said Richard Moe, president of the National Trust for Historic Preservation. “The places on this year’s list span the continent and encompass the breadth of the American experience. Each one is enormously important to our understanding of who we are as a nation and a people.”

Since 1988, the National Trust for Historic Preservation has used its list of America’s 11 Most Endangered Historic Places as an alarm to raise awareness of the serious threats facing the nation’s greatest treasures. This year, NTHP celebrates the 20th anniversary of the list. The list, which has identified 189 sites through 2007, has been so successful in galvanizing preservation efforts across the country and rallying resources to save one-of-a-kind landmarks that NTHP reports that in just two decades, 52 percent of the sites have been saved and rehabilitated.

Sites on NTHP’s 2007 list of America’s 11 Most Endangered Historic Places are:

**Brooklyn’s Industrial Waterfront, N.Y.** — Once a booming 19th century industrial waterfront supported by generations of immigrants, Brooklyn’s heritage is at risk as historic dockyards and factories are being demolished.

**El Camino Real National Historic Trail, N. M.** — The earliest Euro-American trade route in the United States, the El Camino Real de Tierra Adentro is known for its austere physical beauty, rural solitude and remote isolation.

**H.H. Richardson House, Brookline, Mass.** The last home and studio of famed 19th-century American architect Henry Hobson (H.H.) Richardson — the creator of Boston’s much loved landmark Trinity Church — is vacant and vulnerable to demolition.

**Hialeah Park, Hialeah, Fla.** — The glamorous 1925 racetrack known for its stunning Mediterranean architecture and pink flamingos, Hialeah Park — frequented by celebrities such as Winston Churchill, Harry Truman and Seabiscuit — is threatened.

**Historic Places in Powerline Corridors, Va., W. Va., Md., Pa., N.Y., N.J. Del.** — Seven states — many of them in the Mid-Atlantic region — are waging battles to protect everything that’s irreplaceable about their communities as wide power lines are planned that NTHP says will blight historic landscapes and usurp private property rights.

(continued on page 2)
11 Most Endangered Historic Places

(continued from page 1)

**Historic Structures in Mark Twain National Forest, Mo.** — Established by President Franklin D. Roosevelt in 1939, the 1.5-million-acre Mark Twain National Forest is known for rocky bluffs, pastoral views and historical sites which speak to the region’s rich heritage — from intact 19th-century frontier farmsteads to New Deal-era fire lookouts and ranger stations.

**Historic Route 66 Motels, Ill. to Calif.** — Affectionately called “The Mother Road,” Route 66 is known for quirky roadside attractions and unique mom-and-pop motels, constructed between the late 1920 and late 1950s and often clad in neon. In recent years, Route 66 motels in hot real-estate markets have been torn down at record rates.

**Minidoka Internment National Monument, Jerome County, Idaho** — From 1942 to 1945, thousands of Nikkei (Japanese American citizens and immigrants of Japanese ancestry) were sent to south central Idaho to live in camps under armed guard at the Minidoka Relocation Center. NTHP says that today the site, a national monument, is threatened by local land-use planning.

**Philip Simmons Workshop and Home, Charleston, S.C.** — Master blacksmith Philip Simmons has spent the better part of 80 years adorning his hometown with intricate ornamental ironwork — gates, fences, stair rails and window grills — but with no plans to preserve his home and studio, the legacy of this 95-year-old artisan is in jeopardy.

**Pinon Canyon, Colo.** — In southeastern Colorado, under uninterrupted blue skies, Pinon Canyon is an area of scenic buttes, river valleys, family ranches and historic and archeological sites that span 11,500 years.

**Stewart’s Point Rancheria, Sonoma County, Calif.** — The Kashia Pomo Native American tribe has inhabited this Northern California land for thousands of years.

This article first appeared in the July 2007 issue of Novogradac & Company’s NMTC Monthly Report and is reproduced here with the permission of Novogradac & Company LLP.

© Novogradac & Company LLP 2007 - All Rights Reserved.

Notice pursuant to IRS regulations: Any U.S. federal tax advice contained in this article is not intended to be used, and cannot be used, by any taxpayer for the purpose of avoiding penalties under the Internal Revenue Code; nor is any such advice intended to be used to support the promotion or marketing of a transaction. Any advice expressed in this article is limited to the federal tax issues addressed in it. Additional issues may exist outside the limited scope of any advice provided — any such advice does not consider or provide a

(continued on page 3)
11 Most Endangered Historic Places

(continued from page 2)

conclusion with respect to any additional issues. Taxpayers contemplating undertaking a transaction should seek advice based on their particular circumstances.

This editorial material is for informational purposes only and should not be construed otherwise. Advice and interpretation regarding property compliance or any other material covered in this article can only be obtained from your tax advisor. For further information visit www.newmarketscredits.com.

HAS YOUR ADDRESS CHANGED?

We at Novogradac would like to stay in touch so if your contact information has changed, we’d like to know. Call us at 415.356.8037, or log on to www.newmarketscredits.com and click on the Address Change at the foot of the page. Thank you for helping us keep our records up to date.