

Phase I: Administrative Rule Inventory for Alabama Historical Commission

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-2-.02	National Register Nominations	The nomination form <u>requires</u> information on the name of property, location, classification, ownership, physical description, significance, and bibliographical references.	Ala. Code §41-9-249(12) / 36CFR Part 60	0 – Federal regulations
460-X-3-.03	Alabama Register Nominations	The nomination form <u>requires</u> information about name, location, ownership, physical description and significance of the nominated property.	Ala. Code §41-9-248(10)	5
460-X-5-.01	Environmental Review	Executive Order 11593 which was signed on May 13, 1971, <u>requires</u> all federal agencies to institute procedures to assure that federal owned sites, structures, and objects of historical, architectural or archaeological significance are preserved, restored and maintained; and to institute procedures to assure that federal plans and programs contribute to the preservation and enhancement of non-federally owned sites, structures, and objects of historical, architectural, or archaeological significance.	Ala. Code §41-9-249(12) / 36CFR Part 800 / Executive Order 11593 / National Historic Preservation Act of 1966, as amended	0 – Federal regulations
460-X-5-.01	Environmental Review	The National Historic Preservation Act of 1966 provides that federal agencies prior to expenditures on any proposed federal or federal assisted or federally licensed undertaking <u>will</u> take into account the effect of the undertaking on any district, site, building, structure, or object that is included in or eligible for inclusion in the National Register and afford the Advisory Council on Historic Preservation a reasonable opportunity to comment with regard to such undertaking.	Ala. Code §41-9-249(12) / 36CFR Part 800 / Executive Order 11593 / National Historic Preservation Act of 1966, as amended	0 – Federal regulations
460-X-6-.02	Historic Preservation Fund Grants	Forms <u>require</u> information about the applicant, funding, nature of the project, and project personnel.	Ala. Code §41-9-249(12)	0 – Federal regulations
460-X-6-.02	Historic Preservation Fund Grants	Application forms <u>require</u> information about the applicant, funding, and the nature of the project.	Ala. Code §41-9-249(12)	0 – Federal regulations
460-X-6-.03	Historic Preservation Fund Grants	Historic Preservation Funds grant monies received from the United States Dep’t of the Interior <u>will</u> be allocated to applicants based on points earned on criteria written for each fiscal year to insure the achievement of the Alabama Historical Commission’s goals and objectives identified for each fiscal year through its preservation planning process.	Ala. Code §41-9-249(12)	0 – Federal regulations

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460-X-6-.03	Historic Preservation Fund Grants	The Alabama Historical Commission <u>will</u> publicly announce the criteria and date by which applications <u>must</u> be received.	Ala. Code §41-9-249(12)	0 – Federal regulations
460-X-7-.02	AHC Grants	Forms <u>require</u> information about the applicant, funding, nature of the project, and project personnel.	Ala. Code §41-9-249(12)	0 – Federal regulations
460-X-7-.03	AHC Grants	The Alabama Historical Commission publicly announces the criteria and date by which applications <u>must</u> be received.	Ala. Code §41-9-249(12)	0 – Federal regulations
460-X-9-.02	Archaeological Investigations	Phase II investigations <u>shall not</u> be initiated without consultation with the Alabama State Historic Preservation Office (ALSHPO) and the approval of a testing program.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations	The purposes of these standards are to specify clearly and unequivocally the minimum requirements necessary to complete an archaeological survey, and to provide standardized criteria by which the State Historic Preservation Office <u>will</u> evaluate the archaeological segments of cultural resource assessments.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0
460-X-9-.02	Archaeological Investigations	These standards are designed for application to normal field situations likely to be encountered during intensive survey and testing projects; deviation from these standards is acceptable when dictated by circumstances, and <u>requires</u> only that the report contain justification of the procedures employed in that instance.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations	Further, some federal agencies <u>require</u> that field work be conducted by individuals who meet these standards.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulation
460-X-9-.02	Archaeological Investigations	In addition to these minimum qualifications, a professional in prehistoric archaeology <u>shall have</u> at least one year of full-time professional experience at a supervisory level in the study of archaeological resources of the prehistoric period.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations

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460-X-9-.02	Archaeological Investigations	A professional in historic archaeology <u>shall have</u> at least one year of full-time professional experience at a supervisory level in the study of archaeological resources of the historic period.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations	The opportunity to participate in the peer review process <u>shall be open</u> to any person who meets the above stated criteria and who has previously notified the AHC in writing of their interest in reviewing reports.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations -Standards for Field Work	A project’s principal investigator <u>assumes</u> responsibility for adherence to these standards for intensive survey and testing, for the accuracy of the report, and for the appropriateness of the recommendations regarding National Register eligibility.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	3
460-X-9-.02	Archaeological Investigations -Standards for Field Work	Mitigation investigations <u>may not</u> proceed without consultation with the ALSHPO and the development of the appropriate written agreement.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations -Standards for Field Work	Every effective archaeological survey <u>will require</u> field methods that appropriately address the needs of the client, the nature of the landscape, the types of sites likely to be encountered, and the overall research goals of the project director.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations -Standards for Field Work	Consequently, all projects <u>must</u> begin with a written “Statement of Purpose” or “Scope of Work” or “Research Design”.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1

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460-X-9-.02	Archaeological Investigations - Standards for Field Work	When field conditions require some deviation from standard procedures, then any departure from these guidelines <u>must</u> be described and justified in terms of the statement of purpose or research design.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Every archaeological survey <u>must</u> include a pedestrian walk-over, a visual inspection of the survey tract, and the systematic collection of significant artifacts from the ground surface.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	3
460-X-9-.02	Archaeological Investigations - Standards for Field Work	If some portion of a tract's original land surface has been completely destroyed by modern activities (such as by strip mining or quarrying), then no further survey procedures are <u>required</u> in that area beyond producing written and photographic documentation of the destruction and a map indicating the location and extent of the destroyed area.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Screening may not always be feasible in areas with very heavy clay soils, but this <u>must</u> be clearly justified in the text of the report.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	When appropriate, this possibility <u>must</u> be addressed, either by deep testing or by restricting impact to the depth limits of archaeological testing.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations - Standards for Field Work	In any case, the project report <u>must</u> contain a description of all survey methods employed and a justification for using less rigorous methods.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2

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460-X-9-.02	Archaeological Investigations - Standards for Field Work	These units <u>must</u> be excavated by natural strata, if identifiable (as determined by prior shovel testing or auguring); features <u>must</u> be excavated separately; and all soil <u>must</u> be screened through ¼ inch or smaller mesh.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	3
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Other techniques commonly used by professional archaeologists may be proposed but variance <u>will require</u> concurrence from the AHC.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Since the research significance of a site is evaluated during Phase II survey, soil flotation samples <u>must</u> be taken from features and/or undisturbed strata.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	The contents of these soil/flotation samples <u>must</u> be adequately categorized to inform the determination of site significance and National Register eligibility.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	In Phase II investigations of prehistoric sites, 14C assays <u>must</u> be done when appropriate samples are present within reliable context.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	For instance, if modern artifacts are not collected, the strategy <u>needs</u> to be explained and applied consistently.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2

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460-X-9-.02	Archaeological Investigations - Standards for Field Work	Even so, the presence of modern artifacts <u>shall be</u> recorded in field records.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	In those cases, the samples <u>shall be</u> representative of the assemblage from which they are drawn, and the samples <u>must be</u> selected from meaningful stratigraphic units.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	All artifacts <u>must be</u> bagged and labeled by separate provenience.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulations
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Survey recording also <u>must</u> meet minimum professional standards.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Daily field notes <u>must be</u> kept by each testing team, and they <u>must</u> record all survey activities and observations.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Each subsurface test <u>must be</u> designated with a distinguishing field number and its location accurately plotted on a large scale map or aerial photograph of the survey tract.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2

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460-X-9-.02	Archaeological Investigations - Standards for Field Work	Each soil type encountered during a survey <u>shall be</u> described by soil texture and color (preferably by reference to Munsell color designation).	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	The soil strata found in each test <u>must</u> be described in the field notes in terms of thickness, depth from the surface, and soil type, along with descriptions of the kinds of quantities of artifacts found and the maximum depth of recovery for artifacts.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	5
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Standing structures <u>must</u> be placed in an archaeological context by means of the same subsurface survey and testing methods applied to other cultural features noted on the ground surface.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations - Standards for Field Work	Structures found associated with subsurface archaeological deposits <u>must</u> be assigned a state site number, and that number <u>must</u> be referenced in the corresponding cultural resources survey of standing structures conducted by an architectural historian.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Native American Graves Protection and Repatriation Act	2
460-X-9-.02	Archaeological Investigations - Standards for Field Work	If human skeletal remains are discovered in the course of fieldwork, appropriate federal and state legal requirements <u>must</u> be addressed.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-state and federal regulation
460-X-9-.02	Archaeological Investigations - Standards for Field Work	<u>Required</u> field photographs include: representative views of different types of terrain and ground cover located in the survey tract and at least one photograph of every standing structure.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2

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460-X-9-.02	Archaeological Investigations - Standards for Field Work	Every shovel test, auger test, and test excavation unit <u>must</u> be refilled upon completion of the survey project unless consultation with the ALSHPO has produced an agreement to forgo filling.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Every artifact <u>must</u> be cleaned, labeled with permanent provenience designation (either by writing directly on the artifact or by placing artifacts in appropriate labeled containers), and listed in an inventory organized by provenience.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-Federal and state regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Artifacts requiring stabilization by a professional conservator <u>shall</u> receive prompt treatment.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-Federal and state regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	All survey collections (including artifacts, field records, laboratory records, and a copy of the final report) <u>must</u> be placed in an archaeological repository for permanent curation approved by the AHC.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 - State regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Such repositories <u>must</u> meet Dep't of the Interior 36 CFR 79 guidelines for "professional, systematic and accountable curatorial services on a long-term basis."	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Institutions and organizations in the state that already comply with federal guidelines, or which submit a plan and timetable to the AHC for upgrading their archaeological curation facilities and demonstrate progress in meeting federal guidelines, <u>will</u> be permitted to retain their own newly-acquired survey collections.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1

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460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Other institutions, organizations and private consultants <u>must</u> either include a curation agreement in the project report or reference a curation agreement filed with the AHC.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – State regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	These curation agreements <u>must</u> comprehensively address the requirements outlined in 36 CFR 79.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Laboratory Analysis and Curation	Please note that artifacts requiring specialized conservation or storage in a controlled environment <u>must</u> be curated appropriately and in a timely manner.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0-Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Reports	The report of an archaeological survey <u>shall be</u> , above all, a clear and concise presentation of project purposes, methods, results and recommendations.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	4
460-X-9-.02	Archaeological Investigations: Standards for Reports	However, each report <u>shall</u> contain the following sections.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations: Standards for Reports	The title page <u>shall</u> begin with a report title. The title <u>must</u> include the project name and location (city, county, etc.). It is <u>necessary</u> to identify the county in which the project occurs.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	4

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460-X-9-.02	Archaeological Investigations: Standards for Reports	The introduction <u>must</u> include the project's statement of purpose. This statement should include the proposed action and/or project description. If it is not possible to provide this information, the report <u>must</u> explain why.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Reports	The introduction should also identify the lead agency with authority for the federal undertaking. Again if this is not possible the report <u>must</u> provide the reason.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Reports	A description of the survey tract by Township, Range, and Section designations is also <u>required</u> , along with the project’s specific location accurately plotted on copies of the relevant portions of 7.5 minute USGS quadrangle maps.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	4
460-X-9-.02	Archaeological Investigations: Standards for Reports	The project area <u>shall be</u> clearly defined on the map. If a copy of only a section of the quadrangle map is used, it is <u>necessary</u> to supply the name of the quadrangle in either the map key or in the text of report.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations: Standards for Reports	Further, the introduction <u>must</u> provide the size of the area of potential effect (APE) in acres (when multiple project areas are involved, please provide a total acreage).	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations: Standards for Reports	Finally, the introduction <u>must</u> identify the principal investigator for the survey, the number of people on the field crew, the names of the field crew and the number of days spent in the field.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	4

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460-X-9-.02	Archaeological Investigations: Standards for Reports	Copies of State Archaeological Site forms <u>will be</u> appended for each new site located during the investigations.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations: Standards for Reports	If the survey requires the revisiting of a previously recorded site, the investigator <u>will</u> prepare a statement of the conditions of the site. An amended site form <u>shall be</u> attached if there are significant changes noted at the site or additional information is produced.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	2
460-X-9-.02	Archaeological Investigations: Standards for Reports	Copies of State Archaeological Site forms <u>will be</u> appended for each new site located during the investigations.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.02	Archaeological Investigations: Standards for Reports	A section on Survey Interpretation and Evaluation <u>must</u> include a summary of site interpretations; a discussion of the research significance of each site, based on site integrity and the archaeological data likely to be recovered; and evaluations of site eligibility to the National Register of Historic Places, according to criteria A, B, C, or D.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	0 – Federal regulation
460-X-9-.02	Archaeological Investigations: Standards for Reports	The final <u>required</u> section concerns Recommendations, including a discussion of known or potential impact and specific recommendations for further archaeology. The client's development plans <u>must</u> be clearly summarized here to provide a context for evaluating the appropriateness of the archaeological recommendations.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	3
460-X-9-.02	Archaeological Investigations: Standards for Reports	Phase II work <u>cannot begin</u> without the recommendations and concurrence of the ALSHPO.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1

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460-X-9-.02	Archaeological Investigations: Standards for Reports	Upon acceptance of the report by the client, the client or applicant is <u>responsible</u> for forwarding at least two (2) copies of the report to the AHC. A copy <u>will be</u> forwarded by the AHC to the Alabama State Site File at Moundville at quarterly intervals. All reports submitted by individuals not meeting the criteria outlined in Section (1) <u>will be</u> circulated for peer review.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 / National Historic Preservation Act of 1966, as amended / Executive Order 11593	1
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Documentation in the form of official graduate transcripts and a curriculum vitae <u>shall be</u> submitted to the SHPO with any research request.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	0 – Federal regulation
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	The principal investigator for each submerged resource investigation <u>shall</u> meet the minimal professional qualifications which include a graduate degree in archaeology, anthropology, or closely related field, plus: At least one year full-time professional experience or equivalent specialized training in archaeological research, administration, or management; at least four months of supervised field and analytical experience in general maritime archaeology; demonstrated ability to carry research to completion.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	0 – Federal regulation
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	All anomalies whether associated with the research design or not, <u>will be</u> recorded, plotted, and presented in the report with interpretations of each.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	3

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460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Minimally, the initial survey <u>will include</u> a magnetometer and side scan sonar survey and examination of sub-bottom materials.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	3
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	The remote sensing <u>shall be</u> conducted by geophysical technicians qualified to operate the equipment and interpret the magnetometer, sided scan sonar, and seismic profiler data acquired. Final interpretation of the data and the report findings of the survey <u>must</u> be prepared by the principal investigator.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	2
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Initial reconnaissance survey procedures <u>shall</u> consist of line spacing not to exceed fifty (50) meters. A sufficient number of lines <u>shall be</u> run to insure full coverage of the permit area.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	2
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	"X" and "Y" coordinates of all magnetic anomalies and side scan targets recorded by the survey <u>shall be</u> plotted on maps of sufficient scale and detail to allow for easy relocation should further studies be required or contemplated.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	1

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460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Whenever possible, Global Positioning System (GPS) coordinates <u>shall be</u> given for each anomaly and target recorded by the survey.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/ Abandoned Shipwreck Act	1
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Locations of submerged abandoned river or bayou channels and natural levees that are identified through evaluation of sub-bottom data <u>shall also be</u> plotted on these maps.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/ Abandoned Shipwreck Act	2
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	The permittee <u>shall</u> consult with the SHPO to request this retrieval providing all pertinent information to allow the SHPO to make an educated decision as to whether or not to allow the retrieval. Written approval from the SHPO <u>shall be</u> required for any such retrieval. If such an occasion does occur, the permittee <u>shall</u> provide the SHPO information so as to assure the SHPO that the permittee has the knowledge, expertise, facilities, and financial support to obtain, stabilize, preserve, and interpret the artifact(s). Furthermore, the permittee <u>shall</u> provide the SHPO with the final disposition of the artifact(s) which <u>shall be</u> curated in an Alabama facility which meets the curatorial standards set forth in 36 CFR part 79.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/ Abandoned Shipwreck Act	0 – State regulation
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Introduction: <u>must</u> include the project’s statement of purpose, scope of work, or research design; and a description of the survey tract along with its location plotted on copies of relevant maps (as previously described in this policy).	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/ Abandoned Shipwreck Act	2

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460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Literature and Document Search: <u>shall</u> include the result of searches previously noted in this policy.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	1
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Field Methods: <u>shall</u> specify the personnel who conducted the field work; describe the physical condition, i.e. weather conditions; a discussion of the survey equipment used; survey procedures; types of data collected; recording techniques; and any special analytical methods and techniques.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	0 – State regulation
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Results: <u>shall</u> contain a discussion of the history of the general area of the permit with specific reference to any known vessel losses in the area or submerged resources in the area. The potential correlation of sub-bottom data with submerged prehistoric archaeological sites <u>shall</u> also be discussed.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	2
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Survey Interpretation and Evaluation: the report <u>shall</u> contain an inventory of all magnetic anomalies and side scan targets recorded. Evaluation of anomalies and side scan targets <u>shall</u> also be provided with supporting documentation.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	2

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460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Recommendations: the report <u>shall</u> include recommendations for further study or cessation of activities supported by information provided in the report.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	1
460-X-9-.03	Archaeological Investigations: Submerged Cultural Resources Survey	Signature: the report <u>shall be</u> signed by the principal investigator (the professional marine archaeologist) responsible for the contents.	Ala. Code §41-9-241/ Ala. Code §41-9-249/ 36 CFR Part 800 / 36 CFR 61 & 79 / National Historic Preservation Act of 1966, as amended / Executive Order 11593/Abandoned Shipwreck Act	1
460-X-10-.01	Burials - Permits	The Alabama Historical Commission (AHC) as charged in Act 93-905 <u>shall</u> oversee the provisions of this Act relating to permitting activities.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	0 – State regulation
460-X-10-.01	Burials - Permits	A permit <u>will be</u> automatically issued by the director of the AHC to all county or municipal Coroners, all county or municipal Health Officers, all City, County and State law enforcement agencies; licensed Funeral Home Operators, all licensed Cemetery Operators and all licensed Morticians.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	0 – State regulation
460-X-10-.01	Burials - Permits	If any burial to be disturbed has been interred for 75 years or longer, or if the date of interment is undetermined, the permittee <u>shall</u> consult with the AHC for purpose of being issued an additional specific permit limited to that burial only.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	1
460-X-10-.01	Burials - Permits	Any archaeologist <u>shall be</u> eligible for a permit upon demonstration of qualification.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	1

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460-X-10-.01	Burials - Permits	An annual report <u>shall be</u> filed with the AHC at the end of each calendar year outlining the place, the date and the disposition of any remains or burials disturbed.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	3
460-X-10-.01	Burials - Permits	Consultation - All permits <u>will be</u> issued by the Director after consultation with the archaeological staff. Based upon provided information, the Alabama Historical Commission <u>shall</u> assume the responsibility for coordinating consultation between interested or concerned parties including, but not limited to, where appropriate, the Indian Affairs Commission and other groups representing significant cultural or ethnic affiliations.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	0 – State regulation
460-X-10-.01	Burials - Permits	Notification - Any person who knows, or has reason to know, of the discovery of human remains and/or funerary objects on state or private lands <u>shall</u> notify the AHC immediately. If the discovery occurred in connection with a land-disturbing activity including, but not limited to, construction, mining, logging, or agriculture, the person <u>shall</u> cause the activity in the area of the discovery, make reasonable efforts to protect the items discovered, and contact the AHC immediately.	Ala. Code §13A-7-23.1/AL Cemetery and Human Remains Protection Act 93-905	4
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Eligible Applicants - The Alabama Historical Commission accepts grant applications from nonprofit organizations, local governments, educational institutions and others. Individual persons <u>are not</u> eligible to receive grants.	Ala. Code §41-9-249(12)	0 – State regulation
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Eligible Projects - All project work <u>will be</u> supervised by professionals meeting United States Code of Regulations 36 CFR 61, Appendix A.	Ala. Code §41-9-249(12)	1
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Applicants <u>must</u> apply for projects that are considered as having priority by the Alabama Historical Commission.	Ala. Code §41-9-249(12)	1

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460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	All archaeological sites and historic structures <u>must</u> be eligible for listing in the National Register of Historic Places.	Ala. Code §41-9-249(12)	1
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Projects <u>shall be</u> geared toward rehabilitation of existing historic structures, not reconstruction. Mitigation of archaeological sites <u>will be</u> considered as a final alternative after other preservation measures have failed.	Ala. Code §41-9-249(12)	2
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Ownership of Property - Rehabilitation Development project applicant <u>must</u> have possession of property. Archaeological excavation projects <u>must</u> have written permission from the property owner.	Ala. Code §41-9-249(12)	2
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Grants <u>will not</u> be made for the restoration of privately-owned structures with the exception of significant structures determined by the Alabama Historical Commission to be of State and/or National importance and which are threatened by demolition.	Ala. Code §41-9-249(12)	1
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Funds <u>may not</u> be used for costs that do not lead to the preservation of the affected resource.	Ala. Code §41-9-249(12)	1
460-X-11-.01	AL Cultural Resources Preservation Trust Fund Grants	Maintenance of Grant Assisted Work - A covenant (or letter of agreement) <u>must</u> be executed by the appropriate parties who will be able to maintain, repair, and administer the property in a manner satisfactory to the Alabama Historical Commission.	Ala. Code §41-9-249(12)	3
460-X-11-.02	AL Cultural Resources Preservation Trust Fund Grants	Grant application forms are available from the Alabama Historical Commission at no charge. Forms <u>require</u> information about the applicant, funding, nature of the project, and project personnel.	Ala. Code §41-9-249(12)	4
460-X-11-.03	AL Cultural Resources Preservation Trust Fund Grants	Grant monies received from the Alabama Cultural Resources Preservation Trust Fund <u>will be</u> allocated to applicants based on points earned on criteria written for each fiscal year to insure the achievement of the Alabama Historical Commission's goals and objectives identified for each fiscal year through its preservation planning process. The Alabama Historical Commission <u>will</u> publicly announce the criteria and date by which applications <u>must</u> be received.	Ala. Code §41-9-249(12)	2

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460-X-12-.01	AL Underwater Cultural Resources	The Alabama Historical Commission (Commission) as charged in sections 41-9-290 through 299.2 <u>shall</u> oversee the provisions of this Act relating to all submerged cultural resources. The Alabama Department of Conservation and Natural Resources (Conservation) <u>shall</u> assist the Commission with input and approval of actions within their jurisdiction of conservation.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	In addition to these minimum qualifications, a professional in prehistoric archeology <u>shall</u> have at least one year of full-time professional experience at a supervisory level in the study of archeological resources of the prehistoric period.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	A professional in historic archeology <u>shall</u> have at least one year of full-time professional experience at a supervisory level in the study of archeological resources of the historic period.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	The physical location of these results <u>must be</u> clearly recorded using a real-world coordinate system and a report should be generated.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	Cultural resources <u>shall not</u> be taken, damaged, destroyed, salvaged, excavated, or otherwise altered without a current contract or permit obtained from the Commission (but see Exceptions within the law at 41-9-299.1).	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	The issuance of any contract or permit <u>shall</u> also be subject to the prior written approval of the Commissioner of Conservation and Natural Resources.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	It <u>shall</u> be the responsibility of the contract or permit holder to obtain permission from any federal agency having jurisdiction which includes, but is not limited to, the U.S. Navy, the U.S. Coast Guard, the Tennessee Valley Authority and the U.S. Army Corps of Engineers.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	Any permit or contract approved by the Commission <u>shall be</u> required to be available for inspection at the dive site.	Ala. Code §41-9-249, 41-9-290 through 299.2	1

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460-X-12-.01	AL Underwater Cultural Resources	The granting of a new permit or contract <u>shall be</u> determined by the Commission and also by Conservation. This determination <u>shall be</u> based, in part, upon the successful completion of the permittee's or contractor's responsibilities (including a final report) under the previous permit or contract and upon the Commission's determination as to what is in the best interest of the cultural resource and the State.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	The Permittee or Contractor, and the Commission and Conservation <u>will</u> treat the location information as confidential and only individuals with a specific need to know will be privy to this information until all parties agree that this information can be released to the public.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	It is the Permittee's or Contractor's responsibility to request a new permit or contract prior to the end of the current permit or contract activities. Failure to do so <u>will</u> result in the permit or contract expiring.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	The Commission <u>shall</u> initially respond in writing to permit or contract requests within twenty-five business days of receipt of the request. Typically, requests are reviewed by the staff of the Commission, the staff of Conservation and the members of the Maritime Advisory Council (two members of which <u>shall be</u> from the diving community).	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	Permits or contracts <u>will be</u> issued commensurate with the permittees or contractor's qualifications, resources, abilities and proposed scope of work. Individuals, institutions, companies or groups seeking multiple active permits or contracts <u>will need</u> to demonstrate their ability to successfully perform multiple projects concurrently.	Ala. Code §41-9-249, 41-9-290 through 299.2	5
460-X-12-.01	AL Underwater Cultural Resources	Permits or contracts within Mobile Bay, the Mobile-Tensaw Delta, and that portion of the Gulf of Mexico within State waters <u>will not</u> exceed four contiguous square miles in area. Permits or contracts on other submerged lands belonging to the State of Alabama <u>will not</u> exceed ten (10) linear miles.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	Individuals involved in recreational diving, spear fishing, or underwater photography <u>do not</u> need any permit or contract from the Commission.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation

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460-X-12-.01	AL Underwater Cultural Resources	Exploration and Evaluation Permit. The following permit <u>shall be</u> used for exploration and evaluation permission	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	This permit <u>shall be</u> valid only for the area described below: No excavation, boring, or alteration of the location of Cultural Resources with the exception of hand fanning <u>shall be</u> conducted unless specifically approved by the Commission through a written amendment to this stipulation, attached to this permit.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 -State regulation
460-X-12-.01	AL Underwater Cultural Resources	No artifacts either attached or loose <u>shall be</u> retrieved without a specific amendment to this permit requested and approved by the Commission in writing.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 -State regulation
460-X-12-.01	AL Underwater Cultural Resources	This permit <u>will</u> last a maximum of 12 months beginning _____. Within 20 calendar days of the end of the permit period, the Permittee may request a new permit. The granting of a new permit <u>shall be</u> determined by the Commission and in some permits, also by Conservation. This determination <u>shall be</u> based, in part, upon the successful completion of the permittee's responsibilities (including a final report) under the previous permit and upon the Commission's determination as to what is in the best interest of the cultural resource and the State.	Ala. Code §41-9-249, 41-9-290 through 299.2	3
460-X-12-.01	AL Underwater Cultural Resources	The Permittee <u>shall</u> allow, upon 48-hour notice, Commission staff or their agents access to facilities and search activities.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	The Permittee <u>shall</u> provide the Commission a map and description of the location of Cultural Resources and debris field (if any) upon completion of this permit activity.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	The Permittee <u>shall</u> provide coordinates and listings for any and all major anomalies discovered during this permit activity and these <u>shall be</u> plotted on a map provided to the Commission.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	A monthly progress report <u>shall be</u> provided by the Permittee to the Commission.	Ala. Code §41-9-249, 41-9-290 through 299.2	1

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460-X-12-.01	AL Underwater Cultural Resources	A final report indicating methodology, techniques, maps, photographs or slides, survey data, findings and conclusions <u>shall be</u> submitted to the Commission no later than six (6) months following the conclusion of the permit activity and prior to any further permit consideration.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	The Permittee, Commission, and Conservation <u>will</u> treat the location information as confidential and only individuals with a specific need to know will be privy to this information until all parties agree that this information can be released to the public.	Ala. Code §41-9-249, 41-9-290 through 299.2	2
460-X-12-.01	AL Underwater Cultural Resources	The rights and approvals granted to the Permittee by the Commission for this permit activity <u>shall in no way</u> be transferred or subcontracted to any other individuals or companies.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	Issuance of this permit by the Commission to the Permittee <u>shall in no way</u> negate the responsibility of the Permittee from obtaining any and all federal or state permits or approvals or complying with any or all federal or state laws or regulations.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	Issuance of this permit by the Commission to the Permittee <u>shall in no way</u> negate the State of Alabama’s ownership of all cultural resources located by the permit activity.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	A professional archaeologist <u>is required</u> to be the principal investigator in order to qualify for this permit.	Ala. Code §41-9-249, 41-9-290 through 299.2	1
460-X-12-.01	AL Underwater Cultural Resources	The Commission <u>shall</u> provide Conservation with all documentation for any permit or contract request. A listing and map of any sensitive areas <u>shall be</u> provided to the Commission by Conservation. The permit or contract <u>shall not</u> become effective until the Commission receives written approval from Conservation.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	The restriction <u>shall not</u> take place until the Commission receives written approval from Conservation.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation

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460-X-12-.01	AL Underwater Cultural Resources	Any individual, company, corporation, private or public institution who intentionally and knowingly commits the crime of theft or disturbance of a cultural resource protected by the Commission as stated in 41-9-297 <u>shall be punishable, upon conviction, as provided by law.</u>	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	If formal investigations are desired, an application for a contract or permit <u>shall</u> be submitted to and subject to approval by the Commission.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 -State regulation
460-X-12-.01	AL Underwater Cultural Resources	In all cases of arrest and conviction under Code of Ala. 1975, Section 41-9-290 through 299.2 all boats, instruments, and other equipment used directly in conjunction with the offenses are declared to be contraband and <u>shall be</u> seized and brought before the court having jurisdiction of the offense for proper disposal.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-12-.01	AL Underwater Cultural Resources	All law enforcement agencies and officers, state and local, <u>shall</u> assist the commission in the enforcement of the Code of Ala. 1975, Section 41-9-290 through 299.2.	Ala. Code §41-9-249, 41-9-290 through 299.2	0 – State regulation
460-X-13-.02	Undocumented and Unclaimed Property	A deposit of property that the records of the Commission indicate is to be held by the Commission at the request of the owner without a transfer of title to the Commission. Property placed “on deposit” with the Commission <u>shall be</u> considered to be in the temporary custody of the Commission	Ala. Code §41-9-249	0 – State regulation
460-X-13-.03	Undocumented and Unclaimed Property	Property on loan to the Commission for a definite term and which at the end of the term has not been claimed <u>shall be</u> considered subject to acquisition or deaccession if the Commission gives notice pursuant to 460-x-13-.05. and no assertion of title has been made.	Ala. Code §41-9-249	1
460-X-13-.03	Undocumented and Unclaimed Property	Property on loan to the Commission for an indefinite term and held by the Commission for five years without being claimed <u>shall be</u> considered subject to acquisition or deaccession if the Commission gives notice pursuant to 460-x-13-.05 and no assertion of title has been made. Property on “permanent loan” to the Commission <u>shall be</u> deemed to be loaned for an indefinite term.	Ala. Code §41-9-249	1

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460-X-13-.04	Undocumented and Unclaimed Property	Property held in temporary custody for a definite term by the Commission <u>shall be</u> considered subject to acquisition or deaccession if, at the end of the specified period of temporary custody, no assertion of title has been made, and further the Commission has given notice pursuant to 460-x-13-.05 and after this notice no assertion of title has been made.	Ala. Code §41-9-249	1
460-X-13-.04	Undocumented and Unclaimed Property	Property held in temporary custody not for a definite period by the Commission <u>shall be</u> considered subject to acquisition if at the end of five years from the beginning of temporary custody, no assertion of title has been made, and further the Commission has given notice pursuant to 460-x-13-.05 and after this notice no assertion of title has been made.	Ala. Code §41-9-249	1
460-X-13-.05	Undocumented and Unclaimed Property	When the Commission seeks to acquire clear title either to abandoned property, property on loan, or property held in temporary custody, the Commission <u>shall</u> mail notice of this intent by certified mail, return receipt requested, to the person listed as owner in the Commission's records. This mailing <u>shall</u> be to the owner's address according to the Commission's records and to any other address for the owner that can be discovered through reasonable diligence.	Ala. Code §41-9-249	0 – State regulation
460-X-13-.05	Undocumented and Unclaimed Property	If the Commission has no record of the owner, or has no address for the owner, either in its records or through the exercise of reasonable diligence, or if the Commission does not receive written proof of receipt of the mailed notice within 30 days of the mailing of the notice, the Commission <u>shall</u> publish notice, at least once each week for two consecutive weeks, in a newspaper of general circulation in both Montgomery County and the county in which the last known address, if available, of the owner, if known, is located.	Ala. Code §41-9-249	0 – State regulation
460-X-13-.05	Undocumented and Unclaimed Property	The published notice <u>shall</u> contain the following: 1. A description of the property 2. The name, if known, and last known address of the owner 3. A request that all persons who may have any knowledge of the location of the owner provide written notice to the Commission 4. A statement	Ala. Code §41-9-249	0 – State regulation

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		that if written assertion of title is not presented by the owner to the Commission within ninety days from the date of the last published notice, the property <u>shall</u> be deemed donated and <u>shall</u> become the property of the Commission.		
460-X-25-.02	AL Historic Rehab Tax Credit	Applicant. For the purpose of this Program, the Applicant <u>shall</u> be the Owner of the Certified Historic Structure for which tax credits are being applied.	Act 2017-380, Act 2021-431	1
460-X-25-.02	AL Historic Rehab Tax Credit	Application. The Application <u>shall</u> consist of three parts. All required forms, including Parts A, B, C, and Amendment Sheet, are available from the Commission at no cost.	Act 2017-380, Act 2021-431	3
460-X-25-.02	AL Historic Rehab Tax Credit	Certified Historic Structure. A building located in Alabama which is at least sixty years old, unless the building is an historic building located within the boundaries of a National Monument or Park as declared by the United States Congress or the President of the United States, in which case the federal age provisions <u>shall</u> apply, and that is certified by the Commission as being individually listed in the National Register, eligible for listing in the National Register, or certified by the Commission as contributing to the significance of a Registered Historic District. For the purpose of this Program, this term refers to a structure that is not occupied by an Owner and is not used exclusively as a primary or secondary residence.	Act 2017-380, Act 2021-431	0 – State regulation
460-X-25-.02	AL Historic Rehab Tax Credit	Certified Historic Residential Structure. See definition for Certified Historic Structure. For the purpose of this Program, this term refers to a structure that <u>is not</u> occupied by an Owner and <u>is not</u> used exclusively as a primary or secondary residence.	Act 2017-380, Act 2021-431	0 – State regulation
460-X-25-.02	AL Historic Rehab Tax Credit	Commencement of Rehabilitation. Within 18 months of the date of issuance of written notice of a Tax Credit Allocation Reservation, the Applicant <u>shall</u> incur no less than 20 percent of the estimated costs of rehabilitation described in the Application. Within 36 months of the date	Act 2017-380, Act 2021-431	0 – State regulation

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		of issuance of the written notice of a Tax Credit Allocation Reservation, the Applicant <u>must</u> have incurred an additional 50 percent of the estimated costs of rehabilitation provided in the application. Within 60 months of the date of issuance of the written notice of a Tax Credit Allocation Reservation, the Project <u>must</u> be completed.		
460-X-25-.02	AL Historic Rehab Tax Credit	For the purpose of notifications or filing of any Applications or other correspondence, delivery <u>shall</u> be made to: Alabama Historic Rehabilitation Tax Credit Program, Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130-0900 (US Mail) or 36104 (Courier delivery).	Act 2017-380, Act 2021-431	1
460-X-25-.02	AL Historic Rehab Tax Credit	Committee. The Historic Tax Credit Evaluating Committee which reviews Qualifying Projects, approves credits for Projects, and ranks Projects in the order in which the projects should receive tax credit reservations. Members <u>shall</u> consist of the following: Director of the Governor’s Office of Minority Affairs, Executive Director of the Alabama Historical Commission, Finance Director, Director of the Alabama Department of Economic and Community Affairs (ADECA), Secretary of Commerce, one Republican House member, one Democrat House Member, one Republican Senator, one Democrat Senator, and the Commissioner of Revenue (non-voting advisory member). The Committee <u>shall</u> meet quarterly unless no credits remain or no Qualifying Projects are recommended by the Commission.	Act 2017-380, Act 2021-431	0 – State regulation
460-X-25-.02	AL Historic Rehab Tax Credit	Condition of Work. A qualifier for the approval of proposed work based on the Commission staff’s review of an Application where the staff determines that certain aspects of the proposed Rehabilitation Plan <u>shall be</u> modified or deleted before a determination can be made to consider it a Qualifying Project.	Act 2017-380, Act 2021-431	1

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460-X-25-.02	AL Historic Rehab Tax Credit	Owner. A taxpayer filing a State of Alabama tax return or any entity that is exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code, as amended, that owns title to a Certified Historic Structure or owns a leasehold interest in a Certified Historic Structure for a term of not less than 39 years. An Owner <u>shall not</u> be considered a private user as defined in Section 40-9A-1, Code of Ala. 1975.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.02	AL Historic Rehab Tax Credit	For Certified Historic Structures, this term <u>shall</u> mean expenses incurred by the taxpayer in the Certified Rehabilitation of a Certified Historic Structure, including but not limited to: preservation and rehabilitation work done to the exterior of a Certified Historic Structure; repair and stabilization of historic structural systems; restoration of historic plaster; energy efficiency measures except insulation in frame walls; repairs or rehabilitation of heating, air conditioning, or ventilation systems; repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures; and architectural, engineering, and land surveying fees.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.02	AL Historic Rehab Tax Credit	A property <u>shall</u> be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment. 2. The historic character of a property <u>shall be</u> retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.	Act 2017-380, Act 2021-431	0 - Federal
460-X-25-.02	AL Historic Rehab Tax Credit	Each property <u>shall be</u> recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken. Most properties change over time; those changes that have acquired historical significance in their own right <u>shall be</u> retained and preserved.	Act 2017-380, Act 2021-431	0 - Federal

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460-X-25-.02	AL Historic Rehab Tax Credit	Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property <u>shall be</u> preserved. 6. Deteriorated historic features <u>shall be</u> repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature <u>shall</u> match the old in design, color, texture, or other visual qualities and, where possible, materials. Replacement of missing features <u>shall be</u> substantiated by documentary, physical, or pictorial evidence.	Act 2017-380, Act 2021-431	0 - Federal
460-X-25-.02	AL Historic Rehab Tax Credit	7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials <u>shall not</u> be used. The surface cleaning of structures, if appropriate, <u>shall be</u> undertaken using the gentlest means possible. 8. Significant archaeological resources affected by a Project <u>shall be</u> protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.	Act 2017-380, Act 2021-431	0 - Federal
460-X-25-.02	AL Historic Rehab Tax Credit	9. New additions, exterior alterations, or related new construction <u>shall not</u> destroy historic materials that characterize a property. The new work <u>shall be</u> differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment. 10. New Additions and adjacent or related new construction <u>shall</u> be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.	Act 2017-380, Act 2021-431	0 - Federal
460-X-25-.03	AL Historic Rehab Tax Credit	Rehabilitation of a Certified Historic Structure <u>shall be</u> substantial as defined by the term Substantial Rehabilitation.	Act 2017-380, Act 2021-431	1
460-X-25-.03	AL Historic Rehab Tax Credit	The Applicant <u>shall not be</u> permitted to request the review of another property in the place of the property contained in the Application.	Act 2017-380, Act 2021-431	0 - State

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.03	AL Historic Rehab Tax Credit	Tax credits granted to a partnership, a limited liability company, S Corporations, trusts, or estates <u>shall be</u> claimed at the entity level and <u>shall not</u> pass through to the partners, members, or owners.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.03	AL Historic Rehab Tax Credit	A copy of the completed Certificate <u>shall be</u> filed with the taxpayer's Alabama state tax return. The entire tax credit <u>must</u> be claimed by the taxpayer for the taxable year in which the certified rehabilitation is placed into service. Where the taxes owed by the taxpayer are less than the tax credit, the taxpayer <u>shall be</u> entitled to claim a refund for the difference.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.03	AL Historic Rehab Tax Credit	Any tax credits transferred <u>shall be</u> at a value of at least eighty-five percent (85%) of the present value of the credits. However, once a credit is transferred, only the transferee may utilize such credit and the credit <u>cannot be</u> transferred again.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.03	AL Historic Rehab Tax Credit	For the purpose of this Program, dates of notification or issuance of any decisions, actions, requests for information, and other correspondence by the Commission <u>shall be</u> in writing, and the date of the notification or issuance <u>shall</u> be stated. The notification or issuance is effective as of the stated date and not the date of receipt by the Applicant.	Act 2017-380, Act 2021-431	0
460-X-25-.04	AL Historic Rehab Tax Credit	Before beginning any substantial rehabilitation work on a Certified Historic Structure, the Applicant <u>shall</u> submit a Complete Application and Rehabilitation Plan to the Commission and an estimate of the Qualified Rehabilitation Expenditures under the Rehabilitation Plan. All such work <u>shall be</u> described in the Part B Application and shall meet the Standards. If the Commission determines that any of said work is not consistent with the Standards, the Part B <u>will be</u> denied. For the purpose of this Program, the protection of the Certified Historic Structure from deterioration <u>shall mean</u> emergency or temporary measures necessary to prevent water penetration, deter vandalism, or stabilize building components likely to otherwise collapse. Emergency or temporary measures included as Qualified Rehabilitation Expenditures and performed no earlier than six months prior to the Application submission <u>must</u> be justified and certified by a licensed architect or engineer.	Act 2017-380, Act 2021-431	4

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.05	AL Historic Rehab Tax Credit	A Complete Application, including both Parts A and B and the Application fee, as described below in (2), <u>shall be</u> submitted to the Commission for all Projects before commencing rehabilitation. Complete Applications are <u>required</u> in order for the Commission to recommend Qualifying Projects to the Committee for review and ranking and in order for the Commission to issue a Tax Credit Allocation Reservation based on that ranking. Part C of the Application <u>shall be</u> submitted to the Commission at the completion of work and as a requisite for the Commission issuing a Tax Credit Certificate. Applications are available from the Alabama Historical Commission. The Applicant <u>shall</u> sign each part of the Application, which certifies that the information provided is, to the best of the Applicant’s knowledge, correct. Specific Application requirements are included in the Instructions and on each part of the Application.	Act 2017-380, Act 2021-431	3
460-X-25-.05	AL Historic Rehab Tax Credit	Application Part A - Evaluation of Significance: The Part A Application <u>shall be</u> completed for all buildings to be included in the Project and certifies that a Project is a Certified Historic Structure. Part A <u>must</u> demonstrate that the building is at least sixty years old, unless it is located within the boundaries of a National Monument or Park as declared by the United States Congress or the President of the United States, in which case the federal age provisions apply.	Act 2017-380, Act 2021-431	2
460-X-25-.05	AL Historic Rehab Tax Credit	An Applicant <u>must</u> file Part A with the Commission simultaneously with the Part B and the Application fee, as described below in (2).	Act 2017-380, Act 2021-431	1
460-X-25-.05	AL Historic Rehab Tax Credit	Part A <u>shall</u> include enough information to determine whether a building is eligible for designation as a Certified Historic Structure. Part A <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building’s Applicant and the Applicant’s address and telephone number; a description of the general setting and an architectural description of the building, including the exterior and the interior; a brief history of the building; a statement describing why the building is eligible for designation as a Certified Historic Structure; color photographs printed on photographic paper and keyed to plans, showing general views and all features discussed in the description; and a map indicating the location of the building.	Act 2017-380, Act 2021-431	8

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460-X-25-.05	AL Historic Rehab Tax Credit	Application Part B – Description of Rehabilitation: The Part B Application certifies that a Project is eligible for the Program and proposed rehabilitation work is consistent with the Standards and <u>shall be</u> completed for all Projects. Part B <u>must</u> demonstrate through the Rehabilitation Plan that all work follows the Standards.	Act 2017-380, Act 2021-431	2
460-X-25-.05	AL Historic Rehab Tax Credit	An Applicant <u>must</u> file Part B with the Commission simultaneously with the Part A and the Application fee, as described below in (2	Act 2017-380, Act 2021-431	1
460-X-25-.05	AL Historic Rehab Tax Credit	Part B <u>shall</u> include enough information to determine that the Rehabilitation Plan is consistent with the Standards. Part B of the Application <u>shall</u> include, among other information: an accurate street address or description of the location of the building; a rehabilitation Plan including a description of the rehabilitation and drawings of the site plan and the building’s floor plans showing existing conditions and all proposed work with elevation drawings if applicable to illustrate any new construction, alterations, or additions; and additional photos, as necessary, printed on photographic paper and keyed to plans, to completely illustrate all areas of the building that will be affected by the Rehabilitation Plan. Drawings of the existing building condition and drawings of proposed rehabilitation are <u>necessary</u> to review the Part B Application for all Projects.	Act 2017-380, Act 2021-431	4
460-X-25-.05	AL Historic Rehab Tax Credit	The Part B <u>shall</u> also include information to demonstrate eligibility for the Program and state the timeframe by which all work included in the Project will be completed. The Application <u>will</u> state a projected starting date and completion date for the Project; the purchase price of the property minus the value of the underlying land and any buildings other than the Certified Historic Structure for which rehabilitation tax credits are being applied; estimated cost of project; the Fair Market Value of the property before rehabilitation as assessed by the local revenue commissioner; and answers to questions related to the economic impact and value of the Project.	Act 2017-380, Act 2021-431	6

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.05	AL Historic Rehab Tax Credit	Part C <u>must</u> be submitted after the substantial rehabilitation is complete, which <u>must</u> be within sixty (60) months after the date of issuance of the written notice of a Tax Credit Allocation Reservation.	Act 2017-380, Act 2021-431	2
460-X-25-.05	AL Historic Rehab Tax Credit	Part C of the Application <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building's Applicant and the Applicant's address and telephone number, and taxpayer identification number or social security number; photographs, printed on photographic paper and keyed to plans, of completed work showing similar views of the photographs provided in Parts A and B; the number of actual jobs created during rehabilitation; and the approximate number of jobs created post-rehabilitation. A complete Part C also <u>requires</u> the submittal by the Owner of a Cost and Expense Certification and an Appraisal.	Act 2017-380, Act 2021-431	7
460-X-25-.05	AL Historic Rehab Tax Credit	The Applicant <u>must</u> provide a Cost and Expense Certification, prepared by a licensed certified public accountant that is not an affiliate of the Owner, certifying the total Qualified Rehabilitation Expenditures and the total amount of tax credits against any state tax due. For the purposes of this Program, the affiliate <u>shall</u> mean independence for accounting purposes. The cost and expense certification <u>shall</u> include a certification by the licensed certified public accountant that the costs and expenses meet the requirements of this Program.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.05	AL Historic Rehab Tax Credit	The Application <u>must</u> provide an Appraisal of the Qualified Structure prepared by an independent appraiser who is a Member of the Appraisal Institute (MAI) and is a licensed real estate appraiser.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.05	AL Historic Rehab Tax Credit	Amendment Sheet: Changes to the Project not anticipated in the original Application <u>shall</u> be submitted to the Commission on an Amendment Sheet. The Amendment Sheet <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building's Applicant and the Applicant's address and telephone number; indication regarding which part or parts of the Application is being amended; and photographs printed on photographic paper or other drawings or exhibits that illustrate the proposed changes to the Project.	Act 2017-380, Act 2021-431	5

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460-X-25-.05	AL Historic Rehab Tax Credit	This Program <u>requires</u> an Application fee. The fee is based on the amount of estimated Qualified Rehabilitation Expenditures listed by the Applicant on the Part B Application.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.06	AL Historic Rehab Tax Credit	Applications for the Program <u>will be</u> accepted beginning November 1, 2017 and continuously thereafter through the final Application Period in 2027, provided the \$200,000,000 cap for the program has not been reached. Printed and signed Applications <u>must</u> be delivered to the Commission. Emailed and faxed versions of the Application are not accepted.	Act 2017-380, Act 2021-431	1
460-X-25-.06	AL Historic Rehab Tax Credit	Commission staff <u>shall</u> review Applications for all projects submitted during the Application Period and forward Qualifying Projects to the Committee. If Part A or Part B Applications do not provide requested information or sufficient information to determine whether or not a property is a Certified Historic Structure or whether or not the Rehabilitation Plan is consistent with the Standards, the Applicant <u>will</u> have an opportunity to provide additional information within a timeframe determined by Commission staff. If the Applicant fails to provide the requested information in the timeframe determined by staff, the Project <u>will be</u> considered incomplete and <u>will not be</u> recommended to the Committee as a Qualifying Project from that Application Period. The Applicant <u>will</u> have one additional opportunity to provide requested information to staff during the following Application Period, and if it is not received during this timeframe, the Application <u>will be</u> disapproved. A new Application may be resubmitted but <u>shall be</u> charged a new Application fee.	Act 2017-380, Act 2021-431	3
460-X-25-.06	AL Historic Rehab Tax Credit	Commission staff <u>will</u> review Part A as more fully described below to determine whether or not the building in question is a Certified Historic Structure. The Commission <u>will</u> require an Owner to confirm that the property does not meet the definition of Disqualifying Use, as described in 460-X-25-.02.	Act 2017-380, Act 2021-431	1

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460-X-25-.06	AL Historic Rehab Tax Credit	The Part A Application <u>will</u> be reviewed to determine if a Property is eligible for designation as a Certified Historic Structure. The Applicant <u>shall be</u> responsible for providing sufficient information to the Commission by which Commission staff may make a determination. For buildings that are not already listed in the National Register of Historic Places, the Applicant may consult with the Commission prior to the Part A being submitted.	Act 2017-380, Act 2021-431	1
460-X-25-.06	AL Historic Rehab Tax Credit	The Part B Application <u>will be</u> reviewed to determine if a Property meets the eligibility requirements for the Program and if the proposed rehabilitation meets the Standards. The Applicant <u>shall be</u> responsible for providing sufficient information to the Commission by which the Commission's staff may make a determination.	Act 2017-380, Act 2021-431	2
460-X-25-.06	AL Historic Rehab Tax Credit	If Commission staff determines that specific work does not follow the Standards, staff <u>shall</u> notify the Applicant of the deficient work and allow the Applicant to correct the Application in order to comply with the Standards. If the Applicant does not respond with a proposal that meets the Standards within the timeframe determined by staff, the Application is considered incomplete and <u>will not</u> be recommended to the Committee as a Qualifying Project from that Application Period.	Act 2017-380, Act 2021-431	2
460-X-25-.06	AL Historic Rehab Tax Credit	In reviewing Part B, the Commission <u>shall</u> determine if the Part B and the Rehabilitation Plan are: 1. consistent with the Standards; 2. Work; Applications found to be consistent with the Standards with Conditions of Work <u>shall</u> provide written acceptance to the Commission of all Conditions of Work, otherwise the Application <u>will be</u> determined to be not consistent with the Standards; Applications found to be consistent with the Standards with Conditions of Work <u>will</u> only be eligible for the credits if the conditions listed are met as part of the rehabilitation work, and failure to follow the conditions may result in a determination by the Commission that the project is not consistent with the Standards; or 3. not consistent with the Standards; the Application is disapproved and the Applicant may reapply, but it <u>will be</u> treated as a new Application and will be subject to a new Application fee.	Act 2017-380, Act 2021-431	4

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460-X-25-.06	AL Historic Rehab Tax Credit	Applications <u>will be</u> recommended by the Commission to the Committee as a Qualifying Project if work described in the Part B is consistent with the Standards or consistent with the Standards with specific Conditions of Work as long as the Applicant accepts the Conditions of Work in writing within the timeframe determined by Commission staff. If the Applicant does not accept the Conditions of Work within the timeframe determined by staff, the Application is considered incomplete and <u>will not be</u> recommended to the Committee as a Qualifying Project from that Application Period.	Act 2017-380, Act 2021-431	2
460-X-25-.06	AL Historic Rehab Tax Credit	The Part C Application <u>must</u> be submitted by the Applicant within a reasonable time after completion of the Project. The Commission <u>shall</u> review the Part C to determine that the Substantial Rehabilitation is consistent with the Standards and the Rehabilitation Plan as approved in the Part B review. The Project <u>shall</u> meet all other requirements of these regulations before the Commission can issue a Tax Credit Certificate for the Project.	Act 2017-380, Act 2021-431	3
460-X-25-.06	AL Historic Rehab Tax Credit	The Commission <u>will</u> review the Part C to confirm it is complete and <u>will</u> verify compliance with the approved Rehabilitation Plan. The Owner <u>must</u> provide a Cost and Expense Certification, prepared by a licensed and independent certified public accountant that is not an affiliate of the Owner, certifying the total Qualified Rehabilitation Expenses match the amount provided on the Part C Application. The Commission <u>will</u> confirm that it was prepared by a licensed certified public accountant. The Commission <u>will</u> review the Appraisal to confirm that it was prepared by an MAI-designated and licensed real estate appraiser after the Project was completed. If the completed Project is found to be in compliance with the Standards and approved Rehabilitation Plan and any conditions, and the other documentation is correct, the Commission <u>shall</u> approve the Project. The Commission <u>shall</u> notify the Applicant in writing of any determination it makes upon completing the review of the Part C Application.	Act 2017-380, Act 2021-431	3

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460-X-25-.06	AL Historic Rehab Tax Credit	Within ninety (90) days of receipt and approval of the Part C Application, the Commission <u>shall</u> issue to the Applicant a Tax Credit Certificate via a written form or letter in an amount equivalent to the lesser of the amount of the Tax Credit Allocation Reservation or twenty-five percent (25%) of the actual Qualified Rehabilitation Expenditures for Certified Historic Structures. If the Project is also a federal tax credit project, the Commission <u>will</u> hold approval of the Part C until the National Park Service certifies the federal application Part 3.	Act 2017-380, Act 2021-431	0
460-X-25-.06	AL Historic Rehab Tax Credit	If the submitted Part C is not consistent with the approved Rehabilitation Plan and the Project cannot, in the opinion of the Commission, be brought into compliance, then the Commission <u>shall deny</u> the Project and the Tax Credit Allocation Reservation <u>will</u> be rescinded. No refund of fees <u>shall be</u> allowed.	Act 2017-380, Act 2021-431	0
460-X-25-.06	AL Historic Rehab Tax Credit	The Applicant <u>shall</u> complete the remedial work and file an Amendment to Part C within a time period agreed upon by the Commission and Applicant. If the remedial work is completed so that the Qualified Rehabilitation is consistent with the approved Rehabilitation Plan, then the Commission <u>shall</u> , within ninety (90) days, issue a Tax Credit Certificate in an amount equivalent to the lesser of their amount of the Tax Credit Allocation Reservation or twenty-five percent (25%) of the actual Qualified Rehabilitation Expenditures for Certified Historic Structures.	Act 2017-380, Act 2021-431	2
460-X-25-.06	AL Historic Rehab Tax Credit	Amendment Sheet. Changes to the Project not anticipated in the original Application <u>shall be</u> submitted to the Commission on an Amendment Sheet and <u>must</u> be approved by the Commission as consistent with the Standards before they are included in the Project. The Commission <u>shall</u> review the Amendment Sheet and issue a determination in writing regarding whether or not the proposed change in the Project is consistent with the Program.	Act 2017-380, Act 2021-431	2

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460-X-25-.06	AL Historic Rehab Tax Credit	Determinations made by the National Park Service for National Register eligibility or for compliance with the Secretary of the Interior’s Standards for federal rehabilitation tax credit projects are <u>binding</u> on the Commission and the Commission <u>will</u> take the determinations into account during the life of a Project.	Act 2017-380, Act 2021-431	0
460-X-25-.07	AL Historic Rehab Tax Credit	A Committee, as established by the Act, <u>shall</u> review Qualifying Projects, approve credits for projects, and rank projects in the order in which the projects should receive tax credit reservations based on criteria established by the Commission.	Act 2017-380, Act 2021-431	0
460-X-25-.08	AL Historic Rehab Tax Credit	Members <u>shall</u> consist of the following: Director of the Governor’s Office of Minority Affairs, Executive Director of the Alabama Historical Commission, Finance Director, Director of the Alabama Department of Economic and Community Affairs (ADECA), Secretary of Commerce, one Republican House member – appointed by Speaker of the House, one Democrat House Member – appointed by Speaker of the House, one Republican Senator – appointed by the President Pro Tempore, one Democrat Senator – appointed by the President Pro Tempore, and the Commissioner of Revenue (non-voting advisory member).	Act 2017-380, Act 2021-431	0
460-X-25-.09	AL Historic Rehab Tax Credit	The Tax Credit Evaluating Committee <u>shall</u> only review qualifying historic rehabilitation tax credit projects recommended by the Commission. When the Commission determines that Applications are Qualifying Projects, the Commission <u>shall</u> recommend a list of Qualifying Projects to the Committee. The Committee <u>will</u> approve credits for Projects and rank them in the order in which the Projects should receive tax credit reservations for each applicable Application Period. For the purpose of this Program, reservations will be 25% of the Qualified Rehabilitation Expenditures as listed on the Applicant’s Part B Application.	Act 2017-380, Act 2021-431	0

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460-X-25-.09	AL Historic Rehab Tax Credit	The Commission <u>shall</u> establish the criteria for the evaluating Committee based on: (a) the relative value of the proposed project to the community; (b) maintenance of the historic fabric of the community; (c) possible return on investment for the community; (d) geographic distribution of projects; (e) the likelihood of the project proceeding without the state historic tax credit; strength of local support for the proposed project; (g) any additional tax credits or state, federal, or local government grants the applicant expects to utilize for the construction of the project.	Act 2017-380, Act 2021-431	0
460-X-25-.09	AL Historic Rehab Tax Credit	The Commission <u>shall</u> provide the Committee with a list of all Qualifying Projects and Projects that were determined to be incomplete applications. Prior to each Committee meeting, the Commission <u>will</u> provide the Committee with a summary sheet for each Qualifying Project and ranking sheets, which the Committee <u>shall</u> use to score each Project. Prior to each Committee meeting, members of the Committee shall score the Qualifying Projects according to established criteria.	Act 2017-380, Act 2021-431	0
460-X-25-.09	AL Historic Rehab Tax Credit	If more than one Qualifying Project receives the same score on their ranking sheet, a random drawing <u>will</u> be held during the Committee meeting to determine the final ranking order for each Application Period. If the Committee approves a Project for tax credits, the Commission <u>shall</u> reserve, for the benefit of the owner, an allocation for a tax credit, as provided in 460-X-25-.14, and the Commission <u>shall</u> notify the owner in writing of the amount of the reservation.	Act 2017-380, Act 2021-431	0
460-X-25-.10	AL Historic Rehab Tax Credit	The Committee <u>shall</u> rank the Qualifying Projects based on the established criteria for each Application Period. Projects <u>shall</u> be ranked in order by their total score.	Act 2017-380, Act 2021-431	0
460-X-25-.11	AL Historic Rehab Tax Credit	Any Application disapproved by the Committee or if the Application cannot receive an allocation due to the \$200,000,000 cap, they <u>shall</u> be removed from the review process. A disapproved Application may be resubmitted, but <u>shall</u> be deemed to be a new submission and <u>will be</u> charged a new Application fee by the Commission.	Act 2017-380, Act 2021-431	0 - State

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.12	AL Historic Rehab Tax Credit	The Executive Director of the Alabama Historical Commission <u>shall</u> by October 30, 2017, contact the President Pro Tempore of the Senate and the Speaker of the House of Representatives for the names of their appointees to the Historic Tax Credit Evaluating Committee.	Act 2017-380, Act 2021-431	0
460-X-25-.12	AL Historic Rehab Tax Credit	The Commission <u>shall</u> call the first meeting of the Tax Credit Evaluating Committee before December 31, 2017, and it <u>shall</u> be an organizational meeting to select a chair and vice-chair to serve for 2018, to determine the location of Committee meetings, and to orient Committee members to the Program. In the following years, the selection of officers <u>shall</u> be in the first quarter of the calendar year in which they are to serve. The officers of the Committee <u>shall</u> be a chairman and a vice-chairman. The Commission <u>shall</u> serve as secretary of the Committee. The officers <u>shall</u> be selected by a majority vote of members present. The chair and vice-chair positions <u>shall</u> serve for one-year terms. The House and Senate members are appointed or reappointed annually.	Act 2017-380, Act 2021-431	0
460-X-25-.12	AL Historic Rehab Tax Credit	All notices and meetings of the Committee <u>shall</u> be conducted in accordance with the Alabama Open Meetings Act, Chapter 25A, Title 36, Code of Ala. 1975. The Commission <u>will</u> post all required public notices about the date, time, and location of the Committee meetings. A majority of the members of the Committee present <u>shall</u> constitute a quorum.	Act 2017-380, Act 2021-431	0
460-X-25-.12	AL Historic Rehab Tax Credit	The Committee <u>shall</u> meet at least quarterly unless no Qualifying Projects are recommended by the Commission or the \$200,000,000 cap has been reached. The Committee may also meet at the call of the chair or any majority of the membership. The Committee <u>shall</u> perform all duties prescribed by this Act and by Robert’s Rules of Order.	Act 2017-380, Act 2021-431	0
460-X-25-.12	AL Historic Rehab Tax Credit	Applications <u>will</u> be accepted beginning November 1, 2017.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.12	AL Historic Rehab Tax Credit	Applications received by December 31 <u>will be</u> reviewed by the Commission and, if determined to be a Qualifying Project, <u>will be</u> considered in the first quarter Committee meeting. The Commission reserves tax credits as available based on Committee recommendations no later than 30 days after the first quarter Committee meeting.	Act 2017-380, Act 2021-431	1

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.12	AL Historic Rehab Tax Credit	Applications received by March 31 <u>will be</u> reviewed by the Commission and, if determined to be a Qualifying Project, <u>will be</u> considered in the second quarter Committee meeting.	Act 2017-380, Act 2021-431	1
460-X-25-.12	AL Historic Rehab Tax Credit	Applications received by June 30 <u>will be</u> reviewed by the Commission and, if determined to be a Qualifying Project, <u>will be</u> considered in the third quarter Committee meeting.	Act 2017-380, Act 2021-431	1
460-X-25-.12	AL Historic Rehab Tax Credit	Applications received by September 30 <u>will be</u> reviewed by the Commission and, if determined to be a Qualifying Project, <u>will be</u> considered in the fourth quarter Committee meeting.	Act 2017-380, Act 2021-431	1
460-X-25-.13	AL Historic Rehab Tax Credit	The Alabama Historical Commission <u>shall</u> be custodian of the records of the Committee.	Act 2017-380, Act 2021-431	0
460-X-25-.14	AL Historic Rehab Tax Credit	The Commission <u>will</u> issue a Tax Credit Allocation Reservation in the amount based on the estimated Qualified Rehabilitation Expenditures provided by the Applicant on the Part B Application. Tax Credit Allocation Reservations <u>will</u> be issued in the order in which the Committee has ranked Complete Applications and Rehabilitation Plans for each Application Period. The Committee ranking list <u>will</u> be maintained by the Commission on an Application Period by Application Period basis, and a Qualifying Project approved by the Committee in an earlier Application Period <u>will</u> receive a Tax Credit Allocation Reservation before a Qualifying Project approved by the Committee in a subsequent Application Period (regardless of such Project's score determined under Rule 460-X-25-.10). The only exception to maintaining the Committee's ranking list on an Application Period basis is when the Commission <u>must</u> allocate credits to certain Projects eligible for the 40% annual set-aside described in (4) below.	Act 2017-380, Act 2021-431	0

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460-X-25-.14	AL Historic Rehab Tax Credit	The Commission <u>shall</u> track the cumulative amount of Tax Credit Allocation Reservations and <u>will</u> discontinue issuing Tax Credit Allocation Reservations once the total has reached the Aggregate Tax Credit Allocation Amount. When the Aggregate Tax Credit Allocation Amount has been reached, no further Tax Credit Allocation Reservations <u>will</u> be made until: 1) additional amounts are returned through the rescission of Tax Credit Allocation Reservations; or 2) a new Aggregate Tax Credit Allocation Amount becomes available. If an Applicant has applied for a Tax Credit Allocation Reservation that exceeds the remaining allocation available under Aggregate Tax Credit Allocation Amount, the Commission <u>shall</u> issue a Tax Credit Allocation Reservation in the amount of the available partial allocation (the "Partial Allocation"), and the amount requested by the Application that exceeds the Partial Allocation (the "Excess Allocation") <u>shall</u> remain in the first position on the Committee's ranking list until additional amounts are available, at which time the Commission <u>shall</u> issue a Tax Credit Allocation Reservation in the amount of the Excess Allocation. In no event <u>shall</u> projects be added to the ranking list after the \$200,000,000 cap has been reached.	Act 2017-380, Act 2021-431	0
460-X-25-.14	AL Historic Rehab Tax Credit	Of the annual amount of tax credits available, 40% <u>shall</u> be reserved to taxpayers with a Certified Historic Structure located in a county in which the population does not exceed 175,000 according to the most recent federal decennial census. All Applications under this Program <u>shall</u> be received through the final Application Period in 2027. In no event <u>shall</u> applications be accepted by the Commission after the Historic Tax Credit Evaluating Committee has ranked 1) non-set-aside county projects with a total amount equaling \$120,000,000; notwithstanding the availability of credits due to rescissions and/or carry-over of set-aside county allocations; and 2) set-aside county projects with a total amount equaling \$80,000,000. Any application received by the Commission in active status on the ranking list of the Historic Tax Credit Evaluating Committee or granted a tax credit allocation reservation prior to May 14, 2021, <u>shall</u> remain on the ranking list or in reservation status and <u>shall</u> receive a tax credit allocation reservation or a tax credit allocation when additional credits become available, including in any tax year commencing after 2022, except for applications that meet the Disqualifying Use definition as defined in 460-X-25-.02.	Act 2017-380, Act 2021-431	2

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.14	AL Historic Rehab Tax Credit	The Commission <u>shall</u> notify Applicants in writing of the status for Projects that are not likely to receive a Tax Credit Allocation Reservation because of the Project’s place on the Committee ranking list and the available Aggregate Tax Credit Allocation Amount for that particular year. As long as the \$200,000,000 cap has not been reached, the Commission <u>shall</u> contact the Applicant to determine if they wish to remain on the committee ranking list until new tax credits become available either through rescissions or a new Aggregate Tax Credit Allocation Amount, and the Applicant <u>will</u> have thirty (30) days to notify the Commission in writing of their preference. If the \$200,000,000 cap has been reached, Applications <u>will</u> be returned to the Applicant. Applications may be resubmitted if another review cycle is announced by the Commission, but these Applications <u>shall</u> be deemed to be a new submission and <u>will</u> be charged a new Application fee by the Commission.	Act 2017-380, Act 2021-431	3
460-X-25-.14	AL Historic Rehab Tax Credit	Applications for a supplemental Tax Credit Allocation Reservation <u>shall</u> be made on a form prescribed and available from the Commission and <u>shall</u> be submitted with the Part C Application. If Projects are in good standing, Supplemental Tax Credit Applications <u>shall</u> be recommended to the Committee in the next available Review Cycle. Applicants who apply for a supplemental Tax Credit Allocation Reservation may be invoiced an additional fee based on the Applicant’s increased QRE. If the supplemental request maintains a total QRE within the same fee Tier, the Applicant <u>will</u> pay a fee that equals the difference between the new fee and the fee already paid (this will only apply to Projects in Tier 1). If the supplemental request increases the total QRE to a fee Tier above the fee already paid, the Applicant <u>will</u> pay a fee that equals the difference between the higher fee and the fee already paid. If the Commission notifies the Applicant that their supplemental request will receive a Tax Credit Allocation Reservation, then the Commission <u>will</u> invoice for the fee, if applicable, which must be paid to the Commission in order to receive the reservation. A separate Tax Credit Certificate <u>shall</u> be issued for any supplemental Tax Credit Allocation reserved by the Commission for the Project.	Act 2017-380, Act 2021-431	4

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
460-X-25-.14	AL Historic Rehab Tax Credit	A Tax Credit Allocation Reservation reserves a credit in the name of the Applicant only. No Tax Credit Certificate <u>will</u> be issued or can be used by the Applicant until all the requirements of the Program have been satisfied.	Act 2017-380, Act 2021-431	1
460-X-25-.14	AL Historic Rehab Tax Credit	If a Tax Credit Allocation Reservation is rescinded, it <u>will</u> be returned to the Aggregate Tax Credit Allocation Amount available. Any Applicant whose Tax Credit Allocation Reservation is rescinded <u>shall</u> be notified in writing of the rescission by the Commission. A new Application may be submitted, but it <u>will</u> be treated as a new Application and <u>will</u> be charged a new Application fee.	Act 2017-380, Act 2021-431	1
460-X-25-.14	AL Historic Rehab Tax Credit	If, at any time, the Commission has reason to believe that a Project has become inactive or that it is not likely that it will be able to meet any or all of the requirements of the Program, it <u>shall</u> notify the Applicant by registered or certified mail of the Commission’s intent to rescind the Tax Credit Allocation Reservation. If the Applicant fails to respond within thirty (30) calendar days receipt of the notice that the Project is still active, the Commission may rescind the Tax Credit Allocation Reservation.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.15	AL Historic Rehab Tax Credit	Applicants <u>shall</u> commence their plan of work and <u>shall</u> have spent no less than twenty percent (20%) of the estimated cost of rehabilitation within eighteen (18) months of the date of issuance of written notice of a Tax Credit Allocation Reservation (“anniversary”). Within 36 months of the anniversary, the Applicant <u>must</u> have incurred an additional fifty percent (50%) of the estimated cost of rehabilitation provided in the Application. The Applicant <u>must</u> notify the Commission in writing no later than thirty (30) calendar days after the eighteen (18) month anniversary that twenty percent (20%) of the estimated cost of rehabilitation was expended and after the thirty-six (36) month anniversary that seventy percent (70%) of the estimated cost of rehabilitation was expended. Failure to so notify the Commission <u>will</u> terminate the Project and the Tax Credit Allocation Reservation <u>will</u> be rescinded. The Applicant may re-apply for the Program, but the Application <u>will</u> be considered a new Application. Within sixty (60) months of the anniversary, the project <u>must</u> be complete, and the Applicant <u>must</u> submit the Part C Application as notification to the Commission that the project is complete.	Act 2017-380, Act 2021-431	0 - State

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460-X-25-.15	AL Historic Rehab Tax Credit	A Project’s completion <u>will</u> be the date that it is placed in service in accordance with this Program. The completion date <u>must</u> occur within sixty (60) months of the Tax Credit Allocation Reservation, and progress reports of required expenditure benchmarks <u>must</u> be provided to the Commission. The Applicant <u>shall</u> submit Part C of the Application with the appropriate Cost and Expense Certification and post-rehabilitation Appraisal within a reasonable time after completion. Failure to do so may result in rescission of the Tax Credit Allocation Reservation.	Act 2017-380, Act 2021-431	3
460-X-25-.16	AL Historic Rehab Tax Credit	The entire tax credit <u>must</u> be claimed by the taxpayer for the taxable year in which the Certified Rehabilitation is placed in service. Where the taxes owed by the taxpayer are less than the tax credit, the taxpayer <u>shall</u> be entitled to claim a refund for the difference. Recapture of any of the credit <u>shall</u> apply against the taxpayer who utilizes the credit, and any required adjustments to basis due to recapture <u>shall</u> be governed by Section 50 of the Internal Revenue Code.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.17	AL Historic Rehab Tax Credit	Appeals <u>shall</u> be heard by the body representing the decision being appealed. Appeals <u>must</u> be requested in writing by the Applicant or duly authorized representative within thirty (30) days of the receipt by the owner or the owner's duly authorized representative of the decision being appealed. Appeals <u>shall</u> be sent to Alabama Rehabilitation Tax Credit Program, Alabama Historical Commission, 468 South Perry Street, Montgomery, AL 36130-0900 (US Mail) or 36104 (Courier delivery). The Executive Director of the Commission, the Chair of the Committee, or the Commissioner of Revenue <u>shall</u> determine if a hearing is necessary, and if so the appeal <u>will</u> be scheduled within thirty (30) days of the request. The Executive Director of the Commission, the Chair of the Committee, or the Commissioner of Revenue <u>will</u> coordinate with the Applicant a date, time, and location that is mutually acceptable to both parties. The Applicant <u>will</u> have a reasonable opportunity to present information in support of its appeal. The Executive Director of the Commission, the Chair of the Committee, or the Commissioner of Revenue <u>will</u> then have fifteen (15) days to issue a decision in writing as to whether or not to grant the request made in the appeal.	Act 2017-380, Act 2021-431	3

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460-X-25-.18	AL Historic Rehab Tax Credit	In the year in which the Certified Rehabilitation is placed into service for any Certified Historic Structure for which a tax credit has been issued, the Commission <u>shall</u> provide notice of the Certified Rehabilitation to the taxing authority responsible for the assessment of ad valorem taxes, along with a copy of the Appraisal provided by the Owner. Upon notification, the taxing authority responsible for assessing ad valorem taxes <u>shall</u> complete a new assessment of ad valorem taxes for the tax year in which the building is placed in service.	Act 2017-380, Act 2021-431	0 - State
460-X-25-.18	AL Historic Rehab Tax Credit	The Commission <u>shall</u> report to the Legislature in the third year following passage of this Act, and annually thereafter, on the overall economic activity, usage, and impact to the state from the Substantial Rehabilitation of Qualified Structures for which tax credits have been allowed. The information in the reports <u>shall</u> be consistent with the information required by the Legislature pursuant to, and <u>shall</u> be provided by the Commission to the Legislature in accordance with, Section 40-1-50, Code of Alabama 1975, and rules adopted thereunder. Information provided pursuant to this section is exempt from the confidentiality provisions of Section 40-2A-10, Code of Ala. 1975.	Act 2017-380, Act 2021-431	0
460-X-25-.19	AL Historic Rehab Tax Credit	The Program <u>shall</u> expire on December 31, 2027. Projects that have received a Tax Credit Allocation Reservation on or before that date <u>will</u> still be eligible to receive tax credits as long as the Project meets all other requirements of the Program.	Act 2017-380, Act 2021-431	2
460-X-23-.02	AL Historic Rehab Tax Credit 2013	For the purpose of this Program, the Applicant shall be the Owner of the Qualified Structure for which tax credits are being applied.	Act 2013-241	1
460-X-23-.02	AL Historic Rehab Tax Credit 2013	The Application <u>shall</u> consist of three parts. The Commission staff <u>will</u> develop the Application and may modify it as needed over time. All <u>required</u> forms, including Applications, Part A, B, C and amendment forms, are available from the Commission at no cost.	Act 2013-241	3

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460-X-23-.02	AL Historic Rehab Tax Credit 2013	The Application <u>shall</u> consist of three parts. The Commission staff <u>will</u> develop the Application and may modify it as needed over time. All <u>required</u> forms, including Applications, Part A, B, C and amendment forms, are available from the Commission at no cost.	Act 2013-241	3
460-X-23-.02	AL Historic Rehab Tax Credit 2013	Repairs or alterations to a Certified Historic Structure or a Certified Historic Residential Structure that is certified by the Commission as meeting the Standards, and to Qualified Non-historic Structures that are certified by the Commission as meeting the Standards and the following requirements during rehabilitation: at least fifty percent (50%) of the existing external walls <u>shall</u> remain in place as external walls, at least seventy-five percent (75%) of the existing external walls <u>shall</u> remain in place as either external or internal walls, and at least seventy-five percent (75%) of the internal structural framework <u>shall</u> remain in place.	Act 2013-241	3
460-X-23-.02	AL Historic Rehab Tax Credit 2013	The Applicant <u>shall</u> incur no less than 20 percent of the estimated costs of rehabilitation described in the Application within eighteen (18) months of receiving a Tax Credit Allocation Reservation.	Act 2013-241	0 - State
460-X-23-.02	AL Historic Rehab Tax Credit 2013	For the purpose of notifications or filing of any Applications or other correspondence, delivery <u>shall</u> be made to: Alabama Historic Rehabilitation Tax Credit Program, Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130-0900 (U.S. Mail) or 36104 (courier delivery).	Act 2013-241	1
460-X-23-.02	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> also make a determination that the building is a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure before the Application is considered to be complete.	Act 2013-241	0
460-X-23-.02	AL Historic Rehab Tax Credit 2013	A qualifier for the approval of proposed work based on the Commission staff's review of an Application where the staff determines that certain aspects of the proposed rehabilitation Project <u>shall</u> be modified or deleted before a determination can be made to approve the Application.	Act 2013-241	1

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460-X-23-.02	AL Historic Rehab Tax Credit 2013	For Certified Historic Residential Structures, this term <u>shall</u> mean expenses incurred by the taxpayer in the Certified Rehabilitation of a Certified Historic Residential Structure	Act 2013-241	1
460-X-23-.02	AL Historic Rehab Tax Credit 2013	For the purposes of these regulations, non-historic structures built before 1936 <u>shall not include</u> residential buildings.	Act 2013-241	1
460-X-23-.02	AL Historic Rehab Tax Credit 2013	For the purpose of these regulations, the Owner's original purchase price of the Qualified Structure <u>shall</u> mean the original purchase price of the Property minus the value of the underlying land and any buildings other than the Qualified Structure for which rehabilitation tax credits are being applied.	Act 2013-241	0
460-X-23-.02	AL Historic Rehab Tax Credit 2013	For the purpose of the definition, Part A of the Application <u>shall</u> also have been reviewed and a determination made by the Commission that the building is a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure.	Act 2013-241	1
460-X-23-.02	AL Historic Rehab Tax Credit 2013	If there are multiple owners of a property, or if the owner is a partnership or limited liability company, the Tax Credit Certificate <u>will</u> contain a section to be completed by the Owner that provides the percentage or amount of credit that <u>will</u> be allocated to each partner, member or owner, and such completed Certificate may be provided to the department to transfer all or any portion of the tax credits passed through to the partner, member, or owner in accordance with 460-X-23-.03(6). A copy of the completed Certificate <u>shall</u> be filed with the partner's, member's, or owner's respective Alabama tax return. The aggregate credits claimed by the partners, members, or owners <u>may not</u> exceed the total amount of the credit set forth in the Applicant's Tax Credit Certificate.	Act 2013-241	3
460-X-23-.03	AL Historic Rehab Tax Credit 2013	Rehabilitation of a Qualified Structure shall be substantial as defined by the term Substantial Rehabilitation contained in section 460-X-23-.02.	Act 2013-241	1

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460-X-23-.03	AL Historic Rehab Tax Credit 2013	The Applicant <u>shall</u> not be permitted to request the review of another property in the place of the property contained in the Application. All or any portion of the tax credits under this Act <u>shall</u> be transferable and assignable, subject to any notice and verification requirements to be determined by the Department, without the requirement of transferring any ownership interest in the qualified structure. However, once a credit is transferred, only the transferee or transferees may utilize such credit and the credit <u>cannot</u> be transferred again.	Act 2013-241	2
460-X-23-.03	AL Historic Rehab Tax Credit 2013	For the purpose of these regulations, dates of notification or issuance of any decisions, actions, requests for information, billing for fees, and other correspondence by the Commission <u>shall</u> be in writing and the date of the notification or issuance shall be stated.	Act 2013-241	0
460-X-23-.04	AL Historic Rehab Tax Credit 2013	Before beginning any substantial rehabilitation work on a Qualified Structure, the Applicant <u>shall</u> submit an Application and Rehabilitation Plan to the Commission and an estimate of the qualified rehabilitation expenditures under the Rehabilitation Plan. The Applicant may incur qualified rehabilitation expenditures no earlier than six months before the submission of the Application and Rehabilitation Plan that are limited to architectural, engineering, and land surveying fees and related soft costs and any costs related to the protection of the Qualified Structure from deterioration. All such work <u>shall</u> be described in Part B of the application and <u>shall</u> meet the Standards. If the Commission determines that any of said work is not consistent with the Standards, the Part B <u>will</u> be denied. For the purpose of these regulations, the protection of the Qualified Structure from deterioration <u>shall</u> mean emergency or temporary measures necessary to prevent water penetration, deter vandalism, or stabilize building components likely to otherwise collapse.	Act 2013-241	6
460-X-23-.05	AL Historic Rehab Tax Credit 2013	A complete Application, including both Parts A and B, <u>shall</u> be submitted to the Commission for all Projects before commencing rehabilitation and as a requisite for the Commission issuing a Tax Credit Allocation Reservation. Part C of the Application <u>shall</u> be completed at the completion of work and is a <u>requisite</u> for the Commission issuing a Tax Credit Certificate. Applications are available from the Alabama Historical Commission. The Applicant <u>shall</u> sign each part of the Application and <u>shall</u> certify that the information provided is, to the best of the Applicant's knowledge, correct.	Act 2013-241	5

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460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part A of the Application certifies that a building is a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure and <u>shall</u> be completed for all buildings to be included in the Project.	Act 2013-241	1
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part A <u>shall</u> include enough information to determine whether a building is eligible for designation as a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure. The Part A <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building's Applicant and the Applicant's address and telephone number; a description of the general setting and an architectural description of the building, including the exterior and the interior; a brief history of the building; a statement describing why the building is eligible for designation as a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure; color photographs printed on photographic paper showing general views and all features discussed in the description; and a map indicating the location of the building.	Act 2013-241	11
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part B of the Application certifies that proposed rehabilitation work is consistent with the Standards and <u>shall</u> be completed for all Projects. Part B may only be submitted with Part A of the Application or after Part A of the Application has been submitted to the Commission. The Commission <u>shall</u> issue a Tax Credit Allocation Reservation via a written form or letter upon submission of a complete Part B of the Application along with a Commission determination that the building is a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure based upon a review of Part A of the Application.	Act 2013-241	2

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460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part B of the Application <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the Applicant and the Applicant’s address and telephone number; a Rehabilitation Plan including drawings of the site plan and the building’s floor plans showing existing conditions and all proposed work with elevation drawings if applicable to illustrate any new construction, alterations, or additions; and additional photos printed on photographic paper, as necessary, to completely illustrate all areas of the building that will be affected by the Rehabilitation Plan. Drawings of the existing building condition and drawings of proposed Project are <u>necessary</u> to review Part B of the Application for all Projects. For Qualified Non-historic Structures applying for the ten percent (10%) credit, drawings <u>shall</u> show that fifty percent (50%) or more of the existing external walls remain as external walls; that seventy-five percent (75%) or more of the existing external walls remain in place as internal or external walls and; and that seventy-five percent (75%) or more of the existing internal structural framework is retained in place.	Act 2013-241	12
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part B of the Application <u>shall</u> also state the timeframe by which all work included in the Project <u>will</u> be completed. The Application <u>will</u> state a projected starting date and completion date for the Project. The difference between the two dates <u>will</u> be the timeframe by which the project <u>shall</u> be completed.	Act 2013-241	2
460-X-23-.05	AL Historic Rehab Tax Credit 2013	A property <u>shall</u> be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.	Act 2013-241	2
460-X-23-.05	AL Historic Rehab Tax Credit 2013	The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.	Act 2013-241	1

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460-X-23-.05	AL Historic Rehab Tax Credit 2013	Each property <u>shall</u> be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, <u>shall not</u> be undertaken.	Act 2013-241	3
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Most properties change over time; those changes that have acquired historical significance in their own right <u>shall</u> be retained and preserved.	Act 2013-241	2
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property <u>shall</u> be preserved.	Act 2013-241	1
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Deteriorated historic features <u>shall</u> be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature <u>shall</u> match the old in design, color, texture, or other visual qualities and, where possible, materials. Replacement of missing features <u>shall</u> be substantiated by documentary, physical, or pictorial evidence.	Act 2013-241	7
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Chemical or physical treatments, such as sandblasting, that cause damage to historic materials <u>shall not</u> be used. The surface cleaning of structures, if appropriate, <u>shall</u> be undertaken using the gentlest means possible.	Act 2013-241	2
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Significant archaeological resources affected by a Project <u>shall</u> be protected and preserved. If such resources must be disturbed, mitigation measures <u>shall</u> be undertaken.	Act 2013-241	3
460-X-23-.05	AL Historic Rehab Tax Credit 2013	New additions, exterior alterations, or related new construction <u>shall not</u> destroy historic materials that characterize a property. The new work <u>shall</u> be differentiated from the old and <u>shall</u> be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.	Act 2013-241	6
460-X-23-.05	AL Historic Rehab Tax Credit 2013	New Additions and adjacent or related new construction <u>shall</u> be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.	Act 2013-241	3

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460-X-23-.05	AL Historic Rehab Tax Credit 2013	Part C of the Application <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building's Applicant and the Applicant's address, telephone number, and taxpayer identification number or social security number; and photographs printed on photographic paper of completed work showing similar views of the photographs provided in Parts A and B. A complete Part C also <u>requires</u> the submittal by the Owner of cost and expense certification and an appraisal as more fully described in Section 460-X-23.08.	Act 2013-241	8
460-X-23-.05	AL Historic Rehab Tax Credit 2013	Changes to the Project not anticipated in the original Application <u>shall</u> be submitted to the Commission on an Amendment Sheet. The Amendment Sheet <u>shall</u> include, among other information: an accurate street address or description of the location of the building; the name of the building's Applicant and the Applicant's address, telephone number, and taxpayer identification number or social security number; indication regarding which part or parts of the Application is being amended; and photographs printed on photographic paper or other drawings or exhibits that illustrate the proposed changes to the Project.	Act 2013-241	8
460-X-23-.06	AL Historic Rehab Tax Credit 2013	For rehabilitation projects involving more than one Qualified Structure where the structures are judged by the Commission to have been functionally related historically to serve an overall purpose, these buildings <u>will</u> be treated and reviewed as functionally related structures per guidance provided in applicable Department of the Interior regulations Title 36 Code of Federal Regulations (CFR) Part 67.4 relating to functionally related structures.	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applications for the Program <u>will</u> be accepted beginning on October 1, 2013 and continuously thereafter.	Act 2013-241	1
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applications for Tax Credit Allocation Reservations are placed on a Reservation Priority List in the order in which they are received and <u>will</u> be reviewed in that order. Complete Applications that include Parts A and B and all attachments <u>will</u> be eligible for a Tax Credit Allocation Reservation in that same priority order. Incomplete Applications <u>will</u> be removed from the list. Applications received on the same day <u>will</u> be ordered in a lottery. All Applications received on or before 5:00 p.m. Central Daylight Time on October 1, 2013 <u>will</u> be considered to have been received on that date. The lottery <u>shall</u> be conducted by assigning sequential numeric characters to the Applications. The same sequential numeric characters	Act 2013-241	4

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		<u>will</u> be written on identical white plastic balls measuring approximately 1.5 inches in diameter (a standard table tennis ball) and placed in a box of sufficient size to allow for the mixing of the balls when the box is shaken. Afterward, a member of the Commission staff <u>shall</u> blindly and randomly select one ball at a time and its corresponding number <u>will</u> be sequentially entered onto the Reservation Priority List. Three Commission staff persons <u>will</u> be present at the drawing, and the order of the numeric characters drawn <u>will</u> be witnessed and recorded by staff. The Commission’s executive director <u>will</u> certify the review priority order of the lottery for assignment on the Reservation Priority List.		
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The staff of the Alabama Historical Commission will review requests for Tax Credit Allocation Reservations in the following manner until the Aggregate Tax Credit Allocation is reached	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The staff <u>will</u> review Parts A and B of the Application to make certain that all information requested on the forms has been provided. If all the forms are complete, the staff <u>will</u> proceed to the next review step. If either of the forms is incomplete, the Application <u>will</u> be determined to be incomplete, and the Application <u>will</u> be removed from the Reservation Priority List. The Applicant <u>will</u> be notified of the Incomplete Application and may reapply, but it <u>will</u> be considered to be a new Application.	Act 2013-241	2
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The staff <u>will</u> then review Part A of the Application as more fully described below to determine whether or not the building in question is a Certified Historic Structure, a Certified Historic Residential Structure, or a Qualified Non-historic Structure. After this determination is made, and complete Parts A and B of the Application have been received, the Commission <u>will</u> issue a Tax Credit Allocation Reservation within ninety (90) days and the staff <u>will</u> proceed to the next review step. If the Applicant submits only Part A of the Application, the Commission <u>will</u> notify the Applicant in writing of its determination.	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The staff will then review Part B of the Application as more fully described below for the Project’s compliance with the Standards.	Act 2013-241	0

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460-X-23-.06	AL Historic Rehab Tax Credit 2013	Part A of the Application <u>will</u> be reviewed by a Determination of Eligibility Committee composed of professional staff of the Commission. The committee <u>will</u> determine if a property is eligible for designation as a Certified Historic Structure, Certified Historic Residential Structure, or a Qualified Non-historic Structure. The Applicant <u>shall</u> be responsible for providing sufficient information to the Commission by which the Commission’s staff may make a determination. For the purpose of buildings that are individually listed in the National Register, the Determination of Eligibility Committee may appoint a single staff member to make the determination on Part A of the Application. The Commission <u>shall</u> notify the Applicant in writing of any determination it makes after completing the review of Part A of the Application, including as part of the Tax Credit Allocation Reservation notification.	Act 2013-241	1
460-X-23-.06	AL Historic Rehab Tax Credit 2013	If all requested information is not provided or if insufficient information is provided to make a determination that a building is eligible for designation as a Certified Historic Structure, Certified Historic Residential Structure, or a Qualified Non-historic Structure, the Application is incomplete and <u>will</u> be returned to the Applicant. If an incomplete Part A is submitted with Part B of the Application, placement in the Reservation Priority List <u>will</u> be lost and any subsequent Application for the Project <u>shall</u> be considered a new Application.	Act 2013-241	1
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applicants <u>will</u> be invoiced for the fee upon the issuance by the Commission of a Tax Credit Allocation Reservation. If the invoice is not paid within thirty (30) calendar days of the Commission’s issuance of the invoice, the Tax Credit Allocation Reservation will be rescinded. The Application may be resubmitted but it <u>shall</u> be considered a new Application. The fee is set at one percent (1%) of Qualified Rehabilitation Expenditures, except that the fee <u>shall</u> not exceed ten thousand dollars (\$10,000.00).	Act 2013-241	2

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460-X-23-.06	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> notify the Applicant in writing of any determination it makes upon completing the review of Part B of the Application. In reviewing Part B of the Application, the Commission <u>shall</u> determine if the Part B and the Rehabilitation Plan.	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applications found to be consistent with the Standards with Conditions of Information <u>shall</u> correct all the conditions within thirty (30) days of receipt of the Commission review by submitting said corrections to the Commission; otherwise the Application <u>will</u> be determined to be not consistent with the Standards	Act 2013-241	2
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applications found to be consistent with the Standards with Conditions of Work <u>shall</u> provide written acceptance to the Commission of all Conditions of Work within thirty (30) days of receipt of the Commission review, otherwise the Application <u>will</u> be determined to be not consistent with the Standards; Applications found to be consistent with the Standards with Conditions of Work may proceed with work but <u>will</u> only be eligible for the credits if the conditions listed are met as part of the rehabilitation work but failure to follow the conditions may result in a determination by the Commission that the project is not consistent with the Standards	Act 2013-241	2
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Applications found to be not consistent with the Standards at any time <u>will</u> be considered to be incomplete Applications and the Tax Credit Reservation for the Project <u>will</u> be rescinded and the Project <u>will</u> be removed from the Reservation Priority List; the Commission <u>shall</u> make recommendations to the Applicant that might bring the Project into compliance with the Standards, however no warranty is made that the recommendations <u>will</u> bring the Project into compliance with the Standards; the Applicant may reapply and it <u>will</u> be treated as a new Application and will be subject to a new Application fee	Act 2013-241	2

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460-X-23-.06	AL Historic Rehab Tax Credit 2013	The Applicant <u>shall</u> file Part C of the Application upon completion of the Project. The Commission <u>shall</u> review and approve Part C, and the Project <u>shall</u> meet all other requirements of these regulations before the Commission can issue a Tax Credit Certificate for the Project.	Act 2013-241	2
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The Commission <u>will</u> review the Part C and <u>will</u> verify compliance with the Approved Rehabilitation Plan. If the completed Project is found to be in compliance with the Approved Rehabilitation Plan and any conditions, and with the Standards, the Commission <u>shall</u> approve the Project. The Commission <u>shall</u> notify the Applicant in writing of any determination it makes upon completing the review of Part C of the Application.	Act 2013-241	3
460-X-23-.06	AL Historic Rehab Tax Credit 2013	Within ninety (90) days, the Commission <u>shall</u> issue to the Applicant a Tax Credit Certificate via a written form or letter in an amount equivalent to the lesser of the amount of the Tax Credit Allocation Reservation or twenty-five percent (25%) of the actual qualified rehabilitation expenses for Certified Historic Structures or Certified Historic Residential Structures, or ten percent (10%) of the actual qualified rehabilitation expenses for Qualified Non-historic Structures.	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	If the submitted Part C is not consistent with the approved Rehabilitation Plan and the Project cannot, in the opinion of the Commission, be brought into compliance, then the Commission <u>shall</u> deny the Project and the Tax Credit Allocation Reservation <u>will</u> be rescinded. No refund of fees <u>shall</u> be allowed.	Act 2013-241	0
460-X-23-.06	AL Historic Rehab Tax Credit 2013	The Applicant <u>shall</u> complete the remedial work and file an amended Part C within ninety (90) days of the issuance by the Commission of the conditions for remedial work or within a time period agreed upon by the Commission and Applicant. If the remedial work is completed so that the Qualified Rehabilitation is consistent with the Approved Rehabilitation Plan, then the Commission <u>shall</u> , within ninety (90) days, issue a Tax Credit Certificate in an amount equivalent to the lesser of their amount of the Tax Credit Allocation Reservation or twenty-five percent (25%) of the actual qualified rehabilitation expenses for Certified Historic Structures or Certified Historic Residential Structures, or ten percent (10%) of the actual qualified rehabilitation expenses for Qualified Non-historic Structures.	Act 2013-241	2

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460-X-23-.06	AL Historic Rehab Tax Credit 2013	Changes to the Project not anticipated in the original Application <u>shall</u> be submitted to the Commission on an Amendment Sheet and <u>must</u> be approved by the Commission as consistent with the Standards before they are included in the Project. The Commission <u>shall</u> review the Amendment Sheet and issue a determination in writing regarding whether or not the proposed change in the Project is consistent with the Program.	Act 2013-241	2
460-X-23-.07	AL Historic Rehab Tax Credit 2013	Once the Commission has determined that Parts A and B of the Application are complete, the Commission <u>will</u> issue a Tax Credit Allocation Reservation in the amount based on the estimated qualified rehabilitation expenditures provided by the Applicant on the Part B of the Application. Tax Credit Allocation Reservations <u>will</u> be issued in the order that its request is listed on the Reservation Priority List.	Act 2013-241	0
460-X-23-.07	AL Historic Rehab Tax Credit 2013	Applications for a supplemental Tax Credit Application Reservation <u>shall</u> be made on a form prescribed and available from the Commission at no cost and <u>shall</u> be issued subject to availability based on the Aggregate Tax Credit Allocation Amount and the placement on the Reservation Priority List. For the purpose of placement on the Reservation Priority List, the request <u>will</u> be considered a new Application and <u>will</u> added to the next available position on the list. Applicants who receive a Supplemental Tax Credit Allocation Reservation <u>will</u> be invoiced for a fee in the amount of one percent (1%) of the amount of the excess qualified rehabilitation expenditures unless the Applicant has paid the maximum ten thousand dollar (\$10,000.00) fee for the same Project.	Act 2013-241	2
460-X-23-.07	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> track the cumulative amount of Tax Credit Allocation Reservations and will discontinue issuing Tax Credit Allocation Reservations once the total has reached the Aggregate Tax Credit Allocation Amount. When the Aggregate Tax Credit Allocation Amount has been reached, no further Tax Credit Allocation Reservations <u>will</u> be made until: 1) additional amounts are returned through the rescission of Tax Credit Allocation Reservations; or 2) a new Aggregate Tax Credit	Act 2013-241	0

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		Allocation Amount becomes available under the terms of these regulations. If an Applicant has applied for a Tax Credit Allocation Reservation that exceeds the remaining allocation available under Aggregate Tax Credit Allocation Amount, the Commission <u>shall</u> issue a Tax Credit Allocation Reservation in the amount of the available partial allocation (the "Partial Allocation"), and the amount requested by the Application that exceeds the Partial Allocation (the "Excess Allocation") <u>shall</u> remain in the first position on the Reservation Priority List until additional amounts are available pursuant to the previous sentence, at which time the Commission <u>shall</u> issue a Tax Credit Allocation Reservation in the amount of the Excess Allocation.		
460-X-23-.07	AL Historic Rehab Tax Credit 2013	Applications for the reservation of tax credits <u>will</u> be accepted beginning October 1, 2013, but no tax credit may be credited before the taxpayer's return for the taxable year 2014. All Applications under this Program <u>shall</u> be received before May 15, 2016.	Act 2013-241	2
460-X-23-.07	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> notify Applicants in writing of the status for Projects that are not likely to receive a Tax Credit Allocation Reservation because of the Project's place on the Reservation Priority List. Applicants <u>will</u> be notified in writing of any eligibility determination and the Project's place in the priority order. The Applicant <u>will</u> have thirty (30) days to notify the Commission in writing that the Applicant desires to have the Project remain on the Reservation Priority List. If so, the Project <u>will</u> remain on the priority list for up to two years from the date the Application was made. Failure to notify the Commission <u>will</u> result in the Project being removed from the Reservation Priority List. The Applicant may re-apply for the Project, but it <u>will</u> be treated as a new Application.	Act 2013-241	2
460-X-23-.07	AL Historic Rehab Tax Credit 2013	No actual Certificate of Credit which can be used by the applicant <u>will</u> be issued until all the requirements of the program have been satisfied as certified by the Commission.	Act 2013-241	2

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460-X-23-.07	AL Historic Rehab Tax Credit 2013	If a Tax Credit Allocation Reservation is rescinded, its tax credit allocation <u>will</u> be returned to the Aggregate Tax Credit Allocation Amount available. Any Applicant whose Tax Credit Allocation Reservation is rescinded <u>shall</u> be notified in writing of the rescission by the Commission. A new Application may be submitted, but it <u>will</u> be treated as a new Application and <u>will</u> be charged a new Application fee.	Act 2013-241	2
460-X-23-.07	AL Historic Rehab Tax Credit 2013	If, at any time, the Commission has reason to believe that a Project has become inactive or that it is not likely that it will be able to meet any or all of the requirements of the Program, it <u>shall</u> notify the Applicant by registered or certified mail of the Commission’s intent to rescind the Tax Credit Allocation Reservation. If the Applicant fails to respond within thirty (30) calendar days receipt of the notice that the Project is still active, the Commission may rescind the Tax Credit Allocation Reservation.	Act 2013-241	1
460-X-23-.08	AL Historic Rehab Tax Credit 2013	For the purposes of these regulations, the affiliate <u>shall</u> mean independence for accounting purposes. The cost and expense certification <u>shall</u> include a certification by the licensed certified public accountant that the costs and expenses meet the requirements of this Program. The Commission <u>shall</u> issue a Tax Credit Certificate once it has received an appraisal of the Property after rehabilitation prepared by an independent appraiser who is a Member of the Appraisal Institute (MAI) and is a licensed real estate appraiser. A separate Tax Credit Certificate <u>shall</u> be issued for any supplemental Tax Credit Allocation Reservations that have been granted by the Commission for the Project.	Act 2013-241	3
460-X-23-.08	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> issue a Tax Credit Certificate once it has received all Application fees due and the Applicant has met all other <u>requirements</u> of these regulations.	Act 2013-241	2

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460-X-23-.09	AL Historic Rehab Tax Credit 2013	Applicants <u>shall</u> commence their plan of work and <u>shall</u> have spent no less than twenty percent (20%) of the estimated cost of qualified rehabilitation expenditures within eighteen (18) months of the date of the issuance of the letter from the Commission granting the Tax Credit Allocation Reservation [“anniversary”]. The Applicant <u>will</u> notify the Commission in writing no later than thirty (30) calendar days after the anniversary that twenty percent (20%) of the estimated cost of rehabilitation was expended by the anniversary. Failure to so notify the Commission <u>will</u> terminate the Project and the Tax Credit Allocation Reservation <u>will</u> be rescinded. The Applicant may re-apply for the Program, but the Application <u>will</u> be considered to be a new Application.	Act 2013-241	3
460-X-23-.09	AL Historic Rehab Tax Credit 2013	A Project’s completion <u>will</u> be the date that it is placed in service in accordance with these regulations. The completion date <u>must</u> occur within the timeframe specified in Part B of the application. The Applicant <u>shall</u> submit Part C of the Application in accordance with these regulations and with the appropriate cost and expense certification within thirty (30) days of completion.	Act 2013-241	2
460-X-23-.10	AL Historic Rehab Tax Credit 2013	The Alabama Department of Revenue (Department) <u>shall</u> grant a tax credit against any state tax due which is specified in the Act to an Owner holding a Tax Credit Certificate issued by the Commission, or its partners, members, or multiple owners as set forth in the portion of the Tax Credit Certificate completed by the Applicant, or one or more transferees holding a Tax Credit Certificate issued by the Department in accordance with Section 40-9F-4(e). This credit <u>shall</u> be applicable to tax due and payable to the Department by the owner, transferee, partner, or member under Title 40, chapters 16 and 18, Code of Alabama 1975, in the amount stated in the Tax Credit Certificate. The Department <u>shall</u> apply such credits claimed by the taxpayers only against the portion of such taxes retained, deposited or distributed to the State of Alabama. To receive the credit, the Owner of the completed Project, transferee, partner or member <u>will</u> file the Tax	Act 2013-241	2

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		Credit Certificate with the taxpayer’s Alabama state tax return. For the purposes of these regulations, a Project’s completion <u>will</u> be the date that it is placed in service.		
460-X-23-.10	AL Historic Rehab Tax Credit 2013	The Department <u>shall</u> have the right to audit and reassess any credit improperly obtained by the Owner.	Act 2013-241	0
460-X-23-.10	AL Historic Rehab Tax Credit 2013	The taxpayer <u>shall</u> not be entitled to claim any unused credits as a tax refund.	Act 2013-241	1
460-X-23-.10	AL Historic Rehab Tax Credit 2013	Tax credits granted to a partnership, limited liability company, or multiple Owners <u>shall</u> be passed through to the partners, members or Owners, including any not-for-profit entity which is a partner, respectively pro rata or pursuant to an executed agreement among the partners, members, or Owners who have an alternate distribution method, as indicated on the Tax Credit Certificate to be completed by the Applicant.	Act 2013-241	1
460-X-23-.10	AL Historic Rehab Tax Credit 2013	Recapture of any of the credit <u>shall</u> apply against the taxpayer who utilizes the credit, and any required adjustments to basis due to recapture <u>shall</u> be governed by Title 26, Section 50 of the Internal Revenue code.	Act 2013-241	0
460-X-23-.11	AL Historic Rehab Tax Credit 2013	Appeals <u>must</u> be requested in writing by the Applicant or duly authorized representative within thirty (30) days of the receipt by the owner or the owner's duly authorized representative of the decision being appealed. The Executive Director of the Commission or his designee <u>shall</u> determine if a hearing is necessary and if so the appeal <u>will</u> be scheduled within sixty (60) days of the request. The Executive Director or his designee <u>will</u> coordinate with the Applicant a date and time that would be mutually acceptable to both parties. All appeals <u>will</u> be held at the Alabama Historical Commission offices. The Applicant <u>will</u> have a reasonable opportunity to present information in support of its appeal. The Executive Director of the Commission or his designee <u>will</u> then have thirty (30) days to issue a decision in writing as to whether or not to grant the request made in the appeal.	Act 2013-241	3
460-X-23-.12	AL Historic Rehab Tax Credit 2013	In the year in which the Certified Rehabilitation is placed into service, the Commission <u>shall</u> provide notice of the Certified Rehabilitation to the taxing authority responsible for the assessment of ad valorem taxes, along with a copy of the appraisal provided by the Owner. Upon notification, the taxing authority	Act 2013-241	0

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		responsible for assessing ad valorem taxes <u>shall</u> complete a new assessment of ad valorem taxes for the tax year in which the building is placed in service.		
460-X-23-.12	AL Historic Rehab Tax Credit 2013	The Commission <u>shall</u> , in consultation with the department, report to the Legislature in the third year following passage of this act, and annually thereafter, on the overall economic activity, usage, and impact to the state from the substantial rehabilitation of Qualified Structures for which tax credits have been allowed.	Act 2013-241	0
460-X-23-.13	AL Historic Rehab Tax Credit 2013	The Program <u>shall</u> expire on May 15, 2016. Projects that have received a Tax Credit Allocation Reservation on or before that date will still be eligible to receive tax credits as long as the Project meets all other requirements of the Program.	Act 2013-241	0
460-X-24-.02	Fees	The Table of Fees in Appendix A <u>shall</u> be applicable to historic sites, properties and facilities owned and operated by the Alabama Historical Commission and <u>shall</u> be adhered to by The Alabama Historical Commission when collecting fees from persons or groups as indicated. There <u>will</u> be no exceptions, reductions or increases for persons or groups who make use of the agency's facilities or are admitted to the historic sites.	Ala. Code §41-9-249	0
460-X-24-.02	Fees	For the properties: Belle Mont, Fendall Hall, Gaineswood and Magnolia Grove owned by the Alabama Historical Commission, but which are operated by entities other than the Alabama Historical Commission, all fees charged to the public by such entities <u>shall</u> be posted at the site in a conspicuous place visible to the public. Posted fees charged <u>shall</u> be adhered to in a consistent and fair manner to all persons or groups who make use of the facilities or are admitted to the historic site. The Alabama Historical Commission Annual Pass <u>shall</u> be honored by such entities for standard admission to the historic site. Such entities are not required to accept the Annual Pass for discounts, special events, tours or additional services beyond a standard admission.	Ala. Code §41-9-249	0
460-X-24/Appendix A	Fees	An appraisal performed by a qualified appraiser that meets the standards of 26 U.S. Code §170(f)(11)(E)I <u>must</u> be completed prior to the donation of the easement	Ala. Code §41-9-249	1