



FEDERAL EFFECTS OF NATIONAL HISTORIC LANDMARK DESIGNATION

The purpose of the National Historic Landmarks Program is to focus attention on properties of exceptional value to the nation as a whole rather than to a particular state or locality. The program recognizes and promotes the preservation efforts of federal, state, local agencies, and Indian tribes, as well as those of private organizations and individuals and encourages the owners of Landmark properties to observe preservation precepts.

If not already so recognized, properties designated as National Historic Landmarks are listed in the National Register of Historic Places upon designation as National Historic Landmarks. Listing of private property on the National Register does not prohibit under federal law or regulations any actions that may otherwise be taken by the property owner with respect to the property. For further information on the National Historic Landmarks program see: www.nps.gov/history/nhl.

Specific effects of designation are:

- A.** The National Register was designed to be and is administered as a planning tool. Federal agencies undertaking a project having an effect on a listed or eligible property must provide the Advisory Council on Historic Preservation a reasonable opportunity to comment pursuant to Section 106 of the National Historic Preservation Act of 1966, as amended. The Advisory Council has adopted procedures concerning, *inter alia*, their commenting responsibility in 36 CFR, Part 800.
- B.** Section 110(f) of the National Historic Preservation Act of 1966, as amended, requires that before approval of any federal undertaking which may directly and adversely affect any National Historic Landmark, the head of the responsible federal agency shall, to the maximum extent possible, undertake such planning and actions as may be necessary to minimize harm to such landmark, and shall afford the Advisory Council a reasonable opportunity to comment on the undertaking.
- C.** Listing in the National Register makes property owners eligible to be considered for federal grants in-aid for historic preservation.
- D.** If a property is listed in the National Register, certain special federal income 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 Tax Recovery 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 for a 20 percent 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 or for conservation purposes of partial interests in historically important land areas or structures.
- E.** 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 determining issuance of a surface coal mining permit.
- F.** Section 8 of the National Park System General Authorities Act of 1970, as amended (90 Stat. 1940, 16 U.S.C. 1-5), directs the Secretary to prepare an annual report to Congress which identifies all National Historic Landmarks that exhibit known or anticipated damage or threats to the integrity of their resources. In addition, National Historic Landmarks may be studied by NPS for possible recommendation to Congress for inclusion in the National Park System.
- G.** Section 9 of the Mining in the National Parks Act of 1976 (90 Stat. 1342, 16 U.S.C. 1980) directs the Secretary of the Interior to submit to the Advisory Council a report on any surface mining activity which the Secretary has determined may destroy a National Historic Landmark in whole or in part, and to request the Advisory Council's advice on alternative measures to mitigate or abate such activity.