

**07 NCAC 04R .0904      REVIEW ASSISTANCE AND PROCEDURES**

- (a) The SHPO through the Tax Act Coordinator reviews all certification applications and makes comments and recommendations to the secretary through the regional office of the National Park Service.
- (b) Survey specialists will review Part 1 applications (Certification of Significance), and restoration specialists will review Part 2 applications (Certification of Rehabilitation) and provide written comments to the Tax Act Coordinator.
- (c) The Tax Act Coordinator will assist owners with their problems in preparing Parts 1 and 2 of the forms, examine forms when received for errors and omissions in documentation, request and receive additional information or clarification, coordinate application reviews, and transmit the reviewed applications to the SHPO for forwarding to the regional office of the National Park Service for the secretary to adjudge. A copy of the letter of transmittal will be sent to the owner and will include the SHPO's comments.

*History Note:*      *Authority G.S. 121-8;*  
                         *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.*