

IOWA DEPARTMENT OF
CULTURAL AFFAIRS

TERRY E. BRANSTAD, GOVERNOR
KIM REYNOLDS, LT. GOVERNOR

MARY COWNIE, DIRECTOR
CHRIS KRAMER, DEPUTY DIRECTOR

June 3, 2015

Darrel Iossi
Oakdale Memorial Gardens, Inc.
2501 Eastern Avenue
Davenport, IA 52803

RE: Oakdale Cemetery Historic District, 2501 Eastern Avenue, Davenport,
Scott County

Dear Friends:

We are pleased to inform you that the above named property was listed in the National Register of Historic Places effective 5/05/15. Enclosed is an official certificate signed by the Governor with the seal of Iowa attached. Appropriately, this certificate should stay with the historic property should the property ever change ownership.

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.

Save this documentation for your records. When applying for grants and tax credits, you will need to make a copy of this letter to provide with your applications. Keep these originals in your files and always make copies, as you need them.

Listing in the National Register provides the following benefits to historic properties:

- 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 benefits. 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 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

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a single 10 percent 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. 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 or eligible for the National Register are able to apply for a 25 percent state tax credit for rehabilitation. The cost of a qualified rehabilitation project would exceed either \$25,000 or 25 percent of the assessed value for a non-commercial property or barn less the land before rehabilitation. For commercial properties, the rehabilitation project would exceed \$50,000 or 50 percent of the assessed value of the property less the land before rehabilitation - whichever is less. The State Historic Preservation office must approve the rehabilitation work before an amount of tax credits will be reserved for your project. Application information can be found on the State Historical Society of Iowa website: <http://www.iowahistory.org/historic-preservation/tax-incentives-for-rehabilitation/index.html>

Information regarding the National Register and Tax Incentive programs can be read in detail on our website at <http://www.iowahistory.org/preservation/index.html> or please feel free to contact me by e-mail at beth.foster@iowa.gov. You may enjoy visiting the National Register website at <http://www.cr.nps.gov/nr/index.htm>.

Sincerely,



National Register Coordinator
State Historical Society of Iowa