

National Register of Historic Places

The National Register of Historic Places is the official list of the Nation's historic places worthy of preservation. Authorized by the National Historic Preservation Act of 1966, the National Park Service's National Register of Historic Places is part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect America's historic and archeological resources. In Kentucky, the program is administered by the Kentucky Heritage Council(KHC)/State Historic Preservation Office (SHPO), through the Kentucky Historic Preservation Review Board, whose members are appointed by the Governor.

Fast Facts

- Kentucky has the fourth highest number of listings (following New York, Massachusetts, and Ohio) - with more than 3,400 districts, sites and structures encompassing more than 42,000 historic features.
- Every county in Kentucky has at least one place listed in the National Register.
- Listing in the National Register is the first step towards eligibility for federal and state preservation tax credits. In 2017, Kentucky ranked 13th nationally utilizing the Federal Historic Rehabilitation Tax Credit, with 26 successfully completed projects generating more than \$128 million in private investment. This tax credit can often be utilized in tandem with the Kentucky Historic Preservation Tax Credit, a key provision that strengthens use and effectiveness of both programs.

Frequently Asked Questions

WHAT IS THE NATIONAL REGISTER OF HISTORIC PLACES?

The National Park Service administers the National Register of Historic Places. The National Register is the official Federal list of districts, sites, buildings, structures, and objects significant in American history, architecture, archeology, engineering, and culture. National Register properties have significance to the history of their community, state, or the nation. Nominations for listing historic properties come from State Historic Preservation Officers, from Federal Preservation Officers for properties owned or controlled by the United States Government, and from Tribal Historic Preservation Officers for properties on Tribal lands. Private individuals and organizations, local governments, and American Indian tribes often initiate this process and prepare the necessary documentation. A professional review board in each state considers each property proposed for listing and makes a recommendation on its eligibility. National Historic Landmarks (NHL) are a separate designation, but upon designation, NHLs are listed in the National Register of Historic Places if not already listed.

WHAT ARE THE RESULTS OF LISTING?

In addition to honorific recognition, listing in the National Register has the following results for historic properties:

- 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 the Advisory Council on Historic Preservation an opportunity to comment on all projects affecting historic properties either listed in or determined eligible for listing in the National Register. The Advisory Council oversees and ensures the consideration of historic properties in the Federal Planning process.

- Eligibility for certain tax provisions -- Owners of properties listed in the National Register may be eligible for a 20% investment tax credit for the certified rehabilitation of income-producing certified historic structures such as commercial, industrial, or rental residential buildings. This credit can be combined with a straight-line depreciation period of 27.5 years for residential property and 31.5 years for nonresidential property for the depreciable basis of the rehabilitated building reduced by the amount of the tax credit claimed. Federal tax deductions are also available for charitable contributions for conservation purposes of partial interests in historically important land areas or structures.
- Consideration of historic values in the decision to issue a surface mining permit where coal is located in accordance with the Surface Mining Control Act of 1977; and
- Qualification for Federal grants for historic preservation, when funds are available.

CAN I MODIFY, REMODEL, OR RENOVATE MY HISTORIC HOUSE?

Under Federal Law, the listing of a property in the National Register places no restrictions on what a non-federal owner may do with their property up to and including destruction unless the property is involved in a project that receives Federal assistance, usually funding or licensing/permitting.

However, before this occurs, you can, or the property owner should contact the Kentucky Heritage Council. There may be state or local preservation laws that the owner should be aware of before they undertake a project with a historic property. If Federal monies are attached to the property then any changes to the property have to allow the Advisory Council on Historic Preservation to comment on the project.

HOW DO I APPLY FOR GRANT MONEY OR TAX CREDITS?

The National Register of Historic Places does not have a grant program. However, the National Park Service does have a tax credit program that may be of assistance to you. The Federal Historic Preservation Tax Incentives program encourages private sector investment in the rehabilitation and re-use of historic buildings. It creates jobs and is one of the nations most successful and cost-effective community revitalization programs. Nationwide the program has leveraged over \$84 billion in private investment to preserve 42,293 historic properties since 1976. The National Park Service and the Internal Revenue Service administer the program in partnership with the Kentucky Heritage Council.

A 20% income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be “certified historic structures.” The KHC and the National Park Service review the rehabilitation work to ensure that it complies with the Secretary’s Standards for Rehabilitation. The Internal Revenue Service defines qualified rehabilitation expenses on which the credit may be taken. Owner-occupied residential properties do not qualify for the federal rehabilitation tax credit.

Additionally, Kentucky offers homeowners up to 30% of qualified rehabilitation expenses for owner-occupied residential properties.

For more information:

National Register of Historic Places: www.nps.gov
 Kentucky Heritage Council: www.heritage.ky.gov
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