

CHRIS KRAMER, DIRECTOR

December 10, 2022

Mayor Mike Matson  
Mayor of Davenport  
226 West 4th Street  
Davenport, IA 52801

RE:    **International Harvester Truck Sales and Service Station**  
      **601 West Second Street**  
      **Davenport, IA**

Dear Mayor:

We are pleased to inform you that the above-named property will be considered by the State National Register Nominations Review Committee for nomination to the National Register of Historic Places on February 10, 2023 via Zoom. 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. Listing of the property provides recognition of the community's historic importance and assures protective review of Federal projects that might adversely affect the character of the historic property. Listing in the National Register does not mean that limitations will be placed on the properties by the Federal government. Public visitation rights are not required of owners. The Federal government will not attach restrictive covenants to the properties or seek to acquire them.

Listing in the National Register results in:

- Consideration in the planning for Federal, federally licensed, and federally assisted projects. Section 106 of the National Historic Preservation Act of 1966 requires Federal agencies allow the Advisory Council on Historic Preservation an opportunity to comment on projects affecting historic properties listed in the National Register. For further information please refer to 36 CFR 800.
- 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 revised 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 (ITCs) for rehabilitation of older commercial buildings are combined into a single 10 percent ITC for commercial or industrial buildings built before 1936. The Tax Treatment Extension Act of 1980 provided 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 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 please refer to 36 CFR 67 and Treasury Regulation Sections 1.48-12 (ITCs) and 1.170A-14 (charitable contributions).
- Consideration of historic values in the decision to issue a surface coal mining permit where coal is located, in accord with the Surface Mining and Control Act of 1977. For further information please refer to 30 CFR 700 et seq.

- Qualification for Federal and State grants for historic preservation when funds are available.
- Eligibility for State Tax Credits for rehabilitation. Properties listed on the National Register, eligible for listing on the National Register or Barns constructed before 1937 are eligible to apply for a 25 percent state tax credit for rehabilitation. The State Historic Preservation office must approve the rehabilitation work before an amount of tax credits will be reserved for your project. There are limited credits available each year, so let us know if you want the application information.

Owners of private properties nominated to the National Register of Historic Places have an opportunity to concur in or object to listing in accord with the National Historic Preservation Act and 36 CFR 60. Any owner or partial owner of private property who chooses to object to listing is required to submit to the State Historic Preservation Officer a statement of objection certifying that the party is the sole or partial owner of the private property and objects to the listing. Each owner or partial owner of private property has one vote regardless of what part of the property that party owns. If a majority of private property owners object, a property will not be listed; however, the State Historic Preservation Officer shall submit the nomination to the Keeper of the National Register for a determination of the 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 the State Historical Society of Iowa, 600 E. Locust, Des Moines, IA 50313 not more than 75 days from the date of this notice.

If you wish to comment on the nomination of the property to the National Register, please send your comments to the State Historical Society of Iowa before the State Nomination Review Committee meets on February 10, 2023. A copy of information on the National Register and the Federal tax provisions are available from the above address upon request.

You are invited to attend the State Nomination Review Committee meeting at which the nomination will be considered. The meeting will take place via Zoom. A meeting agenda is enclosed. If you would like to review the nomination, please visit the following link to download a copy of the nomination:  
[https://drive.google.com/drive/folders/1YztKSs-OcL0pmSMqqV4ZPYbN12QSY2OP?usp=share\\_link](https://drive.google.com/drive/folders/1YztKSs-OcL0pmSMqqV4ZPYbN12QSY2OP?usp=share_link)

Questions can be directed to [nationalregister@iowa.gov](mailto:nationalregister@iowa.gov).

Sincerely,

**National Register of Historic Places**  
**State Historic Preservation Office of Iowa**  
[nationalregister@iowa.gov](mailto:nationalregister@iowa.gov) | 515.281.5111 | [iowaculture.gov](http://iowaculture.gov)

**STATE NATIONAL REGISTER NOMINATION REVIEW COMMITTEE**  
**February 10, 2023**

The meeting of the State Nomination Review Committee (SNRC) will be held virtually over Zoom. If you wish to attend, please request an invite no later than 4:00 pm Wednesday, February 8, 2023, here: <https://forms.gle/u5HWTQZeBj3WhHTC9>.

If you are representing a particular nominated property, please **arrive at least 30 minutes before** your nomination is scheduled on the agenda. Due to the unpredictable length of time it takes to review each nomination the times on the agenda may fluctuate.

- Presenter time is limited to **5 minutes**. This time is provided so preparers may describe the PowerPoint slides as they are shown. Following that brief slide presentation, the committee chair will invite the committee members to discuss the nomination. The preparer should be prepared to answer any questions regarding the nomination.
- A copy of the minutes from the meeting will be emailed to each preparer after the meeting notes and ballots are compiled. The minutes will outline any revisions the SNRC members requested for each nomination. Revised nominations can be submitted after the minutes have been distributed and all revisions completed by the preparer following the instructions that will be provided.

---

**AGENDA**

**OLD BUSINESS**

9:00 Minutes and Announcements

**NOMINATIONS**

9:15 Council Bluffs Federal Building and Post Office, Council Bluffs – Catlin Benton  
9:30 Cranford Apartment Building, Ames – Alexa McDowell  
9:45 Decorah Hospital, Decorah – Rebecca Conard & Jan Olive Full  
10:00 Break (15 minutes)  
10:15 First National Bank of Pomeroy, Pomeroy – Libby Wielenga  
10:30 Friedl Bakery, Waterloo – Jennifer James  
10:45 International Harvester Truck Sales and Service Station, Davenport – William Page  
11:00 Adjourn SNRC

