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§ 60.3

(c) If a property is listed in the National Register, certain provisions of the Tax Reform Act of 1976 as amended by the Revenue Act of 1978 and the Tax Treatment Extension Act of 1980 may apply. These provisions encourage the preservation of depreciable historic structures by allowing favorable tax treatments for rehabilitation, and discourage destruction of historic buildings by eliminating certain otherwise available Federal tax provisions both for demolition of historic structures and for new construction on the site of demolished historic buildings. Owners of historic buildings may benefit from the investment tax credit provisions of the Revenue Act of 1978. The Economic Recovery Tax Act of 1981 generally replaces the rehabilitation tax incentives under these laws beginning January 1, 1982 with a 25% investment tax credit for rehabilitations of historic commercial, industrial and residential buildings. This can be combined with a 15-year cost recovery period for the adjusted basis of the historic building. Historic buildings with certified rehabilitations receive additional tax savings by their exemption from any requirement to reduce the basis of the building by the amount of the credit. The denial of accelerated depreciation for a building built on the site of a demolished historic building is repealed effective January 1, 1982. The Tax Treatment Extension Act of 1980 includes provisions regarding charitable contributions for conservation purposes of partial interests in historically important land areas or structures.

(d) If a property contains surface coal resources and is listed in the National Register, certain provisions of the Surface Mining and Control Act of 1977 require consideration of a property’s historic values in the determination on issuance of a surface coal mining permit.

§ 60.3 Definitions.

(a) Building. A building is a structure created to shelter any form of human activity, such as a house, barn, church, hotel, or similar structure. Building may refer to a historically related complex such as a courthouse and jail or a house and barn.

Examples

Molly Brown House (Denver, CO)
Meek Mansion and Carriage House (Hayward, CA)
Huron County Courthouse and Jail (Norwalk, OH)
Fairmont Plantation (Durham vicinity, NC)

(b) Chief elected local official. Chief elected local official means the mayor, county judge, county executive or otherwise titled chief elected administrative official who is the elected head of the local political jurisdiction in which the property is located.

(c) Determination of eligibility. A determination of eligibility is a decision by the Department of the Interior that a district, site, building, structure or object meets the National Register criteria for evaluation although the property is not formally listed in the National Register. A determination of eligibility does not make the property eligible for such benefits as grants, loans, or tax incentives that have listing on the National Register as a prerequisite.

(d) District. A district is a geographically definable area, urban or rural, possessing a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united by past events or aesthetically by plan or physical development. A district may also comprise individual elements separated geographically but linked by association or history.

Examples

Georgetown Historic District (Washington, DC)
Martin Luther King Historic District (Atlanta, GA)
Durango-Silverton Narrow-Gauge Railroad (right-of-way between Durango and Silverton, CO)

(e) Federal Preservation Officer. The Federal Preservation Officer is the official designated by the head of each Federal agency responsible for coordinating that agency’s activities under the National Historic Preservation Act of 1966, as amended, and Executive Order 11593 including nominating properties under that agency’s ownership or control to the National Register.
§60.3  Keeper of the National Register of
Historic Places. The Keeper is the indi-
vidual who has been delegated the au-
thority by NPS to list properties and
determine their eligibility for the Na-
tional Register. The Keeper may fur-
ther delegate this authority as he or
she deems appropriate.

(g) Multiple Resource Format submis-
sion. A Multiple Resource Format sub-
mission for nominating properties to
the National Register is one which in-
cludes all or a defined portion of the
cultural resources identified in a speci-

(f) Keeper of the National Register of
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(g) Multiple Resource Format submis-
sion. A Multiple Resource Format sub-
mission for nominating properties to
the National Register is one which in-
cludes all or a defined portion of the
cultural resources identified in a speci-

(h) National Park Service (NPS). The
National Park Service is the bureau of
the Department of Interior to which
the Secretary of Interior has delegated
the authority and responsibility for ad-
ministering the National Register pro-
gram.

(i) National Register Nomination Form.
National Register Nomination Form
means (1) National Register Nomina-
tion Form NPS 10–900, with accom-
panying continuation sheets (where
necessary) Form NPS 10–900a, maps
and photographs or (2) for Federal
nominations, Form No. 10–306, with
continuation sheets (where necessary)
Form No. 10–300A, maps and photo-
graphs. Such nomination forms must
be “adequately documented” and
“technically and professionally correct
and sufficient.” To meet these require-
ments the forms and accompanying
maps and photographs must be com-
pleted in accord with requirements and
guidance in the NPS publication, “How
to Complete National Register Forms”
and other NPS technical publications
on this subject. Descriptions and state-
ments of significance must be prepared
in accord with standards generally ac-
cepted by academic historians, archi-
tectural historians and archeologists.
The nomination form is a legal docu-
ment and reference for historical, ar-
chitectural, and archeological data
upon which the protections for listed
and eligible properties are founded.
The nominating authority certifies
that the nomination is adequately doc-
umented and technically and profes-
sionally correct and sufficient upon
nomination.

(j) Object. An object is a material
thing of functional, aesthetic, cultural,
historical or scientific value that may
be, by nature or design, movable yet
related to a specific setting or environ-
ment.

Examples
Delta Queen Steamboat (Cincinnati, OH)
Adams Memorial (Rock Creek Cemetery,
Washington, DC)
Sumpter Valley Gold Dredge (Sumpter, OR)

(k) Owner or owners. The term owner
or owners means those individuals,
partnerships, corporations or public
agencies holding fee simple title to
property. Owner or owners does not in-
clude individuals, partnerships, cor-
porations or public agencies holding
easements or less than fee interests
(including leaseholds) of any nature.

(l) Site. A site is the location of a sig-
ificant event, a prehistoric or historic
occupation or activity, or a building or
structure, whether standing, ruined, or
vanished, where the location itself
maintains historical or archeological
value regardless of the value of any ex-
isting structure.

Examples
Cabin Creek Battlefield (Pensacola vicinity,
OK)
Mound Cemetery Mound (Chester vicinity,
OH)
Mud Springs Pony Express Station Site (Dal-
ton vicinity, NE)

(m) State Historic Preservation Officer.
The State Historic Preservation Officer
is the person who has been designat-
ed by the Governor or chief executive or
by State statute in each State to ad-
minister the State Historic Preserva-
tion Program, including identifying
and nominating eligible properties to
the National Register and otherwise
administering applications for listing
historic properties in the National Reg-
ister.

(n) State Historic Preservation Program.
The State Historic Preservation Pro-
gram is the program established by
each State and approved by the Sec-
detary of Interior for the purpose of
carrying out the provisions of the Na-
tional Historic Preservation Act of
1966, as amended, and related laws and
regulations. Such program shall be ap-
proved by the Secretary before the
State may nominate properties to the
National Register. Any State Historic
Preservation Program in effect under prior authority of law before December 12, 1980, shall be treated as an approved program until the Secretary approves a program submitted by the State for purposes of the Amendments or December 12, 1983, unless the Secretary chooses to rescind such approval because of program deficiencies.

(o) State Review Board. The State Review Board is a body whose members represent the professional fields of American history, architectural history, historic architecture, prehistoric and historic archeology, and other professional disciplines and may include citizen members. In States with approved State historic preservation programs the State Review Board reviews and approves National Register nominations concerning whether or not they meet the criteria for evaluation prior to their submittal to the NPS.

(p) Structure. A structure is a work made up of interdependent and interrelated parts in a definite pattern of organization. Constructed by man, it is often an engineering project large in scale.

Examples
Swanton Covered Railroad Bridge (Swanton vicinity, VT)
Old Point Loma Lighthouse (San Diego, CA)
North Point Water Tower (Milwaukee, WI)
Reber Radio Telescope (Green Bay vicinity, WI)

(q) Thematic Group Format submission. A Thematic Group Format submission for nominating properties to the National Register is one which includes a finite group of resources related to one another in a clearly distinguishable way. They may be related to a single historic person, event, or developmental force; of one building type or use, or designed by a single architect; of a single archeological site form, or related to a particular set of archeological research problems.

(r) To nominate. To nominate is to propose that a district, site, building, structure, or object be listed in the National Register of Historic Places by preparing a nomination form, with accompanying maps and photographs which adequately document the property and are technically and professionally correct and sufficient.

§ 60.4 Criteria for evaluation.

The criteria applied to evaluate properties (other than areas of the National Park System and National Historic Landmarks) for the National Register are listed below. These criteria are worded in a manner to provide for a wide diversity of resources. The following criteria shall be used in evaluating properties for nomination to the National Register, by NPS in reviewing nominations, and for evaluating National Register eligibility of properties. Guidance in applying the criteria is further discussed in the "How To" publications, Standards & Guidelines sheets and Keeper’s opinions of the National Register. Such materials are available upon request.

National Register criteria for evaluation. The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association and

(a) that are associated with events that have made a significant contribution to the broad patterns of our history; or
(b) that are associated with the lives of persons significant in our past; or
(c) that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or
(d) that have yielded, or may be likely to yield, information important in prehistory or history.

Criteria considerations. Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria of if they fall within the following categories:

(a) A religious property deriving primary significance from architectural or artistic distinction or historical importance; or
(b) A building or structure removed from its original location but which is significant primarily for architectural value, or which is