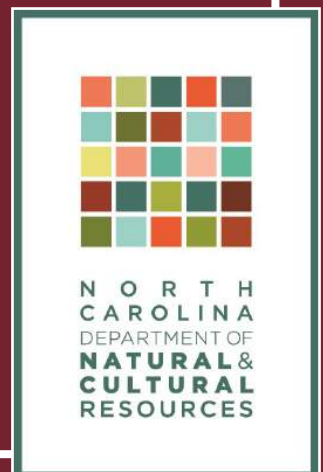


2024

NORTH CAROLINA

A View of Historic Preservation Across the State



This year's cover photos illustrate the place-making and economic development power twinned with the community building strength of historic tax credit projects to welcome businesses, visitors, and residents alike to historic buildings throughout North Carolina on common ground.

Cover Photo Top:

Williford Cottage, Nags Head, Dare County

The 1934 Williford Cottage is a notable example of traditional cedar shake beach cottage architecture in the Nags Head Cottage Row Historic District. The 2021-2022 rehabilitation preserves the cottage for continued use as a vacation rental by elevating the structure to match other elevated beach cottages along this barrier island with a private investment rehabilitation cost of \$230,000.

Cover Photo Middle:

R.J. Whitley Store, Zebulon, Wake County

The two-story masonry commercial building was built in 1917 for use by R. J. Whitley's lumber business. The 2019-2022 rehabilitation in the newly National Register listed Zebulon Historic District upgrades the building for a coffee shop on the first floor and an office tenant upstairs with a private investment rehabilitation cost of \$822,000.

Cover Photo Bottom:

(Courtesy of CoStar Group, Inc.)

Johnston Mill, Charlotte, Mecklenburg County

The rehabilitation of the 1916-1929 Johnston Mill in the North Charlotte Historic District returned a vacant and severely deteriorated mill building back into active use as an affordable housing community with 84 apartments and amenities. The 2020-2022 rehabilitation of the Johnston Mill, and the adjacent previously rehabilitated Mecklenburg Mill, have had a positive impact on the neighborhood with a private investment rehabilitation cost of \$25 million.

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 or the State of North Carolina.

Published February 2024

NORTH CAROLINA

2024

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



Dr. Darin Waters // SHPO

Ramona M. Bartos // Deputy SHPO

**Mitch Wilds // Supervisor, Restoration and
Tax Credit Services Branch**

**Sarah Woodard // Supervisor, Survey and
National Register Branch**

www.hpo.nc.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 135,000 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 80,000 "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 **\$3.598 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 **91 of North Carolina's 100 counties.**

From 1976 to 2023, North Carolina boasts 4308 completed historic rehabilitation tax credit projects, representing \$3.598 billion of private investment in historic buildings statewide.

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 **3,500 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. **60** 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 DNCR's Western Office in Asheville for the 25 westernmost counties.



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

For more information, contact Michele Patterson-McCabe,
Grants Coordinator,
michele.patterson.mccabe@dn-cr.nc.gov,
(919) 814-6582

HPOWEB, the award-winning web-based GIS application of historic resources in North Carolina, is available at:
<https://www.hpo.nc.gov/survey-and-national-register/gis-maps-and-data>

Figures are current through December 31, 2023.

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, 3,638 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of \$3.315 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 \$3.598 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 #9 in the nation in the number of completed historic rehabilitation tax credit projects and #12 in total private investment cost of \$945 million for federal fiscal years 2018-2022. (National Park Service, *Federal Tax Incentives for Rehabilitating Historic Buildings*, Annual Report for FY 2022)

From 1978 to 2021 nationwide, \$199.1 billion in historic tax credit related rehabilitation investment (adjusted for inflation) created over 3 million jobs and \$213.8 billion in GDP, almost 30% in the construction sector. (National Park Service, *Annual Report on the Economic Impact of the Federal Historic Tax Credits for FY 2021*) Likewise, 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 91 of North Carolina's 100 counties.

December 31, 2023
www.hpo.ncdcr.gov

TOP 12 Historic Tax Credit Projects Completed in NC

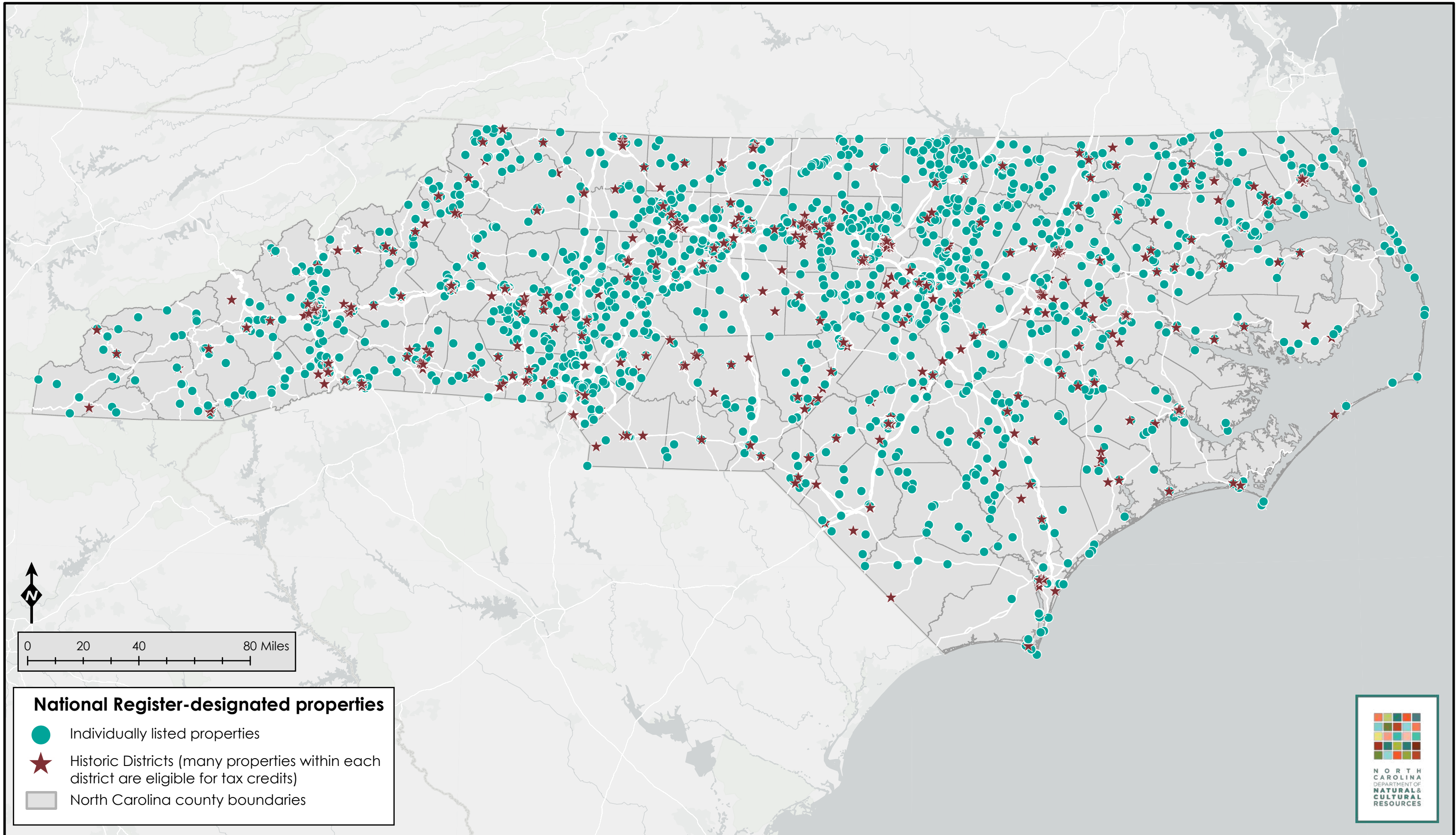
	PROJECT	LOCATION	INVESTMENT
1	R. J. Reynolds Tobacco Company Tobacco Factories 60, 90 and 91 and Building 23-2	Winston-Salem	\$350,849,533
2	American Tobacco Company	Durham	\$167,430,704
3	Chesterfield Building	Durham	\$84,000,000
4	Liggett & Myers Tobacco Company	Durham	\$81,835,865
5	Revolution Mill	Greensboro	\$64,280,000
6	Proximity Print Works	Greensboro	\$51,337,781
7	Rocky Mount Mills (Phases 1-4)	Rocky Mount	\$47,638,481
8	Jefferson Standard Building	Greensboro	\$45,013,146
9	R. J. Reynolds Tobacco Company Tobacco Factory 64	Winston-Salem	\$43,596,237
10	Loray Mill (Project I)	Gastonia	\$41,500,000
11	P. H. Hanes Knitting Company Three-building Complex	Winston-Salem	\$41,404,336
12	Highland Park Mill No. 1	Charlotte	\$41,000,000



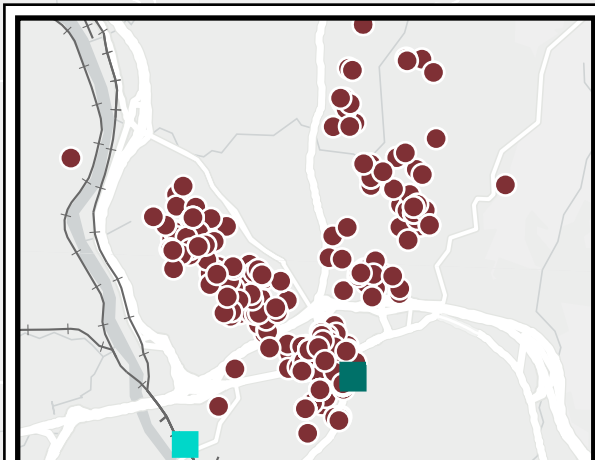
December 31, 2023

www.hpo.nc.gov

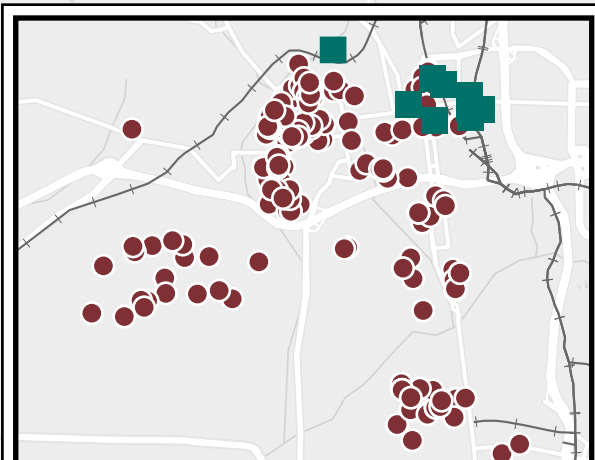
National Register-designated properties eligible for tax credits (as of January 1, 2024)



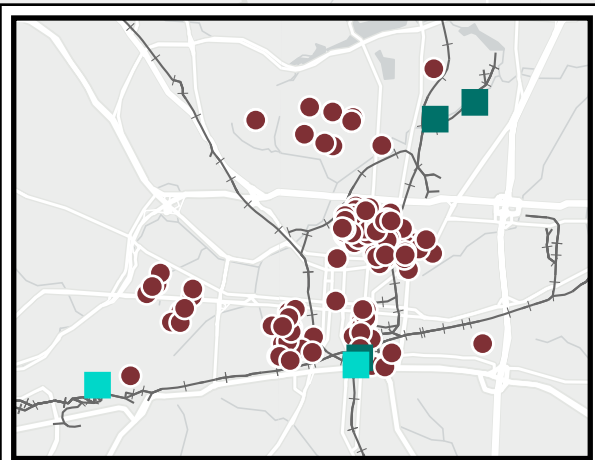
Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2024)



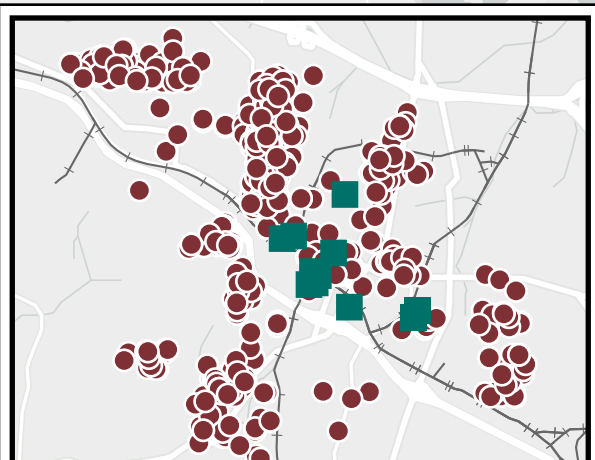
Asheville



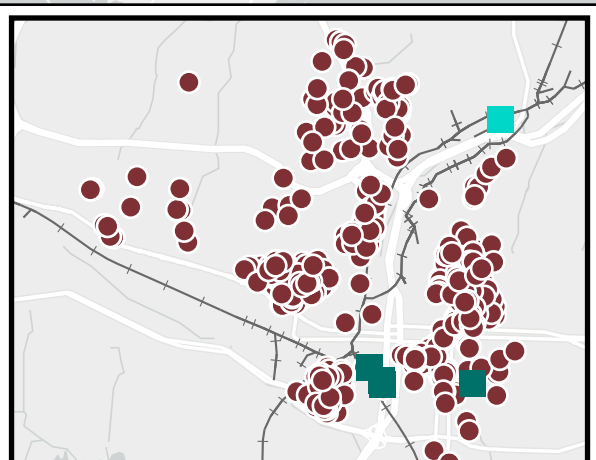
Winston-Salem



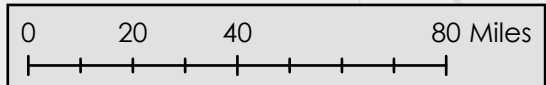
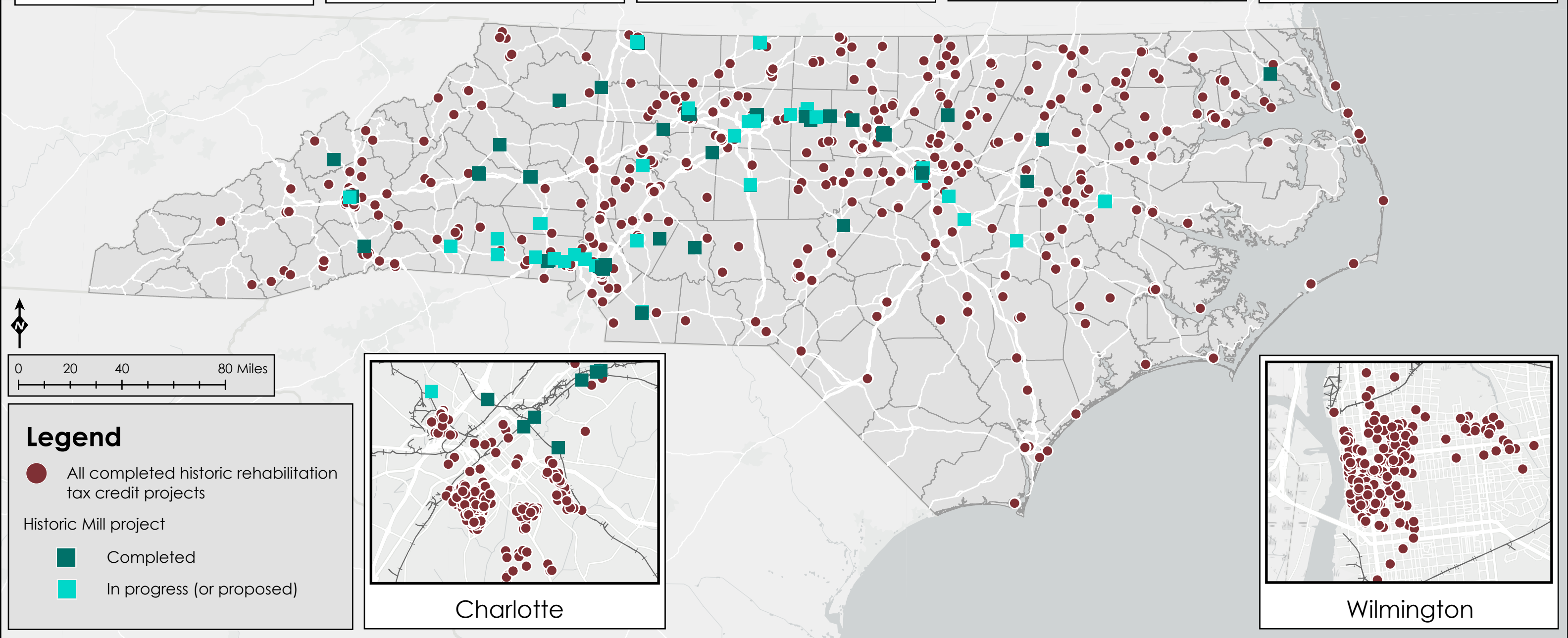
Greensboro



Durham



Raleigh



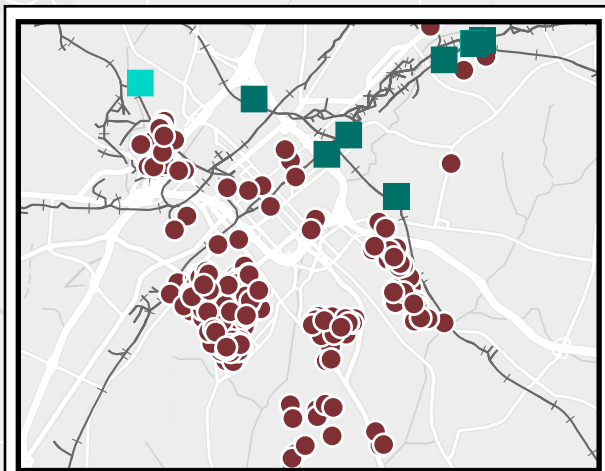
Legend

● All completed historic rehabilitation tax credit projects

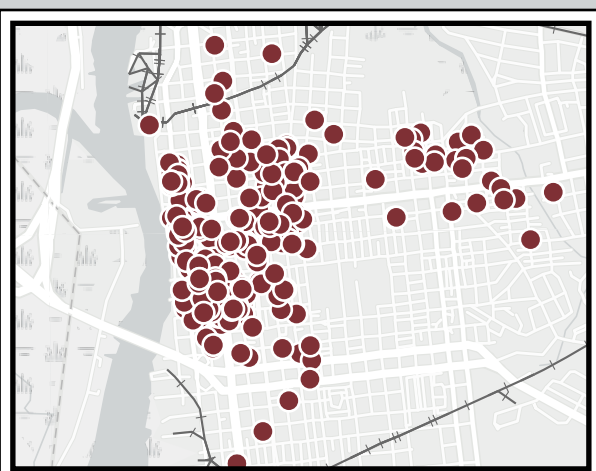
Historic Mill project

■ Completed

■ In progress (or proposed)



Charlotte



Wilmington

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

As of December 31, 2023

<i>County</i>	<i>District</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	4	\$131,910	70	17	\$114,986,936	37	\$4,189,088
Alexander	10	\$3,500	2	0	0	0	0
Alleghany	5	\$5,200	11	1	\$1,096,206	0	0
Anson	8	\$17,000	7	1	\$19,000	0	0
Ashe	5	\$43,000	27	4	\$4,616,490	1	\$161,837
Avery	5	0	13	4	\$2,384,491	0	0
Beaufort	3	\$185,750	19	42	\$9,964,008	19	\$2,572,235
Bertie	1	\$14,000	25	3	\$2,993,213	5	\$796,199
Bladen	7	0	14	0	0	0	0
Brunswick	7	\$61,450	16	2	\$159,558	1	\$44,450
Buncombe	11	\$295,699	129	196	\$178,845,821	132	\$26,670,369
Burke	10	\$111,550	44	12	\$34,324,699	2	\$385,393
Cabarrus	8/12	\$170,515	30	13	\$28,934,017	42	\$5,851,464
Caldwell	5/10	\$91,000	20	7	\$19,954,877	1	\$155,242
Camden	3	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	13	\$2,571,092	6	\$414,321
Caswell	4/6	\$31,250	26	10	\$1,724,908	4	\$413,000
Catawba	10	\$78,715	66	11	\$31,973,320	21	\$2,366,109
Chatham	9	\$28,083	58	8	\$3,868,126	11	\$1,292,647
Cherokee	11	\$15,650	11	0	0	0	0
Chowan	1	\$111,740	27	47	\$15,924,920	40	\$7,323,229
Clay	11	0	4	0	0	0	0
Cleveland	10	\$57,833	30	18	\$10,537,314	14	\$1,550,421
Columbus	7	\$7,000	7	0	0	0	0
Craven	3	\$1,517,444	58	80	\$50,067,465	39	\$4,344,559
Cumberland	7/9	\$224,813	72	21	\$42,047,840	0	0
Currituck	3	\$45,662	14	0	0	0	0
Dare	3	\$48,065	34	7	\$2,254,359	6	\$1,152,262
Davidson	8	\$58,002	58	8	\$28,030,688	2	\$235,749
Davie	5	\$4,800	20	4	\$8,270,411	4	\$603,286
Duplin	3	\$33,000	20	3	\$567,530	2	\$191,490
Durham	4	\$310,620	87	123	\$594,505,562	489	\$71,258,761
Edgecombe	1	\$66,072	39	36	\$14,026,663	17	\$1,178,245
Forsyth	5/6	\$467,310	117	77	\$618,232,978	171	\$22,052,774
Franklin	1	\$45,967	41	9	\$15,141,166	14	\$1,670,331
Gaston	10/14	\$184,737	37	12	\$89,944,991	23	\$4,134,074
Gates	1	\$18,673	10	1	\$166,745	0	0
Graham	11	\$4,000	8	0	0	0	0

<i>County</i>	<i>District</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>
---------------	-----------------	--	---	---	--	---	--

Granville	4	\$82,512	48	6	\$3,910,839	14	\$1,491,786
Greene	1	\$17,675	12	1	\$285,610	2	\$147,000
Guilford	6	\$1,346,534	120	70	\$253,163,866	120	\$18,739,818
Halifax	1	\$23,900	44	13	\$10,920,086	7	\$385,628
Harnett	9/13	\$67,500	17	3	\$6,852,758	2	\$61,400
Haywood	11	\$60,400	30	4	\$10,382,022	2	\$358,600
Henderson	11	\$47,830	40	12	\$11,374,228	17	\$2,267,397
Hertford	1	\$85,000	35	3	\$6,921,972	2	\$392,935
Hoke	9	0	5	0	0	0	0
Hyde	3	\$121,570	10	5	\$804,944	4	\$441,473
Iredell	10	\$150,350	56	23	\$13,159,782	13	\$1,898,047
Jackson	11	\$18,000	20	1	\$74,500	0	0
Johnston	13	\$5,896	37	15	\$9,009,715	3	\$616,828
Jones	3	\$14,000	8	1	\$284,325	2	\$132,624
Lee	9	\$46,104	19	14	\$19,188,977	9	\$798,334
Lenoir	3	\$40,613	33	21	\$28,768,516	1	\$45,000
Lincoln	10	\$34,011	35	1	\$70,000	1	\$150,000
Macon	11	\$25,650	26	1	\$7,376,021	0	0
Madison	11	0	18	7	\$10,685,067	0	0
Martin	1	\$34,800	29	6	\$609,992	3	\$598,731
McDowell	11	\$18,500	15	2	\$335,349	0	0
Mecklenburg	12/14	\$216,912	109	68	\$232,744,288	329	\$52,363,569
Mitchell	5	0	9	1	\$300,000	0	0
Montgomery	8	0	7	3	\$1,017,572	0	0
Moore	9	\$49,050	31	13	\$21,898,703	12	\$2,681,703
Nash	1	\$51,000	33	13	\$79,653,978	18	\$1,974,603
New Hanover	7	\$1,413,573	28	170	\$45,618,412	94	\$14,912,007
Northampton	1	\$8,500	19	2	\$3,774,368	4	\$380,350
Onslow	3	\$29,960	15	0	0	4	\$1,325,083
Orange	4	\$308,090	57	25	\$38,790,037	71	\$16,528,205
Pamlico	3	\$10,000	2	1	\$99,000	0	0
Pasquotank	1	\$80,261	14	21	\$19,319,760	4	\$576,206
Pender	7	\$8,000	17	1	\$97,068	1	\$88,500
Perquimans	1	\$57,552	18	5	\$1,023,067	8	\$813,901
Person	4	\$1,320	12	8	\$2,589,998	2	\$651,590
Pitt	1/3	\$93,120	35	29	\$17,899,099	18	\$4,614,376
Polk	11	\$18,779	26	5	\$2,064,431	1	\$107,467
Randolph	9	\$7,000	22	6	\$24,305,461	0	0
Richmond	8/9	\$71,300	19	2	\$265,025	0	0
Robeson	7	\$63,218	24	1	\$1,733,000	2	\$64,386
Rockingham	6	\$67,412	46	8	\$16,349,078	8	\$426,088
Rowan	8	\$483,374	73	93	\$37,098,964	62	\$10,663,458
Rutherford	10/11	\$28,345	28	8	\$1,620,520	3	\$275,708
Sampson	3	\$24,018	51	5	\$1,086,153	3	\$189,048
Scotland	9	\$24,783	16	2	\$4,184,580	0	0

<i>County</i>	<i>District</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>
---------------	-----------------	--------------------------------------	-----------------------------------	--	---	--	---

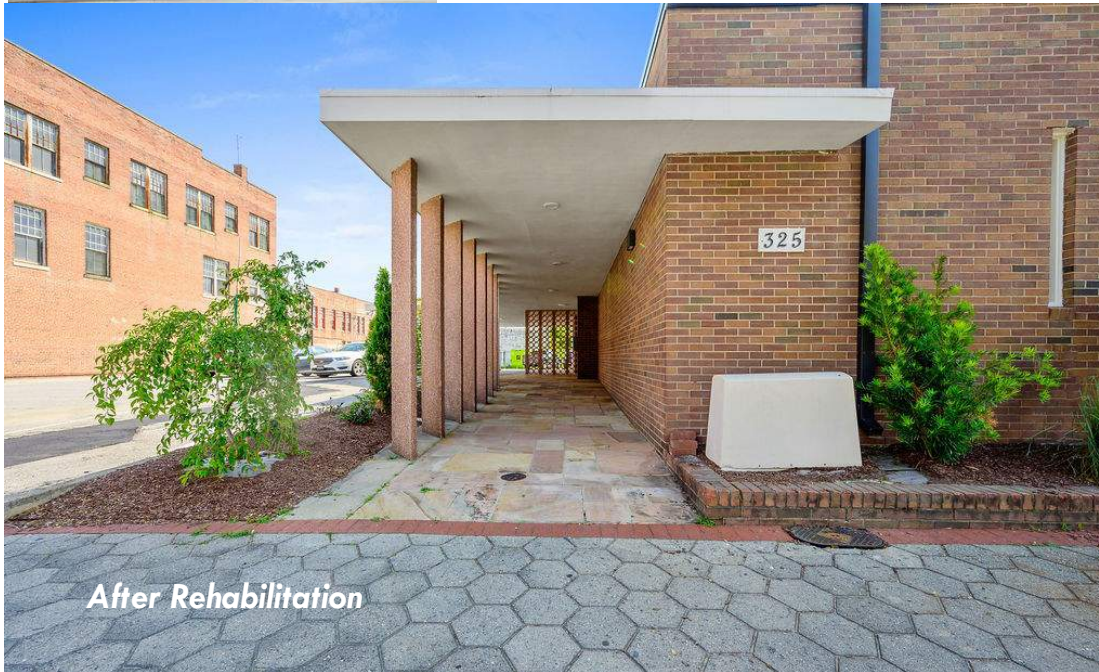
Stanly	8	\$10,000	17	6	\$18,440,118	4	\$772,443
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	34	\$35,013,752	42	\$7,289,381
Swain	11	\$22,000	12	1	\$106,570	0	0
Transylvania	11	\$136,590	21	4	\$3,834,744	4	\$834,037
Tyrrell	1	\$10,075	3	1	\$65,238	0	0
Union	8	\$68,900	13	11	\$18,119,731	5	\$501,156
Vance	1	\$9,800	23	16	\$7,138,111	4	\$476,902
Wake	2/13	\$586,011	225	154	\$185,868,121	473	\$58,597,019
Warren	1	\$29,750	25	6	\$4,809,039	2	\$316,100
Washington	1	\$36,500	10	0	0	0	0
Watauga	5	\$43,554	23	2	\$1,388,580	4	\$494,135
Wayne	3/13	\$26,175	18	24	\$20,463,490	12	\$1,500,363
Wilkes	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
Wilson	1	\$82,946	28	33	\$38,626,009	10	\$1,210,418
Yadkin	5	\$78,625	8	0	0	3	\$560,359
Yancey	11	\$6,200	8	3	\$699,989	0	0
Multiple		\$659,683	0	0	0	0	0
TOTALS		\$11,899,279	3170	1791	\$3,220,730,426	2517	\$376,968,986

SPOTLIGHT TAX CREDIT PROJECTS

Before

Former Thomas-Yelverton Funeral Home

Wilson, Wilson County



This funeral home moved to a new location from its avant-garde 1961 International style modernist building, which was then converted into a veterinarian's office

Rehabilitated 2021-22 with a private investment rehabilitation cost of \$1.161 million

604, 606-610 East Fearing Street

Elizabeth City, Pasquotank County

These circa 1885 downtown buildings now host 2 restaurants, a record shop, and 3 apartments.

Rehabilitated 2021-2 with a private investment rehabilitation cost of \$584,000.

After Rehabilitation



Before



New Listing National Register of Historic Places

WEST MARTIN SCHOOL Oak City, Martin County

Constructed c. 1951, Martin High School served African American students during the era preceding the desegregation of public schools. This highly intact Modern-style brick school complex illustrates the statewide trend in school design during the mid-twentieth century and represents the work of local architect J.W. Griffith, Jr.



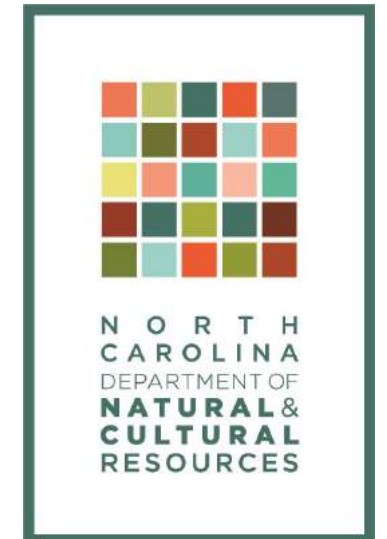
NC DISTRICT 1

January 2024

Historic Preservation
Tax Incentives
within District 1

403 Projects
\$262,154,190
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

4308 Projects
\$3.598 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.



Dr. Darin Waters // SHPO

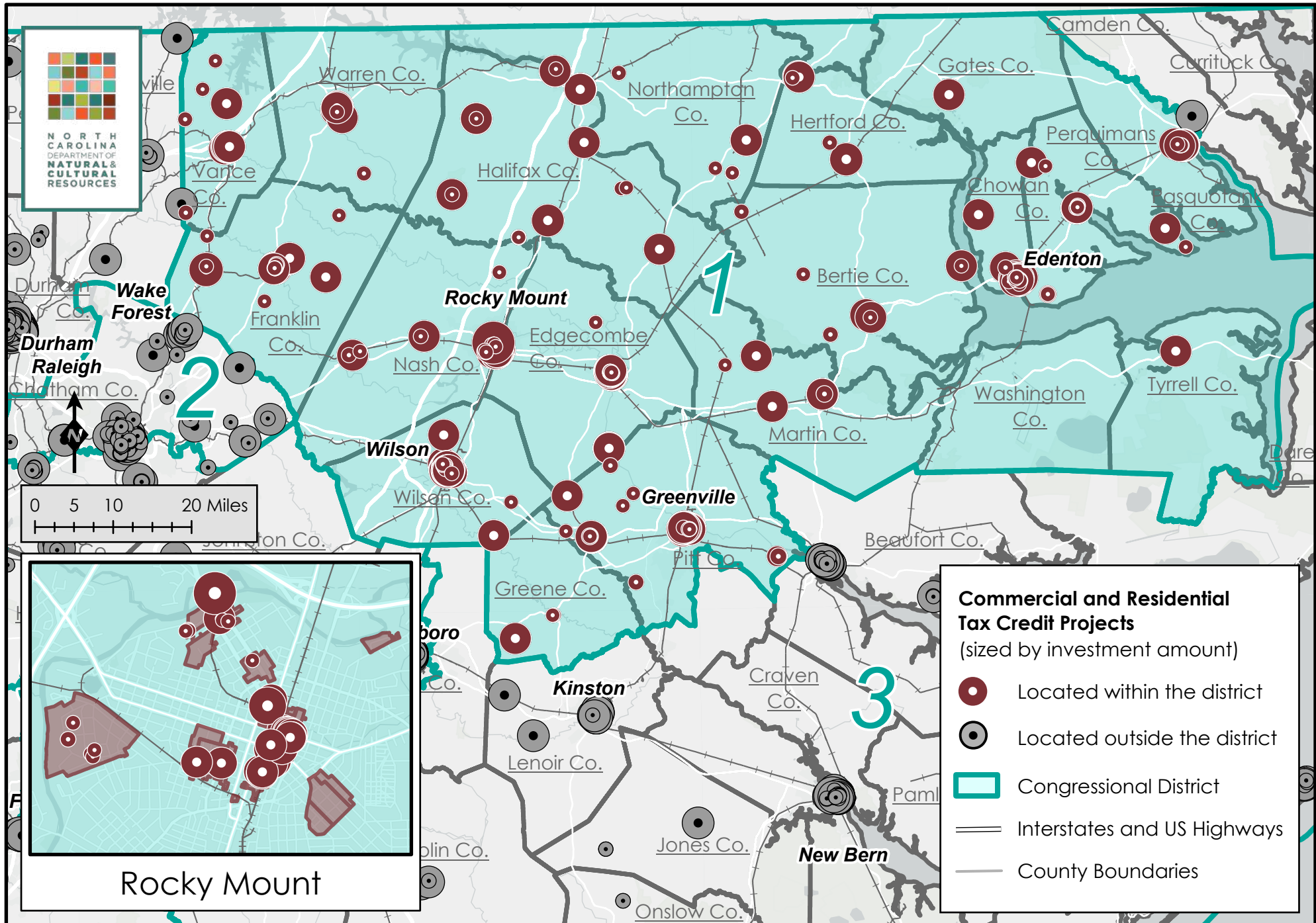
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Bertie	1	\$14,000	25	3	\$2,993,213	5	\$796,199
Chowan	1	\$111,740	27	47	\$15,924,920	40	\$7,323,229
Edgecombe	1	\$66,072	39	36	\$14,026,663	17	\$1,178,245
Franklin	1	\$45,967	41	9	\$15,141,166	14	\$1,670,331
Gates	1	\$18,673	10	1	\$166,745	0	0
Greene	1	\$17,675	12	1	\$285,610	2	\$147,000
Halifax	1	\$23,900	44	13	\$10,920,086	7	\$385,628
Hertford	1	\$85,000	35	3	\$6,921,972	2	\$392,935
Martin	1	\$34,800	29	6	\$609,992	3	\$598,731
Nash	1	\$51,000	33	13	\$79,653,978	18	\$1,974,603
Northampton	1	\$8,500	19	2	\$3,774,368	4	\$380,350
Pasquotank	1	\$80,261	14	21	\$19,319,760	4	\$576,206
Perquimans	1	\$57,552	18	5	\$1,023,067	8	\$813,901
Pitt	1/3	\$93,120	35	29	\$17,899,099	18	\$4,614,376
Tyrrell	1	\$10,075	3	1	\$65,238	0	0
Vance	1	\$9,800	23	16	\$7,138,111	4	\$476,902
Warren	1	\$29,750	25	6	\$4,809,039	2	\$316,100
Washington	1	\$36,500	10	0	0	0	0
Wilson	1	\$82,946	28	33	\$38,626,009	10	\$1,210,418
TOTALS		\$877,331	470	245	\$239,299,036	158	\$22,855,154

SPOTLIGHT TAX CREDIT PROJECTS

R. J. Whitley Store

Zebulon, Wake County

AFTER



The **first** historic tax credit project in the newly National Register listed Zebulon Historic District upgrades the 1917 commercial building for a coffee shop and an office tenant upstairs.

Private investment rehabilitation cost of \$822,000



New Listing

National Register of Historic Places

ROCHESTER HEIGHTS HISTORIC DISTRICT Raleigh, Wake County

Built between 1957 and 1964, this district is significant for its modern architecture and Black Ethnic history, as one of only a handful of post-World War II subdivisions planned for and open to the Black community in the city at the time, and home to physicians, educators, builders, business owners, retired military personnel and government agency employees.



now eligible for historic tax credits

BEFORE



1924 bungalow in Boylan Heights Historic District with restored Craftsman front porch continues single-family residential use.

\$149,000 private rehabilitation investment

Rudy House

Raleigh, Wake County

AFTER



The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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 2

January 2024

Historic Preservation
Tax Incentives
within District 2

627 Projects
\$244,465,140
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. Darin Waters // SHPO

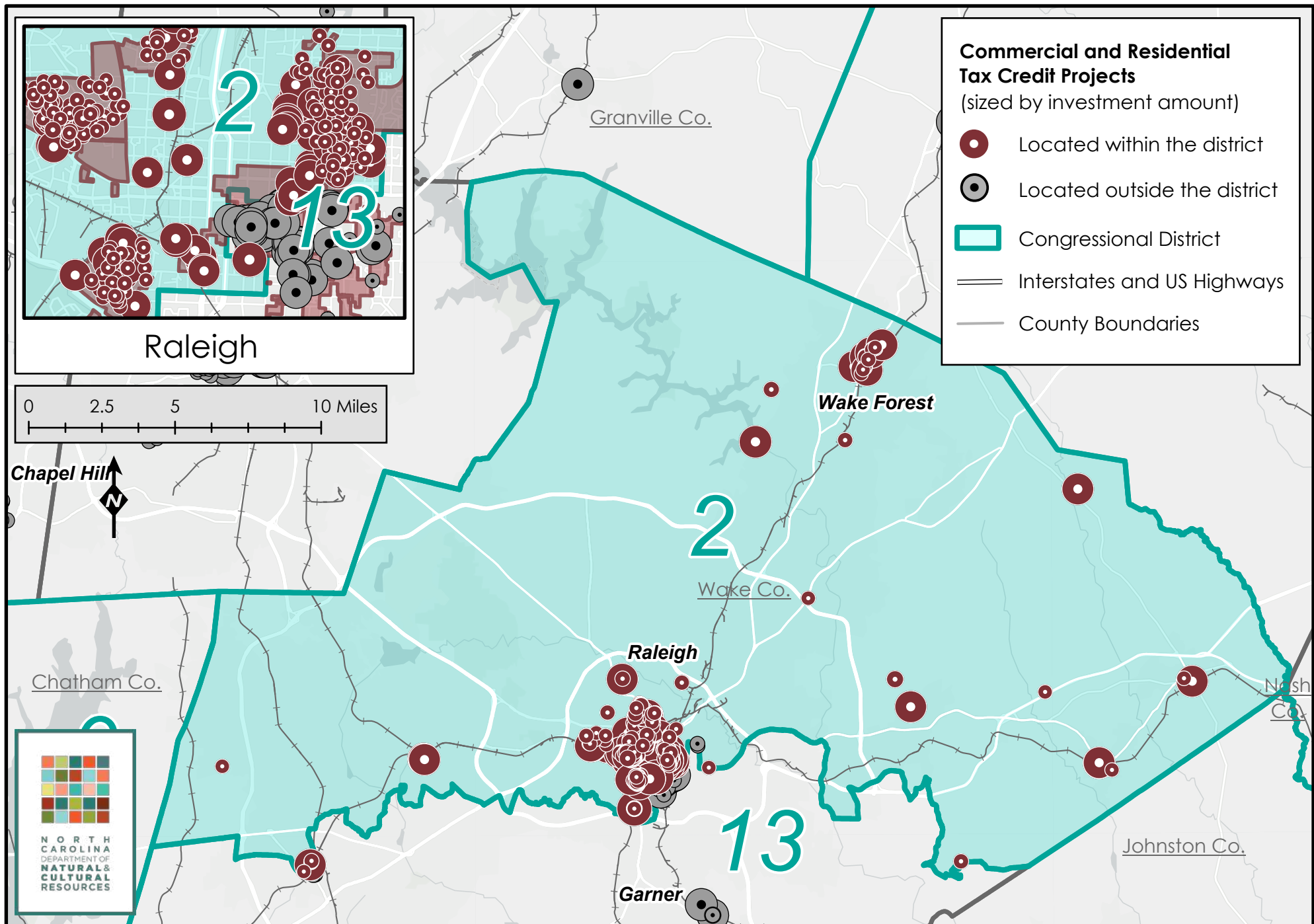
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Wake	2/13	\$586,011	225	154	\$185,868,121	473	\$58,597,019
TOTALS		\$586,011	225	154	\$185,868,121	473	\$58,597,019

SPOTLIGHT TAX CREDIT PROJECTS

Williford Cottage

Nags Head, Dare County



AFTER

1934 traditional beach cedar shake beach cottage in Nags Head Cottage Row National Register Historic District.

Rehabilitated 2021-2022 as a vacation rental and elevated for resiliency with a private investment rehabilitation cost of \$230,000.



BEFORE

Updated Listing

National Register of Historic Places

KINSTON COMMERCIAL HISTORIC DISTRICT Kinston, Lenoir County

The recent National Register Historic District update expands the Kinston Commercial Historic District in seven separate geographic areas. The areas being added illustrate the continued commercial development of downtown Kinston through the mid-twentieth century, aligning with the significant growth of the town during that period.



NC DISTRICT 3

January 2024

Historic Preservation Tax Incentives within District 3

348 Projects
\$151,814,295
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.



BEFORE

Thomas-Duncan House

Beaufort, Carteret County

1856 Italianate House with Queen Anne porch in Beaufort National Register Historic District.

Rehabilitated 2019-2021 as café and bakery on first floor and 2 vacation rental units on 2nd floor with a private investment rehabilitation cost of \$497,000.



AFTER

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

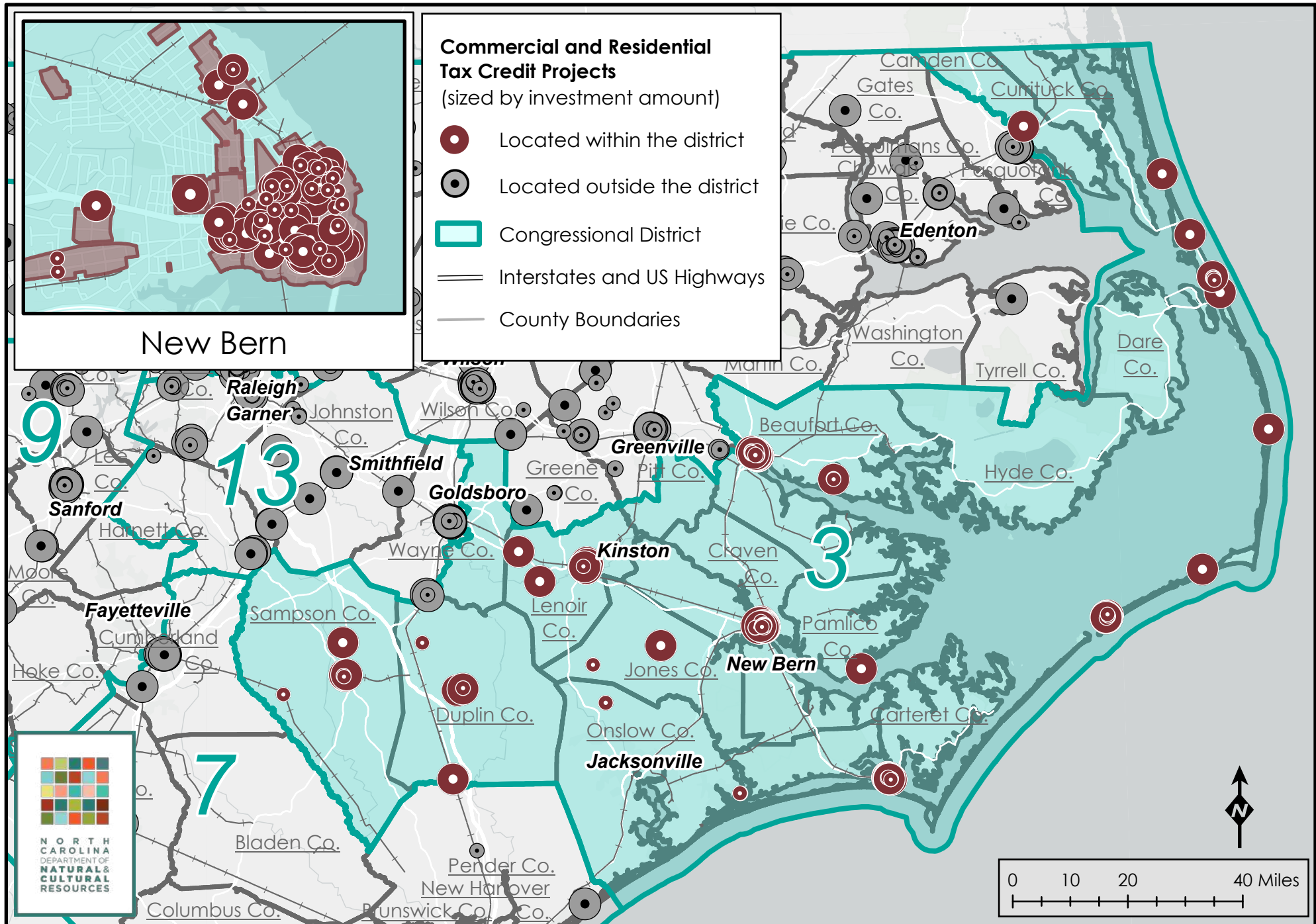
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard David // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Beaufort	3	\$185,750	19	42	\$9,964,008	19	\$2,572,235
Camden	3	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	13	\$2,571,092	6	\$414,321
Craven	3	\$1,517,444	58	80	\$50,067,465	39	\$4,344,559
Currituck	3	\$45,662	14	0	0	0	0
Dare	3	\$48,065	34	7	\$2,254,359	6	\$1,152,262
Duplin	3	\$33,000	20	3	\$567,530	2	\$191,490
Hyde	3	\$121,570	10	5	\$804,944	4	\$441,473
Jones	3	\$14,000	8	1	\$284,325	2	\$132,624
Lenoir	3	\$40,613	33	21	\$28,768,516	1	\$45,000
Onslow	3	\$29,960	15	0	0	4	\$1,325,083
Pamlico	3	\$10,000	2	1	\$99,000	0	0
Pitt	1/3	\$93,120	35	29	\$17,899,099	18	\$4,614,376
Sampson	3	\$24,018	51	5	\$1,086,153	3	\$189,048
Wayne	3/13	\$26,175	18	24	\$20,463,490	12	\$1,500,363
TOTALS		\$2,309,216	343	232	\$134,891,461	116	\$16,922,834

SPOTLIGHT TAX CREDIT PROJECTS

The 2020-2021 rehabilitation of the 1890s commercial building has restored the previously covered facade and storefront with commercial spaces on the first floor and three market-rate apartments on the second floor.

Private investment rehabilitation cost of \$407,000.



BEFORE

R & S Sporting Goods Roxboro, Person County



AFTER

New Listing National Register of Historic Places

North Carolina Industrial Home for Colored Girls Efland, Orange County

Efforts to establish the home began in 1919 when prominent educator Charlotte Hawkins Brown led a campaign for a needed reformatory for African American girls. The reformatory comprised a 1925 frame cottage and farm and provided academic instruction and training in agricultural and domestic skills. The reformatory was one of ten such institutions for African American girls in the country and the only one in the state. Despite a need for such a facility, the home struggled with funding and administrative challenges until it closed in 1939.



now eligible for historic tax credits

NC DISTRICT 4

January 2024

Historic Preservation Tax Incentives within District 4

806 Projects
\$851,040,710
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.



715-717 North Mangum Street Durham, Durham County



1926 commercial building in Little Five Points area.

Rehabilitated 2021-22 for local painting contractor's shop and offices with a private rehabilitation investment of \$1.497 million



The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

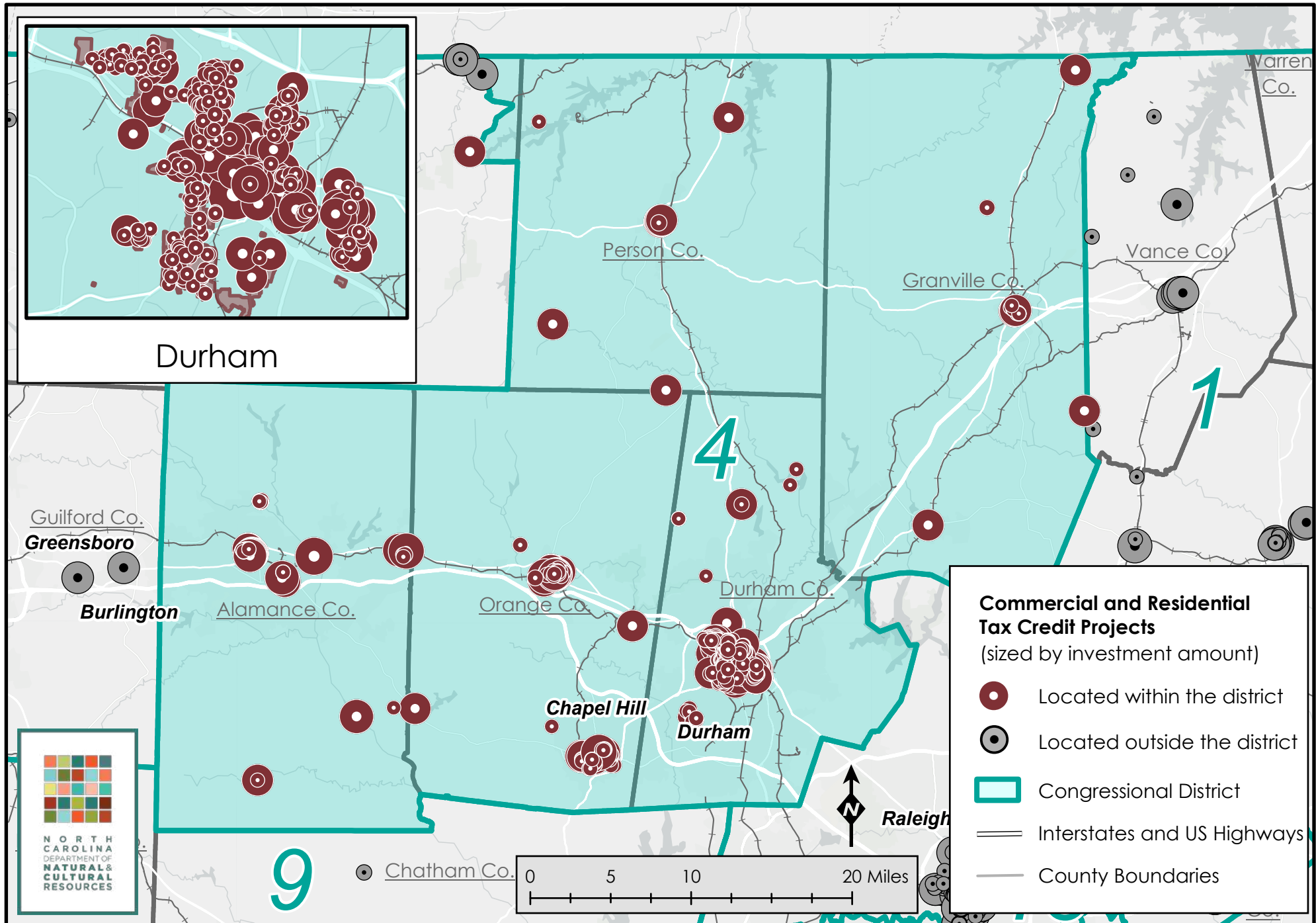
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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	4	\$131,910	70	17	\$114,986,936	37	\$4,189,088
Caswell	4/6	\$31,250	26	10	\$1,724,908	4	\$413,000
Durham	4	\$310,620	87	123	\$594,505,562	489	\$71,258,761
Granville	4	\$82,512	48	6	\$3,910,839	14	\$1,491,786
Orange	4	\$308,090	57	25	\$38,790,037	71	\$16,528,205
Person	4	\$1,320	12	8	\$2,589,998	2	\$651,590
TOTALS		\$865,702	300	189	\$756,508,280	617	\$94,532,430

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Lenoir Cotton Mill - Blue Bell, Inc.

Lenoir, Caldwell County

This textile plant was constructed in 1902 and 1903. Rehabilitated 2019 to 2021 into 46 market-rate apartments with amenities.

Private rehabilitation cost of \$12.158 million.



AFTER

New Listing National Register of Historic Places

Lincoln Heights School Wilkesboro vicinity

Built in 1924, this school is historically significant for its association with the education of African American children across a four-county region. The original building, constructed with financial assistance from the Julius Rosenwald Fund, was expanded in 1926 and 1950. Additional buildings, including a combination agricultural shop and cafeteria, high school building, and gymnasium, were built between 1956 and 1963 across the roughly nine-acre campus. The complex was in use until 1968, when Wilkes County schools were integrated. Lincoln Heights School is also significant as an intact example of a six-teacher Rosenwald School.



now eligible for historic tax credits

NC DISTRICT 5

January 2024

Historic Preservation
Tax Incentives
within District 5

371 Projects
\$739,071,017
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.



BEFORE



Spencer's Inc., Buildings 1,3,4,5

Mount Airy, Surry County

Ca. 1926 Mount Airy Knitting Company (renamed Spencer's Inc. in 1962) produced children's clothing until 2007, eventually expanded into 12 adjacent buildings and additions.

This 2015-2018 project in the Mount Airy Historic District transformed the complex into a downtown residential community with 16 loft condominiums.

Private investment rehabilitation cost of \$4 million.



AFTER

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.



Dr. Darin Waters // SHPO

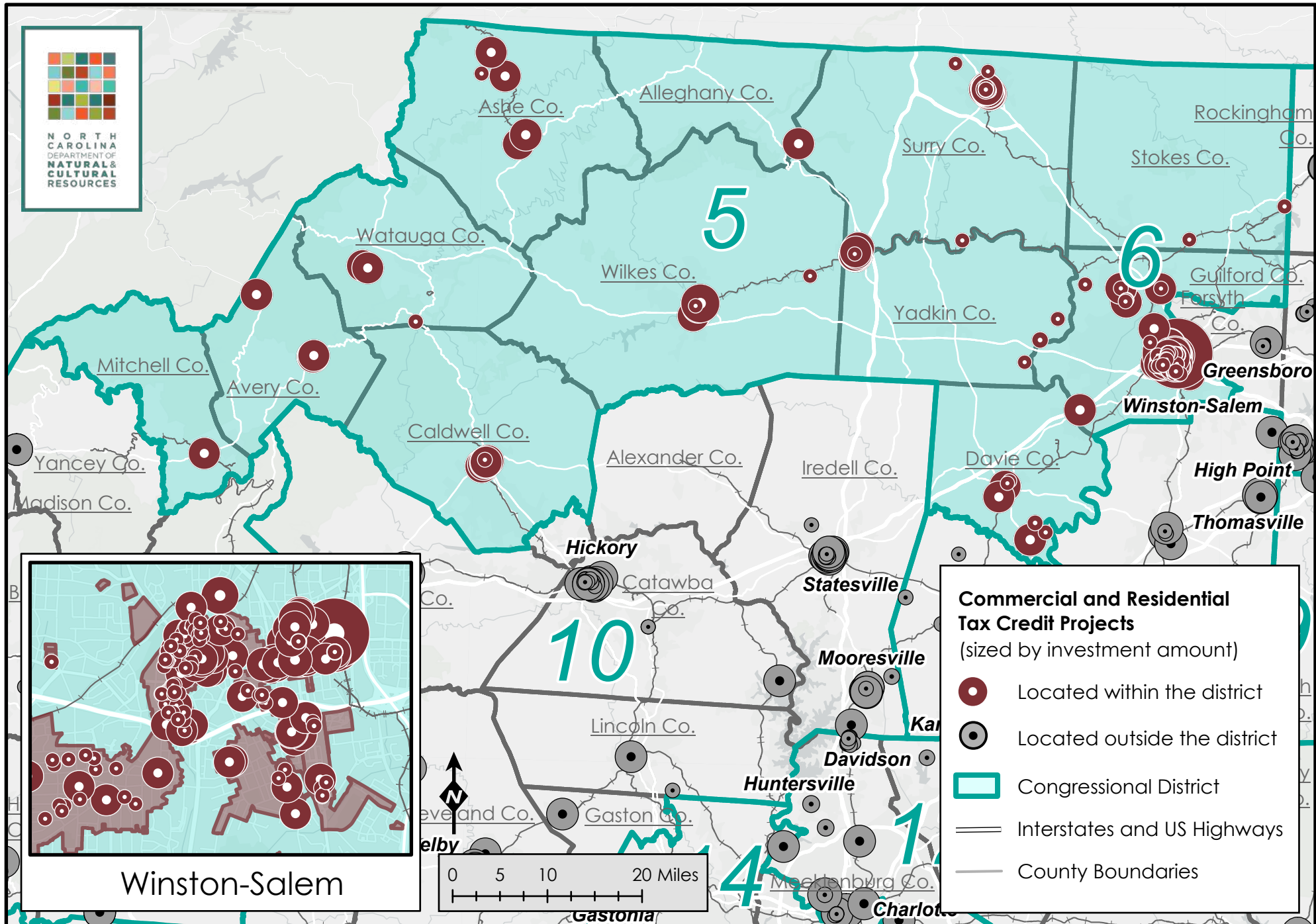
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Alleghany	5	\$5,200	11	1	\$1,096,206	0	0
Ashe	5	\$43,000	27	4	\$4,616,490	1	\$161,837
Avery	5	0	13	4	\$2,384,491	0	0
Caldwell	5/10	\$91,000	20	7	\$19,954,877	1	\$155,242
Davie	5	\$4,800	20	4	\$8,270,411	4	\$603,286
Forsyth	5/6	\$467,310	117	77	\$618,232,978	171	\$22,052,774
Mitchell	5	0	9	1	\$300,000	0	0
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	34	\$35,013,752	42	\$7,289,381
Watauga	5	\$43,554	23	2	\$1,388,580	4	\$494,135
Wilkes	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
Yadkin	5	\$78,625	8	0	0	3	\$560,359
TOTALS		\$859,698	319	140	\$701,506,714	231	\$37,564,303

SPOTLIGHT TAX CREDIT PROJECTS



Caesar Cone House
Greensboro, Guilford County

Jewish textile industrialist Caesar Cone built this two-story, wood framed Queen Anne Style home in 1902, which was converted into three apartments in the 1960s.

The 2021 rehabilitation upgrades the house for continued use for market-rate apartments with a private rehabilitation investment of \$205,000.

New Listing
National Register of Historic Places

Minneola Mfg. Co. Cloth Warehouse
Gibsonville, Guilford County

Minneola Manufacturing Company, founded as the Minneola Cotton Mill in 1886, served as the dominant industry in Gibsonville until the mill's closure in 1988. The Minneola Manufacturing Company Cloth Warehouse represents a vital aspect of the cloth manufacturing process as a critical facility for protecting the valuable finished cloth and preparing it to ship to market. First constructed in 1907, it is significant as a rare surviving and intact example of a free-standing cloth warehouse, and is the largest example in piedmont North Carolina. Featuring slow-burn construction techniques, it retains original steel wire-glass windows and interior steel and pine columns and supports.



NC DISTRICT 6

January 2024

Historic Preservation Tax Incentives
within District 6

468 Projects
\$931,102,510 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.



Jones House

Milton, Caswell County



The ca. 1850 Greek Revival house was enlarged and embellished with Victorian elements in the 1890s. Rehabilitated in 2021 to its 1890s appearance as a single-family rental residence; private investment of \$110,000.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

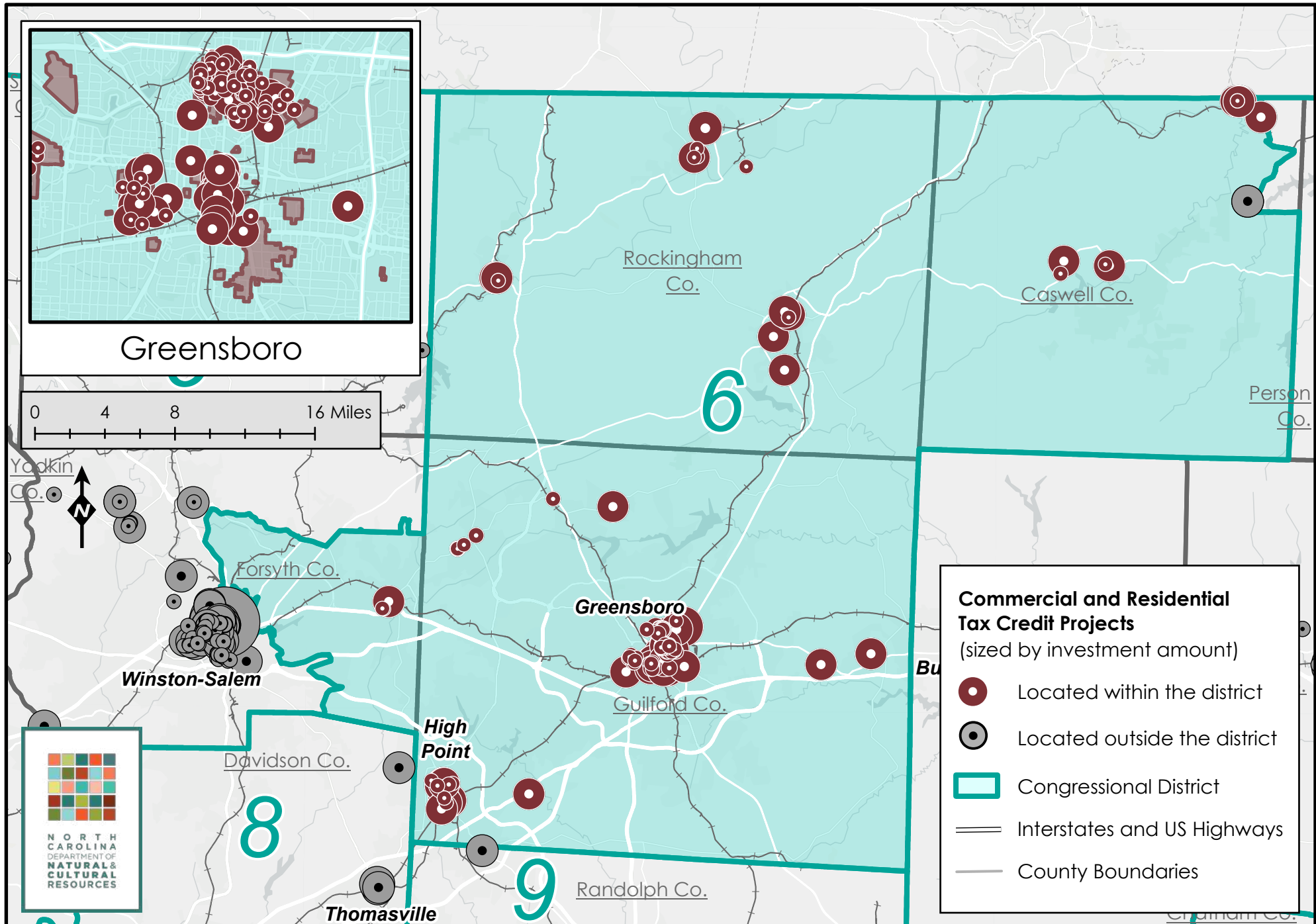
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Caswell	4/6	\$31,250	26	10	\$1,724,908	4	\$413,000
Forsyth	5/6	\$467,310	117	77	\$618,232,978	171	\$22,052,774
Guilford	6	\$1,346,534	120	70	\$253,163,866	120	\$18,739,818
Rockingham	6	\$67,412	46	8	\$16,349,078	8	\$426,088
TOTALS		\$1,912,506	309	165	\$889,470,830	303	\$41,631,680

SPOTLIGHT TAX CREDIT PROJECTS



NOW

Albert F. Perry Office Wilmington, New Hanover County

With a unique facade clad in marble and bronze, this 1942 building housed the Albert F. Perry Insurance Office.

The 2019-20 rehabilitation in the Wilmington Historic District transformed the building into a salon with a private investment rehabilitation cost of \$162,000.



BEFORE

Featured Listing

National Register of Historic Places

BLADEN COUNTY TRAINING SCHOOL Elizabethtown, Bladen County

The Bladen County Training School was one of three African-American schools in the county established with the assistance of the Rosenwald Fund, which financed construction of the primary building, a ten-teacher brick school, erected in 1928. As the county's first high school for African American students, pupils came from all corners of the county to attend class until its closing with desegregation in 1970.



now eligible for historic tax credits

415 Orange Street

Wilmington, New Hanover County



BEFORE

Built ca. 1904 in the Queen Anne Style, the single-family house was later divided into three apartments.

The 2020-22 rehabilitation in the Wilmington Historic District upgraded and continued the residential use as three market-rate apartments with a private investment rehabilitation cost of \$544,000.



AFTER

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.



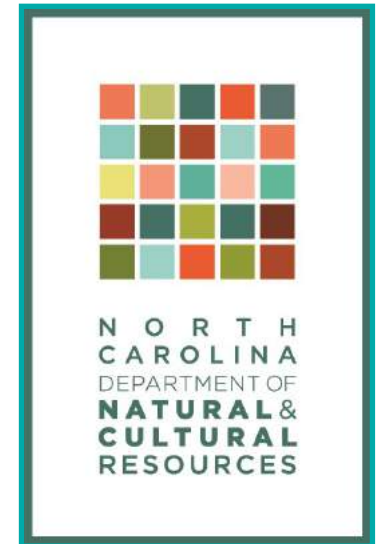
NC DISTRICT 7

January 2024

Historic Preservation Tax Incentives
within District 7

293 Projects
\$104,765,221 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. Darin Waters // SHPO

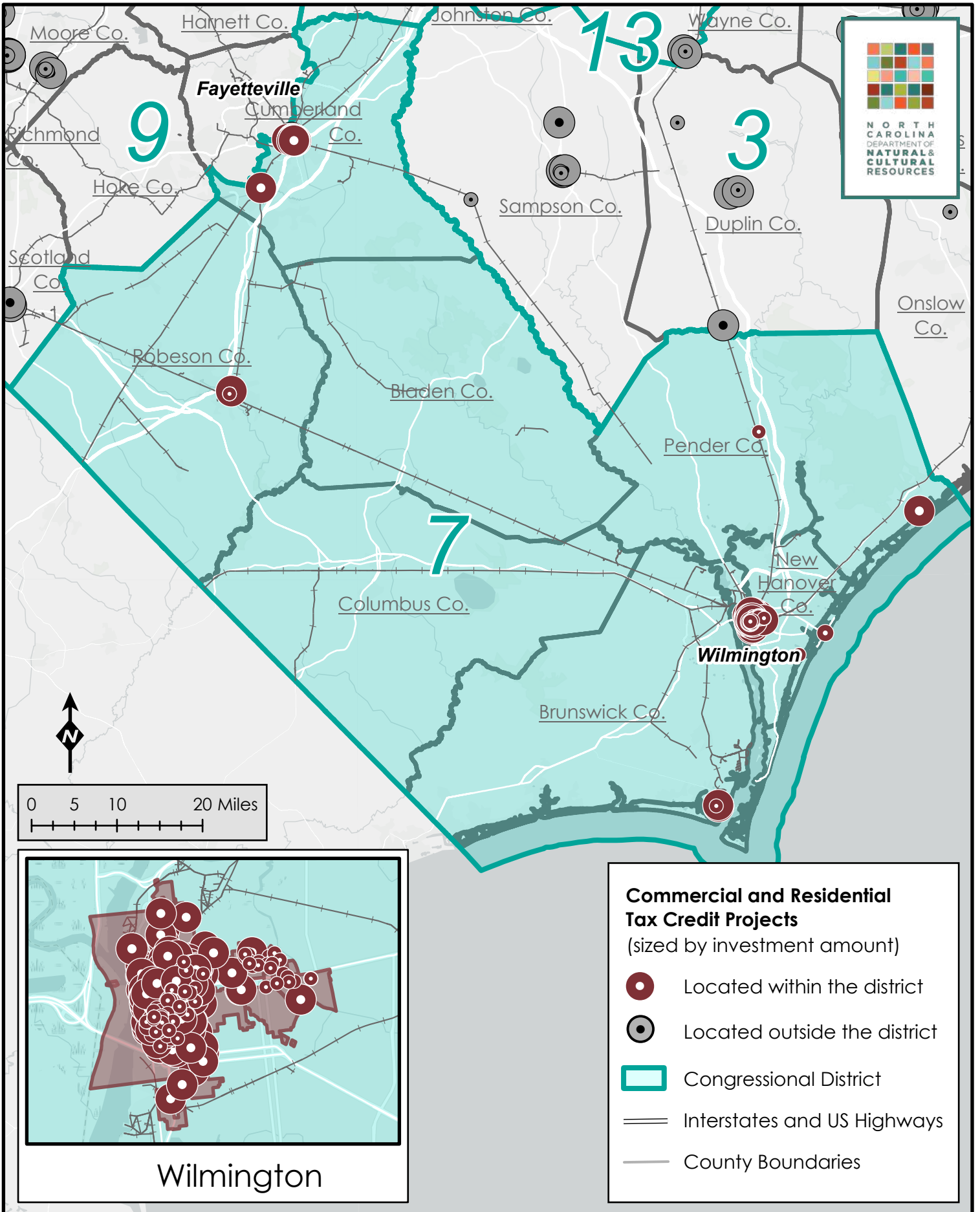
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)

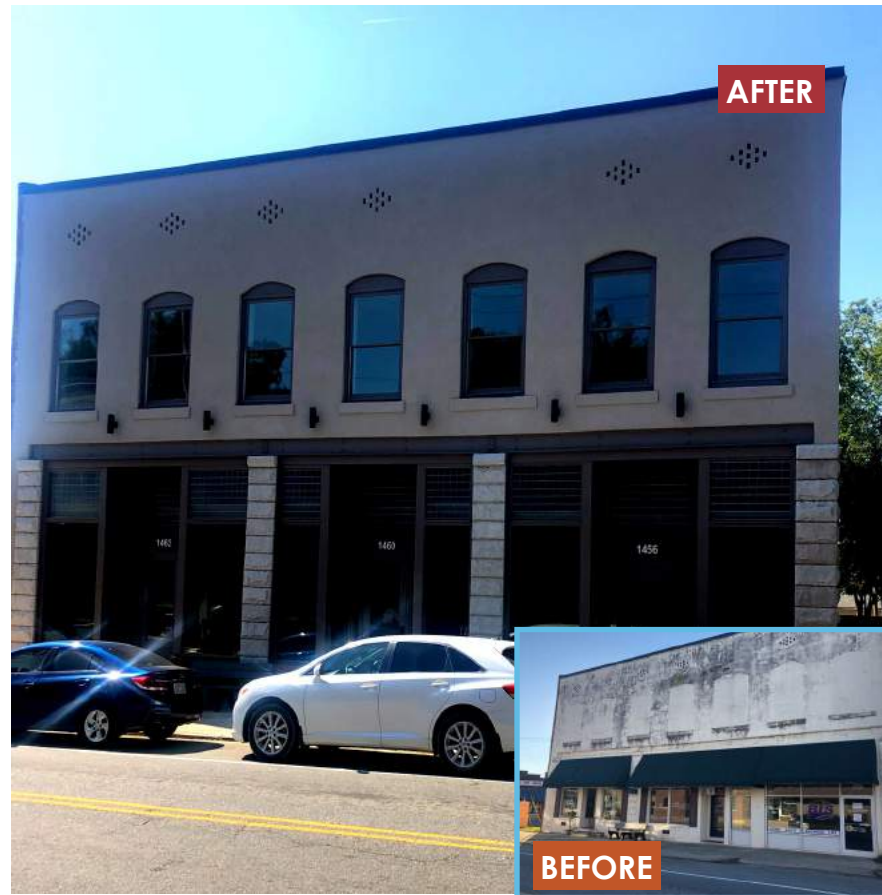


**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO
CONGRESSIONAL DISTRICT 7**

As of December 31, 2023

<i>County</i>	<i>District</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>
Bladen	7	0	14	0	0	0	0
Brunswick	7	\$61,450	16	2	\$159,558	1	\$44,450
Columbus	7	\$7,000	7	0	0	0	0
Cumberland	7/9	\$224,813	72	21	\$42,047,840	0	0
New Hanover	7	\$1,413,573	28	170	\$45,618,412	94	\$14,912,007
Pender	7	\$8,000	17	1	\$97,068	1	\$88,500
Robeson	7	\$63,218	24	1	\$1,733,000	2	\$64,386
TOTALS		\$1,778,054	178	195	\$89,655,878	98	\$15,109,343

SPOTLIGHT TAX CREDIT PROJECTS



The Lentz Building 1464 North Main Street

Mount Pleasant, Cabarrus County

One of three pre-1920 buildings remaining in the Mount Pleasant Historic District, the Lentz Building served as the town hall mid-century. The current rehabilitation has restored the façade and converted the building into a popular coffee shop, bakery, and offices. This project was spurred by federal and state income-producing historic tax credits, with an estimated private investment rehabilitation cost of \$850,000.

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.



NC DISTRICT 8

January 2024

Historic Preservation
Tax Incentives
within District 8

252 Projects
\$149,949,385
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



Lambeth Furniture Company

Thomasville, Davidson County



1901-1960s furniture company complex (later Thomasville Chair Company) transformed into workforce housing with 139 apartments & amenities.

Rehabilitated 2017-2018 with a private investment rehabilitation cost of \$19.3 million.



The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

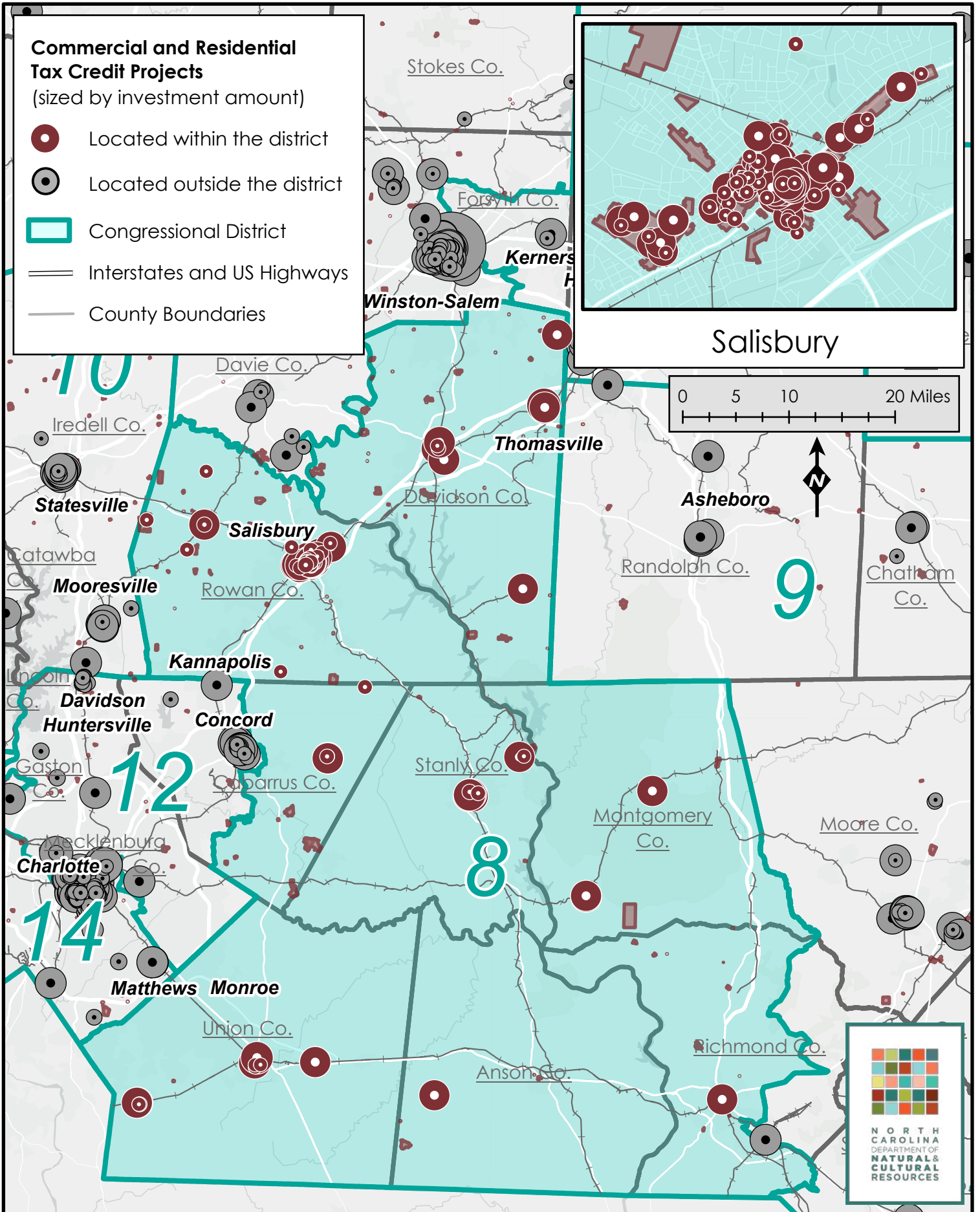
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Anson	8	\$17,000	7	1	\$19,000	0	0
Cabarrus	8/12	\$170,515	30	13	\$28,934,017	42	\$5,851,464
Davidson	8	\$58,002	58	8	\$28,030,688	2	\$235,749
Montgomery	8	0	7	3	\$1,017,572	0	0
Richmond	8/9	\$71,300	19	2	\$265,025	0	0
Rowan	8	\$483,374	73	93	\$37,098,964	62	\$10,663,458
Stanly	8	\$10,000	17	6	\$18,440,118	4	\$772,443
Union	8	\$68,900	13	11	\$18,119,731	5	\$501,156
TOTALS		\$879,091	224	137	\$131,925,115	115	\$18,024,270

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Parks Hosiery Mill – McCrary Hosiery Mill No. 2 is one of six contributing buildings within the Acme-McCrary Hosiery Mills complex that remained in operation through 2017.

The 2022-2023 rehabilitation repurposed this mill building for 50 affordable apartments with amenities, representing a private rehabilitation investment of \$9.41 million.

McCrary Hosiery Mill No. 2

Asheboro, Randolph County



AFTER

New Listing National Register of Historic Places

ASHEBORO DOWNTOWN HISTORIC DISTRICT Asheboro, Randolph County

The Asheboro Downtown Historic District contains an intact and cohesive group of early- to mid-twentieth-century commercial, institutional, ecclesiastical, and residential buildings associated with the city's development during the period 1903 to 1972.



Now eligible for historic tax credits

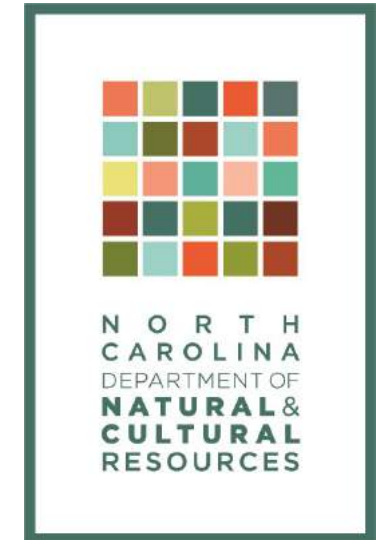
NC DISTRICT 9

January 2024

Historic Preservation
Tax Incentives
within District 9

103 Projects
\$127,445,554
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



AFTER

126-30 S. Chatham Ave- Siler City, Chatham County

Long vacant and deteriorating, this circa 1945 commercial building in the Siler City Commercial Historic District boasted two retail spaces on the first floor and offices above.

Its 2021-2022 rehabilitation upgrades the modernist building for new retail tenants and four market-rate apartments above with a private investment rehabilitation cost of \$1.381 million.



BEFORE

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

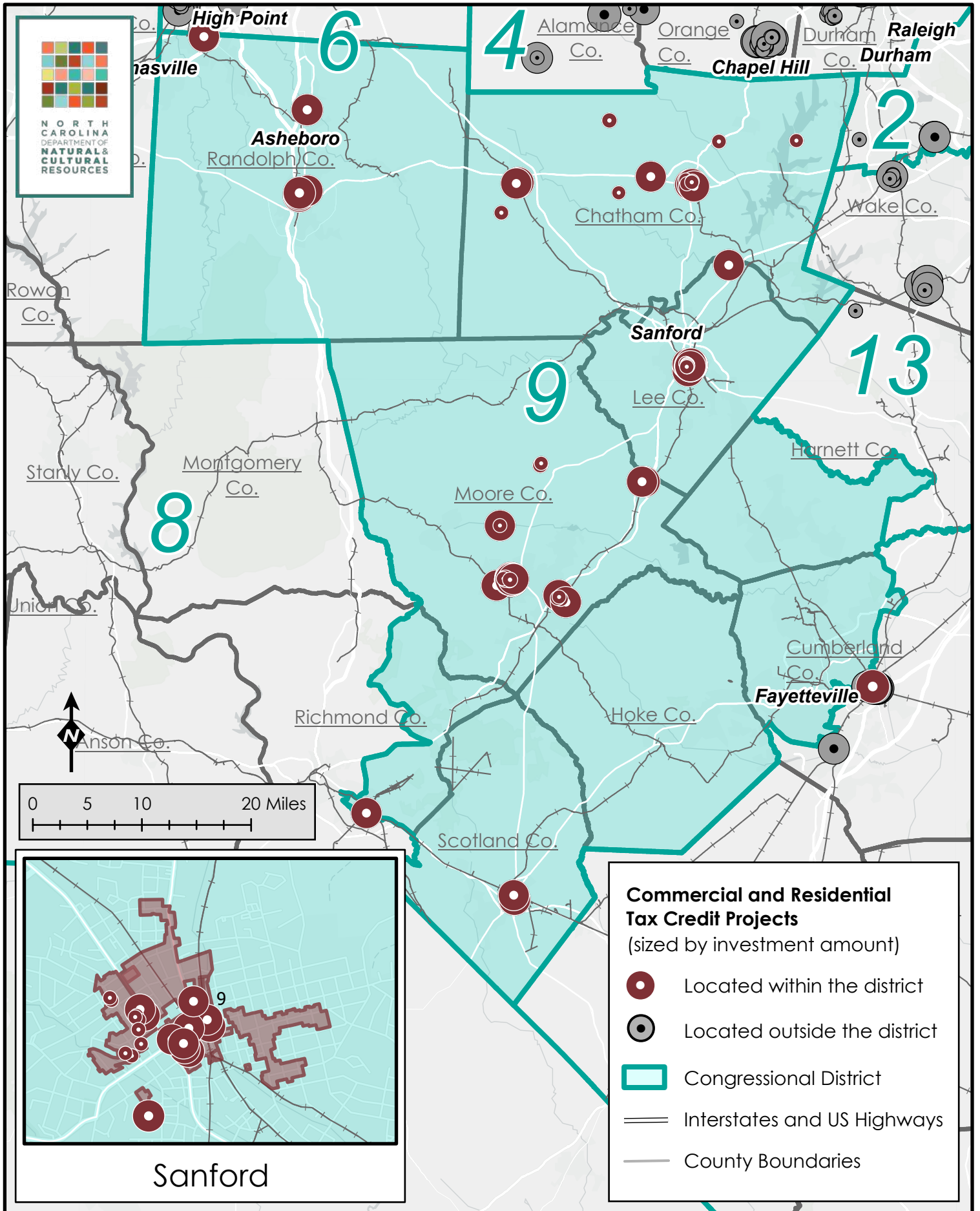
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Chatham	9	\$28,083	58	8	\$3,868,126	11	\$1,292,647
Cumberland	7/9	\$224,813	72	21	\$42,047,840	0	0
Harnett	9/13	\$67,500	17	3	\$6,852,758	2	\$61,400
Hoke	9	0	5	0	0	0	0
Lee	9	\$46,104	19	14	\$19,188,977	9	\$798,334
Moore	9	\$49,050	31	13	\$21,898,703	12	\$2,681,703
Randolph	9	\$7,000	22	6	\$24,305,461	0	0
Richmond	8/9	\$71,300	19	2	\$265,025	0	0
Scotland	9	\$24,783	16	2	\$4,184,580	0	0
TOTALS		\$518,633	259	69	\$122,611,470	34	\$4,834,084

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Served as a Ford dealership from 1930 to 1970s. Rehabilitated 2019 to 2021 for commercial, residential, and garage use.

Private rehabilitation cost of \$2.799 million.

Burke Garage Co.

Morganton, Burke County



AFTER

New Listing National Register of Historic Places

Black Ox-Duplan Corporation Mill Lincolnton

Built in 1920 and expanded in 1929, 1947, and 1955, this mill is historically significant for its role in the textile industry across the Catawba Valley region. The original building, erected by the Williams Cotton Company, is a two-story brick structure typical of early 20th-century mill construction. The complex came to be known as the Black Ox Mill over multiple phases of ownership in the 1940s, prior to its sale in the mid-1950s to the Duplan Corporation, which retooled it for the production of rayon. A reorganization of the company's production and distribution led to the closure of the mill in 1957. It was listed on the National Register in 2022 and is now eligible for tax-incentivized reuse.



now eligible for tax credits

NC DISTRICT 10

January 2024

**Historic Preservation
Tax Incentives**
within District 10

170 Projects
\$212,500,497
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.



BEFORE

Constructed c. 1888, it is the oldest cotton textile mill in Morganton ushering in the cotton textile manufacturing era in the town.

Rehabilitated 2017-2021 with a private investment of \$12.597 million for 60 residential apartments and office space.

Dunavant Cotton Manufacturing Co.

Morganton, Burke County



AFTER

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

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

As of December 31, 2023

<i>County</i>	<i>District</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>
Alexander	10	\$3,500	2	0	0	0	0
Burke	10	\$111,550	44	12	\$34,324,699	2	\$385,393
Caldwell	5/10	\$91,000	20	7	\$19,954,877	1	\$155,242
Catawba	10	\$78,715	66	11	\$31,973,320	21	\$2,366,109
Cleveland	10	\$57,833	30	18	\$10,537,314	14	\$1,550,421
Gaston	10/14	\$184,737	37	12	\$89,944,991	23	\$4,134,074
Iredell	10	\$150,350	56	23	\$13,159,782	13	\$1,898,047
Lincoln	10	\$34,011	35	1	\$70,000	1	\$150,000
Rutherford	10/11	\$28,345	28	8	\$1,620,520	3	\$275,708
TOTALS		\$740,041	318	92	\$201,585,503	78	\$10,914,994

SPOTLIGHT TAX CREDIT PROJECTS

Haywood County Hospital

Waynesville, Haywood County



Built in 1927 and expanded in the 1950s, the building operated as a hospital until 1979. It then housed the local school system's administrative offices.

The 2020-2021 rehabilitation created 55 affordable apartments with amenities, new to the community.

Private investment rehabilitation cost of \$9.6 million.

New Listing

National Register of Historic Places

Robbinsville Downtown Historic District Robbinsville, Graham County

The Robbinsville Downtown Historic District is significant for its variety of architectural styles and its use of stone for the 1920s to 1950s buildings. The historic period of significance is 1872 to 1965. The District includes 50 contributing buildings and 2 contributing structures.



January 2024

Historic Preservation Tax Incentives within District 11

403 Projects
\$257,912,840
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.



James Westall Building

Asheville, Buncombe County



1928 stuccoed commercial building upgraded the building for continued use by the first floor retail tenant and office tenant above.

Private investment rehabilitation cost of \$92,000.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.



Dr. Darin Waters // SHPO

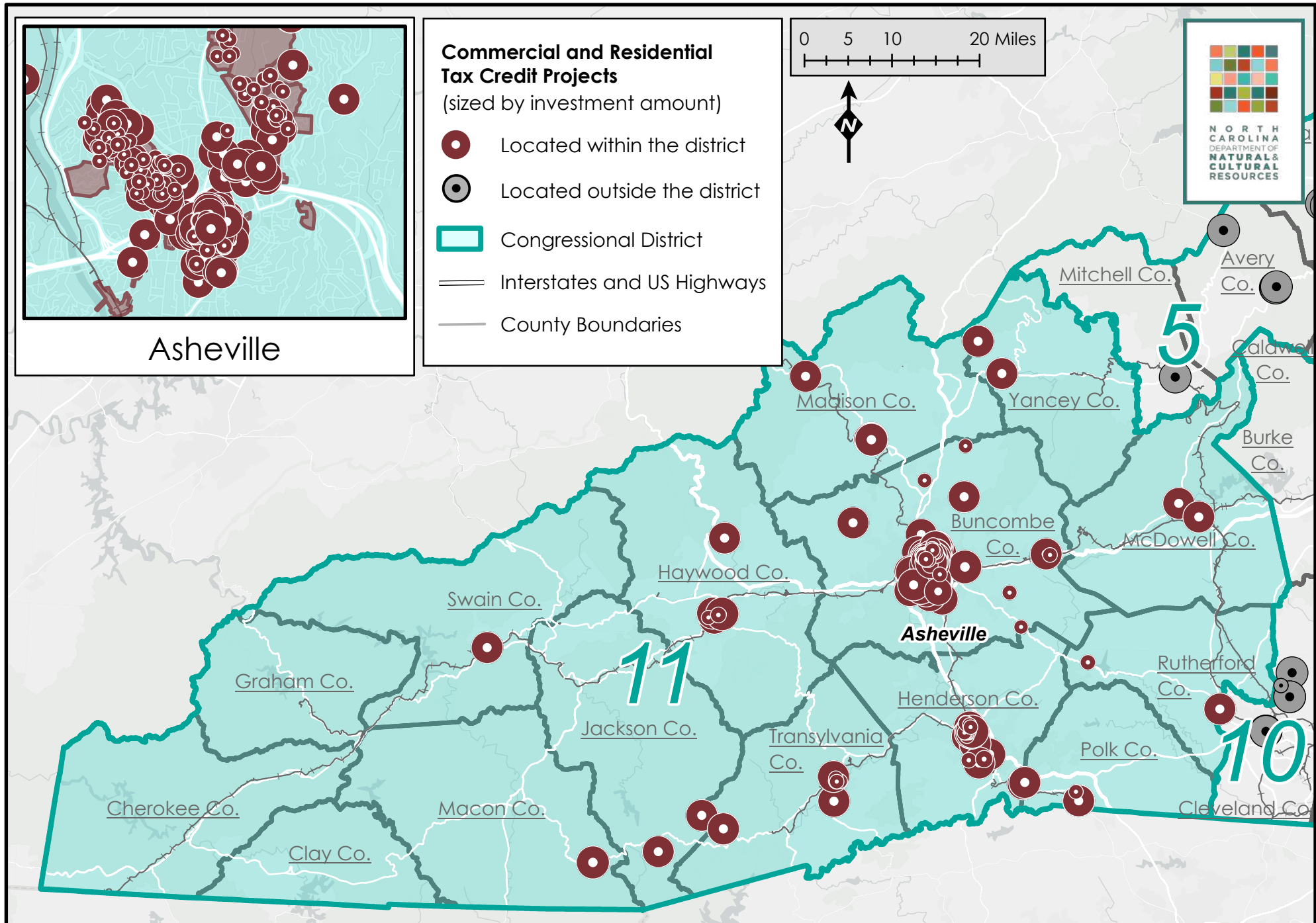
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Buncombe	11	\$295,699	129	196	\$178,845,821	132	\$26,670,369
Cherokee	11	\$15,650	11	0	0	0	0
Clay	11	0	4	0	0	0	0
Graham	11	\$4,000	8	0	0	0	0
Haywood	11	\$60,400	30	4	\$10,382,022	2	\$358,600
Henderson	11	\$47,830	40	12	\$11,374,228	17	\$2,267,397
Jackson	11	\$18,000	20	1	\$74,500	0	0
Macon	11	\$25,650	26	1	\$7,376,021	0	0
Madison	11	0	18	7	\$10,685,067	0	0
McDowell	11	\$18,500	15	2	\$335,349	0	0
Polk	11	\$18,779	26	5	\$2,064,431	1	\$107,467
Rutherford	10/11	\$28,345	28	8	\$1,620,520	3	\$275,708
Swain	11	\$22,000	12	1	\$106,570	0	0
Transylvania	11	\$136,590	21	4	\$3,834,744	4	\$834,037
Yancey	11	\$6,200	8	3	\$699,989	0	0
TOTALS		\$697,643	396	244	\$227,399,262	159	\$30,513,578

SPOTLIGHT TAX CREDIT PROJECTS

The vacant and deteriorating early 20th century Johnston Mill (and adjacent previously rehabilitated Mecklenburg Mill) returned back to an affordable housing community in the North Charlotte Historic District. (After photo courtesy of CoStar Group, Inc.)

Private investment rehabilitation cost of \$24.997 million



BEFORE



AFTER

Johnston Mill

Charlotte, Mecklenburg County

New Listing National Register of Historic Places

SAVONA MILL Charlotte, Mecklenburg County

The Savona Mill possesses historical significance in the state's industrial history as a textile-turned-paper box mill in northwest Charlotte representing three eras of industrial design via its three wings, built 1916, 1921, and 1951.



Eligible for historic tax credits

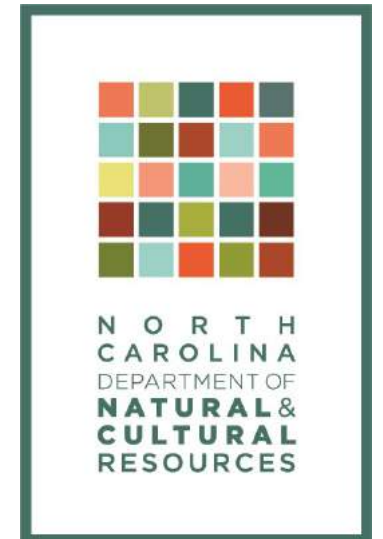
NC DISTRICT 12

January 2024

Historic Preservation
Tax Incentives
within District 12

452 Projects
\$319,893,338
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.



AFTER



BEFORE



Cabarrus Savings Bank

Concord, Cabarrus County

The five-story 1924 Neoclassical bank was significant for its architecture as well as its prominence as a financial institution in Concord's downtown. The 2018-2021 project restored the façade and converted the building into a mixed-use development with a flexible co-working space, café, and 17 apartments. Private rehabilitation cost of \$7.455 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.



Dr. Darin Waters // SHPO

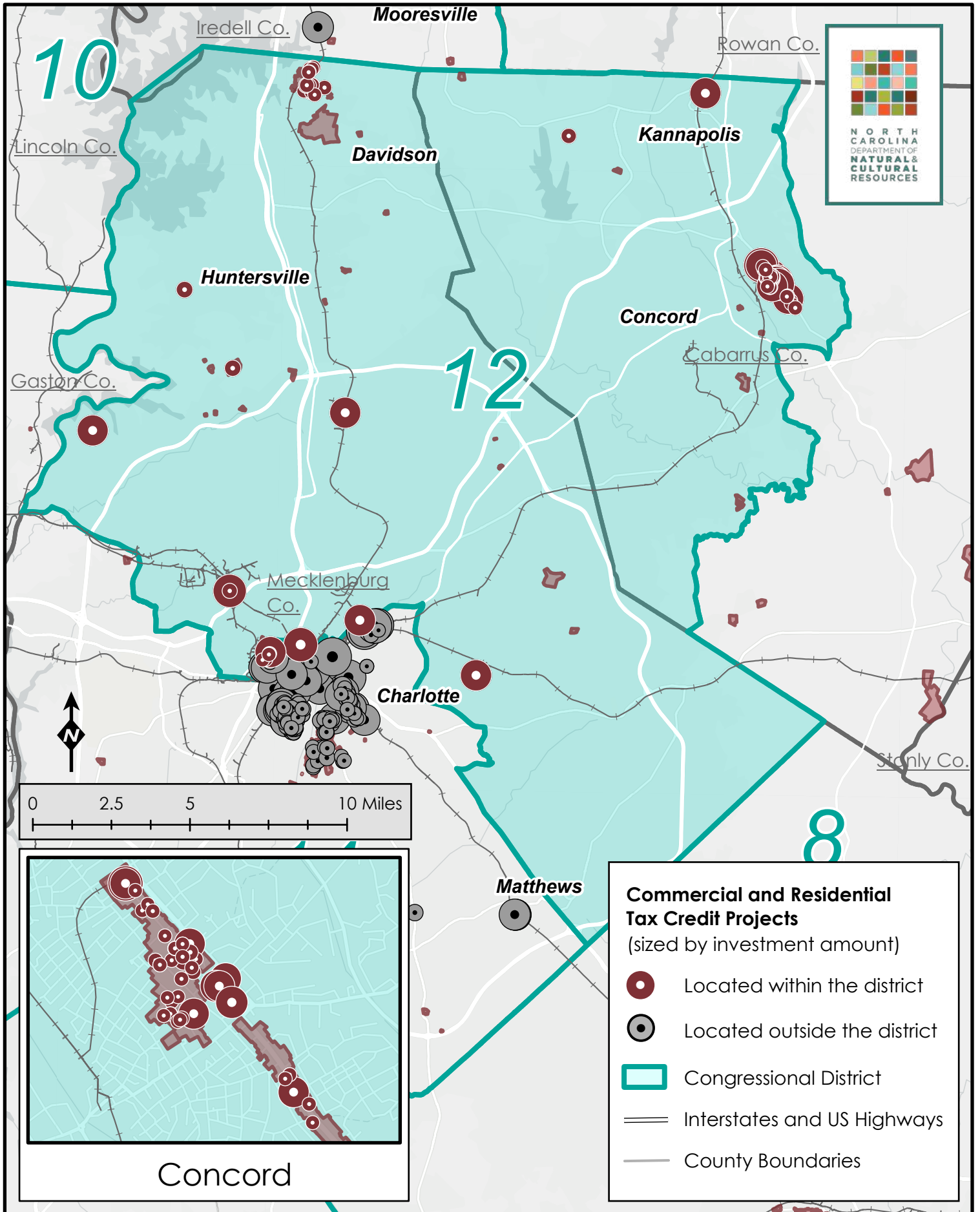
Ramona M. Bartos // Deputy SHPO

Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.ncdcr.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Cabarrus	8/12	\$170,515	30	13	\$28,934,017	42	\$5,851,464
Mecklenburg	12/14	\$216,912	109	68	\$232,744,288	329	\$52,363,569
TOTALS		\$387,427	139	81	\$261,678,305	371	\$58,215,033

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

103 North Center Street
Goldsboro, Wayne County



NOW

1890s three-story brick building with a 1920s façade transformed into a restaurant and eight apartments
Private rehabilitation investment of \$1.174 million.

Featured Listing

National Register of Historic Places

Varina Commercial Historic District Fuquay-Varina, Wake County

Listed in the National Register of Historic Places in 1990, the Varina Commercial Historic District typifies downtown commercial architecture typical of small Piedmont towns in the early 20th Century. Although alterations have occurred within the district, all twelve buildings in the historic district aid in telling Varina's role in Wake County's history of commerce and transportation.



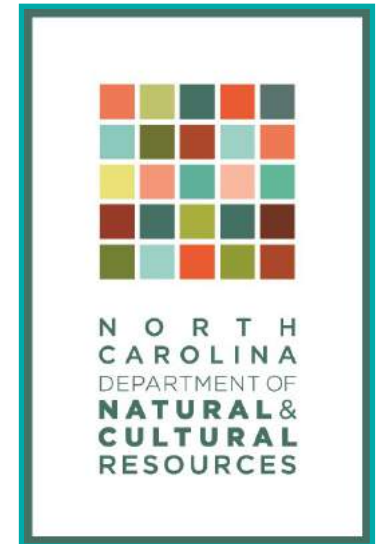
NC DISTRICT 13

January 2024

**Historic Preservation
Tax Incentives**
within District 13

686 Projects
\$282,969,694
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.



AFTER

Built in 1921 and billed as the largest department store in NC at that time. Rehabilitated in the 1990s for affordable housing. Renewed in 2018 with 48 downtown apartments and two first floor professional offices.
2018 private rehabilitation investment of \$2.4 million.

Austin Department Store
Smithfield, Johnston County



BEFORE

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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.

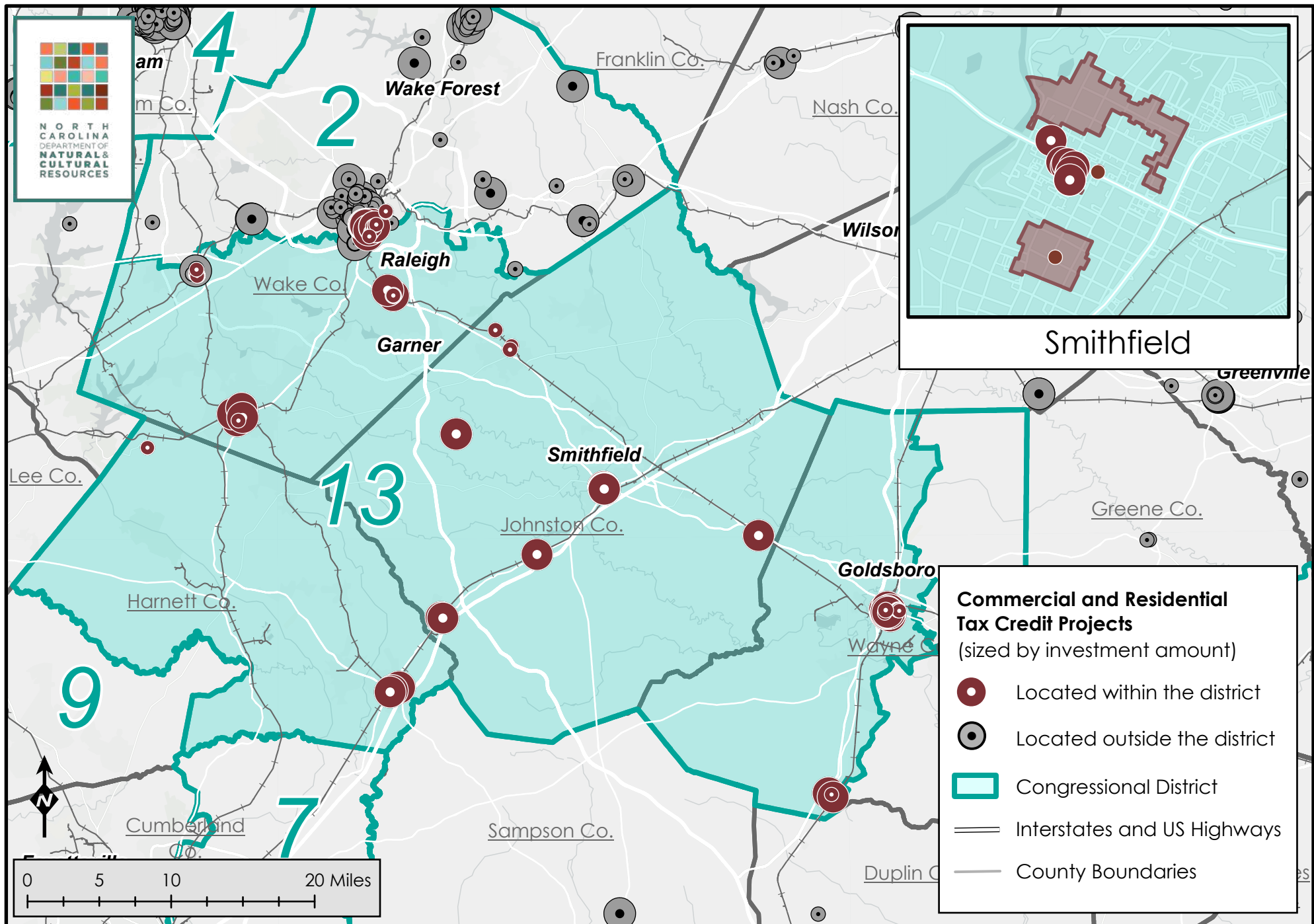
The programs, administered by the State Historic Preservation Office of the NC Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital role in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



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



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

As of December 31, 2023

<i>County</i>	<i>District</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>
Johnston	13	\$5,896	37	15	\$9,009,715	3	\$616,828
Harnett	9/13	\$67,500	17	3	\$6,852,758	2	\$61,400
Wake	2/13	\$586,011	225	154	\$185,868,121	473	\$58,597,019
Wayne	3/13	\$26,175	18	24	\$20,463,490	12	\$1,500,363
TOTALS		\$685,582	297	196	\$222,194,084	490	\$60,775,610

SPOTLIGHT TAX CREDIT PROJECTS



AFTER

Trenton Cotton Mills

Gastonia, Gaston County

Established in 1892 and the oldest standing mill in a city that once boasted 30 textile mills, Trenton Cotton Mills operated for 80 years.

Rehabilitated 2020-2022 into 84 market-rate apartments with amenities with a private investment rehabilitation cost of \$23.653 million.



BEFORE



AFTER

New Listing

National Register of Historic Places

KIMBERLEE APARTMENTS Charlotte, Mecklenburg County

The circa 1965 Kimberlee Apartments are locally significant under National Register Criterion C for architecture as one of Charlotte's most distinctive and intact mid-twentieth-century Modernist apartment towers. The two-wing brick, steel, and concrete structure features a central lobby accessed via a portico with a distinctive saw-tooth canopy and Japanese rock garden. Additional original hardscape features contribute to the site's Modernist aesthetic.



NOW

Eligible for historic tax credits

Mecklenburg Mill Charlotte, Mecklenburg County



AFTER

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



BEFORE

The Historic Rehabilitation Tax Credit Programs in North Carolina

4308 Projects
\$3.598 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



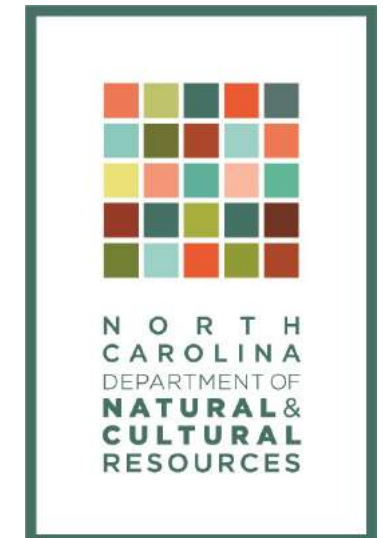
NC DISTRICT 14

January 2024

Historic Preservation
Tax Incentives
within District 14

432 Projects
\$379,186,922
Investment*

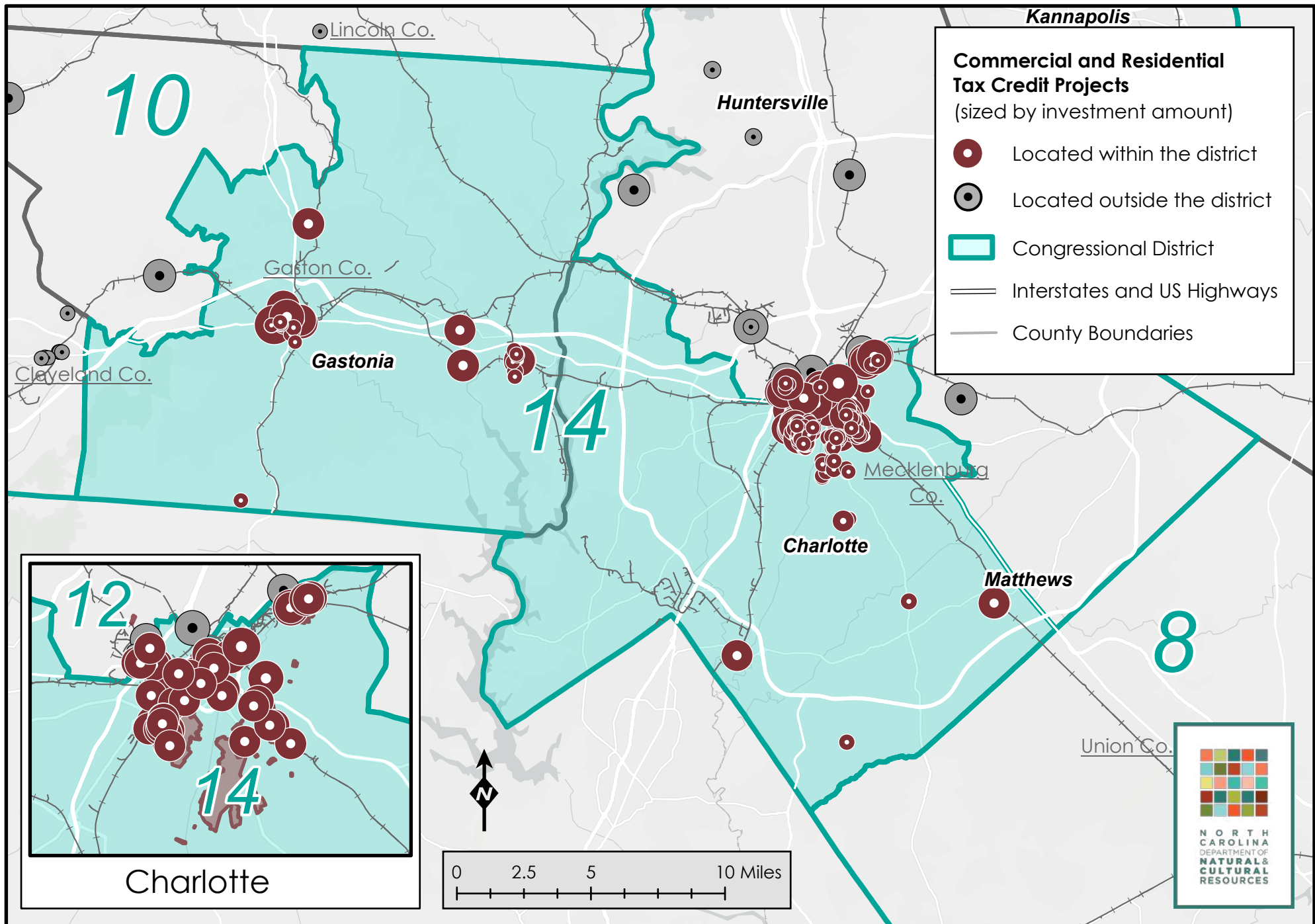
* Includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs.



Dr. Darin Waters // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard // Supervisor, Survey and National Register Branch

www.hpo.nc.gov

Historic Preservation Tax Credit Projects (as of January 1, 2024)



**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO
CONGRESSIONAL DISTRICT 14**

As of December 31, 2023

<i>County</i>	<i>District</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>
Gaston	10/14	\$184,737	37	12	\$89,944,991	23	\$4,134,074
Mecklenburg	12/14	\$216,912	109	68	\$232,744,288	329	\$52,363,569
TOTALS		\$401,649	146	80	\$322,689,279	352	\$56,497,643