

SECTION .0900 - TAX ACT CERTIFICATION REVIEW

07 NCAC 04R .0901 PURPOSE

The State Historic Preservation Officer (SHPO) is responsible for making substantive judgments as to whether a structure meets the criteria for listing in the National Register of Historic Places or the "Secretary's Standards for Evaluating Structures within Registered Historic Districts" and whether the rehabilitation of a certified historic structure meets the "Secretary's Standards for Rehabilitation" and for forwarding the recommendations to the Secretary of the Interior within the prescribed time period.

History Note: *Authority G.S. 121-8; 26 U.S.C. 46-48; 26 U.S.C. 170; 26 U.S.C. 191; 26 C.F.R. Part 1; 36 C.F.R. 67;*
Eff. February 1, 1985;
Amended Eff. June 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015.