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BY: cb

September 10, 2014

Mr. Richard Dana, Chair
St. Paul Heritage Preservation Commission
25 W. 4th Street, 1400 CHA
St. Paul, MN 55102

RE: Certified Local Government Comment on the Nomination of: 3M Administration Building (Building 21), 777 Forest Street, St. Paul, Ramsey County to the National Register of Historic Places

Dear Mr. Dana:

The above referenced property may be considered by the State Review Board for nomination to the National Register of Historic Places on November 18, 2014. Because the City of St. Paul has been granted Certified Local Government (CLG) Status under the provisions of 36 CFR 61.5 and the Minnesota State Historic Preservation Office's "Procedures for Applying For and Maintaining Certified Local Government Status," the nomination (copy enclosed) is being sent to the Office of the Mayor and to the Heritage Preservation Commission for review at this time.

This nomination is classified as both a historical nomination and an architectural nomination. After allowing a reasonable opportunity for public comment, the Commission may prepare a report indicating its opinion as to whether the property meets the National Register Criteria (copy enclosed). At least one Commission member who meets the Federal Standards for History, and one Commission member who meets the Federal Standards for Historic Architecture or Architectural History (see Appendix A of the state CLG procedures) should participate in formulating that opinion.

If the Heritage Preservation Commission does not include members who meet the Federal Standards, the city may choose not to comment on this nomination through the CLG review process (in which case please advise the Preservation Office of that choice), or the Heritage Preservation Commission may obtain the opinions of qualified professionals in the subject areas and consider these opinions in its recommendations. The comment must include both the credentials and opinion of the consulted professionals. If the city chooses not to comment under the CLG process outlined above, comments on a nomination may be submitted to the Preservation Office in as much as any interested party may submit comments.

The Mayor may transmit the report of the Heritage Preservation Commission together with his comments on the eligibility of the property to Barbara Mitchell Howard, Deputy State Historic Preservation Officer, at 345 Kellogg Blvd. W., St. Paul, MN 55102. This response must be received before the close of business on November 14, 2014. Pursuant to the National Historic Preservation Act, if both the Heritage Preservation Commission and the Mayor determine that the property does not meet the criteria, the nomination will not be further considered unless an appeal is filed with the state office.

We should note that the standard notification of State Review Board consideration of this property has been sent to the owner. Appropriate officials will be notified approximately one month before the scheduled meeting.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Barbara Howard

Barbara Mitchell Howard
Deputy State Historic Preservation Officer

enc.: National Register Program
National Register Criteria
Copy of National Register Nomination

cc: IAF Beacon I LLC
332 Minnesota Street
Suite W2300
St. Paul, MN 55101

THE NATIONAL REGISTER OF HISTORIC PLACES PROGRAM

The National Register of Historic Places is the official list of historic properties recognized by the Federal Government as worthy of preservation for their significance in American history, architecture, archaeology, engineering and culture. The National Register was created in 1966 and is part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect our significant historic places under the provisions of the National Historic Preservation Act. The National Park Service provides oversight for the program under the Secretary of the Interior. The program is managed by the professional staff of the National Register in Washington, DC, State Historic Preservation Officers, and the Preservation Officers in Federal Agencies. Contact the State Historic Preservation Office for information describing the National Register program. For online information go to:

http://www.nps.gov/history/nr/national_register_fundamentals.htm
http://www.nps.gov/history/nr
http://www.mnhs.org/shpo
http://nrhp.mnhs.org/

For further information refer to 36 CFR (Code of Federal Regulations) 60. For online information go to: http://www.nps.gov/history/nr/regulations.htm

LISTING IN THE NATIONAL REGISTER PROVIDES BENEFITS TO HISTORIC PROPERTIES:

Eligibility for Federal Tax Provisions: Since 1976 the Federal Internal Revenue Code has contained a variety of incentives to encourage capital investment in historic buildings and to spur revitalization of historic properties. These incentives include a 20% investment tax credit to encourage the preservation of historic commercial, industrial, and rental residential buildings listed on the National Register by allowing favorable tax treatments for rehabilitation. Owners of National Register properties who choose to participate in the preservation tax incentive program must follow the Secretary of the Interior's Standards for Rehabilitation and receive approval by the National Park Service of the rehabilitation project in order to receive the tax credit.

A 10% rehabilitation tax credit applies only to non-historic, non-residential buildings built before 1936. The 10% credit and the 20% credit are mutually exclusive. Buildings listed on the National Register are eligible only for the 20% tax credit. Owners of non-historic buildings in historic districts may claim a 10% credit only if they file a Part 1 Historic Preservation Certification Application with the National Park Service and receive a determination that the building does not contribute to the district and is not a certified historic structure. You may contact the State Historic Preservation Office for a brochure describing the Preservation Tax Incentives or for online information go to:

http://www.nps.gov/tps/tax-incentives.htm

For further information on building certification requirements refer to 36 CFR (Code of Federal Regulations) 67. For online information go to: http://www.nps.gov/history/hps/tps/tax/IRS.htm

Eligibility for State Tax Provisions: The Minnesota Rehab Tax Credit was signed into law in April 2010. The state rehab tax credit mirrors the 20% federal historic preservation tax credit and must be used in conjunction with the federal credit. Property owners who are undertaking a historic rehabilitation project are eligible to receive a state income tax credit up to 20% of qualifying rehabilitation expenses. Owner may elect to receive a grant in lieu of a credit equal to 90% of the allowable credit. For online information go to: http://www.mnhs.org/shpo/grants/MNHistoricStructureRehabilitationStateTaxCredit.htm

Easement Donations: The Federal Internal Revenue Code also provides for Federal income, estate, and gift tax deductions for charitable contributions or partial interests in real property (land and buildings). Taxpayers' gifts of qualified interest may be "exclusively for conservation purposes." For online information go to: http://www.nps.gov/tps/tax-incentives.htm

Because tax aspects outlined above are complex, individuals should consult legal counsel or the appropriate Internal Revenue Service office for assistance in determining the tax consequences of the above provisions. Colleen Gallagher is the IRS representative who serves taxpayers in Minnesota. She can be contacted at 651/726-1480.

Consideration in planning for Federal, federally licensed, and federally assisted projects: Section 106 of the National Historic Preservation Act requires federal agencies to take into account the effects of their actions on historic properties listed on or determined eligible for the National Register. Regulations of the Advisory Council on Historic Preservation, an independent Federal agency, guide this consultation process, which is intended to assure that the value of the historic property is considered in project planning. For online information go to: http://www.achp.gov

For further information on the Advisory Council refer to 36 CFR (Code of Federal Regulations) Part 800. For online information go to: http://www.achp.gov/regs-rev04.pdf

Qualification for Federal grants for historic preservation: Presently, funding levels are inadequate for these grants to be available.

Consideration in planning for State, state licensed, and state assisted projects: Minnesota Statues Chapter 138 requires that state departments and agencies have the responsibility to protect the physical features and historical character of properties listed in the National Register by consulting with the Minnesota Historical Society before carrying out any undertaking, or funding, or licensing an undertaking by other parties to determine appropriate treatments and to seek ways to avoid and mitigate any adverse effects on listed properties. For further information, refer to Minnesota Statutes Chapter 138.665 and 138.666. The statutes are online at:

http://www.revisor.leg.state.mn.us/statutes/?id=138.665
http://www.revisor.leg.state.mn.us/statutes/?id=138.666

Consideration before demolition: The rules of the Minnesota Environmental Quality Board (EQB) require preparation of an Environmental Assessment Worksheet (EAW) by the responsible unit of government for any proposed demolition of a property listed in the National Register. For further information on the Environmental Quality Board refer to Minnesota Rules Parts 4410.0200, 4410.1000 and 4410.4300 subpart 31 or call 651/201-2477. For online information go to:

https:/www.revisor.mn.gov/rules/?id=4410
https://www.revisor.mn.gov/rules/?id=4410.4300

ADDITIONAL INFORMATION ABOUT THE NATIONAL REGISTER PROCESS AND THE MEANING OF LISTING:
Listing on the National Register does not mean that the Federal Government wants to acquire the property, place restrictive covenants on the land, or dictate the color or materials used on individual buildings. State and local ordinances, local historical commissions, or laws establishing restrictive zoning, special design review committees, or review of exterior alterations, are not a part of the National Register.

Historic properties of national, state, or local significance under private or local/state government ownership may be nominated by the State Historic Preservation Office. Property owners, historical consultants and Preservation Office staff may prepare nominations. A Federal agency's Federal Preservation Officer nominates properties under Federal ownership to the National Register. For online information go to: http://www.achp.gov/fpoagencyinfo.html

Tribal Historic Preservation Offices (THPO) perform the same type of preservation activities as those performed by State Historic Preservation Offices. These activities, however, are associated with historic properties located on Tribal Lands. Contact the State Historic Preservation Office for a list of Tribal Historic Preservation Offices in Minnesota. For online information go to: http://www.achp.gov/thpo.html

Procedures have been developed to certify local governments (CLG). The mayor and the heritage preservation commission as the CLG may comment on a property being nominated in their city. If both the mayor and the heritage preservation commission determine that the property does not meet National Register criteria, the nomination will not be considered unless an appeal is filed with the Preservation Office. For a list of certified local governments, contact the Preservation Office.

Minnesota Historical Society
State Historic Preservation Office
345 Kellogg Blvd West
St. Paul, Minnesota 55102
651-259-3450
Fax: 651-282-2374
mnshpo@mnhs.org
http://www.mnhs.org/shpo

9/1/2004; 6/8/2005; 6/27/2005; 6/7/2006; 11/13/2008; 8/13/2010; 4/11/2011; 1/30/2014

NATIONAL REGISTER CRITERIA FOR EVALUATION

The quality of significance in American history, architecture, archaeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association and

(a) that are associated with events that have made a significant contribution to the broad patterns of our history; or

(b) that are associated with the lives of persons significant in our past; or

(c) that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

(d) that have yielded, or may be likely to yield, information important in prehistory or history.

CRITERIA CONSIDERATIONS. Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that meet the criteria or if they fall within the following categories:

(a) a religious property deriving primary significance from architectural or artistic distinction or historical importance; or

(b) a building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

(c) a birthplace or grave of a historical figure of outstanding importance if there is no other appropriate site or building directly associated with their productive life; or

(d) a cemetery which derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or

(e) a reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

(f) a property primarily commemorative in intent if design, age, tradition or symbolic value has invested it with its own historical significance; or

(g) a property achieving significance within the past 50 years if it is of exceptional importance.