

IOWA DEPARTMENT OF  
CULTURAL AFFAIRS

KIM REYNOLDS, GOVERNOR  
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IOWA ARTS COUNCIL    PRODUCE IOWA    STATE HISTORICAL SOCIETY OF IOWA

CHRIS KRAMER, DIRECTOR

May 17, 2019

Holy Angels Forever of Roselle, IA  
[tsimons@win-4-u.biz](mailto:tsimons@win-4-u.biz), [russ@midwestwholesalebp.com](mailto:russ@midwestwholesalebp.com), [jrupie44@gmail.com](mailto:jrupie44@gmail.com)  
VIA EMAIL

RE: **Holy Guardian Angels Church and Cemetery Historic District, Roselle**

Dear Friends:

We are pleased to inform you that the above named property was listed in the National Register of Historic Places effective May 9, 2019.

Listing in the National Register provides the following benefits:

- Consideration in the planning for Federal, federally licensed, and federally assisted projects. Section 106 of the National Historic Preservation Act of 1966 requires Federal agencies allow the Advisory Council on Historic Preservation an opportunity to comment on projects affecting historic properties listed in the National Register. For further information please refer to 36 CFR 800.
- Eligibility for Federal tax benefits. If a property is listed in the National Register, certain Federal tax provisions may apply. The Tax Reform Act of 1986 revises the historic preservation tax incentives authorized by Congress in the Tax Reform Act of 1976, the Revenue Act of 1978, the Tax Treatment Extension Act of 1980, the Economic Recovery Tax Act of 1981, and Tax Reform Act of 1984, and as of January 1, 1987, provides for a 20 percent investment tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings. The former 15 percent and 20 percent investment Tax Credits (ITCs) for rehabilitations of older commercial buildings are combined into a single 10 percent ITC for commercial or industrial buildings built before 1936. The Tax Treatment Extension Act of 1980 provides Federal tax deductions for charitable contributions for conservation purposes of partial interests in historically important land areas or structures. For further information please refer to 36 CFR 67 and Treasury Regulation Sections 1.48-12 (ITCs) and 1.170A-14 (charitable contributions).
- Consideration of historic values in the decision to issue a surface coal mining permit where coal is located, in accord with the Surface Mining and Control Act of 1977. For further information, please refer to 30 CFR 700 et seq.
- Qualification for Federal and State grants for historic preservation when funds are available.
- Eligibility for State Tax Credits for rehabilitation. Properties listed on the National Register, eligible for listing on the National Register or Barns constructed before 1934 are eligible to apply for a 25 percent state tax credit for rehabilitation. The cost of a 24-month qualified rehabilitation project would exceed either \$25,000 or 25 percent of the fair market value for a residential property or barn less the land before rehabilitation - whichever is less. For commercial properties, the rehabilitation project would exceed 50 percent of the assessed value of the property less the land before rehabilitation - whichever



COPY

OFFICE OF THE BISHOP

March 18, 2019

Ms. Laura Sadowsky  
State Historian and National Register Coordinator  
State Historical Building  
600 E. Locust Street  
Des Moines IA 50319-1006

RE: Holy Guardian Angels Church and Cemetery Historic District

Dear Ms. Sadowsky,

As a follow up to my letter rescinding the 2004 objection to the listing of Holy Guardian Angels Church on the National Register of Historic Places, I wanted to clarify my position regarding the use of preservation funding.

It is my understanding that preservation projects for properties on the Register must be approved by the property owner. Ownership of all Catholic church properties belongs to the Diocese of Sioux City, including that of Holy Guardian Angels Church in Roselle. For that reason, the bishop of the diocese must be the sole signatory on all applications for preservation funding.

I appreciate your cooperation in this regard, along with those in Roselle who have promoted the church's listing in the National Register of Historic Places.

Your brother in Christ,

*R. Walker Nickless*

Most Reverend R. Walker Nickless  
Bishop of Sioux City

cc: Very Reverend Mark J. Stoll, V.F.  
Tom and Patty Simons  
Russ Riesenber



STATE OF Iowa, COUNTY OF Woodbury

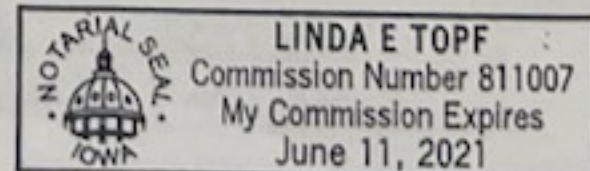
On this day, personally appeared before me R. Walker Nickless to me known to be the person(s) described in and who executed the within and foregoing instrument, and acknowledged that he/she signed the same as his/her voluntary act and deed, for the uses and purposes therein mentioned.

Witness my hand and official seal hereto affixed this 18 day of March, 2019.

*Linda E Topf*

Notary Public in and for the State of Iowa

My commission expires June 11, 2021

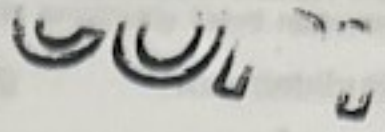


DIOCESE OF SIOUX CITY

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United States Department of the Interior  
National Park Service

#04001424



### National Register of Historic Places Registration Form

This form is for use in nominating or requesting determinations for individual properties and districts. See instructions in *How to Complete the National Register of Historic Places Registration Form* (National Register Bulletin 16A). Complete each item by marking "x" in the appropriate box or by entering the information requested. If an item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, architectural classification, materials, and areas of significance, enter only categories and subcategories from the instructions. Place additional entries and narrative items on continuation sheets (NPS Form 10-900a). Use a typewriter, word processor, or computer, to complete all items.

#### 1. Name of Property

historic name Holy Guardian Angels Church and Cemetery Historic District

other names/site number \_\_\_\_\_

#### 2. Location

street & number Corner of Jade Ave. & 245th St. (Co. E46) N/A  not for publication

city or town Roselle N/A  vicinity

state Iowa code IA county Carroll code 027 zip code 51401

#### 3. State/Federal Agency Certification

As the designated authority under the National Historic Preservation Act, as amended, I hereby certify that this  nomination request for determination of eligibility meets the documentation standards for registering properties in the National Register of Historic Places and meets the procedural and professional requirements set forth in 36 CFR Part 60. In my opinion, the property  meets  does not meet the National Register criteria. I recommend that this property be considered significant  nationally  statewide  locally. ( See continuation sheet for additional comments.)

Howell G. Sike November 16, 2004  
Signature of certifying official/Title Date

**STATE HISTORICAL SOCIETY OF IOWA**

State or Federal Agency or Tribal government

In my opinion, the property  meets  does not meet the National Register criteria. ( See continuation sheet for additional comments.)

\_\_\_\_\_  
Signature of commenting official/Title Date

State or Federal agency and bureau

#### 4. National Park Service Certification

I hereby certify that the property is:

- entered in the National Register.  
 See continuation sheet.
- determined eligible for the National Register  
 See continuation sheet.
- determined not eligible for the National Register.
- removed from the National Register.
- other, (explain:)

Signature of the Keeper

Date of Action

\_\_\_\_\_

\_\_\_\_\_

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