

# 2018

# NORTH CAROLINA

A View of Historic Preservation Across the State



NORTH  
CAROLINA  
DEPARTMENT OF  
**NATURAL &  
CULTURAL**  
RESOURCES

# NORTH CAROLINA

2018

## A View of Historic Preservation Across the State

Prepared by the  
North Carolina State Historic  
Preservation Office,  
North Carolina Department of  
Natural and Cultural Resources



**This year's cover photos illustrate the place-**making and economic development power of historic tax credit projects to draw businesses, customers, and residents to historic buildings in North Carolina communities.

Cover Photo Top:

*Oneida Cotton Mills* (Graham, Alamance County) was Graham's first cotton mill. This \$14 million project transformed the complex into a vibrant workforce housing community.

Cover Photo Middle:

*Whisnant Hosiery Mills/Moretz Mills* (Hickory, Catawba County) was a hosiery mill from 1929 to 2011. After a \$12.7 million private investment, the mill is now a dynamic mixed-use facility with a restaurant, banquet venue, day spa, fitness center, offices, and showroom.

Cover Photo Bottom:

*Oneida Cotton Mills* (Graham, Alamance County) held its Grand Opening Ribbon Cutting and Open House Reception on September 19, 2017, with numerous dignitaries in attendance.

This publication was financed with federal historic preservation funds from the National Park Service, U. S. Department of the Interior. However, the contents and opinions do not necessarily reflect the views or policies of the U. S. Department of the Interior, nor does the mention of trade names or commercial products constitute an endorsement or recommendation by the U. S. Department of the Interior.

Published February 2018

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[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)



# Historic Preservation in North Carolina: Outreach, Impact, and Value

## How we help North Carolina

Authorized by the National Historic Preservation Act of 1966 ("Act"), the North Carolina State Historic Preservation Office (HPO) is the official state agency for historic preservation in North Carolina. We work in cooperation with the National Park Service and multitudes of private and public partners to accomplish the Act's purposes as well as state statutory mandates.

**Our mission** To help the state's citizens, private organizations, and public agencies **identify, protect, and enhance North Carolina's historic resources and** communities through a coordinated program of incentives and technical assistance for today and future generations.

**Identify** The HPO identifies historic places through a comprehensive architectural survey program. Since 1966, over 115,000 historic buildings, neighborhoods, and sites have been identified in North Carolina. They represent over 3,000 listings in the National Register of Historic Places (including more than 77,000 "contributing" resources in over 560 historic districts and over 2,400 individual listings), the nation's official list of buildings, structures, objects, sites, and districts worthy of preservation for their significance in American history, architecture, archaeology, and culture. The National Register program plays a vital role **in the state's economic** development as eligibility for state and federal historic rehabilitation tax credits is limited to listed properties.

**Enhance** The HPO administers the federal and state historic rehabilitation tax credit programs, redevelopment and reuse incentives that since 1976 have brought \$2.571 billion of private investment into North Carolina communities, boosting local economies and creating construction phase and post-construction permanent jobs while preserving our state's priceless historic character. Historic rehabilitation projects have taken place in **90 of North Carolina's 100 counties.**

North Carolina was #4  
in the US in the number  
of completed, certified  
historic tax credit  
projects in the decade  
FY 2003-2012.

(Source: National Park  
Service's 35th Anniversary  
Report of the Federal Tax  
Incentives.)

*From L to R: (1) Heilig-Levine block, circa 1875, downtown Raleigh, a historic rehabilitation tax credit project, representing \$ 13.6 million in private investment; (2) Traditional building educational workshop in Edenton, funded by a federal CLG grant; (3) Leslie-Taylor House, circa 1879, Vass vicinity, Moore County, NC, individually listed in the National Register of Historic Places.*

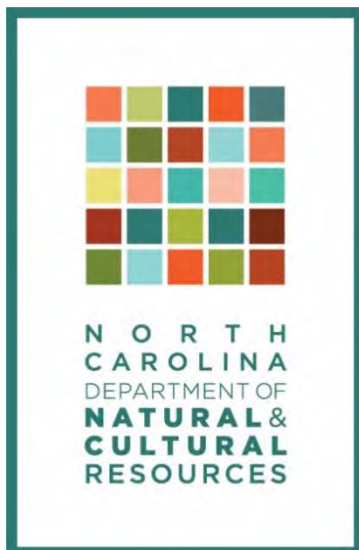
**Protect** Under federal and state environmental review responsibilities assigned to us by law, the HPO processes over 3,000 applications a year for federally- and state-aided actions that may affect historic properties and archaeological sites throughout North Carolina. Through an email-based, streamlined submission and review process, the HPO provides timely service to state and local agencies as well as private businesses seeking federal and state assistance.

**Local Preservation Program Assistance** Over 100 North Carolina communities voluntarily sponsor local historic preservation programs and enjoy HPO technical support and assistance, including regular training for local historic preservation commissioners and staff. 51 of these communities have earned federal Certified Local Government (CLG) status and are eligible for federally-funded preservation grants through the HPO.

**Competitive Grant Program** 10% of the federal Historic Preservation Fund allocation for North Carolina is reserved for this grant program and returned to North Carolina communities with active local preservation programs. Examples of grant projects include educational workshops, local preservation plans, and National Register nominations (leading to eligibility for the historic rehabilitation tax credit incentives).

**Preservation Extension Service** The HPO's Restoration and Tax Credits Services Branch provides technical advice for restorations, rehabilitations, and building maintenance to owners of historic buildings at no cost or obligation. A building does not need to be listed in the National Register of Historic Places or have any special historic designation to be eligible for this service. We provide expedited and on-site assistance to historic property owners following natural disasters and fires.

**From Murphy to Manteo** The HPO ensures statewide service coverage for all 100 North Carolina counties with staff stationed in Raleigh at the State Archives and History Building and in regional offices in Greenville for the 27 easternmost counties and at DCR's Western Office in Asheville for the 25 westernmost counties.



Visit us at: <http://www.hpo.ncdcr.gov>

For more information, contact Michele Patterson-McCabe, Grants Coordinator,  
[michele.patterson.mccabe@ncdcr.gov](mailto:michele.patterson.mccabe@ncdcr.gov),  
(919) 807-6582

HPOWEB, the award-winning web-based GIS application of historic resources in North Carolina, is available at: <http://gis.ncdcr.gov/hpoweb/>.

Figures are current through December 31, 2017.

# HISTORIC PRESERVATION TAX CREDITS: *Making a Difference in North Carolina*

Historic preservation in NC provides jobs, bolsters the tax base, and utilizes existing **buildings and infrastructure while preserving the state's priceless historic character.**

Rehabilitation of North Carolina's historic buildings increased dramatically following the 1998 expansion of the state tax credit for historic structure rehabilitation. Since 1998, under the new state credits that also enhanced the existing federal credit, 2,995 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of \$2.289 billion have been completed. From the inception of the federal program in 1976 through 1997, 670 projects were completed with \$282.24 million in rehabilitation costs.

*Since 1976, rehabilitation tax credits have encouraged \$2.571 billion of private investment in North Carolina's historic buildings.*

*Historic preservation creates jobs, generates income, and stimulates tax revenue in North Carolina.*

North Carolina has been one of 35 states (of 43 with a state income tax) that offers the "open to all" incentive of a state piggyback historic tax credit in addition to the federal credit. North Carolina was #4 in the nation in the number of completed historic rehabilitation tax credit projects according to a 10-year look at state-by-state certified project activity for federal fiscal years 2003-2012. (National Park Service, *35th Anniversary Report of the Federal Tax Incentives for Rehabilitating Historic Buildings*.)

From 1978 to 2016 nationwide, \$131.8 billion in historic tax credit related rehabilitation investment (adjusted for inflation) created 2.44 million jobs and \$144.9 billion in GDP, 29% in the construction sector. (National Park Service, *FY 2016 Annual Report on the Economic Impact of the Federal Historic Tax Credit*.) Likewise, during the recent recession, the federal tax credits remained a strong catalyst for job creation and economic growth in older communities.

**Reuse of North Carolina's existing structures supports both historic preservation and environmental sustainability principles and makes good economic sense.**

In addition to the powerful economic benefits of historic preservation, the historic rehabilitation tax credits encourage the reuse of existing buildings, reducing the need to expand public services and infrastructure and thereby saving taxpayers' dollars. Historic structures such as schools, textile mills, and tobacco warehouses continue to be reclaimed for housing, retail, and office uses.

The federal and North Carolina rehabilitation tax credits help citizens preserve and care for their communities. With the aid of the historic tax credits, historic preservation serves to return a sense of pride and optimism to communities large and small, rural and urban across the state.

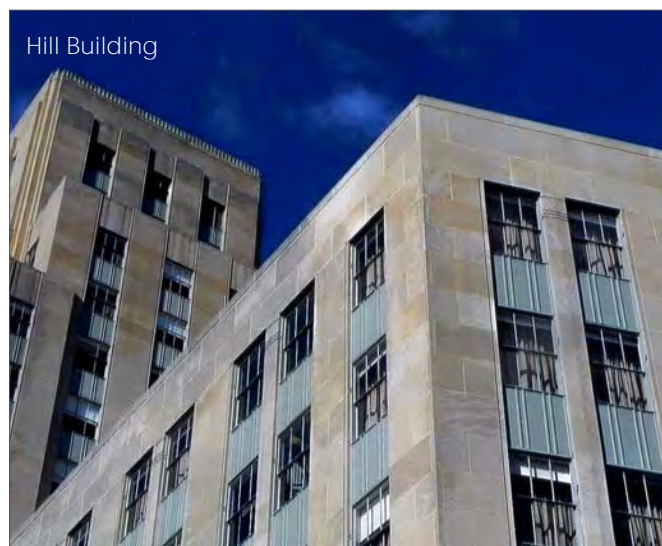


*Entire neighborhoods, towns, and cities benefit from these incentives. Historic rehabilitation projects have occurred in 90 of North Carolina's 100 counties.*

December 31, 2017  
[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)

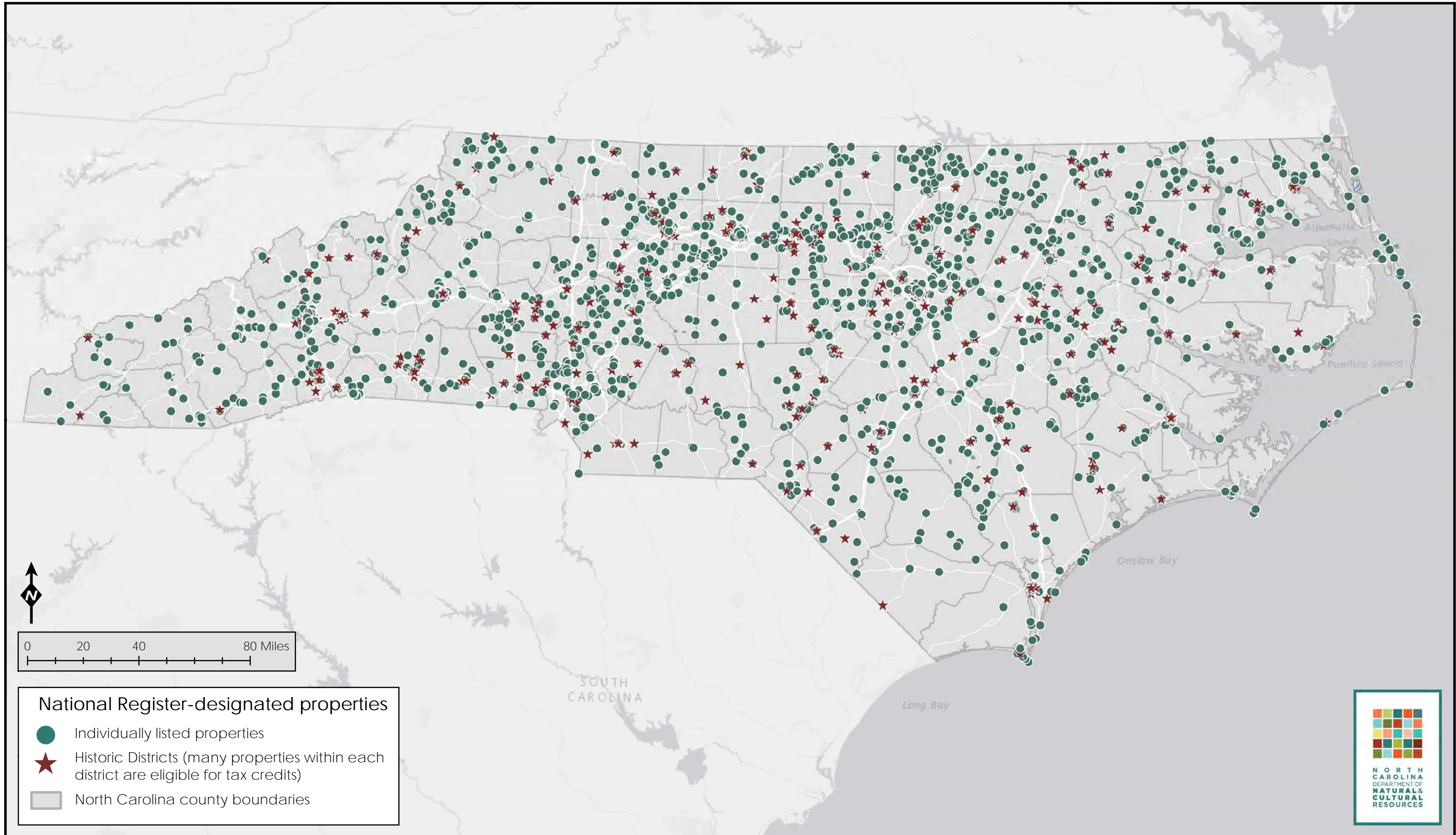
# TOP 11 Historic Tax Credit Projects Completed in NC

	PROJECT	LOCATION	INVESTMENT
1	R. J. Reynolds Tobacco Company Tobacco Factories 90 and 91 (Project I)	Winston-Salem	\$220,446,801
2	American Tobacco Company	Durham	\$167,430,704
3	R. J. Reynolds Tobacco Company Tobacco Factory 60 (Project IIa) <i>Bailey Power Plant (Project IIb, proposed additional project currently underway)</i>	Winston-Salem	\$98,380,162
4	Liggett & Myers Tobacco Company	Durham	\$81,835,865
5	R. J. Reynolds Tobacco Company Tobacco Factory 64	Winston-Salem	\$43,596,237
6	Loray Mill (Project I)	Gastonia	\$41,500,000
	<i>Loray Mill (Project II, proposed additional project currently underway)</i>	<i>Gastonia</i>	<i>\$24,500,000</i>
7	P. H. Hanes Knitting Company Three-building Complex	Winston-Salem	\$41,404,336
8	Hill Building	Durham	\$38,000,000
9	Reynolds Building	Winston-Salem	\$37,000,000
10	Revolution Cotton Mill (Phases 1-5 of 9)	Greensboro	\$34,203,897
11	Chatham Manufacturing Company/ Western Electric Plant	Winston-Salem	\$31,600,000

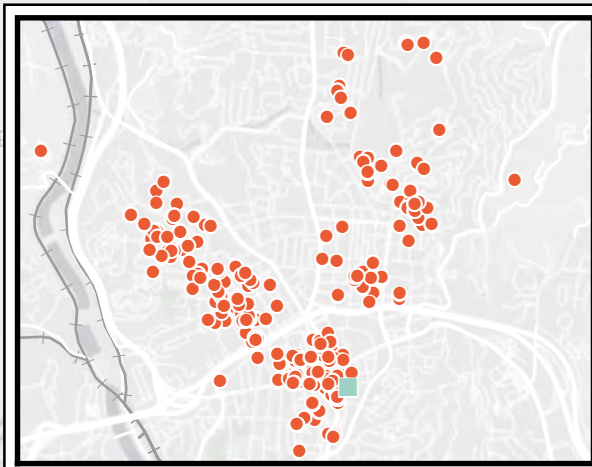


December 31, 2017  
[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)

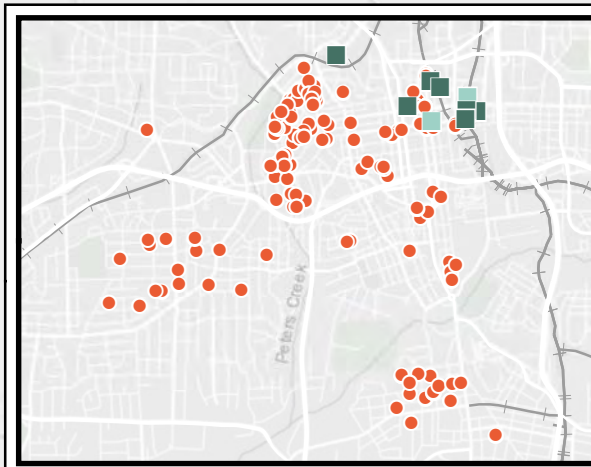
# National Register-designated properties eligible for tax credits (as of January 1, 2018)



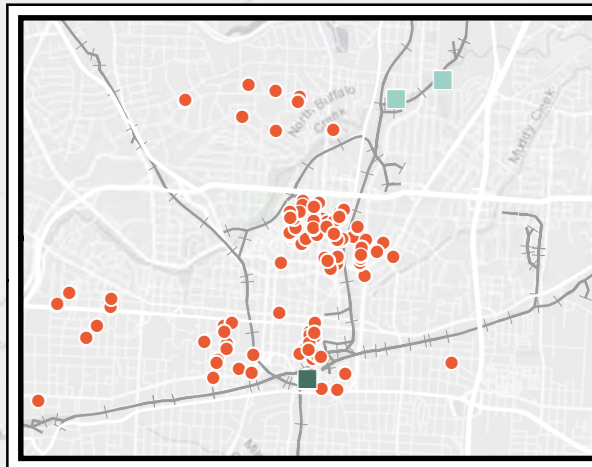
# Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2018)



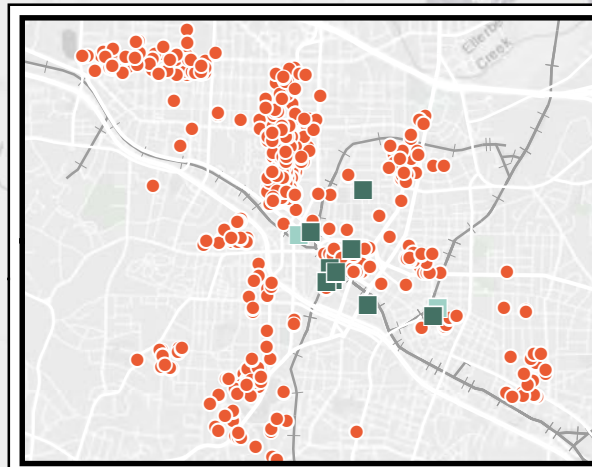
Asheville



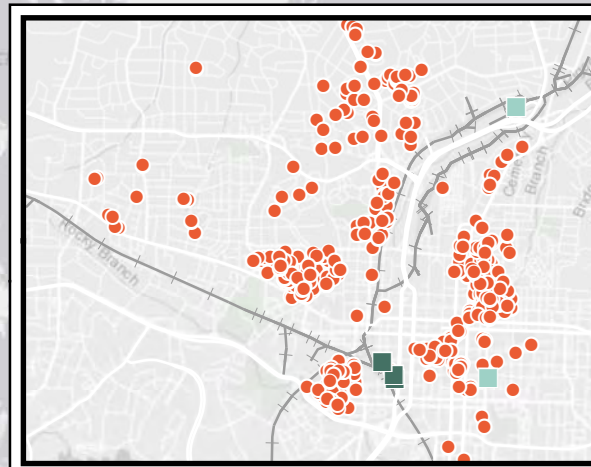
Winston-Salem



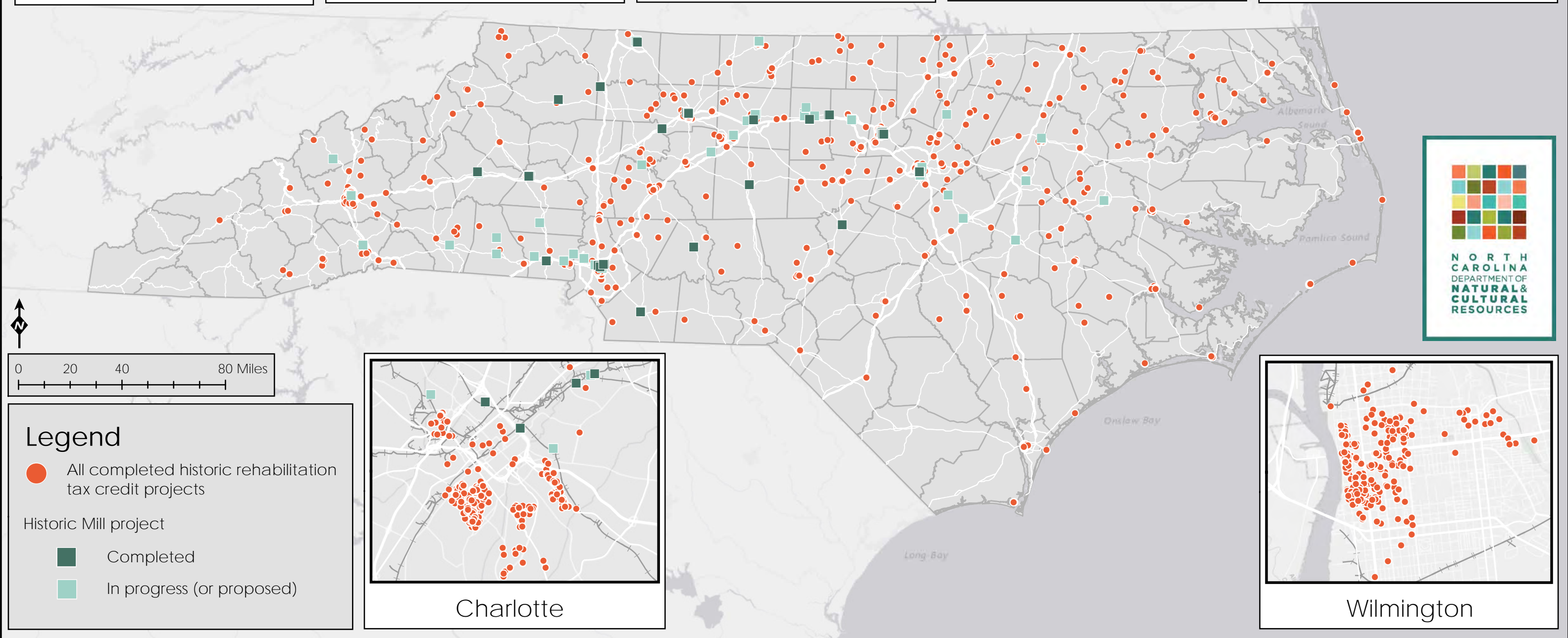
Greensboro



Durham



Raleigh



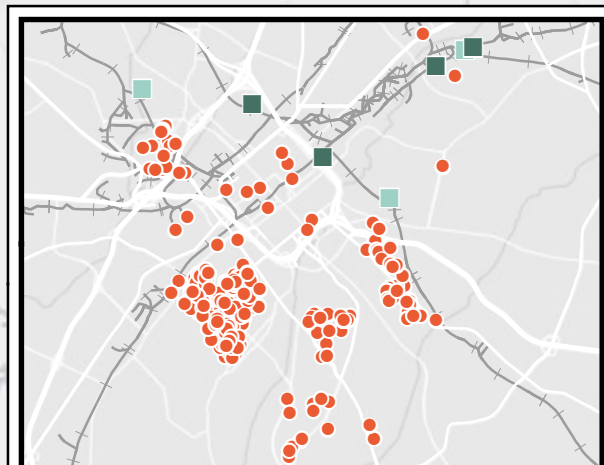
## Legend

● All completed historic rehabilitation tax credit projects

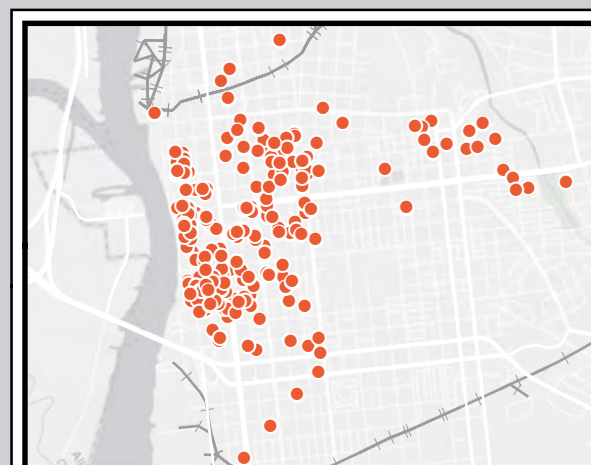
Historic Mill project

■ Completed

■ In progress (or proposed)



Charlotte



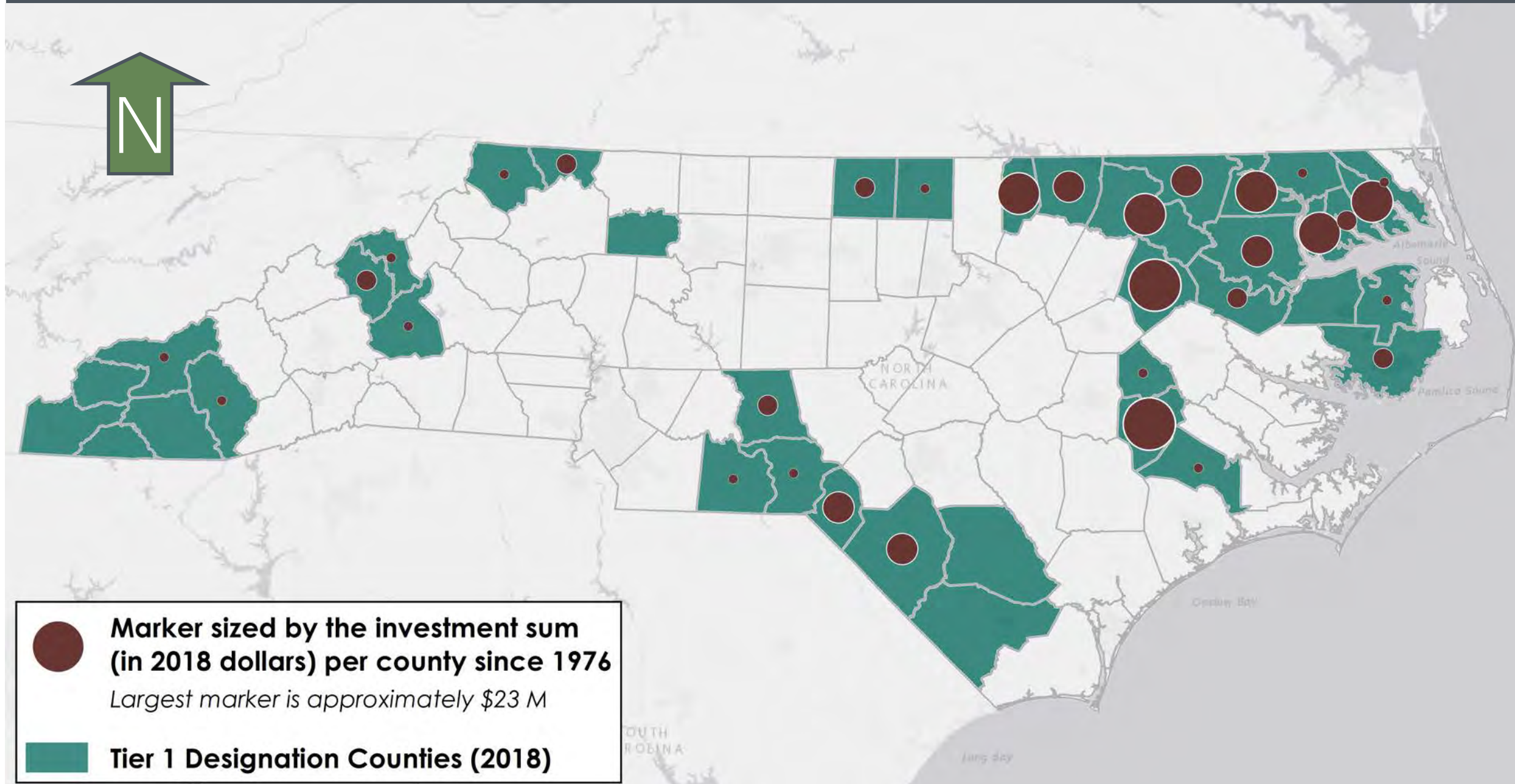
Wilmington



# SPOTLIGHT

# N.C. TIER 1

Income-producing historic tax credits yield a wide variety of projects across the state. In the over forty-year history of the program (1976-2017), credits have spurred 179 projects in counties currently designated Tier 1 development areas. These projects include lodging, restaurants, retail, and special event venues, creating local jobs in both construction and small business management.



Tar Heel Chevrolet  
Roxboro / Person Co.



Trenton Masonic Building  
Trenton / Jones Co.



Lowry-Chesson Bldg.  
Elizabeth City / Pasquotank Co.



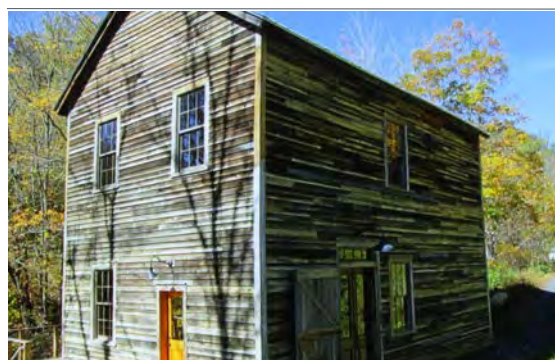
Fryemont Inn  
Bryson City / Swain Co.



Booker T. Theater  
Rocky Mount / Edgecombe Co.



Armanda Johnson House  
Edenton / Chowan Co.



Clark-Miller Grist Mill  
Lansing / Ashe Co.



Milton State Bank  
Milton / Caswell Co.



State Historic Preservation Office  
[gis.ncdcr.gov/hpweb](http://gis.ncdcr.gov/hpweb)  
February 2018

**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
100 NORTH CAROLINA COUNTIES**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income-producing Tax Credit Projects since 1976</i>	<i>Income-producing Amount of Eligible Investment</i>	<i>Non-income-producing Tax Credit Projects since 1998</i>	<i>Non-income-producing Amount of Eligible Investment</i>
Alamance	\$77,910	68	15	\$69,212,938	31	\$3,581,792
Alexander	\$3,500	1	0	0	0	0
Alleghany	\$5,200	10	1	\$1,096,206	0	0
Anson	\$17,000	7	1	\$19,000	0	0
Ashe	\$43,000	26	3	\$365,000	1	\$161,837
Avery	0	12	4	\$2,384,491	0	0
Beaufort	\$185,750	18	37	\$7,729,627	15	\$1,796,069
Bertie	\$14,000	23	3	\$2,993,213	5	\$796,199
Bladen	0	13	0	0	0	0
Brunswick	\$61,450	15	2	\$159,558	1	\$44,450
Buncombe	\$275,204	121	183	\$156,331,724	120	\$24,561,227
Burke	\$111,550	40	9	\$17,477,870	1	\$346,258
Cabarrus	\$76,265	28	7	\$14,233,224	36	\$5,277,125
Caldwell	\$91,000	19	2	\$3,690,015	1	\$155,242
Camden	\$1,525	7	1	\$61,480	0	0
Carteret	\$103,314	16	12	\$2,074,342	5	\$399,931
Caswell	\$31,250	23	7	\$1,107,241	3	\$381,000
Catawba	\$78,715	65	11	\$31,973,320	17	\$1,644,517
Chatham	\$28,083	56	7	\$2,487,016	9	\$1,109,967
Cherokee	\$15,650	11	0	0	0	0
Chowan	\$96,740	26	36	\$8,603,812	36	\$6,802,050
Clay	0	4	0	0	0	0
Cleveland	\$42,833	28	17	\$9,037,314	11	\$1,302,616
Columbus	\$7,000	6	0	0	0	0
Craven	\$202,444	57	74	\$13,971,862	32	\$3,661,408
Cumberland	\$92,813	72	18	\$24,998,408	0	0
Currituck	\$45,662	13	0	0	0	0
Dare	\$48,065	33	6	\$2,024,359	5	\$802,262
Davidson	\$52,002	55	5	\$4,949,148	2	\$235,749
Davie	\$4,800	20	4	\$8,270,411	2	\$470,769
Duplin	\$33,000	20	3	\$567,530	2	\$191,490
Durham	\$286,620	86	100	\$455,433,567	384	\$54,485,624
Edgecombe	\$66,072	38	30	\$13,227,313	14	\$929,245
Forsyth	\$301,085	107	65	\$555,182,904	146	\$18,703,288
Franklin	\$45,967	39	7	\$771,666	12	\$1,534,659
Gaston	\$144,437	33	11	\$66,292,136	11	\$1,732,650
Gates	\$18,673	10	1	\$166,745	0	0

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income-producing Tax Credit Projects since 1976</i>	<i>Income-producing Amount of Eligible Investment</i>	<i>Non-income-producing Tax Credit Projects since 1998</i>	<i>Non-income-producing Amount of Eligible Investment</i>
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<b>Graham</b>	\$4,000	7	0	0	0	0
<b>Granville</b>	\$78,512	46	4	\$1,559,880	10	\$1,240,988
<b>Greene</b>	\$17,675	12	1	\$285,610	2	\$147,000
<b>Guilford</b>	\$217,334	114	60	\$112,378,232	96	\$16,289,991
<b>Halifax</b>	\$23,900	41	10	\$9,135,086	6	\$309,248
<b>Harnett</b>	\$67,500	17	3	\$6,852,758	0	0
<b>Haywood</b>	\$38,400	25	3	\$773,367	2	\$358,600
<b>Henderson</b>	\$47,830	39	11	\$4,133,479	16	\$2,182,822
<b>Hertford</b>	\$85,000	33	3	\$6,921,972	2	\$392,935
<b>Hoke</b>	0	5	0	0	0	0
<b>Hyde</b>	\$121,570	10	5	\$804,944	2	\$226,995
<b>Iredell</b>	\$103,350	48	20	\$12,563,782	9	\$1,483,405
<b>Jackson</b>	\$18,000	20	1	\$74,500	0	0
<b>Johnston</b>	\$5,896	36	14	\$6,550,412	2	\$313,500
<b>Jones</b>	\$14,000	8	1	\$284,325	1	\$57,624
<b>Lee</b>	\$36,104	17	11	\$18,044,218	9	\$798,334
<b>Lenoir</b>	\$40,613	32	13	\$17,600,938	1	\$45,000
<b>Lincoln</b>	\$34,011	33	1	\$70,000	0	0
<b>Macon</b>	\$25,650	25	0	0	0	0
<b>Madison</b>	0	16	6	\$4,339,909	0	0
<b>Martin</b>	\$34,800	28	5	\$559,992	3	\$598,731
<b>McDowell</b>	\$18,500	15	2	\$335,349	0	0
<b>Mecklenburg</b>	\$201,912	106	63	\$140,779,317	294	\$46,410,014
<b>Mitchell</b>	0	9	1	\$300,000	0	0
<b>Montgomery</b>	0	7	2	\$882,572	0	0
<b>Moore</b>	\$49,050	30	12	\$21,105,077	11	\$2,633,703
<b>Nash</b>	\$51,000	31	12	\$30,323,762	13	\$1,503,132
<b>New Hanover</b>	\$413,573	28	159	\$37,366,754	71	\$12,516,798
<b>Northampton</b>	\$8,500	18	1	\$1,608,368	4	\$380,350
<b>Onslow</b>	\$20,960	15	0	0	4	\$1,325,083
<b>Orange</b>	\$278,090	51	23	\$13,762,580	62	\$14,986,090
<b>Pamlico</b>	\$10,000	1	1	\$99,000	0	0
<b>Pasquotank</b>	\$24,781	12	11	\$6,761,775	4	\$576,206
<b>Pender</b>	\$8,000	16	1	\$97,068	1	\$88,500
<b>Perquimans</b>	\$57,552	18	4	\$954,067	3	\$359,301
<b>Person</b>	\$1,320	12	6	\$1,629,873	2	\$651,590
<b>Pitt</b>	\$93,120	32	17	\$11,083,987	17	\$4,598,676
<b>Polk</b>	\$18,779	23	2	\$811,594	1	\$107,467
<b>Randolph</b>	\$7,000	21	5	\$14,895,939	0	0
<b>Richmond</b>	\$71,300	18	2	\$265,025	0	0
<b>Robeson</b>	\$63,218	24	1	\$1,733,000	1	\$35,000
<b>Rockingham</b>	\$67,412	46	7	\$16,302,453	8	\$426,088
<b>Rowan</b>	\$458,474	66	87	\$33,672,747	59	\$10,056,054
<b>Rutherford</b>	\$28,345	28	7	\$1,601,575	2	\$240,709
<b>Sampson</b>	\$24,018	50	5	\$1,086,153	3	\$189,048

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income-producing Tax Credit Projects since 1976</i>	<i>Income-producing Amount of Eligible Investment</i>	<i>Non-income-producing Tax Credit Projects since 1998</i>	<i>Non-income-producing Amount of Eligible Investment</i>
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<b>Scotland</b>	\$24,783	16	2	\$4,184,580	0	0
<b>Stanly</b>	\$10,000	16	5	\$10,210,118	4	\$772,443
<b>Stokes</b>	\$6,600	15	0	0	2	\$274,324
<b>Surry</b>	\$111,709	22	20	\$19,290,122	36	\$6,306,021
<b>Swain</b>	\$22,000	11	1	\$106,570	0	0
<b>Transylvania</b>	\$127,590	21	3	\$2,034,744	3	\$730,803
<b>Tyrrell</b>	\$10,075	3	1	\$65,238	0	0
<b>Union</b>	\$49,900	13	10	\$7,619,731	5	\$501,156
<b>Vance</b>	\$9,800	22	16	\$7,138,111	4	\$476,902
<b>Wake</b>	\$522,111	219	131	\$143,030,692	423	\$52,029,864
<b>Warren</b>	\$29,750	25	4	\$2,400,110	2	\$316,100
<b>Washington</b>	\$36,500	10	0	0	0	0
<b>Watauga</b>	\$43,554	22	2	\$1,388,580	3	\$203,113
<b>Wayne</b>	\$26,175	17	17	\$6,451,148	12	\$1,500,363
<b>Wilkes</b>	\$7,900	23	5	\$9,715,929	3	\$5,972,965
<b>Wilson</b>	\$67,946	28	28	\$16,774,458	9	\$1,064,418
<b>Yadkin</b>	\$78,625	8	0	0	3	\$560,360
<b>Yancey</b>	\$6,200	8	3	\$699,989	0	0
<i>Multiple</i>	<i>\$134,683</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>TOTALS</b>	<b>\$7,023,529</b>	<b>3014</b>	<b>1533</b>	<b>\$2,248,394,999</b>	<b>2132</b>	<b>\$323,345,237</b>

# SPOTLIGHT TAX CREDIT PROJECTS



Photo by Kate Medley, *New York Times*

## JACK TAR MOTOR LODGE

Durham

Classic mid-century motor lodge in Downtown Durham Historic District now boutique hotel

Rehabilitated 2014-2017 with a private investment rehabilitation cost of \$15.5 million



BEFORE



HISTORIC PHOTO

Original 1962 portion by (Durham) *Herald - Sun*

## WALSTON LIVERY STABLE

Wilson



AFTER

1934 livery stable in the Wilson Central Business - Tobacco Warehouse Historic District now a brewery and taproom

Rehabilitated 2015-2016 with a private investment rehabilitation cost of \$550,000.



BEFORE

## New Listing National Register of Historic Places

LITTLE RIVER HIGH SCHOOL  
Bahama, Durham County

Little River High School, constructed in several phases between 1939 and 1957, is a consolidation era school that was constructed in northern Durham County to serve African American children in grades one through twelve. It is significant for education, African American heritage, and architecture.

**NOW ELIGIBLE** for historic tax credits



## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 1

January 2018

Historic Preservation Tax Incentives within District 1

682 Projects  
\$594,592,218 Investment\*

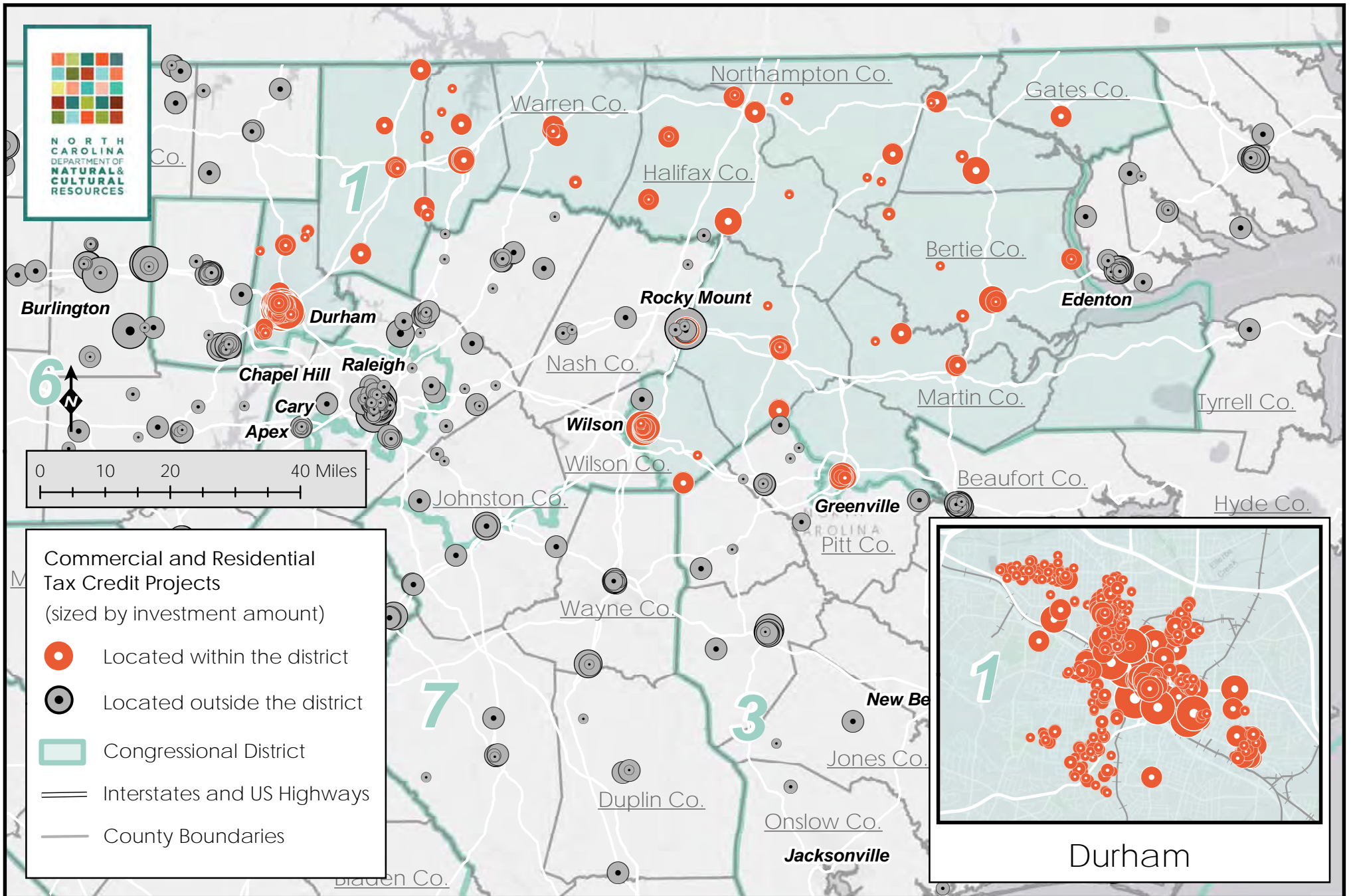
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



Dr. Kevin Cherry // SHPO  
Ramona M. Bartos // Deputy SHPO  
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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 1**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Bertie</b>	\$14,000	23	3	\$2,993,213	5	\$796,199
<b>Durham</b>	\$286,620	86	100	\$455,433,567	384	\$54,485,624
<b>Edgecombe</b>	\$66,072	38	30	\$13,227,313	14	\$929,245
<b>Gates</b>	\$18,673	10	1	\$166,745	0	0
<b>Granville</b>	\$78,512	46	4	\$1,559,880	10	\$1,240,988
<b>Halifax</b>	\$23,900	41	10	\$9,135,086	6	\$309,248
<b>Hertford</b>	\$85,000	33	3	\$6,921,972	2	\$392,935
<b>Martin</b>	\$34,800	28	5	\$559,992	3	\$598,731
<b>Northampton</b>	\$8,500	18	1	\$1,608,368	4	\$380,350
<b>Pitt</b>	\$93,120	32	17	\$11,083,987	17	\$4,598,676
<b>Vance</b>	\$9,800	22	16	\$7,138,111	4	\$476,902
<b>Warren</b>	\$29,750	25	4	\$2,400,110	2	\$316,100
<b>Washington</b>	\$36,500	10	0	0	0	0
<b>Wilson</b>	\$67,946	28	28	\$16,774,458	9	\$1,064,418
<b>TOTALS</b>	<b>\$853,193</b>	<b>440</b>	<b>222</b>	<b>\$529,002,802</b>	<b>460</b>	<b>\$65,589,416</b>

# SPOTLIGHT TAX CREDIT PROJECTS

## HARNETT COUNTY TRAINING SCHOOL Dunn, Harnett County



Five-building school complex constructed between 1922 and 1956 for African American students through Julius Rosenwald Fund

Creative public-private partnership has repurposed the complex as an affordable senior housing community with recreational, educational, and social venues including 37 apartments, Dunn Police Athletic League, and Central Carolina Community College.

Rehabilitated 2014-2105 with a private investment rehabilitation cost of \$7,872,000

## New Listing National Register of Historic Places

### ERWIN COMMERCIAL HISTORIC DISTRICT Harnett County

With its 13 brick commercial buildings erected in the early to mid-20th century, the district chronicles Erwin's early history, beginning with its founding in 1903 for Erwin Cotton Mills. A location near the Cape Fear River and the surrounding abundant fields of cotton ensured the growth and development of the town.



# NC DISTRICT 2

January 2018

Historic Preservation Tax Incentives within District 2

654 Projects  
\$260,749,321 Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



## PRINCE'S DEPARTMENT STORE BUILDING Dunn, Harnett County



1930s department store in Dunn Commercial Historic District retains commercial use on first floor while second floor converted into four market-rate apartments.

Rehabilitated 2014-2017 with a private investment rehabilitation cost of \$798,000.

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.

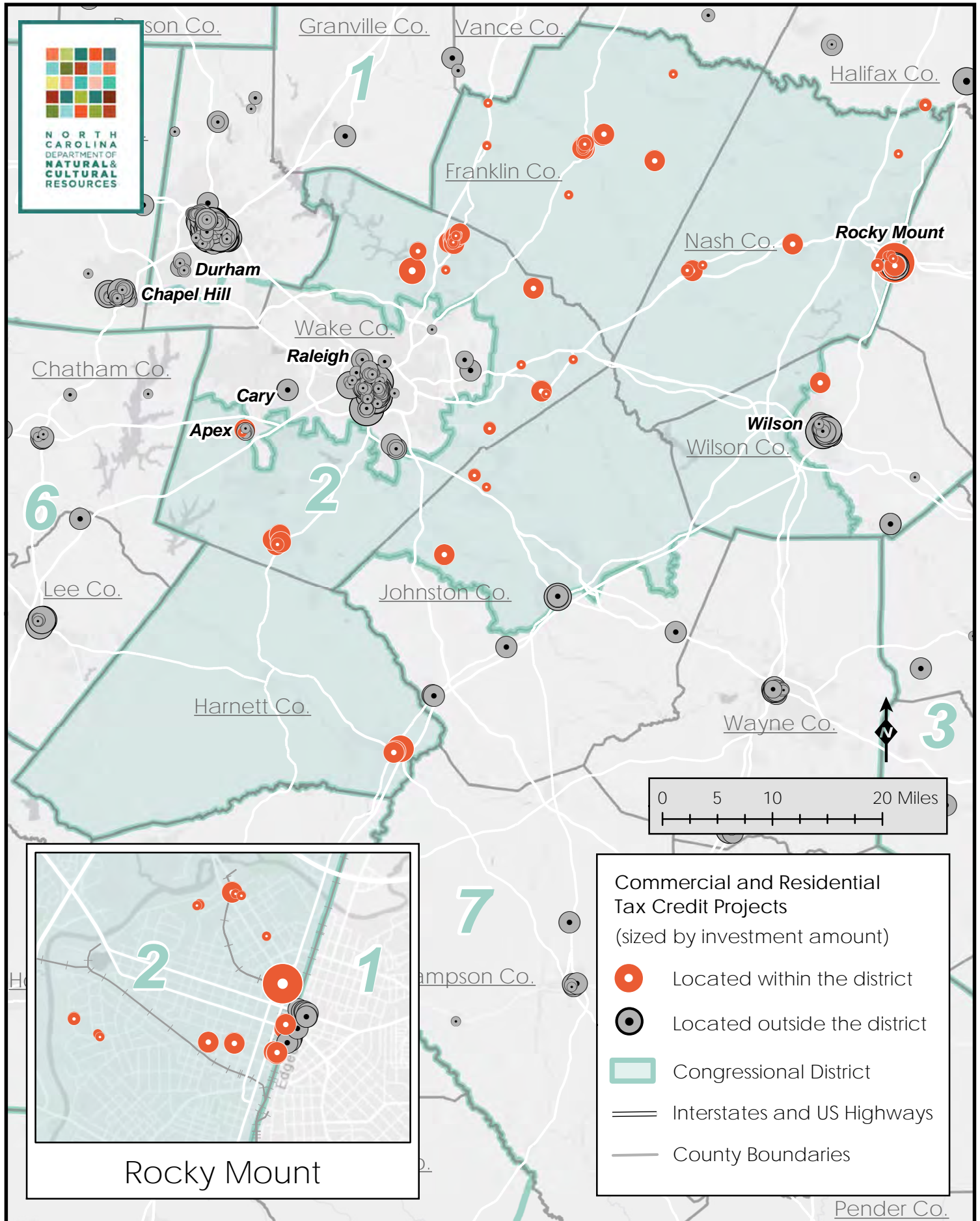


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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 2**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Franklin</b>	\$45,967	39	7	\$771,666	12	\$1,534,659
<b>Harnett</b>	\$67,500	17	3	\$6,852,758	0	0
<b>Johnston</b>	\$5,896	36	14	\$6,550,412	2	\$313,500
<b>Nash</b>	\$51,000	31	12	\$30,323,762	13	\$1,503,132
<b>Wake</b>	\$522,111	219	131	\$143,030,692	423	\$52,029,864
<b>Wilson</b>	\$67,946	28	28	\$16,774,458	9	\$1,064,418
<b>TOTALS</b>	<b>\$760,420</b>	<b>370</b>	<b>195</b>	<b>\$204,303,748</b>	<b>459</b>	<b>\$56,445,573</b>

# SPOTLIGHT TAX CREDIT PROJECTS

## ARMANDA JOHNSON HOUSE Edenton, Chowan County



AFTER

Rare 1897 African American mill house in Edenton Historic District continues use as a single-family rental residence.

Rehabilitated 2017 with a private investment rehabilitation cost of \$19,000

BEFORE



## New Listing National Register of Historic Places

### IMPERIAL TOBACCO COMPANY OFFICE BUILDING Kinston, Lenoir County

The Imperial Tobacco Company Office Building, constructed ca. 1925 as part of a larger tobacco processing facility, is significant as an exuberant example of early twentieth-century, Medieval- and classical-inspired eclectic industrial architecture. It was built during the company's expansion into several North Carolina cities during the 1910s and 1920s.



now eligible for historic tax credits

Early 20<sup>th</sup>-century commercial building in Kinston Commercial Historic District transformed into active mixed-use facility including special events venue, hair salon, retail, and photography studio.

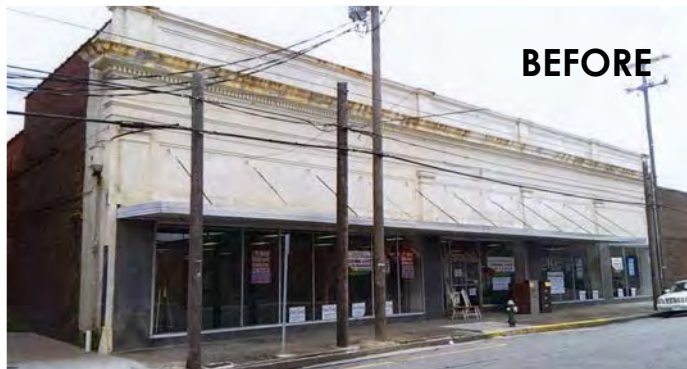
## MILLER FURNITURE BUILDING

Kinston, Lenoir County



AFTER

Rehabilitated 2014-2016 with a private investment rehabilitation cost of \$533,000.



BEFORE

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 3

January 2018

Historic Preservation Tax Incentives within District 3

347 Projects  
\$93,202,971 Investment\*

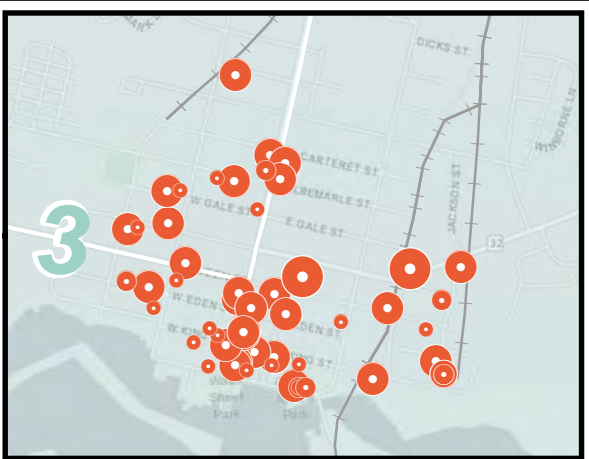
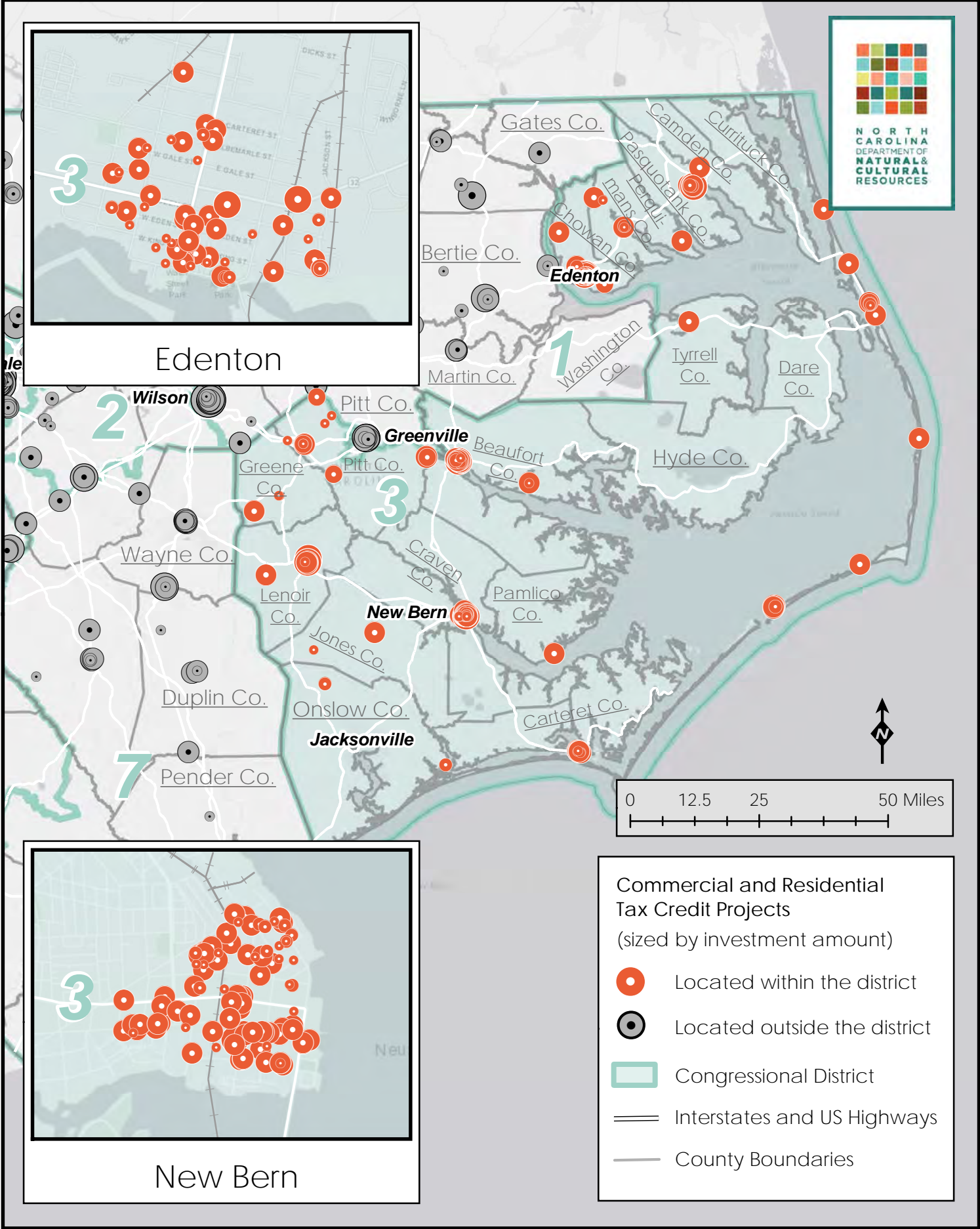
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



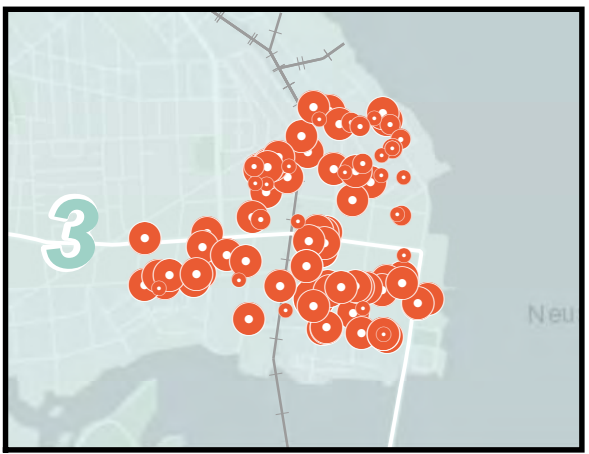
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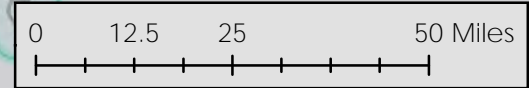
# Historic Preservation Tax Credit Projects (as of January 1, 2018)



Edenton



New Bern



- Commercial and Residential Tax Credit Projects  
(sized by investment amount)
- Located within the district
  - Located outside the district
  - Congressional District
  - Interstates and US Highways
  - County Boundaries

**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 3**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Beaufort</b>	\$185,750	18	37	\$7,729,627	15	\$1,796,069
<b>Camden</b>	\$1,525	7	1	\$61,480	0	0
<b>Carteret</b>	\$103,314	16	12	\$2,074,342	5	\$399,931
<b>Chowan</b>	\$96,740	26	36	\$8,603,812	36	\$6,802,050
<b>Craven</b>	\$202,444	57	74	\$13,971,862	32	\$3,661,408
<b>Currituck</b>	\$45,662	13	0	0	0	0
<b>Dare</b>	\$48,065	33	6	\$2,024,359	5	\$802,262
<b>Greene</b>	\$17,675	12	1	\$285,610	2	\$147,000
<b>Hyde</b>	\$121,570	10	5	\$804,944	2	\$226,995
<b>Jones</b>	\$14,000	8	1	\$284,325	1	\$57,624
<b>Lenoir</b>	\$40,613	32	13	\$17,600,938	1	\$45,000
<b>Onslow</b>	\$20,960	15	0	0	4	\$1,325,083
<b>Pamlico</b>	\$10,000	1	1	\$99,000	0	0
<b>Pasquotank</b>	\$24,781	12	11	\$6,761,775	4	\$576,206
<b>Perquimans</b>	\$57,552	18	4	\$954,067	3	\$359,301
<b>Pitt</b>	\$93,120	32	17	\$11,083,987	17	\$4,598,676
<b>Tyrrell</b>	\$10,075	3	1	\$65,238	0	0
<b>TOTALS</b>	<b>\$1,093,846</b>	<b>313</b>	<b>220</b>	<b>\$72,405,366</b>	<b>127</b>	<b>\$20,797,605</b>

# SPOTLIGHT TAX CREDIT PROJECTS



## DR. PEPPER BOTTLING PLANT

Raleigh

1935 Art Moderne style bottling plant in Depot Historic District, now offices

Rehabilitated 2015-2016 with a private investment rehabilitation cost of \$3.1 million



BEFORE

Updated Listing

## National Register of Historic Places

### CHAPEL HILL HISTORIC DISTRICT 2015 AMENDMENT

Originally listed in the National Register in 1971, the district has been expanded to include additional areas tied to the development of the university, including portions of East Franklin Street; residential development north and east of the original district; and Cobb Terrace and Tenney Circle, two of Chapel Hill's oldest planned developments. The new nomination provides information on the growth and development of the university and the district, with a new period of significance ending in 1964.



## STRUM'S FILLING STATION

Hillsborough, Orange County

AFTER



1932 service station in Hillsborough Historic District restored to its Art Deco appearance for real estate office

Rehabilitated 2008-2015 with a private investment rehabilitation cost of \$239,000



BEFORE

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 4

January 2018

Historic Preservation Tax Incentives within District 4

1123 Projects  
\$733,728,417 Investment\*

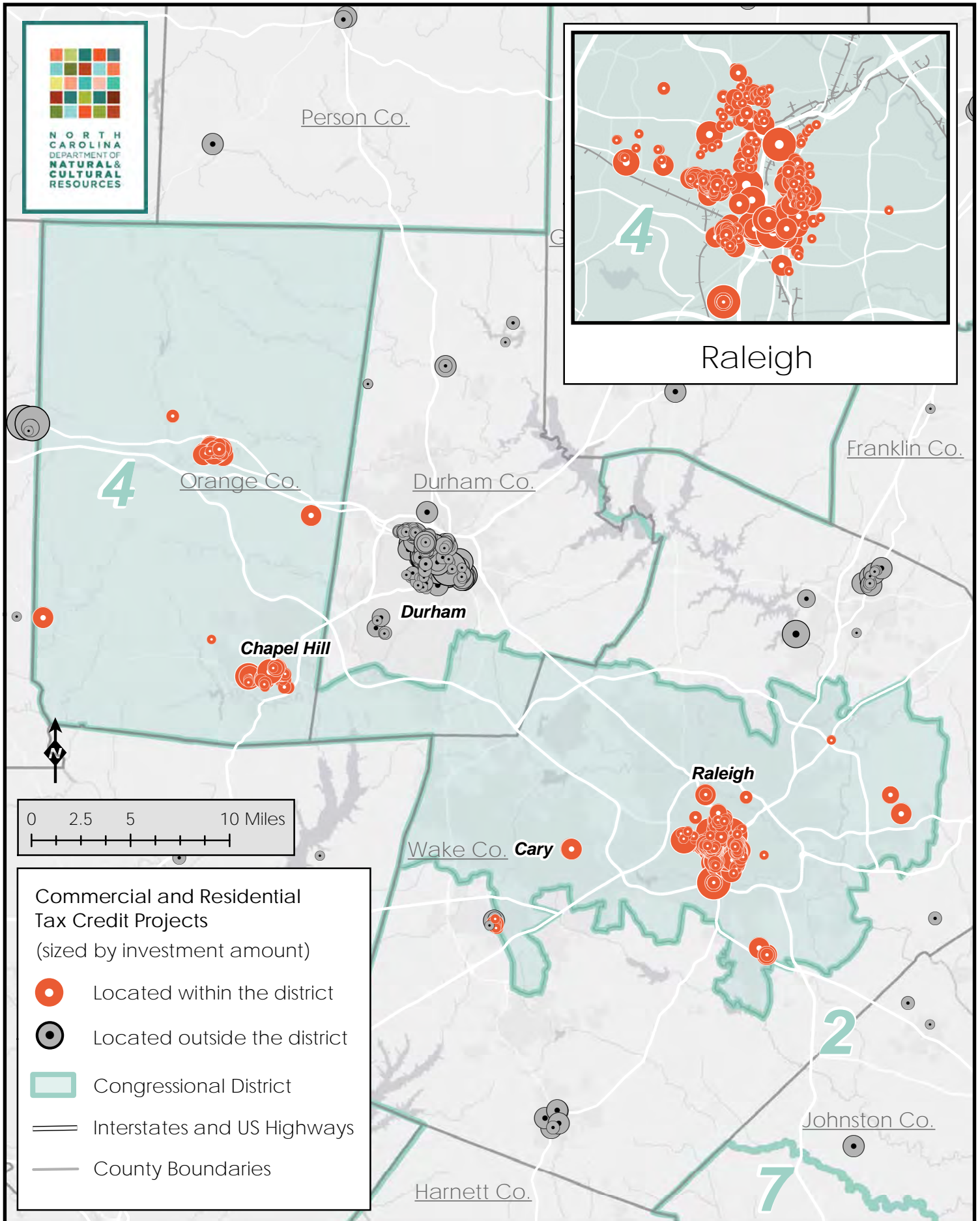
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 4**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Durham</b>	\$286,620	86	100	\$455,433,567	384	\$54,485,624
<b>Orange</b>	\$278,090	51	23	\$13,762,580	62	\$14,986,090
<b>Wake</b>	\$522,111	219	131	\$143,030,692	423	\$52,029,864
<b>TOTALS</b>	<b>\$1,086,821</b>	<b>356</b>	<b>254</b>	<b>\$612,226,839</b>	<b>869</b>	<b>\$121,501,578</b>



# SPOTLIGHT TAX CREDIT PROJECTS

## Hoots Milling Company Roller Mill

Winston-Salem



BEFORE



AFTER

1935-1937 heavy-timbered roller mill

Rehabilitated 2015-2016 as a mixed-use facility, including special events venue, store, dance studio, and chocolate manufacturer; private investment of \$857,000

## New Listing National Register of Historic Places

### R. J. Reynolds Tobacco Company Buildings 2-1 and 2-2 Winston-Salem

These buildings were erected at RJR's satellite facility known as "Tiretown," three miles north of the city's center. Building 2-1 housed two essential elements of the tobacco manufacturing process: stemming and redrying. Building 2-2 provided more space for the redrying process and allowed for the installation of advanced equipment, increasing efficiency. They appear to be the city's only extant structures erected primarily for these purposes.

now eligible for historic tax credits



AFTER

Ca. 1880 Elkin Manufacturing Company office, moved after 1916 flood, then office of Elkin and Alleghany Railroad, public library, WWII Red Cross, and Elkin's first telephone office

Rehabilitated 2016 as vacation rental residence with a private investment rehabilitation cost of \$125,000

## Elkin and Alleghany Railroad Office

Elkin, Surry County



BEFORE

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 5

January 2018

Historic Preservation  
Tax Incentives  
within District 5

322 Projects  
\$655,222,977  
Investment\*

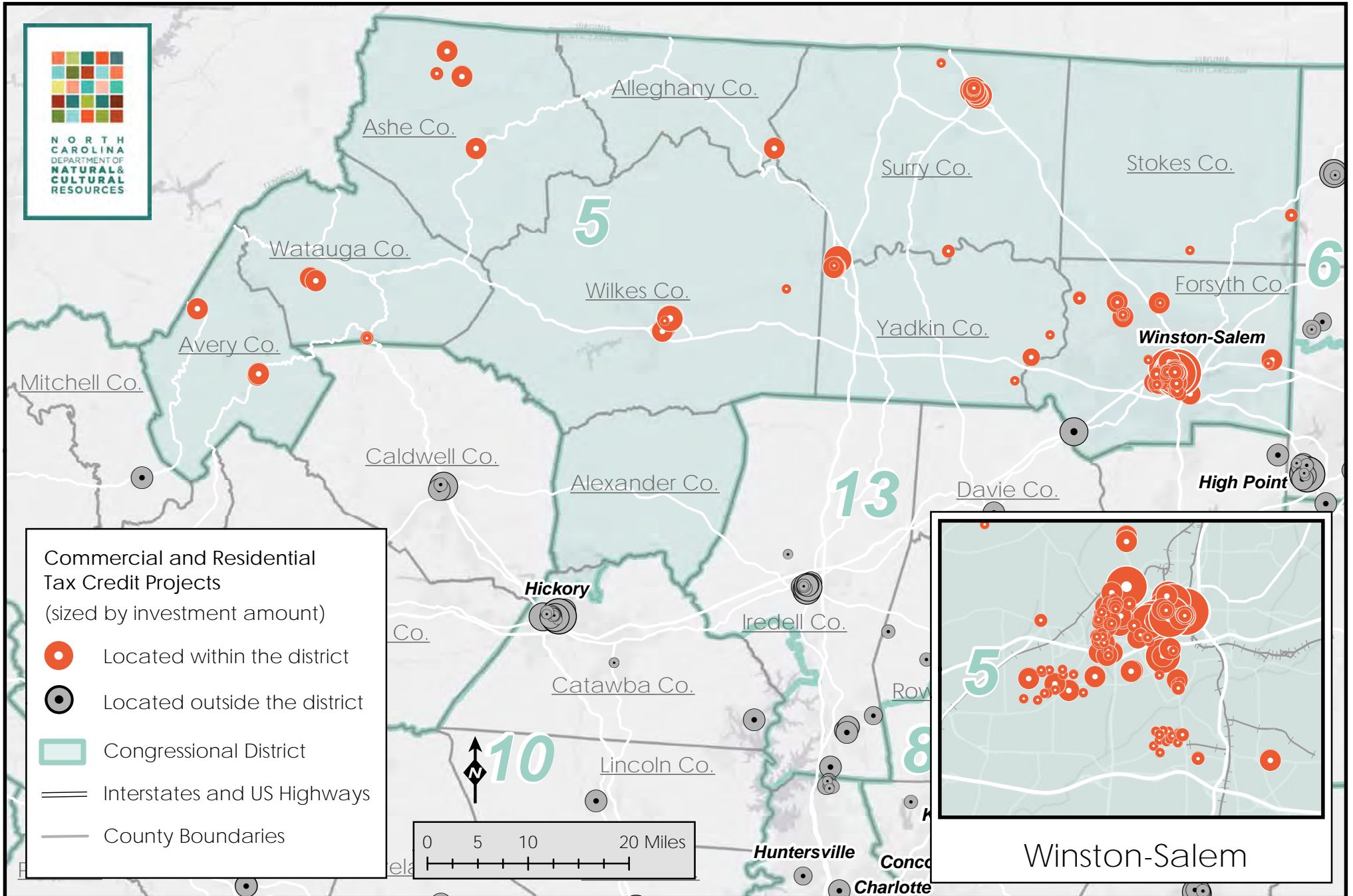
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 5**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Alexander</b>	\$3,500	1	0	0	0	0
<b>Alleghany</b>	\$5,200	10	1	\$1,096,206	0	0
<b>Ashe</b>	\$43,000	26	3	\$365,000	1	\$161,837
<b>Avery</b>	0	12	4	\$2,384,491	0	0
<b>Catawba</b>	\$78,715	65	11	\$31,973,320	17	\$1,644,517
<b>Forsyth</b>	\$301,085	107	65	\$555,182,904	146	\$18,703,288
<b>Stokes</b>	\$6,600	15	0	0	2	\$274,324
<b>Surry</b>	\$111,709	22	20	\$19,290,122	36	\$6,306,021
<b>Watauga</b>	\$43,554	22	2	\$1,388,580	3	\$203,113
<b>Wilkes</b>	\$7,900	23	5	\$9,715,929	3	\$5,972,965
<b>Yadkin</b>	\$78,625	8	0	0	3	\$560,360
<b>TOTALS</b>	<b>\$679,888</b>	<b>311</b>	<b>111</b>	<b>\$621,396,552</b>	<b>211</b>	<b>\$33,826,425</b>

# SPOTLIGHT TAX CREDIT PROJECTS



AFTER

## ONEIDA COTTON MILLS

Graham, Alamance County

1882-1931 complex was first cotton mill established in Graham

Rehabilitated 2016 into a workforce housing community of 140 apartments with a private rehabilitation investment of \$14 million



BEFORE

## New Listing National Register of Historic Places

### GRANITE MILL HAW RIVER, ALAMANCE COUNTY

Granite Mill, located on East Main Street on the Haw River, began operating in 1844. The complex increased in size and capacity, with new manufacturing and storage buildings erected between 1844 and 1990. During its 153 years of textile operations, the mill made enormous contributions to the local economy. Granite Mill is also a significant local representation of late nineteenth- to mid-twentieth-century industrial design.



now eligible

for historic tax credits

# NC DISTRICT 6

January 2018

Historic Preservation Tax Incentives within District 6

276 Projects  
\$259,296,672 Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



## TAR HEEL CHEVROLET COMPANY ROXBORO STEAM LAUNDRY

Roxboro, Person County



AFTER

1920 automobile dealership and 1928 laundry in Roxboro Commercial Historic District

Both rehabilitated in 2016 for retail spaces and a restaurant with a private investment rehabilitation cost of \$1.35 million



AFTER

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

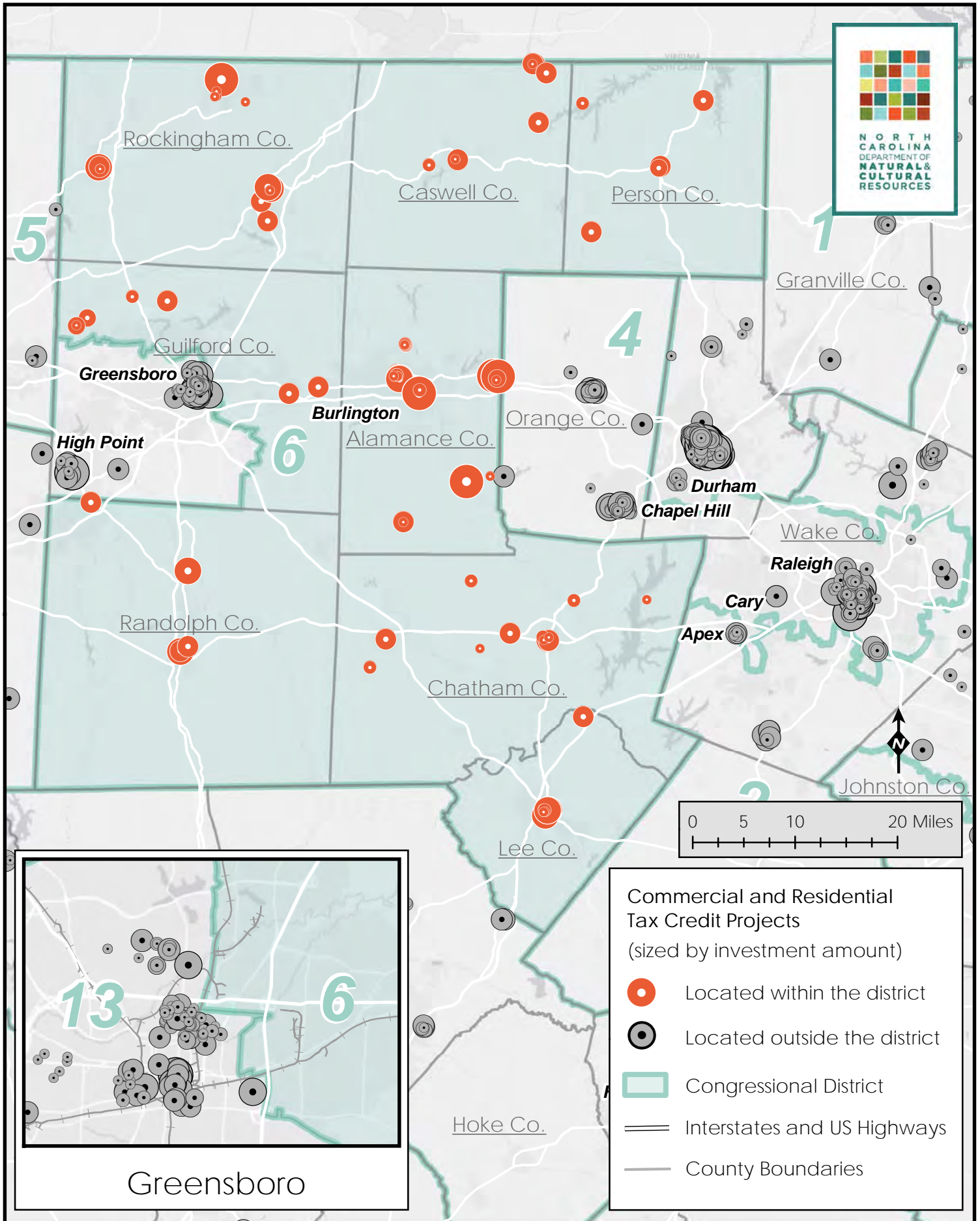
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 6**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Alamance</b>	\$77,910	68	15	\$69,212,938	31	\$3,581,792
<b>Caswell</b>	\$31,250	23	7	\$1,107,241	3	\$381,000
<b>Chatham</b>	\$28,083	56	7	\$2,487,016	9	\$1,109,967
<b>Guilford</b>	\$217,334	114	60	\$112,378,232	96	\$16,289,991
<b>Lee</b>	\$36,104	17	11	\$18,044,218	9	\$798,334
<b>Person</b>	\$1,320	12	6	\$1,629,873	2	\$651,590
<b>Randolph</b>	\$7,000	21	5	\$14,895,939	0	0
<b>Rockingham</b>	\$67,412	46	7	\$16,302,453	8	\$426,088
<b>TOTALS</b>	<b>\$466,413</b>	<b>357</b>	<b>118</b>	<b>\$236,057,910</b>	<b>158</b>	<b>\$23,238,762</b>

# SPOTLIGHT TAX CREDIT PROJECTS



Ca. 1765 Georgian-Greek Revival –style house in the Wilmington Historic District, reportedly oldest of its type in the city.

Rehabilitated with private investment costs of \$400,000

NOW



DURING

## DUBOIS-WRIGHT HOUSE

Wilmington, New Hanover County

## Featured Listing National Register of Historic Places

SS PETER AND PAUL RUSSIAN ORTHODOX  
GREEK CATHOLIC CHURCH  
St. Helena, Pender County

This church was built in 1932-1933 for residents of the small rural community of St. Helena, one of several farming "colonies" developed in southeastern North Carolina for settlement by European immigrants. The church is a rare North Carolina example of an Eastern Orthodox house of worship, which combines the traditional American church form with the distinctly Eastern Orthodox features of a gold metal onion dome, Orthodox crosses, and an altar with iconostasis.



# NC DISTRICT 7

January 2018

Historic Preservation  
Tax Incentives  
within District 7

293 Projects  
\$67,122,772  
Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



## 205-209 NORTH JOHN STREET

Goldsboro, Wayne County



AFTER

Ca. 1913 commercial building, now taproom and homebrew supply store on first floor and 5 market-rate apartments on the second floor

Rehabilitated with private rehabilitation investment of \$932,000



BEFORE

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

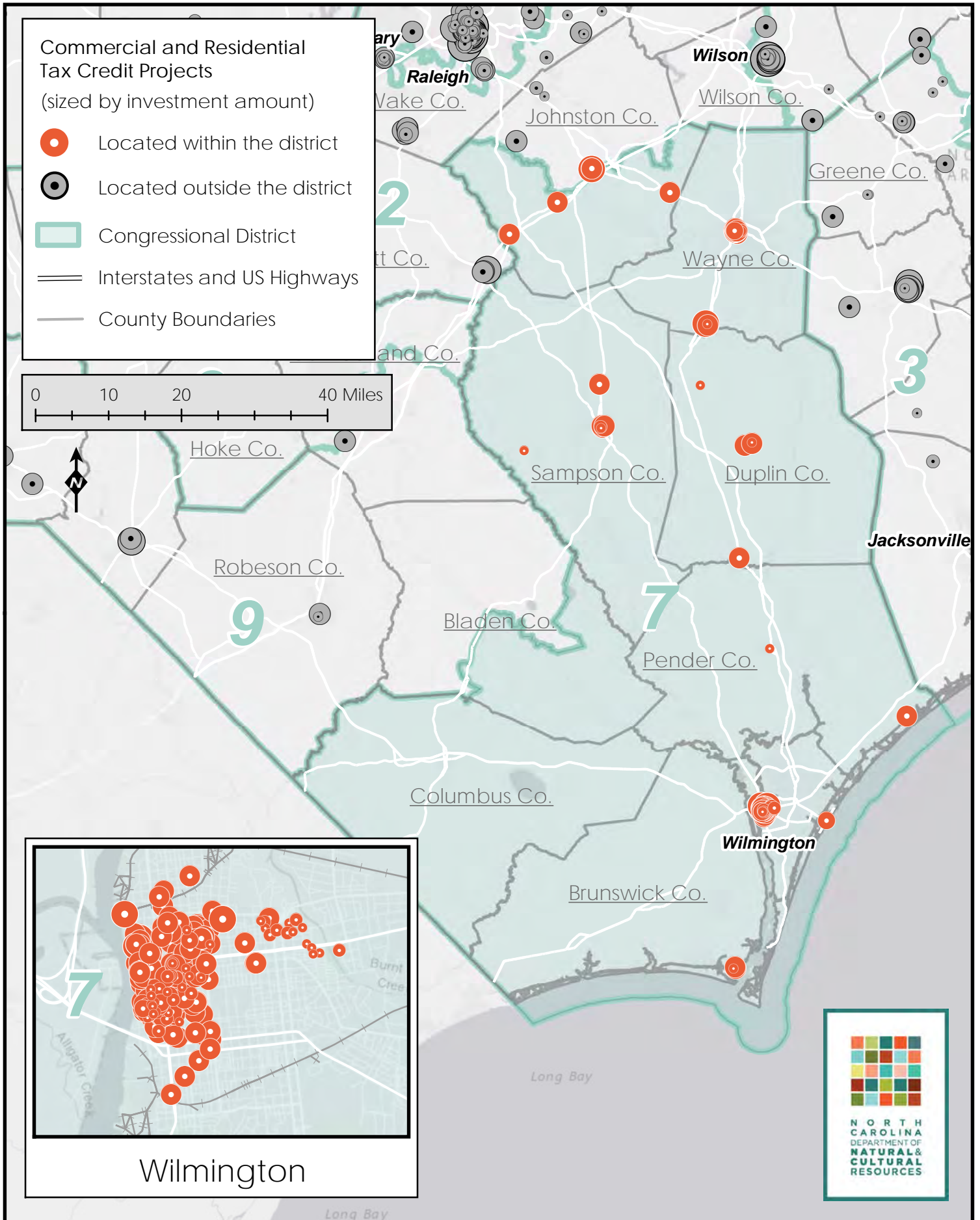
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# Historic Preservation Tax Credit Projects (as of January 1, 2018)





**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 7**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Bladen</b>	0	13	0	0	0	0
<b>Brunswick</b>	\$61,450	15	2	\$159,558	1	\$44,450
<b>Columbus</b>	\$7,000	6	0	0	0	0
<b>Duplin</b>	\$33,000	20	3	\$567,530	2	\$191,490
<b>Johnston</b>	\$5,896	36	14	\$6,550,412	2	\$313,500
<b>New Hanover</b>	\$413,573	28	159	\$37,366,754	71	\$12,516,798
<b>Pender</b>	\$8,000	16	1	\$97,068	1	\$88,500
<b>Sampson</b>	\$24,018	50	5	\$1,086,153	3	\$189,048
<b>Wayne</b>	\$26,175	17	17	\$6,451,148	12	\$1,500,363
<b>TOTALS</b>	<b>\$579,112</b>	<b>201</b>	<b>201</b>	<b>\$52,278,623</b>	<b>92</b>	<b>\$14,844,149</b>

# SPOTLIGHT TAX CREDIT PROJECTS



AFTER

## ALBEMARLE GRADED SCHOOL

Albemarle, Stanly County



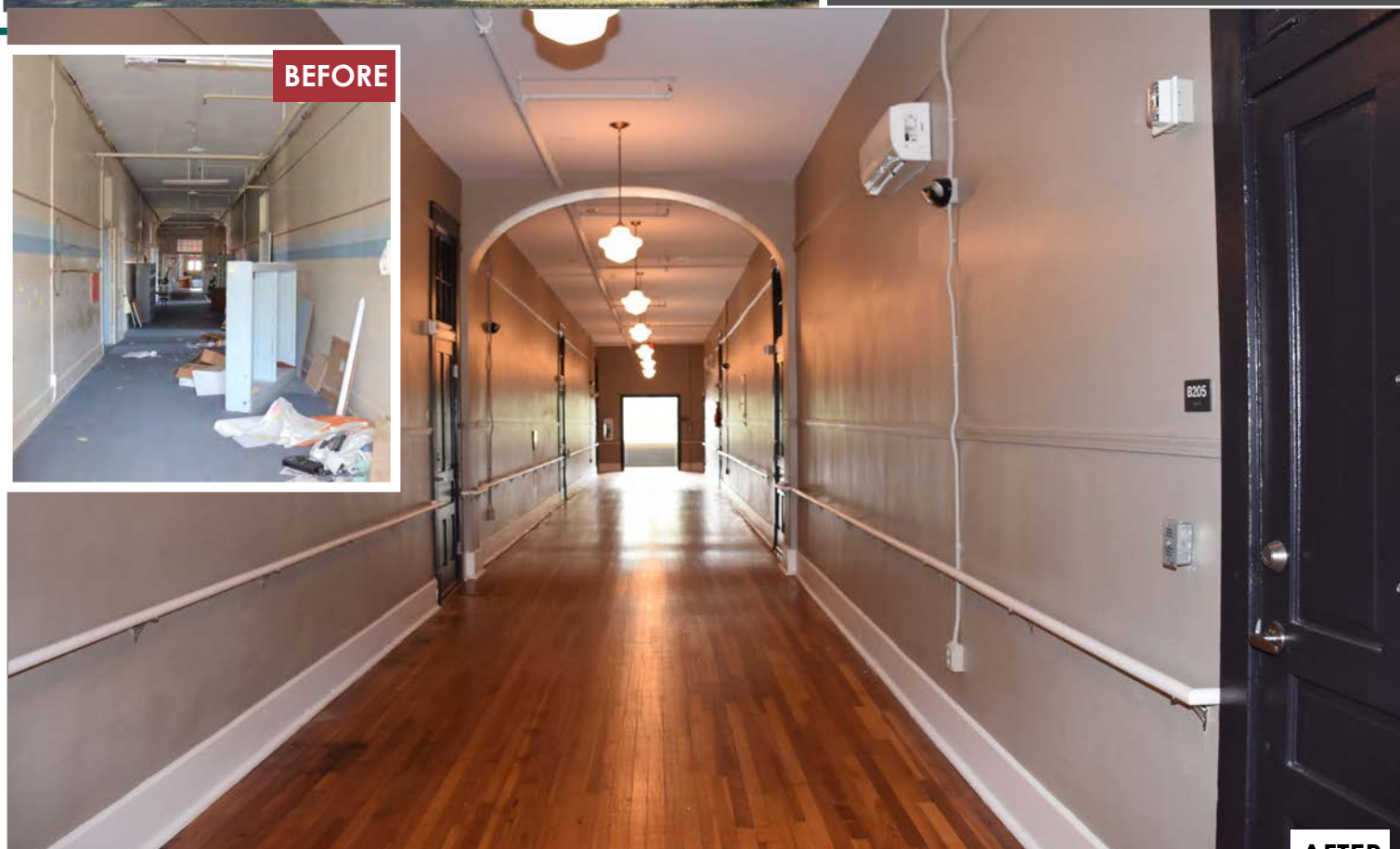
INTERIOR

The city's first public school, constructed in 1900 and enlarged in the 1920s and mid-century, repurposed as affordable workforce housing.

Rehabilitated 2015-2016 with a private investment rehabilitation cost of \$3.4 million



BEFORE



BEFORE

AFTER

## New Listing National Register of Historic Places

### RICHFIELD MILLING COMPANY Richfield, Stanly County

The ca. 1910 Richfield Milling Company is the only remaining historic industrial building in Richfield. The frame roller mill is architecturally important for its heavy-timber construction and mill grain handling system, in particular the tall grain bins on the upper floors.

now eligible

for historic tax credits



## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 8

January 2018

Historic Preservation  
Tax Incentives  
within District 8

241 Projects  
\$123,841,471  
Investment\*

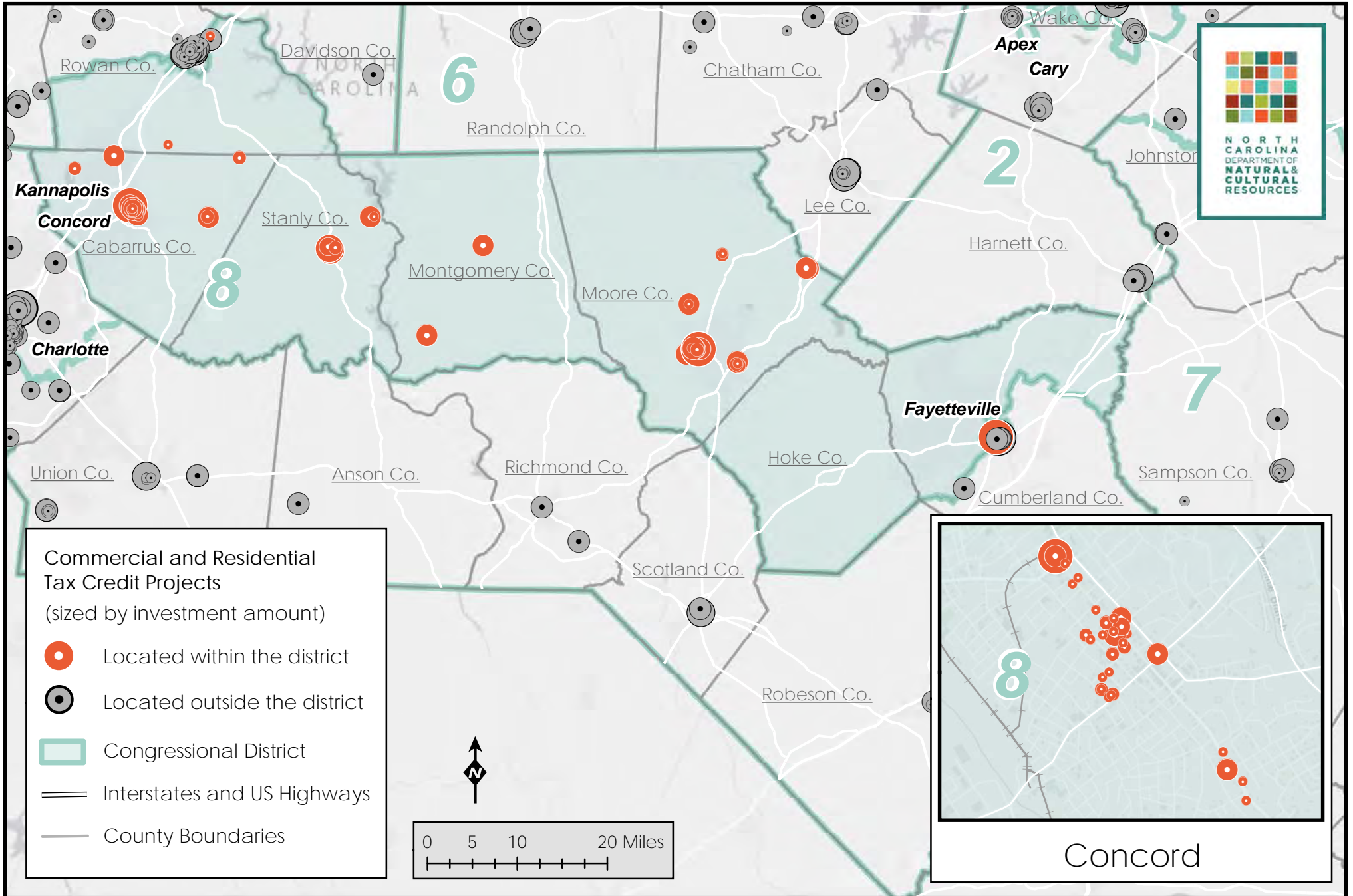
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 8**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Cabarrus</b>	\$76,265	28	7	\$14,233,224	36	\$5,277,125
<b>Cumberland</b>	\$92,813	72	18	\$24,998,408	0	0
<b>Hoke</b>	0	5	0	0	0	0
<b>Montgomery</b>	0	7	2	\$882,572	0	0
<b>Moore</b>	\$49,050	30	12	\$21,105,077	11	\$2,633,703
<b>Rowan</b>	\$458,474	66	87	\$33,672,747	59	\$10,056,054
<b>Stanly</b>	\$10,000	16	5	\$10,210,118	4	\$772,443
<b>TOTALS</b>	<b>\$686,602</b>	<b>224</b>	<b>131</b>	<b>\$105,102,146</b>	<b>110</b>	<b>\$18,739,325</b>

# SPOTLIGHT TAX CREDIT PROJECTS



AFTER

## J. L. Austin Company Store Wingate, Union County

1904 department store in the Wingate Commercial Historic District restored to historic appearance for university retail shop

Rehabilitated 2011-2014 with a private investment rehabilitation cost of \$74,000



BEFORE



DURING

## State Bank of Wingate/Wingate Drug Store Wingate, Union County



AFTER

1909 bank and 1915 drug store in the Wingate Commercial Historic District restored for retail and a Wingate University post office

Rehabilitated 2011-2014 with a private investment rehabilitation cost of \$80,000



BEFORE

## Featured Listing National Register of Historic Places

### HIGHLAND PARK MILL No. 1 Charlotte, Mecklenburg County

Highland Park Mill No. 1 possesses industrial significance as a major textile mill in Charlotte. Built in 1891, the mill was Charlotte's fifth cotton mill. By 1907 the concern had grown to become the nation's third-largest gingham producer and included two other plants. This industrial complex encompasses a series of interconnected one- and two-story buildings erected from 1891 through 1992.



now eligible

for historic tax credits

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 9

January 2018

Historic Preservation Tax Incentives within District 9

397 Projects  
\$226,545,231 Investment\*

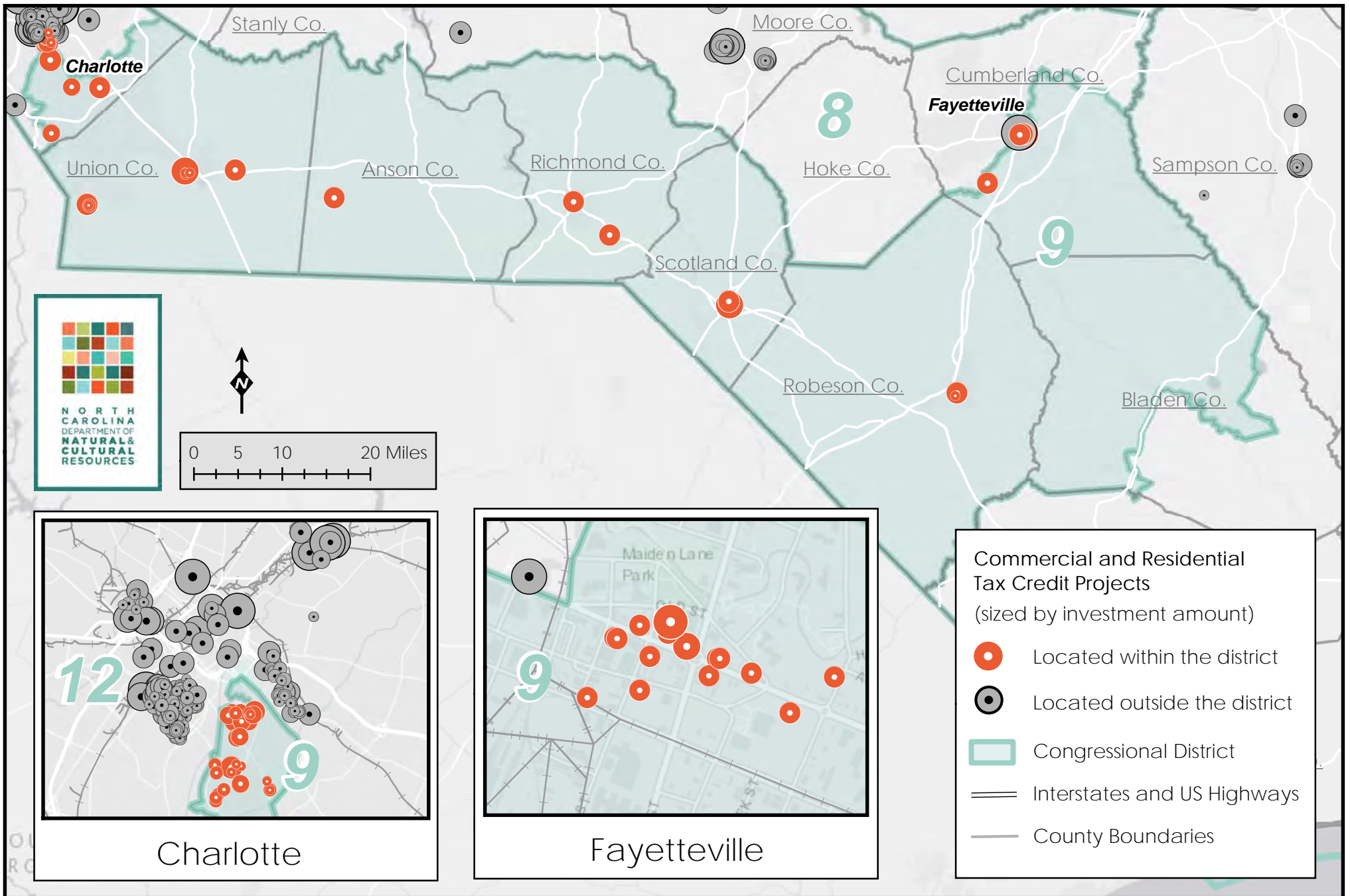
\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 9**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Anson</b>	\$17,000	7	1	\$19,000	0	0
<b>Bladen</b>	0	13	0	0	0	0
<b>Cumberland</b>	\$92,813	72	18	\$24,998,408	0	0
<b>Mecklenburg</b>	\$201,912	106	63	\$140,779,317	294	\$46,410,014
<b>Richmond</b>	\$71,300	18	2	\$265,025	0	0
<b>Robeson</b>	\$63,218	24	1	\$1,733,000	1	\$35,000
<b>Scotland</b>	\$24,783	16	2	\$4,184,580	0	0
<b>Union</b>	\$49,900	13	10	\$7,619,731	5	\$501,156
<b>TOTALS</b>	<b>\$520,926</b>	<b>269</b>	<b>97</b>	<b>\$179,599,061</b>	<b>300</b>	<b>\$46,946,170</b>

# SPOTLIGHT TAX CREDIT PROJECTS



## WHISNANT HOSIERY MILL

Hickory, Catawba County

Constructed in 1929 with additions through 1966, this hosiery mill was in continuous operation through 2011.

The Moretz family redeveloped the 90,000-square-foot mill into a mixed-use facility which includes a restaurant, day spa, offices, fitness center and showroom.

Rehabilitated 2013-2016 with a private investment rehabilitation cost of \$12.7 million



## New Listing National Register of Historic Places

### FOSTER'S LOG CABIN COURT

Woodfin, Buncombe County

Foster's Log Cabin Court is locally significant for its role in the tourism history of Woodfin and Buncombe County. Constructed ca. 1931, the facility continues to operate as tourist lodging and is now known as the Log Cabin Motor Court.



## CHERRYVILLE DRUG COMPANY

Cherryville, Gaston County

Erected ca. 1911, the Cherryville Drug Company was sold to the Allen Brothers in 1916 and continued to operate as a drug store until 1993. The property was rehabilitated 2015-2016 and currently operates a medical spa.

Estimated private investment rehabilitation cost of \$74,000



AFTER



## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



# NC DISTRICT 10

January 2018

Historic Preservation Tax Incentives within District 10

423 Projects  
\$309,754,036 Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs

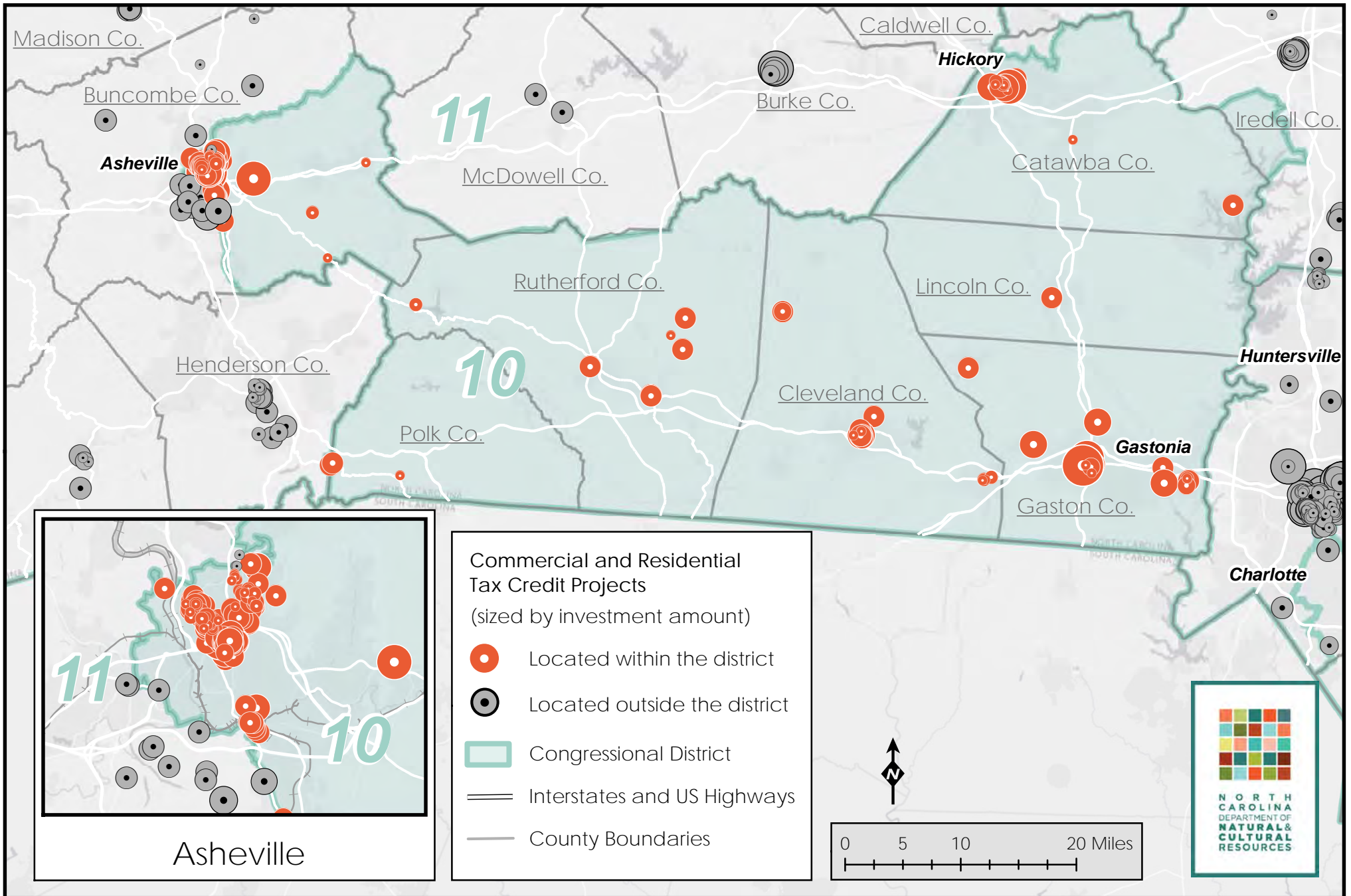


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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



Madison Co.

Buncombe Co.

Asheville

11

McDowell Co.

Burke Co.

Caldwell Co.

Hickory

Iredell Co.

Catawba Co.

Rutherford Co.

Lincoln Co.

Henderson Co.

10

Cleveland Co.

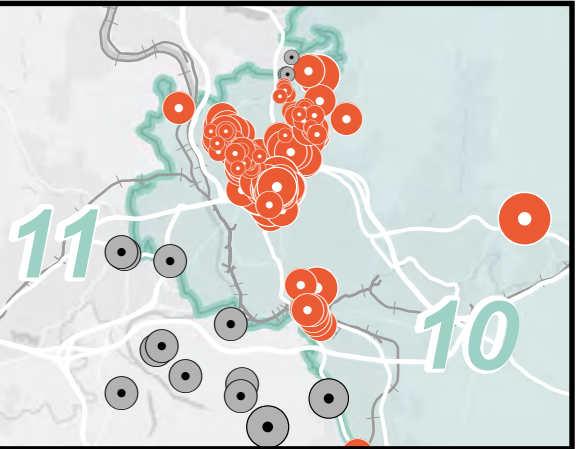
Huntersville

Polk Co.

Gaston Co.

Gastonia

Charlotte



Asheville

**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 10**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Buncombe</b>	\$275,204	120	183	\$156,331,724	120	\$24,561,227
<b>Catawba</b>	\$73,115	65	11	\$31,973,320	17	\$1,644,517
<b>Cleveland</b>	\$42,833	28	17	\$9,037,314	11	\$1,302,616
<b>Gaston</b>	\$144,437	33	11	\$66,292,136	11	\$1,732,650
<b>Iredell</b>	\$103,350	48	20	\$12,563,782	9	\$1,483,405
<b>Lincoln</b>	\$34,011	33	1	\$70,000	0	0
<b>Polk</b>	\$18,779	23	2	\$811,594	1	\$107,467
<b>Rutherford</b>	\$28,345	28	7	\$1,601,575	2	\$240,709
<b>TOTALS</b>	<b>\$720,074</b>	<b>378</b>	<b>252</b>	<b>\$278,681,445</b>	<b>171</b>	<b>\$31,072,591</b>

# SPOTLIGHT TAX CREDIT PROJECTS

## WILLIAM R. ELLERSON HOUSE

Hot Springs, Madison County



AFTER INTERIOR



BEFORE

The c. 1920 William R. Ellerson House is significant as a local example of an intact Craftsman-style house in Hot Springs. The owner carefully rehabilitated the house to its historic appearance for use as a vacation rental. This 2016-2017 project was spurred by the use of federal and state historic tax credits with a private investment cost of \$574,000.



AFTER

## DAVIS STORE BLOCK

Hendersonville, Henderson County



AFTER

Ca. 1905 corner building of the Davis Store Block in the Main Street Historic District

Recent rehabilitation spurred by federal and state historic tax credits continues office use on the first floor with a residence on the second floor

Rehabilitated 2015-2016 with private investment rehabilitation cost of \$616,000

## New Listing National Register of Historic Places

BERNHARDT BOX FACTORY & LENOIR COTTON MILL  
Lenoir, Caldwell County

The Bernhardt Box Factory and Lenoir Cotton Mill are significant as examples of typical early to mid-twentieth-century industrial design, with load-bearing brick walls with segmental-arched openings and heavy timber framing in the interior. They are landmarks of Lenoir's industrial heritage.



now eligible for historic tax credits

Bernhardt Box Factory

Lenoir Cotton Mill

# NC DISTRICT 11

January 2018

Historic Preservation Tax Incentives within District 11

368 Projects  
\$218,632,468 Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,571 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

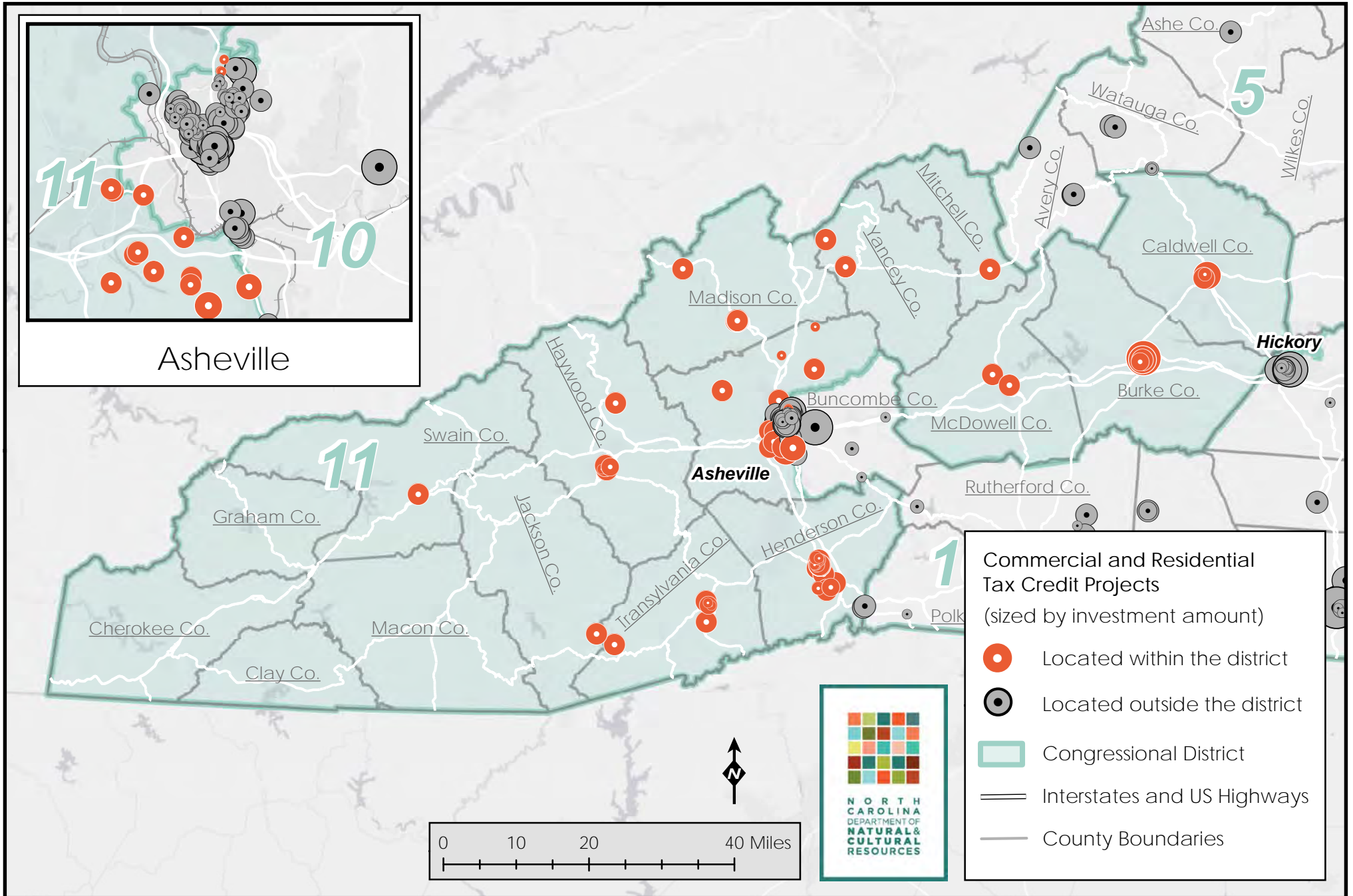
The programs, administered by the State Historic Preservation Office of the NC Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 11**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Buncombe</b>	\$275,204	121	183	\$156,331,724	120	\$24,561,227
<b>Burke</b>	\$111,550	40	9	\$17,477,870	1	\$346,258
<b>Caldwell</b>	\$91,000	19	2	\$3,690,015	1	\$155,242
<b>Cherokee</b>	\$15,650	11	0	0	0	0
<b>Clay</b>	0	4	0	0	0	0
<b>Graham</b>	\$4,000	7	0	0	0	0
<b>Haywood</b>	\$38,400	25	3	\$773,367	2	\$358,600
<b>Henderson</b>	\$47,830	39	11	\$4,133,479	16	\$2,182,822
<b>Jackson</b>	\$18,000	20	1	\$74,500	0	0
<b>Macon</b>	\$25,650	25	0	0	0	0
<b>Madison</b>	0	16	6	\$4,339,909	0	0
<b>McDowell</b>	\$18,500	15	2	\$335,349	0	0
<b>Mitchell</b>	0	9	1	\$300,000	0	0
<b>Swain</b>	\$22,000	11	1	\$106,570	0	0
<b>Transylvania</b>	\$127,590	21	3	\$2,034,744	3	\$730,803
<b>Yancey</b>	\$6,200	8	3	\$699,989	0	0
<b>TOTALS</b>	<b>\$801,574</b>	<b>391</b>	<b>225</b>	<b>\$190,297,516</b>	<b>143</b>	<b>\$28,334,952</b>

# SPOTLIGHT TAX CREDIT PROJECTS

1910 commercial building in Pineville Commercial Historic District was rehabilitated 2016-2017 for use as an interior design shop.

Rehabilitated 2016-2017 with a private investment rehabilitation cost of \$95,000.



**New Listing**  
**National Register of Historic Places**

HIGHLAND PARK MILL No. 1  
Charlotte, Mecklenburg County

Highland Park Mill No. 1 possesses industrial significance as a major textile mill in Charlotte. Built in 1891, the mill was Charlotte's fifth cotton mill. By 1907 the concern had grown to become the nation's third-largest gingham producer and included two other plants. This industrial complex encompasses a series of interconnected one- and two-story buildings erected from 1891 through 1992.



# NC DISTRICT 12

January 2018

Historic Preservation Tax Incentives within District 12

357 Projects  
\$187,189,331 Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



**MECKLENBURG MILL**  
Charlotte, Mecklenburg County



1903-1911 Mecklenburg Mill in North Charlotte Historic District now affordable housing community with 48 apartments and amenities.

Rehabilitated 2013-2014 with a private investment rehabilitation cost of \$10.18 million



## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

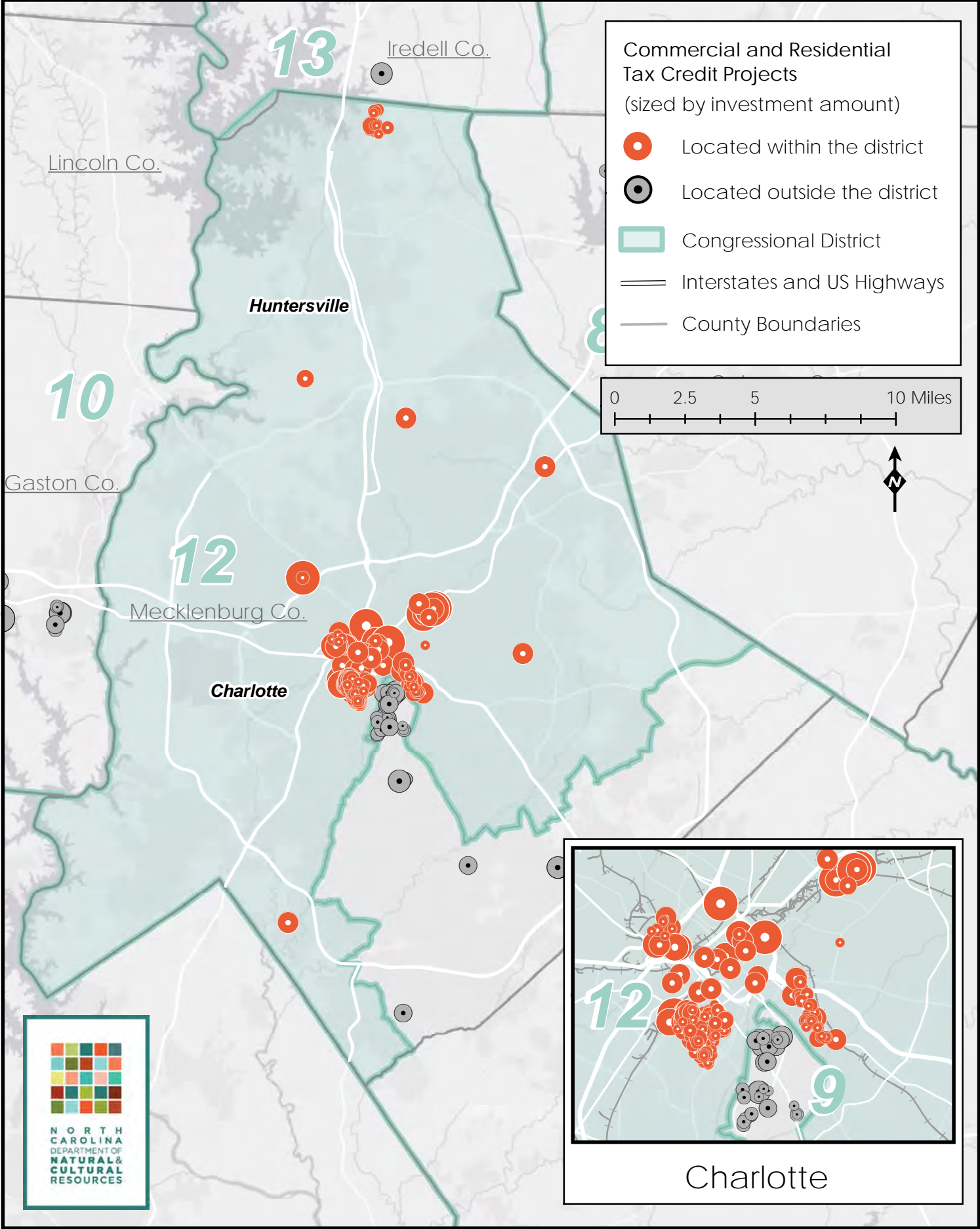
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.



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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 12**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Mecklenburg</b>	\$201,912	106	63	\$140,779,317	294	\$46,410,014
<b>TOTALS</b>	<b>\$201,912</b>	<b>106</b>	<b>63</b>	<b>\$140,779,317</b>	<b>294</b>	<b>\$46,410,014</b>



# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

## SHEVELL BUILDING

Greensboro, Guilford County

Ca. 1898 Shevell Furniture Company building transformed into retail and office spaces

Rehabilitated in 2015-2016 with a private investment rehabilitation cost of \$2.4 million



AFTER

## New Listing National Register of Historic Places

CAROLINA CASKET COMPANY  
High Point, Guilford County

The 1929 Carolina Casket Company building is important for its distinctive design of slow-burn, heavy-timber mill construction. With its load-bearing brick exterior walls, rows of large multi-pane metal industrial windows, two-layer wood floors, and wooden support posts and beams, the well preserved and remarkably intact building epitomizes this type of industrial construction.



NOW

Recently completed historic tax credit project

# NC DISTRICT 13

January 2018

Historic Preservation  
Tax Incentives  
within District 13

344 Projects  
\$200,370,288  
Investment\*

\* includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs



## 421 NORTH LEE STREET

Salisbury, Rowan County



AFTER

Ca. 1924 industrial building in Salisbury Railroad Corridor Historic District, now brewery and taproom

Rehabilitated 2014-2016 with a private investment rehabilitation cost of \$357,000



BEFORE

## The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects  
\$2.571 Billion Investment\*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state's priceless historic character.

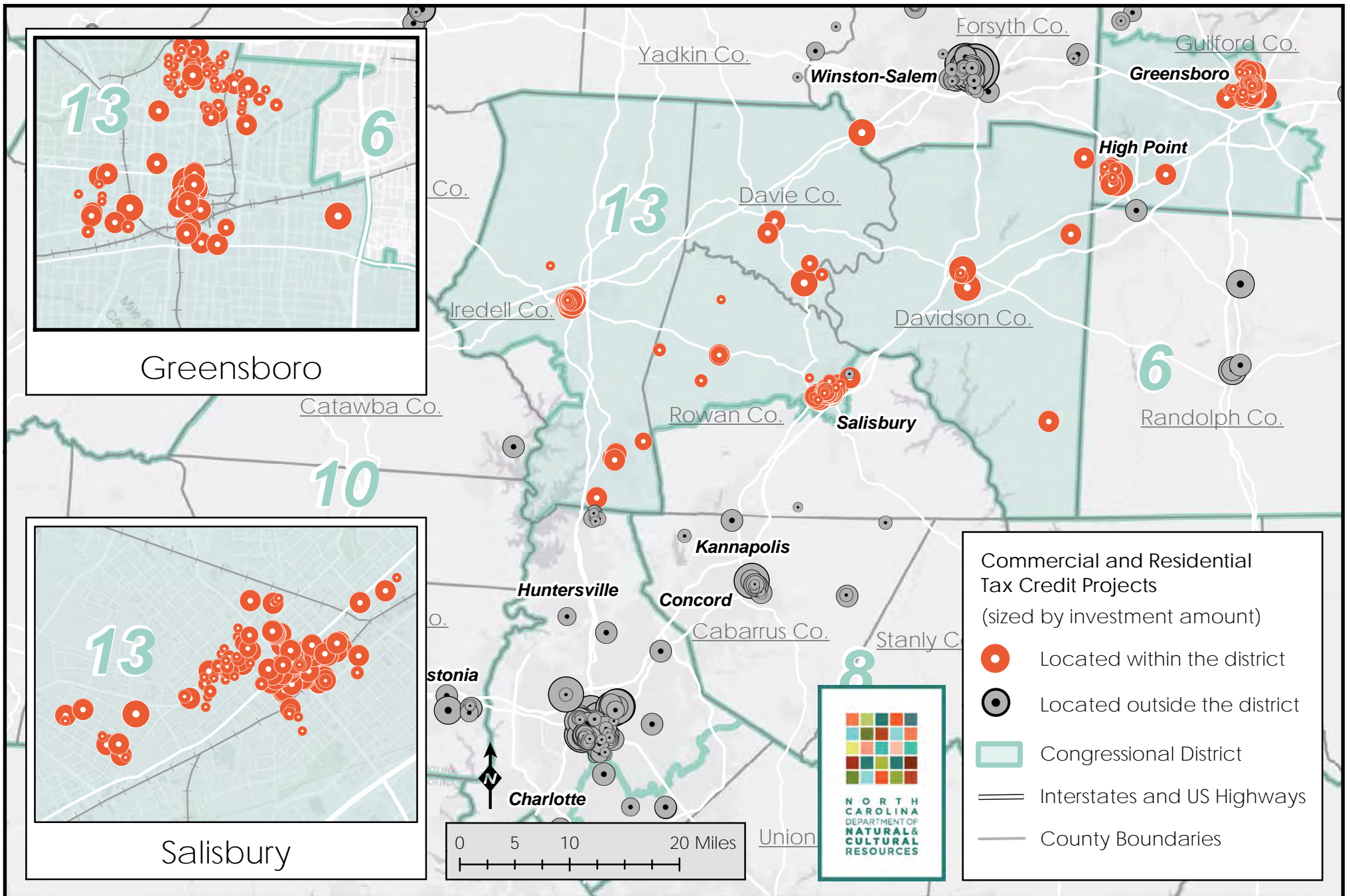
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# Historic Preservation Tax Credit Projects (as of January 1, 2018)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 13**

As of December 31, 2017

<i>County</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Davidson</b>	\$52,002	55	5	\$4,949,148	2	\$235,749
<b>Davie</b>	\$4,800	20	4	\$8,270,411	2	\$470,769
<b>Guilford</b>	\$217,334	114	60	\$112,378,232	96	\$16,289,991
<b>Iredell</b>	\$103,350	48	20	\$12,563,782	9	\$1,483,405
<b>Rowan</b>	\$458,474	66	87	\$33,672,747	59	\$10,056,054
<b>TOTALS</b>	<b>\$835,960</b>	<b>303</b>	<b>176</b>	<b>\$171,834,320</b>	<b>168</b>	<b>\$28,535,968</b>