

newal, highways, General Services Administration—these places will have been identified and they will know in advance when some Federal projects threatens destruction.

One of the problems has been, and I think it is fair to say this—for example, with respect to public roads, the Bureau of Public Roads has been badly criticized and, in some cases justifiably, I think, for destroying part of our national heritage. The problem in some cases has been that Public Roads would prepare a route some place, begin to get rights-of-way and make their plans and then we, in the preservation movement, have come forward and said, you are about to destroy a structure, when it is at the 11th hour, and if we get these registries established and functioning this problem will then begin to disappear, because all Federal agencies, State and private, will have access to such a register. So I believe this is the first step.

Mr. WIDNALL. As I understand the needs and objectives of historic preservation, there are areas of help, and rehabilitation is one, registration and also reconstruction. It was envisaged that all of these areas will be covered and may be helped by this legislation. Is that not true?

Mr. GRAY. I believe that is right, sir.

Mr. RAINS. Mr. Widnall, could I go back—if Mr. Gray will forgive me—if I go back and mention the tax situation again?

I don't know how this can be done, yet it is one of the sad things with reference to historic preservation. We take some private individual who owns a house built in 1800 and it is the type of that day that ought to be preserved as part of our historic heritage. Today, if he goes in and improves that house, spends his own money, then his taxes go up because he has made an improvement and increased the value. That should never be with respect to a building, a structure, that will be marked under the historic landmark. I think he should be given tax credits if we are going to induce him to do it. While I realize that the testimony of what I am saying now does not apply exactly to this committee, I would hope that when we do present it to the Ways and Means Committee, that consideration would be given to giving tax credits for the people who would, on their own, restore, rehabilitate one of these landmarks which will be marked instead of putting a burden on to increase taxes.

Of course, I would assume when you get to that he would be required to repair it and rehabilitate it in keeping with the original construction itself. But I hope you give some thought to that, because I believe it was in England, Mr. Gray, in which they give tax credits and so forth. In some of the countries we visited, I found that was true. The National Historic Trust in this country should become what it is in England. It is a tremendous organization in England. It is through the National Trust that they have preserved many of the old palaces and great history of England—the fine homes and the old buildings, architecturally beautiful ones.

There ought to be some tax credit and I realize again that this is not the committee to say this before. There ought to be some tax legislation written where a person in this country could make a contribution to the National Historic Trust or one they would like to preserve.