



HISTORIC PRESERVATION
Jim Woodrick, director
PO Box 571, Jackson, MS 39205-0571
601-576-6940 • Fax 601-576-6955
mdah.state.ms.us

January 26, 2015

The Honorable Karl Banks
President, Madison County Board of Supervisors
P.O. Box 608
Canton, MS 39046

Re: Canton Cemetery, Canton, Madison County

Dear Supervisor Banks:

We are pleased to inform you that the Canton Cemetery, Canton, Madison County, Mississippi, was entered on the National Register of Historic Places on January 14, 2015. The National Register is the country's official list of buildings, sites, districts, and structures that merit preservation because of their significance in American history.

We would like to thank you for your participation in promoting historic preservation in Mississippi, and offer our congratulations to you on receiving this honor. If the Department of Archives and History can ever be of service to you, please do not hesitate to call us at (601) 359-6940.

Sincerely,

H.T. Holmes
State Historic Preservation Officer

By: William M. Gatlin
Architectural Historian

RESULTS OF LISTING IN THE NATIONAL REGISTER OF HISTORIC PLACES

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 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 the 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 rehabilitations 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 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 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 on certification requirements, please refer to 36 CFR 67.

Eligibility for State tax credits. In March 2006, Governor Haley Barbour signed Senate Bill 3067, which created the Mississippi state historic preservation tax incentives program to encourage the rehabilitation of historic buildings. The Mississippi Department of Archives and History is responsible for the administration of the program, which provides for a state income tax credit equal to 25% of the qualified expenses of rehabilitating historic structures used for residential or business purposes. Properties do not need to be income-producing to qualify for the state tax credit; therefore, rehabilitations of owner-occupied residences are eligible. For further information or to receive an application packet, contact the Department at 601-576-6940 or refer to the web site at www.mdah.state.ms.us.

Consideration in planning for Federal, federally licensed, and federally assisted projects: Section 106 of the National Historic Preservation Act of 1966 requires that Federal agencies allow for the Advisory Council on Historic Preservation to have an opportunity to comment on all projects affecting historic properties listed in the National Register. For further information, please refer to 36 CFR 800.

Consideration in issuing a surface coal mining permit: In accordance with the Surface Mining and Control Act of 1977, there must be consideration of historic values in the decision to issue a surface coal mining permit where coal is located. For further information, please refer to 30 CFR 700 et seq.

Qualification for Federal grants for historic preservation when funds are available: Presently, funding is unavailable.

RIGHTS OF OWNERS TO COMMENT AND/OR OBJECT TO LISTING IN THE NATIONAL REGISTER OF HISTORIC PLACES

Owners of private properties nominated to the National Register have an opportunity to concur with 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 may submit, to the State Historic Preservation Officer, a notarized statement certifying that the party is the sole or partial owner of private property and objects to the listing. Each owner or partial owner of private property has one vote regardless of the portion of the property that the 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 of Historic Places for a determination of 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 for the

Advisory Council on Historic Preservation to have 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 received by Kenneth H. P'Pool, Director, Historic Preservation Division, P. O. Box 571, Jackson, Mississippi 39205 by the day of the Review Board meeting.

If you wish to comment on the nomination of your property to the National Register, please send your comments to the State Historic Preservation Office before the Mississippi Historic Preservation Professional Review Board considers this nomination. A copy of the nomination and information on the National Register and the Federal tax provisions are available from the above address upon request.