



GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Jill Remington Love
Executive Director
Department of
Heritage & Arts



Kevin Fayles
Interim Director

August 25, 2020

Dear Property Owner:

We are pleased to inform you that the historic district listed below, in which your building is located, will be considered by the State Historic Preservation Review Board for nomination to the National Register of Historic Places:

MAGNA COMMERCIAL DOWNTOWN HISTORIC DISTRICT

The National Register of Historic Places is the federal government's official list of historic properties worthy of preservation. Listing on the National Register provides recognition and assists in preserving our Nation's heritage.

Listing of a property provides recognition of its historic significance and assures protective review of federal projects that might adversely affect the character of the historic property. If the property is listed on the National Register, tax credits for rehabilitation and other beneficial provisions may apply.

Listing on the National Register does not place limitations on the property by the federal or state government. Public visitation rights are not required of owners. The government will not attach restrictive covenants to the property or seek to acquire them.

Enclosed please find a notice that explains in greater detail the results of listing in the National Register. It also describes the rights and procedures by which an owner may comment on or object to listing on the National Register.

You are invited to attend the State Historic Preservation Review Board meeting at which the nomination will be considered. The Board will meet on virtually through Zoom Meeting Thursday, October 29, 2020, at 12:00 p.m., at the following link:

<https://us02web.zoom.us/j/84668171708?pwd=SkFmL3kvQ1hkVVZpdjZTNGlBM0tqQT09>.

Should you have any questions about this nomination before the meeting, please contact Cory Jensen of the Historic Preservation Office at coryjensen@utah.gov.

Sincerely,

Christopher W. Merritt, Ph.D.
State Historic Preservation Officer

Enclosure

RIGHTS OF OWNERS TO COMMENT AND/OR OBJECT TO LISTING IN THE NATIONAL REGISTER OF HISTORIC PLACES

Owners of private properties nominated to the National Register have an opportunity to concur with or object to listing in accord with the National Historic Preservation Act and 36 CFR 60. Any owner or partial owner of private property who chooses to object to listing may submit, to the State Historic Preservation Officer, a notarized statement certifying that the party is the sole or partial owner of the private property and objects to the listing. Each owner or partial owner of private property has one vote regardless of the portion of the property that the party owns. If a majority of private property owners object, a property will not be listed. However, the State Historic Preservation Office shall submit the nomination to the Keeper of the National Register of Historic Places for a determination of eligibility of the property for listing in the National Register. If the property is then determined eligible for listing, although not formally listed, Federal agencies will be required to allow for the Advisory Council on Historic Preservation to have an opportunity to comment before the agency may fund, license, or assist a project which will affect the property (see below).

If you choose to object to the listing of your property, the notarized objection must be submitted to Don Hartley, State Historic Preservation Officer, 300 S. Rio Grande Street, Salt Lake City, Utah 84101, before the Utah Board of State History meets to consider the nomination. Other comments regarding the nomination of this property should also be directed to Mr. Hartley prior to the meeting date. A copy of the nomination and information on the National Register and the Federal and State tax provisions are available from the above address on request.

RESULTS OF LISTING IN THE NATIONAL REGISTER

Eligibility for Federal tax provisions: If a property is listed in the National Register, certain Federal tax provisions may apply. The Tax Reform Act of 1986 revised 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 Act of 1981, and 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 the “substantial rehabilitation” of historic commercial, industrial, and rental residential buildings. (The former 15 percent and 20 percent Investment Tax Credits (ITCs) for rehabilitations of older commercial buildings are combined into a single 10 percent ITC for commercial or industrial buildings built before 1936.) The Tax Treatment Extension Act of 1980 provides Federal tax deduction 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 the tax aspects outlined above are complex, individuals should consult legal or professional counsel or the appropriate local Internal Revenue Service office for assistance in determining tax consequences. For further information on certification requirements, please refer to 36 CFR 67.

Eligibility for State tax provisions: S. B. No. 42 passed during the 1993 General Session of the Utah State Legislature created a state income tax credit for the rehabilitation of historic (i.e., National Register listed) residential buildings, either owner-occupied or rental. The credit is 20% of the cost of rehabilitation work totaling more than \$10,000. All of the proposed rehabilitation work must meet the Secretary of the Interior’s “Standards for Rehabilitation” and must be pre-approved by the State Historic Preservation Office. Rules implementing these tax provisions are still being developed. Contact the Historic Preservation Office for more information.

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 for the Advisory Council on Historic Preservation to have an opportunity to comment on all projects affecting historic properties listed in the National Register. For further information, please refer to 36 CFR 800 or contact the Regulatory Assistance section of the Division of State History.

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 or State grants for historic preservation when available: Presently, limited funding may be available through the Certified Local Government program. Direct grants to property owners are also occasionally available. For information about possible grants, contact the Office of Preservation Utah Division of State History.

National Register--Benefits and Restrictions

What is the National Register?

The National Register of Historic Places is the official federal list of properties that are significant in American history, architecture, archeology, and engineering.

What sites in Utah are on the National Register?

All types of sites and properties are represented -- from mansions to prehistoric pit houses, limekilns to LDS tithing offices, suspension bridges to rock art sites. In Utah there are over 1000 individual sites and over 50 historic and archeological districts containing several thousand additional sites. A complete listing of National Register sites in Utah can be obtained from the Office of Historic Preservation.

Why would someone list their property on the National Register?

While listing on the National Register is primarily an honorary recognition of the historic or architectural significance of a property, owners also list their buildings to qualify for federal and/or state rehabilitation tax credits or grants, when available. Listing on the National Register can also help educate the public and change a community's perception of its historic and cultural resources.

Does listing limit an owner's property rights?

Listing in the National Register does not interfere with a private property owner's right to alter, manage or dispose of the listed property. The owner is not required to restore or maintain the property or open it to the public. Local preservation ordinances, where present, may have some implication for a building owner.

What are the requirements for listing? OR Is my house eligible?

To be eligible for the National Register, a building must: (1) be at least 50 years old, (2) retain its architectural integrity [A rule of thumb: Would the original owner still recognize the building?], and (3) be significant. This significance can be national, state-wide, or even local, but must fall within at least one of the following categories: (A) association with important events, (B) association with significant persons, (C) architectural significance, or (D) archeological significance.

Who can nominate properties to the National Register?

Any interested person can research and nominate any property to the National Register. The legal owner has the right to object to, and prevent, the listing of their private property.

What is the process?

Research and document the property (call and ask for the Intensive Level Survey/Research guide) and submit current photos of the property with your early research results for a preliminary review. Next, prepare the National Register nomination form using the results of your research and documentation and the review suggestions. Coordinate with the local historic preservation commission, if one is present in your area. The completed nomination is then presented to the Board of State History for review. With their approval, it is then submitted to the National Park Service in Washington, DC for a final review. The staff of the Office of Historic Preservation is available to review and direct your research and nomination at any time -- consult with them early. The entire nomination process usually takes about six months.

Is there money available for restoration?

Limited matching grants are occasionally available for the preservation of properties listed on the National Register -- contact the Office of Preservation in April to see if grants will be available that year. We can also provide information about the federal and state rehabilitation investment tax credits and direct you to other possible funding sources, as well as providing technical **preservation or maintenance information**.

Where do I go for National Register forms, bulletins, answers, etc.?

Contact: Cory Jensen or Chris Hansen
Office of Historic Preservation
Utah Division of State History
300 S. Rio Grande Street
Salt Lake City, UT 84101-1182
Phone 801/245-7225

Our website: heritage.utah.gov National Register website: www.cr.nps.gov/nr/index.htm