



NEW HAMPSHIRE DIVISION OF HISTORICAL RESOURCES

State of New Hampshire, Department of Cultural Resources
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preservation@dcr.nh.gov

August 24, 2017

City of Concord
Mayor Jim Bouley & Concord City Council
41 Green Street
Concord, NH 03301

Dear Mayor Bouley & Council,

This letter is to inform you that Concord Gas Light Company Gasholder House in Concord, NH, will soon be considered by the New Hampshire State Historical Resources Council for nomination to the National Register of Historic Places.

The National Register is the official federal listing of significant heritage resources (buildings, structures, sites, districts, and objects) worthy of preservation, but it does not impose any restriction or limitation on the use of private or non-federal property unless federal funds or programs are involved. Registered resources are eligible to be considered for federal matching grants-in-aid for protection, preservation, rehabilitation or reuse, when funding is available. Currently funding is unavailable. National Register designation also provides for review by the Advisory Council on Historic preservation (a federal agency) of potential effects which any federally funded, assisted or licensed project might have on registered properties. For further information, please refer to 36 CFR 800.

If a property is listed to 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% Investment Tax Credit (ITCs) for rehabilitation of older commercial buildings are combined into a single 10% ITC for commercial or industrial buildings built before 1936. 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 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.

Although there are no known coal resources in New Hampshire, we are required by federal regulations to notify you that if the property contains coal resources and is listed on the National

Register, certain provisions of the Surface Mining and Control Act of 1977 make it less likely that surface mining of the coal will be permitted by the state or federal government. For further information, please refer to 30 CFR 700 et. Seq.

Owners of private properties nominated to the National Register of Historic Places must be given an opportunity to concur in or object to listing in accord with the National Historic Preservation Act Amendments of 1980 and federal regulation 36 CFR Part 60. (These provisions apply to fee simple ownership only.)

Any owner or partial owner of private property who chooses to object to listing is required 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 appropriate, and objects to the listing. For a single privately owned property with one owner, the property will not be listed if the owner objects. In nominations with multiple ownership of a single property, the property will not be listed if a majority of the owners object. In the case of a district nomination, the district will not be listed if a majority of the owners objects to listing. Each owner or partial owner of private property has one vote regardless of what part of the property that party owns. If the property cannot be listed because the owner or a majority of owners object prior to the submission of a nomination by the state, the State Historic Preservation Officer shall submit the nomination to the Keeper of the National Register for a determination of the eligibility of the property for inclusion in the National Register. If the property is then determined eligible for listing, although not formally listed, 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. If you choose to object to the listing of your property, the notarized objection must be submitted to the State Historic Preservation Officer, Department of Cultural Affairs, Division of Historical Resources, 19 Pillsbury Street – 2nd Floor, Concord, N.H. 03301 by October 27, 2017.

If you wish to comment on whether the property should be nominated to the National Register, please send your comments to the Division of Historical Resources. 19 Pillsbury Street – 2nd Floor, Concord, N.H. 03301. Comments must be received by 11 am on October 27, 2017.

If you have any questions or would like additional information, please feel free to contact me at 603-271-3583 or peter.michaud@dcr.nh.gov.

Sincerely,



Peter Michaud
National Register
Preservation Tax Incentives
& Easements Coordinator

CC: Heritage Commission
Planning Board
Conservation Commission