



Oklahoma Historical Society

Founded May 27, 1893

State Historic Preservation Office • 2704 Villa Prom • Shepherd Mall • Oklahoma City, OK 73107-2441
Telephone 405/521-6249 • Fax 405/947-2918

September 21, 2001

Board of County Commissioners
Nowata County
County Commissioners Office
229 North Maple
Nowata, OK 74048

Dear Sirs:

We are pleased to inform you that the National Park Service has listed the Cemetery Patent 110, in the National Register of Historic Places as of September 9, 2001. The National Register is the Federal Government's official list of historic properties worthy of preservation. Listing in the National Register provides recognition and assists in preserving our Nation's heritage. The property is also listed in the State Register of Historic Places.

As you were previously notified, listing in the National Register provides the following benefits to historic properties:

--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 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 rehabilitating historic commercial, industrial, and rental residential buildings. The former 15 percent and 20 percent Investment Tax Credits (ITC's) for rehabilitation of older commercial buildings are combined into a single 10 percent ITC for commercial 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 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 outlined above are complex, individuals should consult legal counsel or the appropriate local Internal Revenue Service office for assistance in determining the tax consequences of the above provisions. For further information on certification requirements, please refer to

36 CFR 67.

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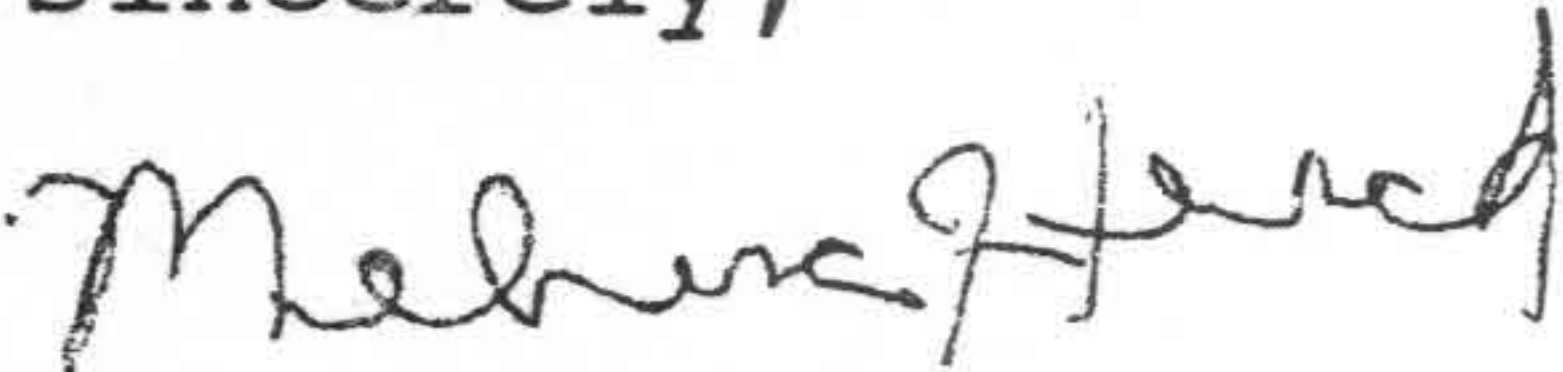
--Consideration in the planning for Federal, federally licensed, and federally assisted projects: Section 106 of the National Historic Preservation Act of 1966 requires that Federal agencies allow the Advisory Council on Historic Preservation an opportunity to comment on all projects affecting historic properties listed in the National Register. For further information, please refer to 36 CFR 800.

--Consideration in issuing a surface coal mining permit: In accord 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 36 CFR 700 et seq.

--Qualification for Federal grants for historic preservation when funds are available: Presently funding is unavailable.

A printed certificate denoting this special recognition will be presented at a special ceremony.

Sincerely,



Melvena Heisch
Deputy State Historic
Preservation Officer

MH:sae

cc: The Honorable Jim Dunlap, State Senator
The Honorable Gary S. Taylor, State Representative
Mr. Dale "Duke" Epperson, Chairman, Board of County
Commissioners, Nowata County
Ms. Edna Havens