



## NEW HAMPSHIRE DIVISION OF HISTORICAL RESOURCES

State of New Hampshire, Department of Cultural Resources  
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RECEIVED

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May 2, 2016

Town of North Hampton  
233 Atlantic Avenue  
North Hampton, NH 03862

Dear Selectmen,

I am pleased to inform you that Centennial Hall in North Hampton, NH was entered in the National Register of Historic Places on April 5<sup>th</sup>, 2016. A copy of the official notice and the National Register nomination are on file and available for your inspection at the Division of Historical Resources, 19 Pillsbury Street, Concord, New Hampshire.

The National Register is the official federal listing of significant heritage resources (buildings, structures, sites, districts and objects) worthy of preservation, but does not impose any restriction or limitation on the use of private or non-federal property unless federal funds or programs are directly involved. Registered resources are eligible to be considered for federal matching grants-in-aid for protection, preservation, rehabilitation or reuse. National Register designation also provides for review by the Advisory Council on Historic Preservation (a federal agency) of potential effects which any federally funded, assisted or licensed project might have on registered properties.

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 1984, and as of January 1, 1987, provides for a 20% investment tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings. The former 15% and 20% Investment Tax Credit (ITCs) for rehabilitation of older commercial buildings are combined into a single 10% ITC for commercial or 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 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 outlines above are complicated, 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, please refer to 36 CFR 67.

If you have any questions, please call the Division of Historical Resources at (603) 271-6437.

Sincerely,



Peter Michaud  
National Register  
Preservation Tax Incentives  
& Easements Coordinator

CC: Planning Board  
Heritage Commission  
Conservation Commission ✓