



To illustrate the actual savings gained through a façade easement donation, here's a sample that outlines the expenses and benefits:

For a house with an appraised value of \$1,000,000
 with a façade easement value of 11 percent *
 (Typical easement valuations fall between 8-11% of the overall value of the house)

Expenses:

K&A historical research, filings and approval	\$ 2,500
Specialized appraisal fee	\$ 950
Fair share cash contribution to L'Enfant Trust	\$ 3,360 **
Mortgage holder processing fee	\$ 350
Total Expenses	\$ 7,160

Benefits:

IRS tax-deductible easement value (11%)	\$ 110,000
IRS fair share contribution deduction	\$ 3,360 ***
Researched, illustrated and bound full house history	Free (\$950 value)
Total IRS Income Tax Deduction	\$113,360
Deduction cash value based on 33% tax bracket	\$37,408
Actual Cash Benefit (incl. total expenses)	\$30,248

* Townhomes, because of their limited front façade space, usually qualify for 8-9% easement value; more for corner homes.

**Fair share contribution (FSC) is calculated as .42 % of the 2007 real tax assessment value of the house (\$800k) for donations made by June 30. FSC rate increases to .46% for donation after June 30, and to .50% for donations made after September 30.

***\$3,360 FSC is tax-deductible as a cash contribution to non-profit 501(c) (3) organization
