

07 NCAC 04R .0919 DEFINITIONS

(a) For purposes of Rules .0918 through .0925 of this Section:

- (1) "Certified historic district" is defined in 36 C.F.R. 67.2 and 26 USCS 47.
- (2) "Certified historic structure" is defined in 36 C.F.R. 67.2 and 26 U.S.C. Section 47.
- (3) "Certified rehabilitation" is defined in:
 - (A) 36 C.F.R. 67.2 for income-producing structures; and
 - (B) G.S. 105-129.106(c)(1) for non-income-producing structures.
- (4) "C.F.R." means the Code of Federal Regulations.
- (5) "Department of the Interior" means the United States Department of the Interior.
- (6) "Discrete property parcel" is defined in G.S. 105-129.106(c)(2).
- (7) "Historic district" is defined in 36 C.F.R. 67.2.
- (8) "Income-producing" refers to a certified historic structure that qualifies a taxpayer for a federal income tax credit under Section 47 of the Internal Revenue Code.
- (9) "Inspection" is defined in 36 C.F.R. 67.2. For purposes of this definition, "Authorized Representative of the Secretary" means a representative of the State Historic Preservation Officer.
- (10) "Integrity" means "historic integrity" as defined in NPS publication How to Apply the National Register Criteria for Evaluation: Bulletin 15. How to Apply the National Register Criteria for Evaluation: Bulletin 15 is hereby incorporated by reference, including subsequent amendments and editions. The Historical Commission has copies of the Bulletin available for inspection or it can be accessed online at no charge at <https://www.nps.gov/nr/publications/bulletins/nrb15/>.
- (11) "National Park Service" (NPS) means the division within the United States Department of the Interior responsible for administering national parks and historic preservation programs.
- (12) "National Register Historic District" means any historic district listed in the National Register of Historic Places.
- (13) "National Register Nomination" means the documentation for a resource that includes the National Register Nomination Form NPS 10-900 with accompanying continuation sheets, maps, and photographs, prepared in accord with requirements and guidance in the NPS publication How to Complete the National Register Registration Form: Bulletin 16A. How to Complete the National Register Registration Form: Bulletin 16A is hereby incorporated by reference, including subsequent amendments and editions. The Historical Commission has copies of the Bulletin available for inspection or it can be accessed online at <https://www.nps.gov/nr/publications/bulletins/nrb16a/>.
- (14) "National Register of Historic Places" is defined in 36 C.F.R. 67.2.
- (15) "Non-income-producing" refers to a certified historic structure that does not qualify a taxpayer for a federal income tax credit under Section 47 of the Internal Revenue Code.
- (16) "Owner" means a person, partnership, corporation, or public agency holding a fee-simple interest in a property or any other person or entity recognized by the North Carolina Department of Revenue for purposes of the applicable tax benefits.
- (17) "Period of significance" is defined in NPS publication How to Complete the National Register Registration Form: Bulletin 16A. How to Complete the National Register Registration form is incorporated by reference as provided in Subparagraph (a)(13) of this Rule.
- (18) "Property" is defined in 36 C.F.R. 67.2.
- (19) "Rehabilitation" is defined in 36 C.F.R. 67.2.
- (20) "Secretary of the Interior" means the Secretary of the United States Department of the Interior or the designee authorized to carry out his or her responsibilities.
- (21) "Standards for Rehabilitation" means the Secretary of the Interior's "Standards for Rehabilitation" as cited in the Code of Federal Regulations, 36 C.F.R. 67.
- (22) "State Historic Preservation Office (HPO)" means the section within the North Carolina Office of Archives, History, and Parks responsible for administering historic preservation programs.
- (23) "State Historic Preservation Officer (SHPO)" is defined in G.S. 105-129.105(c)(7) for income-producing rehabilitation projects, and G.S. 105-129.106(c)(6) for non-income-producing rehabilitation projects.
- (24) "State-certified historic structure" is defined in G.S. 105-129.106(c)(5).
- (25) "Structure" means "building" as defined by 36 C.F.R. 60.3(a), and includes houses, barns, churches, hotels, warehouses, and mills. Objects and sites as defined in 36 C.F.R. 60.3(j) and (l) shall not qualify as structures.

(b) Whenever reference is made to the Code of Federal Regulations in this Section, the definition in the Code of Federal Regulations shall apply unless specifically stated otherwise in a particular rule.

History Note: Authority G.S. 105-129.105; 105-129.106; 105-129.107; 121-4(13); 121-8;
Temporary Adoption Eff. January 1, 2016;
Temporary Adoption Expired Eff. October 11, 2016;
Eff. December 1, 2016.