

**223—48.3(303,404A) Eligible properties.** The following properties are eligible for the historic tax credit:

1. Property verified as listed on the National Register of Historic Places or eligible for such listing through the state historic preservation office (SHPO);
2. Property designated as a building contributing to the historic significance of a district listed on the National Register of Historic Places or eligible for such designation by being located in an area previously surveyed and evaluated as eligible for listing on the National Register of Historic Places as a historic district;
3. A property or district designated as a local landmark by a city or county ordinance; or
4. A barn constructed prior to 1937.