

NEW MEXICO HISTORIC PRESERVATION DIVISION PUBLIC RULE HEARING

NOTICE IS HEREBY GIVEN that the Department of Cultural Affairs, New Mexico Historic Preservation Division (HPD) will convene a hybrid public hearing on Friday, October 24, 2025, at 1:00 pm. Interested parties may attend in person at the HPD conference room in the Bataan Memorial Building, 407 Galisteo Street, Suite 236, Santa Fe, New Mexico 87501, or virtually by way of the following link: <https://nm-gov.zoom.us/j/81917203034?pwd=IuPQOvAkNBaA3646q7yJLhDYNBGSpf.1>. Following the hearing, HPD will consider public comments and adopt the rule.

The purpose of the hearing is to consider repealing and replacing rule 4.10.9 NMAC, Cultural Properties and Historic Preservation Credit to State Income Tax for Approved Restoration, Rehabilitation, or Preservation of Registered Cultural Properties. HPD proposes to repeal and replace the rule in order to better facilitate the effective administration of the program for the state income tax credit for the rehabilitation of cultural properties.

The statutory authority for the proposed changes to 4.10.9 NMAC is the Income Tax Act, NMSA 1978 Section 7-2-18.2.A through 7-2-18.2.H, and Corporate Income Tax Act, NMSA 1978 Section 7-2A-8.6.A through 7-2A-8.6.G, which require the historic preservation division to promulgate regulations for implementation of the acts, as well as the Cultural Properties Act, NMSA 1978 Section 18-6-8.D, which states the state historic preservation officer shall administer historic preservation tax benefit programs. HPD is considering the adoption of a new rule 4.10.9 NMAC in order to implement an appeals process for denied applications; to delineate the roles of staff and the committee in processing, reviewing, and evaluating applications; and to change the application submission deadline from 14 to 30 days prior to a committee meeting to allow for thorough review of applications.

The proposed rule is available at the HPD website, <https://nmhistoricpreservation.org>, and at the HPD office located in the Bataan Memorial Building, 407 Galisteo Street, Suite 236, Santa Fe, New Mexico 87501. To request that a copy of the proposed rule be mailed to you, submit your request in writing to the New Mexico Historic Preservation Division, 407 Galisteo Street, Suite 236, Santa Fe, New Mexico 87501 or by email to nm.shpo@dca.nm.gov.

HPD is currently accepting public comments on the proposed rule. Additionally, any person may attend the hearing to submit their comments. Written comments may be submitted by mail to New Mexico Historic Preservation Division, 407 Galisteo Street, Suite 236, Santa Fe, New Mexico 87501, or by email nm.shpo@dca.nm.gov. Written comments should be submitted for HPD's consideration no later than 10:00 am on October 24, 2025. Written comments will be posted on HPD's website.

Individuals in need of a reader, amplifier, qualified sign language interpreter or any other form of auxiliary aid or service to attend or participate in the hearing should contact HPD at 505-827-6320 or nm.shpo@dca.nm.gov at least ten business days prior to the hearing.