



## NATIONAL REGISTER OF HISTORIC PLACES RIGHTS OF OWNERS TO COMMENT AND/OR TO OBJECT TO LISTING

Owners of private properties nominated to the National Register of Historic Places have an opportunity to concur with or object to listing in accord with the National Historic Preservation Act and 36 CFR 60. Any owner or partial owner of private property who chooses to object to the listing may submit, to the State Historic Preservation Officer, 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 private property has one vote regardless of the portion of the property that the party owns. If a majority of private property owners object, a property will not be listed. However, the State Historic Preservation Officer shall submit the nomination to the Keeper of the National Register of Historic Places for a determination of the property's eligibility for listing in the National Register. If the property is then determined 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 which will affect the property.

If you choose to object to the listing of your property, the notarized objection must be submitted within thirty (30) days of receipt of this letter to:

Judith E. Bittner, State Historic Preservation Officer  
Office of History and Archaeology  
Alaska Division of Parks and Outdoor Recreation  
550 West 7<sup>th</sup> Ave., Suite 1310  
Anchorage, Alaska 99501-3565

If you wish to comment on the nomination of the property to the National Register, please send your comments to the State Historic Preservation Office within thirty (30) days of receipt of this letter.

Additional information on the National Register and the federal tax provisions is available from the above address upon request or at [www.nps.gov/nr](http://www.nps.gov/nr).

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

Eligibility for federal tax provisions: If a property is listed in the National Register certain federal tax provisions may apply. The Tax Reform Act of 1986 revised the historic preservation tax incentives authorized by Congress in the Tax Reform Acts of 1984 and 1976, the Revenue Act of 1978, the Tax Treatment Extension Act of 1980, and the Economic Recovery Tax Act of 1981. The new act maintains a certified rehabilitation investment tax credit (ITC) for rehabilitating historic commercial, industrial, and rental residential buildings. The current 20% ITC has a full adjustment to basis. For commercial buildings built before 1936, there is a 10% ITC for rehabilitation.

Because tax aspects are complex, individuals should consult legal counsel or the appropriate local Internal Revenue Service office for assistance. For further information on certification requirements, please refer to 36 CFR 67.

Consideration in planning for federal, federally licensed, and federally assisted projects: Section 106 of the National Historic Preservation Act of 1966 requires that federal agencies allow for the Advisory Council on Historic Preservation to have an opportunity to comment on all projects affecting historic properties listed in the National Register. For further information please refer to 36 CFR 800.

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: Presently, funding is unavailable.