



## ABOUT LISTING A PROPERTY IN THE NATIONAL REGISTER OF HISTORIC PLACES

The National Register of Historic Places is the federal government's official list of prehistoric and historic properties worthy of preservation. Listing in the National Register provides recognition and assists in preserving our nation's heritage. Listing provides recognition of the historic importance of properties and assures review of federal undertakings that might affect the character of these properties.

If a property is listed in the National Register, certain federal rehabilitation tax credits for rehabilitation and other provisions may apply. National Register listing does not impose any controls under District of Columbia land use laws or regulations, and public visitation rights are not required of owners. The results of listing in the National Register are as follows:

### **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 the Advisory Council on Historic Preservation and State Historic Preservation Office an opportunity to comment on all projects affecting historic properties listed in the National Register. When adverse effects on historic properties are anticipated, there is a public consultation to resolve such effects. For further information, please visit the Advisory Council's website at [achp.gov](http://achp.gov) and refer to the regulations (36 CFR Part 800) posted there.

### **Eligibility for Rehabilitation Tax Credits**

If a property is listed in the National Register, certain federal tax provisions may apply. As amended, the Tax Reform Act of 1986 provides for a 20% rehabilitation tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings. Eligibility for this tax credit is, in part, dependent upon the project's compliance with the Secretary of the Interior's Standards for Rehabilitation. There is also a 10% Investment Tax Credit for rehabilitation of commercial and industrial buildings built before 1936. For more information on certification requirements, please visit the National Park Service website at [nps.gov/history/hps/tps/tax](http://nps.gov/history/hps/tps/tax) or refer to 36 CFR 67.

### **Eligibility for Tax Deduction for Charitable Contribution of a Preservation Easement**

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 depends upon the particular circumstances of the property and the owner. Because the 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 more information on certification requirements, please visit the National Park Service website at [nps.gov/history/hps/tps/tax/](http://nps.gov/history/hps/tps/tax/) or refer to 36 CFR 67.

### **Price Preference for Federal Leases**

In accordance with the Public Buildings Cooperative Use Act of 1976 (40 USC §§ 601a-612a), federal agencies must give a price preference for space in historic properties when acquiring leased space, using either the lowest price technically acceptable or the best value tradeoff source selection processes.

## **Qualification for Federal Grants for Historic Preservation When Funds Are Available**

The National Historic Preservation Act of 1966, as amended, authorizes the Secretary of the Interior to grant matching funds to the states and the District of Columbia for, among other things, the preservation and protection of properties listed in the National Register.

## **PUBLIC COMMENT ON NATIONAL REGISTER LISTINGS**

Public officials, property owners, and the public are welcome to exercise their right to comment on proposed National Register nominations. Comments regarding the significance and eligibility of a property or district proposed for National Register listing will be considered by the Historic Preservation Review Board and the State Historic Preservation Officer. To ensure consideration, comments should be sent to the SHPO before the Board considers the nomination at a public hearing.

## **Concurrence with or Objection to National Register Listing**

Owners of private property nominated to the National Register have an opportunity to concur with or object to listing, in accordance with the National Historic Preservation Act and National Register regulations (36 CFR 60).

Any owner or partial owner of private property who chooses to object to listing is required by National Register regulations to submit to the State Historic Preservation Officer a notarized statement certifying that the party is the sole or partial owner of private property, as the case may be, and objects to the listing. If an owner chooses to object, the notarized objection must be submitted to the SHPO by the date of the public hearing on the nomination by the Historic Preservation Review Board.

If the sole owner of a single private property objects to listing in the National Register, the property will not be listed. If there are multiple owners or multiple properties, the property will not be listed if a majority of the private property owners object.

In determining what constitutes a majority, the objection of each owner or partial owner of a private property is counted once regardless of what part of the property or how many properties that party owns. Any owner may register an objection regardless of whether or not their property contributes to the significance of the historic district.

If a property cannot be listed in the National Register due to owner objection, the State Historic Preservation Officer will nonetheless submit the nomination to the Keeper of the National Register for a determination of eligibility for listing. If the property is determined eligible, 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. The State Historic Preservation Office participates in this opportunity to comment.

## **FOR MORE INFORMATION, CONTACT THE DC HISTORIC PRESERVATION OFFICE:**

Email: [historic.preservation@dc.gov](mailto:historic.preservation@dc.gov)

Web: <https://planning.dc.gov>

Phone: 202-442-7600

