

10. ARE THERE ANY FINANCIAL INCENTIVES FOR OWNERS OF PROPERTIES LISTED INDIVIDUALLY IN THE NATIONAL REGISTER OR LISTED AS PART OF A NATIONAL REGISTER HISTORIC DISTRICT?

Yes. There are two tax incentive programs--a federal tax credit program and a state tax reduction program--available to owners of income producing historic properties. Such properties include commercial, industrial, and rental residential properties that are treated as income-producing by the IRS. Currently, there are no tax incentives for private, owner-occupied historic residences (that is, those residences not used for rental residential purposes.)

Under the federal tax incentive, an owner of an income-producing building that is either individually listed in the National Register or listed as a "contributing" structure to a National Register historic district can apply for a 20% investment tax credit for exterior and interior rehabilitation work that is approved by the National Park Service as being compatible with the historic character of the property and as meeting the Secretary of Interior's Standards for Rehabilitation. The credit, which is applied directly against the owner's federal income taxes, is for 20% of the total eligible rehabilitation cost. There also is a 10% credit for rehabilitations of income-producing non-historic buildings (commercial buildings only) built before 1936 but that are not listed in the National Register or that are non-contributing properties in registered historic districts.

Under the state tax incentive, an owner of an income-producing building that is individually listed in the National Register, or listed as a "contributing" structure to a National Register historic district, or determined by the Alabama Historical Commission as being eligible for listing in the National Register, may be assessed at 10% of the assessed value for ad valorem tax purposes. That amounts to a 50% property tax reduction.

The Alabama Historical Commission in Montgomery administers both tax programs. Interested persons can contact that office at (334) 242-3184 for application materials and details. In addition, nationally (not statewide or locally) significant historic properties or districts might be eligible for preservation and/or conservation grant assistance through the Save America's Treasures Program of the National Park Service, which awards competitive matching grants to Federal, state, local, tribal government entities, and non-profit organizations. More information on that program can be found at:

www.saveameericastreasures.org

Source:
Excerpts and information from the National Register and Tax Incentive Fact Sheets of the Alabama Historical Commission. For further information, contact the Urban Design Division of the Dept. of Planning, Engineering, and Permits at 254-2479.

Front Cover Photo:
Arlington Antebellum Home & Gardens (circa 1842), a Historic House Museum of the City of Birmingham; Listed in the National Register of Historic Places, 1970; Located at 810 3rd Street SW 35211 adjacent to the Arlington Park Historic District in the Arlington West End Neighborhood of Birmingham.



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FREQUENTLY ASKED QUESTIONS

NATIONAL REGISTER

OF

HISTORIC PLACES

CITY OF BIRMINGHAM

DEPARTMENT OF
PLANNING, ENGINEERING & PERMITS

BIRMINGHAM HISTORICAL COMMISSION



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1. WHAT IS THE NATIONAL REGISTER OF HISTORIC PLACES?

The National Register of Historic Places is the nation's official list of historically and/or architecturally significant buildings, structures, sites, objects, and districts worthy of preservation. It includes properties of state and local significance as well as those of national significance.

2. WHAT DOES LISTING IN THE NATIONAL REGISTER MEAN?

Listing in the National Register means that a property or district is significant because of its architecture or engineering or its association with important persons, events, or cultural developments.

3. WHAT TYPES OF PROPERTIES ARE ELIGIBLE FOR LISTING IN THE NATIONAL REGISTER?

Buildings, sites, structures, objects, and areas are eligible for National Register listing if (1) they possess integrity of location, setting, design, materials, workmanship, feeling, and association, and (2) they are associated with important events or persons significant in our past; or clearly illustrate a style, period, or method of construction; or like many archaeological sites, have yielded or may likely yield information important to our past.

4. WHAT TYPES OF PROPERTIES ARE NOT USUALLY ELIGIBLE FOR LISTING IN THE NATIONAL REGISTER?

Unless they are included in an eligible historic district or they are of transcendental value or importance, the following properties are Not Eligible for listing in the National Register: Cemeteries, Birthplaces, Graves of historical figures, Properties owned by religious institutions or used for religious purposes, Structures moved from their original locations, Reconstructed historic buildings, Properties primarily commemorative in nature, and Properties less than 50 years old.

5. HOW DO I GET MY PROPERTY OR AREA LISTED IN THE NATIONAL REGISTER?

Requests for a property to be nominated as a historic property can be made by the owner and directed to the Birmingham Historical Commission through the City's historic preservation

staff. Requests to nominate a particular area as a historic district should come through the neighborhood association(s) in which the properties to be considered are located. Once the request is made, staff will determine whether the property or area is eligible for the National Register. If a property or area appears eligible, staff can present the owner/neighborhood with the various options for pursuing National Register listing. Those options include seeking grant assistance to hire a professional historic preservation consultant to complete a National Register survey and nomination application.

6. WHAT IS THE NATIONAL REGISTER NOMINATION PROCESS?

In order for a property to be considered for listing in the National Register, a professional historic preservation consultant must conduct a historic preservation survey and complete a National Register nomination application. Once the survey is conducted and the nomination form is drafted, the form is submitted to the particular State Historic Preservation Office for the state in which the property is located. For properties located in Alabama, the Alabama Historical Commission is the appropriate contact office. The nomination form is then submitted to the Alabama Historical Commission National Register Review Board, composed of professionals in the fields of American history, architectural history, architecture, prehistoric and historic archaeology, and other related disciplines. The review board evaluates the nomination against the National Register criteria and makes a recommendation to the State Historic Preservation Officer (SHPO) either to approve the nomination if, in the board's opinion, it meets the National Register criteria and the documentation is accurate and sufficient, or to disapprove the nomination if it does not meet the criteria.

During the time that the proposed nomination is reviewed by the SHPO, property owners and local officials are notified of the intent to nominate. Local officials and property owners are given the opportunity to comment on the nomination, and owners of private property are given an opportunity to concur in or object to the nomination. If the owner of private property or the majority of such owners for a property or district with multiple owners object to the nomination, the SHPO forwards the nomination to the National Park Service only for a determination about whether the property is eligible for listing. If the property is determined eligible for listing, although not formally listed, the Advisory Council must be afforded the opportunity to comment on any Federal project that may affect the property. If the review board and the SHPO agree on the eligibility of a property (and the owner has not objected to nomination), then the SHPO forwards the nomination to the National Park Service in Washington to be considered for listing in the National Register.

7. HOW LONG DOES IT TAKE TO GET A PROPERTY LISTED IN THE NATIONAL REGISTER?

The nomination process usually takes between six months and two years, depending on the complexity of the nomination, the completion and quality of documentation submitted, the significance of the property, and whether or not it is endangered.

8. WHAT IS THE DIFFERENCE BETWEEN BEING LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES AND BEING DESIGNATED AS A LOCAL HISTORIC DISTRICT?

Inclusion in the National Register of Historic Places is recognition of historic merit with the U.S. Department of Interior. While it brings prestige and tax advantages, it does not offer the building or neighborhood any type of regulatory protection except where federal funding or federal licensing regarding the building or district occurs.

Local designation offers regulatory protection from inappropriate rehabilitation, new construction, and demolition. Plans must be submitted to the City's Design Review Committee, which is authorized to protect the district's or building's historical integrity.

9. WHAT TYPES OF RESTRICTIONS WILL APPLY TO MY PROPERTY IF IT IS LISTED IN THE NATIONAL REGISTER?

Listing in the National Register does not restrict what a property owner can do with his or her property, unless the owner is applying for federal tax incentives, is using federal assistance to alter the property, or is applying for federal licensing for the project. In those cases, the listing provides for review of federally funded, licensed, or sponsored projects that might affect historic properties.