

## **RESULTS OF LISTING IN THE NATIONAL REGISTER OF HISTORIC PLACES**

### **Eligibility for federal tax provisions**

If a property is listed in the National Register of Historic Places, certain federal tax provisions may apply. *The Tax Reform Act of 1986 revises the historic preservation tax incentives authorized by Congress in the Tax Reform Act of 1976, the Revenue Act of 1978, the Tax Treatment Extension Act of 1980, the Economic Recovery Tax Act of 1981, and the Tax Reform Act of 1984, and as of January 1, 1987, provides a 20% investment tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings.* The Tax Treatment Extension Act of 1980 provides federal tax deductions for charitable contributions for conservation purposes of partial interests in historically important land areas or structures. Whether these provisions are advantageous to a property owner is dependent on the particular circumstances of the property and owner. Because tax aspects outlined above are complex, individuals should consult legal counsel or the appropriate local Internal Revenue Service office for assistance in determining the tax consequences of the above provisions. For further information on certification requirements, please refer to 36 CFR 67. The federal government's Code of Federal Regulations (CFRs) may be viewed at [www.gpoaccess.gov/cfr/](http://www.gpoaccess.gov/cfr/)

### **Consideration in planning federal, federally licensed, and/or federally assisted projects**

Section 106 of the National Historic Preservation Act of 1966, as amended, requires that federal agencies allow the Advisory Council on Historic Preservation to an opportunity to comment on all projects affecting historic properties listed in the National Register of Historic Places. For further information, please refer to 36 CFR 800.

### **Requirement for Intergovernmental Cooperation**

Under [NRS 383.121](#), state or local government entities are required to "cooperate with the [State Historic Preservation] Office in order to salvage or preserve historic, prehistoric or paleoenvironmental evidence located on property owned or controlled by the United States, the State of Nevada or its political subdivisions." This cooperative requirement includes, but is not limited to, properties listed in the National Register of Historic Places.

### **Consideration in issuing a surface coal-mining permit**

In accordance with the Surface Mining and Control Act of 1977, there must be consideration of historic values in the decision to issue a surface coal-mining permit where coal is located. For further information, please refer to 30 CFR 700 *et seq.*

### **Qualification for federal grants for historic preservation when funds are available**

#### **Technical assistance on preservation guidelines**

Preserving an historic resource can be rewarding but also challenging. Proper techniques and methods can be crucial to preserving these valuable places into the future. The Nevada SHPO encourages property owners to use the *U.S. Secretary of the Interior's Standards for Treatment of Historic Properties* when completing work on their property. Property owners interested in applying these Standards can contact the National Register Coordinator, or their local Certified Local Government Representative, for assistance. A list of Certified Local Government Representatives, please visit the Nevada SHPO website at <http://shpo.nv.gov/home/certified-local-governments>.

**RIGHTS OF OWNERS  
TO COMMENT OR TO OBJECT TO LISTING  
IN THE NATIONAL REGISTER OF HISTORIC PLACES**

Owners of private properties nominated for listing in the National Register of Historic Places have the opportunity to concur with or object to listing in accordance with the National Historic Preservation Act and 36 CFR 60. Any owner or partial owner of a property may object to listing by submitting a notarized statement certifying that the party is the sole or partial owner of the private property and objects to the listing. Each owner or partial owner of a private property has one vote regardless of the portion of the property the party owns.

*Please note that if the owner, or a majority of owners in the case of multiple owners, object to a nomination, the proposed resource will not be listed. The Nevada State Historic Preservation Officer encourages owners to submit any notarized letter of support or objection within thirty (30) days of this letter to ensure its timely consideration.*

Nevertheless, the State Historic Preservation Officer (NVSHPO) will submit the nomination to the Keeper of the National Register for a determination of eligibility of the resource. If the property is determined to be eligible for listing, although not formally listed, federal agencies will be required to allow the Advisory Council on Historic Preservation an opportunity to comment before the agency may fund, license, or assist a project that may affect the property.

If you wish to object to the listing of your property, the NVSHPO strongly encourages you to submit a **notarized** statement to this office prior to the Board meeting on **June 11, 2020**:

Rebecca L. Palmer, State Historic Preservation Officer  
Nevada State Historic Preservation Office  
901 Stewart Street, Suite 5004  
Carson City, Nevada 89701-5246

If you wish to otherwise comment on the listing of your property, please direct written comments to the above referenced address.

Additionally, a copy of the nomination and information about the National Register program as well as any federal tax provisions are available upon request at the above referenced address.