RESULTS OF LISTING
IN THE NATIONAL REGISTER OF HISTORIC PLACES

Eligibility for federal tax provisions
If a property is listed in the National Register of Historic Places, 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 the Tax Reform Act of 1984, and as of January 1, 1987, provides a 20% 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 for conservation purposes of partial interests in historically important land areas or structures. Whether these provisions are advantageous to a property owner is dependent on the particular circumstances of the property and 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. The federal government's Code of Federal Regulations (CFRs) may be viewed at www.gpoaccess.gov/cfr/

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

Requirement for Intergovernmental Cooperation
Under NRS 383.121, state or local government entities are required to "cooperate with the [State Historic Preservation] Office in order to salvage or preserve historic, prehistoric or paleoenvironmental evidence located on property owned or controlled by the United States, the State of Nevada or its political subdivisions." This cooperative requirement includes, but is not limited to, properties listed in the National Register of Historic Places.

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

Technical assistance on preservation guidelines
Preserving an historic resource can be rewarding but also challenging. Proper techniques and methods can be crucial to preserving these valuable places into the future. The Nevada SHPO encourages property owners to use the *U.S. Secretary of the Interior's Standards for Treatment of Historic Properties* when completing work on their property. Property owners interested in applying these Standards can contact the National Register Coordinator, or their local Certified Local Government Representative, for assistance. A list of Certified Local Government Representatives, please visit the Nevada SHPO website at http://shpo.nv.gov/home/certified-local-governments.