

ALABAMA HISTORICAL COMMISSION
ADMINISTRATIVE CODECHAPTER 460-X-4
TAX ACT CERTIFICATION

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460-X-4-.01 Regulations.

36CFR Part 67 is adopted by reference as the rule for processing tax act certification projects. 36CFR Part 67 which was formulated by the United States Department of the Interior and is published in the Federal Register is available at no cost from the Alabama Historical Commission. 36CFR Part 67 contains the authorization for tax act certification projects, eligibility and application requirements, standards for evaluating structures within historic districts, certification procedures, standards for rehabilitation, certifications of state and local statutes, certification's of state and local historic districts and the appeals procedures.

Author: David Hughes

Statutory Authority: Code of Ala. 1975, §41-9-249(12).

History: Filed September 22, 1982.

Ed. Note: Program is considered part of Federal National Register Programs to protect historical and cultural resources.

460-X-4-.02 Forms And Instructions.

Historic Preservation Certification application forms with instructions, the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and a U.S. Department of the Interior pamphlet entitled "Review of Rehabilitation Work" are available at no cost from the Alabama Historical Commission. Part 1 of the certification application is an evaluation of significance which is used to determine if the property is eligible to receive tax benefits and Part 2 is a description of the rehabilitation which is used to determine if the rehabilitation work meets the Secretary of the Interior's Standard for Rehabilitation. The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings lists the requirements for rehabilitation projects and Guidelines to Interpret the Standards

Review of Rehabilitation Work describes how the rehabilitation is reviewed.

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