



The Commonwealth of Massachusetts
William Francis Galvin, Secretary of the Commonwealth
Massachusetts Historical Commission

**THE NATIONAL REGISTER OF HISTORIC PLACES:
EFFECTS AND BENEFITS OF LISTING**

The National Register of Historic Places is the nation's official list of historic places worthy of preservation. Listing in the National Register (NR) recognizes historic properties that are significant to our communities, our state, and our nation. The NR is a federal program of the National Park Service, administered in Massachusetts by the Massachusetts Historical Commission (MHC). The NR recognizes unique and irreplaceable historic resources that give a sense of time and place to our downtowns, neighborhoods, village centers, and rural landscapes, and contribute to our communities' character, making Massachusetts a special place.

NR listing is an important preservation planning tool that encourages preservation, but it does not guarantee that listed properties will be preserved. The NR is not a design review program, but it does provide limited protection from state and federal actions, as well as eligibility for certain matching state restoration grants (when available) and certain tax benefits for certified rehabilitation projects.

STATE REGISTER OF HISTORIC PLACES:

Properties listed in the NR are automatically listed in the State Register of Historic Places as well. The State Register is a compendium of properties with historic designations, listed by municipality, and serves as a reference guide, helping to determine whether a state funded, permitted, or licensed project will affect historic properties. The State Register review process helps ensure that listed properties will not inadvertently be harmed by activities supported by state agencies. The State Register is published annually and is available through the Statehouse Bookstore.

EFFECTS OF NR LISTING FOR PRIVATE PROPERTIES:

NR status in itself places no constraints on what owners may do with their property when using private funding, unless state or federal funds, permits, or licensing are used, or when some other regional or local bylaw, ordinance, or policy is in effect. NR listing does not impose additional restrictions to already existing local regulations or ordinances, nor does listing eliminate regulations currently in effect. Please be aware, however, that certain local ordinances, including demolition delay, may reference NR designation as a condition triggering review. NR-listed buildings may qualify for exemptions from some aspects of the State Building Code. Owners of private property listed in the NR have no obligation to open their properties to the public, to restore them, or even to maintain them. Owners can do anything they wish with their private property provided that no federal or state funding, licensing, permitting, or approval is involved. If owners use state or federal funds to alter their property or need state or federal permits, the proposed alteration will be reviewed by MHC staff. The review is triggered by the funding or permitting source, not by the historic designation. Local funding and permitting do not trigger MHC review. Owners may affix plaques to their listed properties, if they choose, but it is not required. MHC does not provide or review plaques. City or town sign ordinances should be consulted.

EFFECTS OF NR LISTING FOR PROPERTIES OWNED BY MUNICIPALITIES AND NONPROFIT ORGANIZATIONS:

All NR properties that are owned by municipalities and nonprofits are eligible to compete for grants from the Massachusetts Preservation Projects Fund (MPPF), a state-funded competitive matching grant program that supports the preservation and maintenance of properties and sites listed in the State Register. These may include buildings, parks, landscapes, cemeteries, sites, objects, and archaeological locations. Eligible projects may include: pre-development projects, such as pre-construction documents or feasibility studies; development projects, for construction activities including stabilization, protection, rehabilitation, and restoration; and acquisition projects, specifically allocated for endangered listed properties.

Municipalities may erect markers identifying National Register historic districts, but this is not required. MHC does not provide or review markers.

EFFECTS OF NR LISTING FOR INCOME-PRODUCING PROPERTIES:

Certain federal tax provisions may apply for NR-listed income-producing properties. The federal tax code contains a variety of incentives to encourage capital investment in historic buildings and to spur revitalization of historic properties. These incentives encourage the preservation and rehabilitation of historic commercial, industrial, and rental residential buildings listed in the NR. The federal tax incentive program has encouraged private investment and rehabilitation of historic properties since 1976 and has been particularly valuable to Massachusetts. This program allows owners of applicable NR buildings to qualify for a 20% Investment Tax Credit, in effect a 20% rebate, based on rehabilitation costs. These credits help pay for the unique costs associated with rehabilitation of historic properties.

The National Park Service certifies the rehabilitation, and the MHC Technical Services staff advises and assists owners during the application and review process. The rehabilitation must be deemed substantial and must meet the U.S. Secretary of the Interior's Standards for Rehabilitation. Applications should be submitted to MHC before rehabilitation work begins in order to receive the most useful advice and best results.

Under the Massachusetts Historic Rehabilitation Tax Credit Program, a certified rehabilitation project on an income-producing property is eligible to receive up to 20% of the cost of certified rehabilitation expenditures in state tax credits. There is an annual cap, so there are selection criteria that ensure the funds are distributed to the projects that provide the most public benefit. The MHC certifies the projects and allocates available credits. Properties on the NR, or those eligible for listing, may be eligible to receive the credits. As with the federal program, rehabilitation under the Massachusetts tax credit program must meet the Secretary of the Interior's Standards for Rehabilitation. The state rehabilitation tax credit may be used in tandem with the federal investment tax credit.

The Federal tax code also provides for federal income, estate, and gift tax deductions for charitable contributions of partial interest in historic property, principally easements. Whether these provisions are advantageous to a property owner is dependent upon the particular circumstances of the property and the owner. Individuals should consult their legal counsel or the appropriate Internal Revenue Service office for assistance in determining the tax consequences of these provisions.

FURTHER INFORMATION REGARDING ALL THE PROGRAMS MENTIONED ABOVE MAY BE OBTAINED THROUGH MHC'S WEB SITE (WWW.SEC.STATE.MA.US/MHC) OR BY CONTACTING MHC AT 617-727-8470.

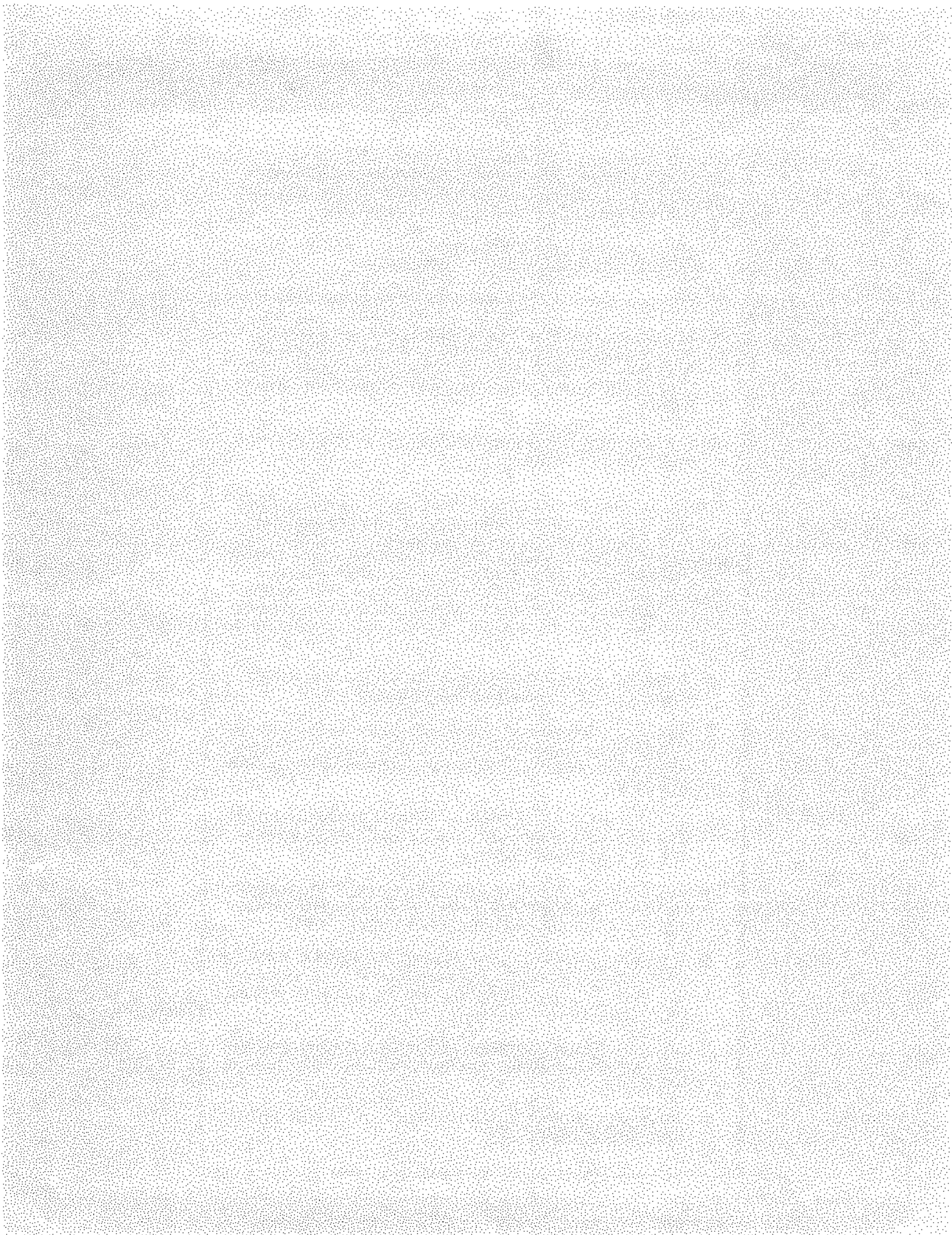
THE NATIONAL REGISTER CRITERIA

Criteria: 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 or 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 the surviving structure most importantly associated with a historic person or event; or
- C. A birthplace or grave of a historical figure of outstanding importance if there is no other appropriate site or building directly associated with his or her productive life; or
- D. A cemetery which derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or
- E. A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or
- F. A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own historical significance; or
- G. A property achieving significance within the past 50 years if it is of exceptional importance.



RIGHTS OF PRIVATE PROPERTY OWNERS TO COMMENT AND/OR TO OBJECT TO LISTING IN THE NATIONAL REGISTER

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 Part 60. Any owner or partial owner of private property who chooses to object to 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 in a district has one vote regardless of the portion of the property that the party owns.

If a majority of property owners within a district object to National Register listing, the district will not be listed. If the majority of owners in a district do not object, the properties within the district for which an objection has been received will not be removed from the district nomination.

If the owner of an individually nominated property, or the majority of owners of an individually nominated property objects to National Register listing, the property will not be listed.

In both cases of district nominations and individually nominated properties for which objections have been received, the State Historic Preservation Officer may submit the nomination to the Keeper of the National Register of Historic Places for a determination of the eligibility of the property for listing in the National Register. If the property or district is then determined eligible for listing, although not formally listed, Federal agencies will be required to allow the Advisory Council on Historic Preservation to have an opportunity to comment before the agency may fund, license, or assist a project that will affect the property or district.

In addition, properties and districts thus determined eligible are automatically listed in the State Register of Historic Places. State bodies shall be responsible for conducting the appropriate studies and for providing the information necessary for an adequate consideration of modifications or alterations to the proposed undertaking that could eliminate, minimize, or mitigate an adverse effect to State Register properties.

If you wish to object to or comment on the nomination of your property to the National Register, please send your comments to this office before the date of the Massachusetts Historical Commission meeting at which your property will be considered. After the date of the meeting, comments or objections may be directed to the National Park Service, National Register office. A copy of the nomination and information on the National Register, the Federal tax provisions, the State Register and the Massachusetts Preservation Projects Fund, are available from the Massachusetts Historical Commission upon request.

RESULTS OF LISTING IN THE NATIONAL AND STATE REGISTERS 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 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 Tax Reform Act of 1984, and as of January 1, 1987, provides for a 20 percent investment tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings. The former 15 percent and 20 percent Investment Tax Credits (ITCs) for rehabilitations of older commercial buildings are combined into a single 10 percent ITC for commercial or industrial buildings built before 1936.

(over)

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 upon the particular circumstances of the property and the 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.

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.

Eligibility for state restoration grants: If a property is listed in the National Register, it is automatically included in the State Register of Historic Places. All municipally and nonprofit-owned properties included in the State Register are eligible to compete for 50% matching grants from the Massachusetts Preservation Projects Fund. The Massachusetts Preservation Projects Fund is a state-funded matching grant program established in 1984 to support the preservation and maintenance of properties and sites listed in the State Register of Historic Places.

Eligible projects include:

PRE-DEVELOPMENT PROJECTS (*for studies necessary to enable future development or protection of a State Register property, feasibility studies including plans and specifications and certain archaeological investigations*);

DEVELOPMENT PROJECTS (*for construction activities including stabilization, protection, rehabilitation, and restoration*); and

ACQUISITION PROJECTS (*funding for the latter is specifically allocated for endangered State Register properties*).

For additional information and preapplication forms, contact the Grants Division, Massachusetts Historical Commission.

Consideration in planning for State funded, permitted, and licensed projects:

Massachusetts General Laws, Chapter 9, Section 26-27C, directs all state bodies and persons subject to the State Register to consult the State Register early in the planning process in order to eliminate, minimize, or mitigate any adverse effect to properties listed in the State Register. For further information, please refer to 950 CMR 71.

Massachusetts Historical Commission, Office of the Secretary of the Commonwealth, William Francis Galvin, Secretary, Massachusetts Archives Building, 220 Morrissey Boulevard, Boston, MA 02125 (617) 727-8470

Revised 4/13