

**TEXAS HISTORICAL COMMISSION**  
*real places telling real stories*

November 22, 2016

The Honorable Douglas Athas  
Mayor, City of Garland  
P.O. Box 469002  
Garland, Texas 75046-9002

Re: Nomination to the National Register of Historic Places, Garland, Dallas County, Texas

*Garland Downtown Historic District, Roughly bounded by West State Street on the north, Santa Fe Rail Line on the east, West Avenue A on the south and Glenbrook Drive on the West*

Dear Mayor Athas:

We are pleased to inform you that the above-mentioned property will be considered by the State Board of Review for nomination to the National Register of Historic Places at their meeting on January 21, 2017 at 8:30 a.m. in the Aloft Hotel, at 820 Fannin Street – Tactic Room 2, Houston, Texas. A copy of the draft nomination is posted on the THC website: <http://www.thc.state.tx.us/sbrmeeting>.

*In addition, we invite you to attend a PUBLIC INFORMATION MEETING to discuss the process of nomination and the results of listing properties in the National Register of Historic Places. The meeting will take place on December 14, 2016 at 5:30 p.m. in the Charles E. Duckworth Building – Goldie Locke Room, 217 North 5<sup>th</sup> Street, Garland, Texas.*

The National Register is the federal government's official list of historic properties worthy of preservation. Listing in the National Register provides recognition, assists in preserving our nation's heritage and results in the following for historic properties:

1. 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 to have an opportunity to comment on all federally related projects affecting historic properties listed in the National Register. For further information on this federal regulation, please refer to 36 CFR 800 promulgated under the authority of the National Historic Preservation Act of 1966 (as amended). Copies are available through the Texas Historical Commission, the National Park Service, or online at [www.cr.nps.gov/linklaws.htm](http://www.cr.nps.gov/linklaws.htm).

2. 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 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 the Tax Reform Act of 1984. As of January 1, 1987, the Tax Reform Act provides for a 20% investment tax credit for rehabilitating historic commercial, industrial, and rental residential buildings. The former 15 % and 20 % Investment Tax Credits (ITCs) for rehabilitations 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 as outlined above are complex, individuals should consult legal counsel of the appropriate local Internal Revenue Service office for assistance in determining the tax consequences of the above provisions. For further information on this federal regulation, please refer to 36 CFR 67, which implements the federal tax incentives. Copies are available through the Texas Historical Commission, the National Park Service, or online at [www.cr.nps.gov/linklaws.htm](http://www.cr.nps.gov/linklaws.htm)

3. Consideration in issuing a surface coal mining permit: In accordance with the Surface Mining Control and Reclamation 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 on this federal regulation, please refer to 30 CFR 700 et seq promulgated under the authority of the Surface Mining and Reclamation Act of 1977. Copies are available through the Texas Historical Commission, the National Park Service, or online at [www.cr.nps.gov/linklaws.htm](http://www.cr.nps.gov/linklaws.htm)

4. Qualification for federal grants for historic preservation when funds are available.

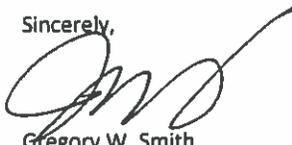
National Register listing does not:

1. require the owner to provide public access,
2. obligate the owner to maintain the property,
3. require notification of changes in ownership, or
4. impose restrictive covenants (unless grant assistance is received or tax credits are taken.)

Owners of private properties nominated to the National Register of Historic Places have an opportunity to concur in or object to listing in accordance 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. If a majority of the owners object to the listing, the property will not be listed. Each owner or partial owner of private property has one vote regardless of how many properties or what part of the property that party owns. If the property cannot be listed because 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 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 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 Mark Wolfe, State Historic Preservation Officer, Texas Historical Commission, P.O. Box 12276, Austin, TX, 78711, by January 20, 2017.

If you wish to comment on the nomination of the property to the National Register, please send your comments to the State Historic Preservation Officer before the State Board of Review considers this nomination on January 21, 2017. A copy of the nomination and information on the National Register and federal tax provisions are available upon request. If you have any questions, please contact Judy George-Garza, Federal Programs Specialist, at (512) 463-8452.

Sincerely,

*for* 

Gregory W. Smith  
Federal Programs Coordinator, History Programs Division

GS/jgg

