

NATIONAL REGISTER FACT SHEET **1**

WHAT IS THE NATIONAL REGISTER OF HISTORIC PLACES?

The National Register of Historic Places is 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 was established by the National Historic Preservation Act of 1966. The purpose of the Act is to ensure that as a matter of public policy, properties significant in national, state, and local history are considered in the planning of federal undertakings, and to encourage historic preservation initiatives by state and local governments and the private sector.

What the National Register Means for the Private Property Owner

The listing of a property in the National Register places no obligation or restriction on a private owner using private resources to maintain or alter the property. Over the years, various federal incentives have been introduced to assist private preservation initiatives. A private owner of a National Register property becomes obligated to follow federal preservation standards only if federal funding or licensing is used in work on the property, or if the owner seeks and receives a special benefit that derives from National Register designation, such as a grant or a tax credit described below.

When a National Register nomination is prepared, all buildings, objects, structures and sites on each property must be categorized as contributing or noncontributing. Contributing resources are those constructed during the period of significance which substantially convey their appearance from that period. Noncontributing resources are those that do not date from the period of significance or date from the period of significance and have been substantially altered.

*National Register listing should not be confused with **local** historic property and historic district designations. These designations are made by a local governing board on the recommendation of a local historic preservation commission. This program of local designations is an option available to local governments under North Carolina enabling legislation (G.S. 160A-400). Properties and districts listed in the National Register sometimes also receive local designation in jurisdictions where local preservation commissions have been established according to the state enabling legislation, but there is no direct correlation between National Register listing and local designation.*

National Register listing means the following:

1. Consideration and Protection in Public Planning:

All properties and districts listed in or eligible for listing in the National Register are considered in the planning of federal undertakings such as highway construction and Community Development Block Grant projects. "Federal undertakings" also include activities sponsored by state or local governments or private entities if they are licensed or partially funded by the federal government. "Federal undertakings" do not include federal farm subsidies or loans made by banks insured by the FDIC.

National Register listing does not provide absolute protection from federal actions that may affect the property. It means that if a federal undertaking is in conflict with the preservation of a National Register property, the North Carolina Historic Preservation Office will negotiate with the responsible federal agency in an effort to eliminate or minimize the effect on the historic property. This review procedure applies to properties that are determined eligible for the National Register in the day-to-day environmental review process as well as those actually listed in the National Register.

Similarly, North Carolina law (G.S. 121-12a) provides for consideration of National Register properties in undertakings funded or licensed by the state. Where a state undertaking is in conflict with the preservation of a National Register property, the North Carolina Historical Commission is given the opportunity to review the case and make recommendations to the state agency responsible for the undertaking. The commission's recommendations to the state agency are advisory.

2. Incentives for the Preservation of National Register Properties:

Tax Benefits. Under the federal Tax Reform Act of 1986, a privately owned building that is listed in the National Register or is a contributing building in a National Register historic district may be eligible for a 20% federal income investment tax credit claimed against the costs of a qualified rehabilitation of the building. The federal credit applies only to income-producing, depreciable properties, including rental residential properties. The federal credit does not apply to owner-occupied residential properties. The cost of the rehabilitation must exceed the adjusted basis of the building. Plans for the rehabilitation are reviewed by the North Carolina Historic Preservation Office and the National Park Service, and work on the building must meet the *Secretary of the Interior's Standards for Rehabilitation*.

Please note that the former North Carolina State Historic Credit program expired for rehabilitation expenses incurred after December 31, 2014. New state historic tax credit programs go into effect on January 1, 2016 for both income-producing properties and non-income-producing properties, including private residences.

This new program allows taxpayers who receive the federal income tax credit for rehabilitating certified historic structures to take a state credit against North Carolina income taxes on income-producing properties. Also these new North Carolina tax credits provide a state income tax credit for non-income-producing properties listed in the National Register or as a contributing building in a National Register historic district, including private residences. For more information and applications, contact the Tax Credit Coordinator at the address given below, or call 919/814-6585 for income-producing projects or 919/814-6574 for non-income-producing projects.

The Tax Treatment Extension Act of 1980 provides federal tax deductions for charitable contributions of partial interests (easements) in historically significant properties for conservation purposes. Interested individuals should consult legal counsel or the local Internal Revenue Service office for assistance in determining the tax consequences of the provisions of this act.

Grants and Loans. A limited program of matching grants for the rehabilitation of National Register properties, including those that are privately owned, was authorized by the National Historic Preservation Act of 1966, but has not been funded to a significant degree since the early 1980s. A loan program authorized by the Act has never been funded.

In some years, the North Carolina General Assembly has made funds for preservation projects available to local governments and nonprofit groups through one-time discretionary appropriations. Such appropriations may or may not be repeated in coming years. The only private properties that have received state appropriations are those owned by non-profit organizations. Listing in the National Register has not been a precondition for receipt of a state grant.

Owner Consent: A privately owned individual property may not be listed in the National Register over the objection of its owner or, in the case of a property with multiple owners, over the objection of a majority of owners. A district may not be listed in the National Register over the objection of a majority of owners of private property within the proposed district. For a complete description of procedures for objecting to a National Register nomination, see *National Register Fact Sheet 5: "Procedure for Supporting or Objecting to National Register Listing."*

See also the following numbered *National Register Fact Sheets*:

- 2: "National Register Criteria for Evaluation"
- 3: "How Historic Properties Are Listed in the National Register of Historic Places"
- 4: "The National Register of Historic Places in North Carolina: Facts and Figures"

See the handout entitled "A Comparison of the National Register of Historic Places With Local Historic Landmark and District Designations" for a review of the differences between these two programs.

FOR MORE INFORMATION:

HPO website: <http://www.hpo.nc.gov>

Historic structures and the National Register: **Survey and National Register Branch**, 919/814-6570

Archaeological sites and the National Register: **Office of State Archaeology**, 919/814-6554

Preservation tax credits and technical restoration assistance: **Restoration Services Branch**, 919/814-6570

Environmental protection and planning: **Environmental Review Branch**, 919/814-6570

Written inquiries to each of these branches may be sent to the State Historic Preservation Office, 4617 Mail Service Center, Raleigh, North Carolina 27699-4617.

The National Register program is governed by the following federal and state rules and regulations: 36CFR Part 60 (interim rule), 36CFR Part 61 (final rule), and North Carolina Administrative Code T07: 04R .0300.

NATIONAL REGISTER FACT SHEET 2

NATIONAL REGISTER CRITERIA FOR EVALUATION

The following criteria are designed to guide the states, federal agencies, and the Secretary of the Interior in evaluating potential entries for the National Register.

The quality of significance in American history, architecture, archaeology, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

- A. *that are associated with events that have made significant contribution to the broad patterns of our history; or*
- B. *that are associated with the lives of persons significant in our past; or*
- C. *that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or*
- D. *that have yielded, or may be likely to yield, information important in prehistory or history.*

Criteria Considerations (Exceptions): *Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:*

- A. *a religious property deriving primary significance from architectural or artistic distinction or historical importance; or*
- B. *a building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or*
- C. *a birthplace or grave of a historical figure of outstanding importance if there is no other appropriate site or building directly associated with his or her productive life; or*
- D. *a cemetery that derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or*
- E. *a reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or*
- F. *a property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own historical significance; or*
- G. *a property achieving significance within the past 50 years if it is of exceptional importance.*

(see other side)

APPLYING THE CRITERIA

The two principal issues to consider in determining eligibility for the National Register are "significance" and "integrity."

A property may have "**significance**" for association with important events or patterns of history (criterion A); for association with an important historical figure (criterion B); as an important example of period architecture, landscape, or engineering (criterion C); or for the information it is likely to yield (criterion D, applied to archaeological sites and districts, and sometimes applied to certain types of structures). A National Register nomination must demonstrate how a property is significant in at least one of these four areas. For properties nominated under criterion A, frequently cited areas of significance are agriculture, community planning and development, social history, commerce, industry, politics and government, education, recreation and culture, and others. For technical reasons, criterion B (significant person) nominations are rare. Criterion C (architecture) is cited for most, but not all, nominations of historic buildings. Archaeological sites are always nominated under criterion D, but may also have significance under one or more of the other three criteria.

Properties are nominated at a local, state, or national level of significance depending on the geographical range of the importance of a property and its associations. The level of significance must be justified in the nomination. The majority of properties (about 70%) are listed at the local level of significance. The level of significance has no effect on the protections or benefits of listing.

Besides meeting one or more of the above criteria, a property must also have "**integrity**" of "location, design, setting, materials, workmanship, feeling, and association." This means that the property must retain enough of its historic physical character (or in the case of archaeological sites, intact archaeological features) to represent its historic period and associations adequately.

All properties change over time, and in some cases past alterations can take on historical significance in their own right. The degree to which more recent, incompatible, or non-historic alterations are acceptable depends on the type of property, its rarity, and its period and area of significance. Buildings with certain types of alterations are usually turned down by the National Register Advisory Committee. For example, 19th and early 20th century wood frame buildings that have been brick veneered in the mid-20th century are routinely turned down for loss of historic integrity. Similarly, it is extremely rare that buildings covered in synthetic materials such as aluminum or vinyl siding are individually eligible for listing in the Register.

Criteria Exceptions

The criteria exclude birthplaces and graves of historical figures, cemeteries, religious properties, moved buildings, reconstructions, commemorative properties, and properties less than 50 years old, with certain exceptions. The following exceptions are sometimes encountered:

Historic **churches** that are architecturally significant and retain sufficient architectural integrity can be successfully nominated under criterion C (architecture), sometimes together with criterion A for social or religious history, provided they have not been brick-veneered or covered in aluminum or vinyl siding.

Cemeteries may sometimes successfully be nominated under criterion C when they retain important examples of historic stone carving, funerary art, and/or landscaping, and they also may be eligible under criterion A or criterion D. However, both the National Register Advisory Committee and the National Register have turned down nominations of graves when the historical importance of the deceased is the sole basis for the nomination. The National Register was created primarily to recognize and protect historic places and environments that represent how people lived, worked, and built in the historic past. Human burials are recognized and protected under other laws and programs.

Moved buildings may sometimes be successfully nominated under criterion C for architecture when they remain in their historic communities and the new setting adequately replicates the original setting. The point to remember is that the program is called the National Register of Historic Places, not Historic Buildings or Historic Things, because significance is embodied in locations and settings as well as in the structures themselves. Buildings moved great distances, buildings moved into incompatible settings (such as a farmhouse moved into an urban neighborhood or a downtown residence moved to a suburb), and collections of buildings moved from various locations to create a pseudo-historic "village" are routinely turned down. In some cases, the relocation of a historic building to a distant or incompatible setting may be the last and only way to save it, and such an undertaking may be worthwhile. However, sponsors of such a project must understand that the property subsequently may not be eligible for the National Register.

If a property is **less than 50 years old**, it can be nominated only if a strong argument can be made for exceptional significance. For example, Dorton Arena on the State Fairgrounds was completed in 1953. It was successfully nominated to the National Register in 1973 as one of the most important examples of modernism in post-World War II American architecture.

NATIONAL REGISTER FACT SHEET 3

HOW HISTORIC PROPERTIES ARE LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES

Who Administers the National Register Program?

The National Register of Historic Places is a list maintained by the National Park Service of buildings, structures, sites, objects, and districts that are significant in American history, architecture, archaeology, engineering, and culture, and that meet criteria for evaluation established by the National Historic Preservation Act of 1966. Nominations to the National Register are submitted from each of the states by the **State Historic Preservation Officer (SHPO)**. In North Carolina, the SHPO is the Deputy Secretary of the Office of Archives and History. The section that administers the National Register and related programs is the **State Historic Preservation Office (HPO)**. The personnel of the Historic Preservation Office serve as staff for the SHPO in National Register activities and duties.

In every state, a review board examines potential nominations and makes recommendations to the SHPO regarding the eligibility of properties and the adequacy of nominations. In North Carolina, the review board is called the **National Register Advisory Committee (NRAC)**. The NRAC meets thrice annually (February, June, October) to consider the eligibility of properties for nomination to the National Register. Nominations prepared under the supervision of the HPO staff and recommended for nomination by the NRAC are forwarded to the SHPO for review and formal nomination. They are then forwarded to the Keeper of the National Register in the National Park Service in Washington, D.C. Final authority to list properties in the National Register resides with the National Park Service.

How are Eligible Properties Identified?

Properties and districts that may be eligible for the National Register are usually brought to the attention of the HPO staff and the NRAC either (1) through a county or community survey of historic properties co-sponsored by the Historic Preservation Office and a local government or organization; (2) by interested individuals who provide preliminary information about properties to the HPO staff; or (3) through historic property surveys conducted as part of the environmental review process.

Persons who seek National Register listing for properties that have not been recorded in survey projects co-sponsored by the Historic Preservation Office may submit a "**Study List Application**" to the HPO. If adequate information and color views of the property are included with the application, the NRAC will consider the property at its next quarterly meeting. If in the opinion of the NRAC the property appears to be potentially eligible for the National Register, it is placed on the Study List. This action by the NRAC authorizes the HPO staff to work with the owner to coordinate a formal nomination of the property to the National Register.

The NRAC can best evaluate the eligibility of an individual property within the context of a community-wide or regional inventory of historic or prehistoric properties. This provides a basis for comparing the relative significance of similar types of historic or prehistoric properties in a community or region. *In counties or communities where no such inventory has been assembled, the NRAC will sometimes find it necessary to defer a decision about the eligibility of an individual property until a comprehensive survey of historic properties has taken place.* Likewise, the NRAC may consider some properties as contributing components within larger districts but not as individually eligible. Information about grants to local governments for local historic property surveys and nominations is available from the Historic Preservation Office.

What is a National Register Nomination?

A National Register nomination is a scholarly and authoritative document that thoroughly describes and evaluates a property's setting and physical characteristics, documents its history, assesses its significance in terms of its historic context, and demonstrates how it specifically meets National Register criteria for evaluation. It is supported by professional quality photographs, maps delineating the property's boundaries, and other materials and information. The nomination must be prepared according to federal and state guidelines.

Who Prepares National Register Nominations?

Most nominations are prepared by private consultants hired either by individual property owners or by local governments or organizations. Nominations of archaeological sites are sometimes prepared by professional archaeologists as part of their on-going research. HPO National Register staff is responsible for reviewing, editing, and processing nominations prepared in these ways. Due to the great demand for National Register nominations and the small number of HPO staff, the HPO is unable to prepare nominations as a public service.

An owner of a Study List property who seeks to have it listed in the National Register may hire a private consultant to prepare the nomination. A list of qualified consultants is available from the Historic Preservation Office. HPO staff cannot quote fees, and fees will vary depending on the consultant and the complexity of the nomination. An owner may expect to pay a professional historian, architectural historian, or archaeologist the equivalent of 40 to 80 hours of time at a professional hourly wage.

Some owners are interested in preparing their own nominations and are capable of doing so. The level of description, historical documentation, analysis, and writing in every nomination must meet accepted professional standards. The SHPO will not submit substandard nominations to Washington, and HPO staff cannot make major revisions or provide detailed critiques of inadequate nominations. Because documentation of archaeological properties generally involves data collection, analysis, and interpretation requiring specialized training, nominations of archaeological properties are always prepared by professional archaeologists.

What Happens to the Finished Nomination?

The nomination is reviewed by members of the National Register Advisory Committee at one of the regular thrice yearly meetings. If the NRAC recommends that the nomination be submitted to the National Register, it is signed by the State Historic Preservation Officer and forwarded to the Keeper of the National Register. At the National Register office, the nomination is reviewed and the decision to list or not list is made within not less than 15 and not more than 45 days of receipt. If the property is listed, the HPO will notify the owner and provide a certificate stating that the property has been listed in the National Register of Historic Places. Owners who desire plaques may order them from private commercial suppliers. The HPO does not provide plaques or recommend any particular supplier, but a list of manufacturers is available on request.

FOR MORE INFORMATION CONTACT: National Register Coordinator
Survey and National Register Branch
State Historic Preservation Office
4617 Mail Service Center
Raleigh, North Carolina 27699-4617 919/814-6587

Offices of the Survey and National Register Branch are at 109 E. Jones Street in Raleigh. For information about archaeological sites and the National Register, contact the Office of State Archaeology, 4619 Mail Service Center, Raleigh, NC 27699-4619, telephone 919/814-6554.

Please see the Historic Preservation Office website: <http://www.hpo.nc.gov>

NATIONAL REGISTER FACT SHEET 4

THE NATIONAL REGISTER OF HISTORIC PLACES IN NORTH CAROLINA: FACTS AND FIGURES

- There are more than 90,000 listings of historic buildings, structures, sites, objects, and districts in the National Register across the United States and its territories.
- The first nominations from North Carolina were submitted in 1969. Today there are more than 3,000 National Register listings in the state. In recent years the state has submitted an average of 30 new nominations per year to the National Register. Most nominations are prepared by private consultants working for local governments or for private property owners. Nominations are carefully prepared and screened in the review process, and 99% of all nominations from North Carolina have been successfully listed. A list of all National Register entries in North Carolina arranged alphabetically by county and giving name, town or vicinity, and date listed plus a link to the complete nomination, is available on the State Historic Preservation Office web site at: <http://www.hpo.nc.gov/survey-and-national-register/national-register-historic-places/nc-listings-national-register-historic-places>

A similar list may be accessed at the National Register web site, <http://www.cr.nps.gov/nr/research/>

- Of the more than 3,000 total listings in North Carolina, about 570 are historic districts, some of which contain hundreds of contributing historic buildings or sites. Types of districts include residential neighborhoods, commercial districts, prehistoric and historic archaeological districts, industrial complexes, mill villages, and rural farming districts. Since the first historic district nominations did not include complete lists of all properties within district boundaries, it is not possible to determine the precise number of historic properties in North Carolina that are listed in the National Register. The National Park Service estimates that more than 75,000 historic resources in North Carolina are listed in the National Register either as individual listings or as contributing properties within districts. Properties within districts that contribute to the historic character of the district are eligible for federal environmental protections and benefits to the same extent as if they were individually listed.
- Of all North Carolina properties listed in the National Register, approximately 85% are privately owned and 15% publicly owned. About 70% are listed at a local level of significance, 25% at a statewide level, and 5% at a national level of significance. The level of significance at which a property or district is listed does not affect its eligibility for benefits or the consideration it receives in environmental review processes.
- North Carolina's National Register listings reflect the whole spectrum of the state's human experience through its long history: prehistoric Indian sites; shipwreck sites; modest log houses of settlers and slaves; houses and outbuildings of ordinary farmers and townspeople; the mansions of wealthy planters and merchants; churches of all sizes and denominations; courthouses, schools and other public buildings; commercial buildings of many types; and industrial and transportation buildings and sites. Listings vary from 10,000-year-old archaeological sites to the 1953 Dorton Arena at the State Fairgrounds. What all these places have in common is that they reveal in a tangible way some important aspect of past life in North Carolina and its diverse communities.
- The State Historic Preservation Office reviews approximately 3,000 federal and state actions annually to determine their potential effects on properties listed in or eligible for listing in the National Register. Where a federal or state undertaking is in conflict with the preservation of a National

Register property, the State Historic Preservation Office will negotiate with the responsible agency in an attempt to eliminate or minimize the effect under procedures prescribed by federal law (Section 106 of the National Historic Preservation Act of 1966) or state law (G.S. 121-12a).

- From 1976 through December of 2017, **1,398** National Register properties in North Carolina were rehabilitated under state and federal historic preservation income-producing tax incentive programs, representing an investment of over **\$1.69** billion in National Register properties in the state. From 1998 through December 2017, completed rehabilitation projects of **1,750** owner-occupied residences, representing **\$272.25** million in investment, were reviewed for certification under a North Carolina historic preservation tax incentive program.
- The Restoration Branch of the State Historic Preservation Office offers technical restoration consultation services to owners of historic properties, including municipal and county governments, churches, businesses, and private property owners. Restoration Branch staff provides consultation services to more than 2,000 historic properties in a typical year. Restoration staff is located in Raleigh (919/814-6590), Asheville (828/296-7230), and Greenville (252/830-6580).
- Since seventy-eight of North Carolina's 100 counties and scores of municipalities have participated in survey and planning grant projects co-sponsored with the State Historic Preservation Office to conduct comprehensive surveys of historic properties and prepare nominations of properties and districts to the National Register of Historic Places. Many other counties have participated in regional reconnaissance surveys. The Survey and National Register Branch maintains an estimated 100,000 survey files with photographs and information about historic structures. The Office of State Archaeology maintains information concerning the approximately **41,000** prehistoric and historic archaeological sites recorded in the state. Fifty-seven counties and forty-five municipalities have published historic architecture survey catalogues, many of which are still in print and available for purchase from the State Historic Preservation Office.

For information about why the National Register was created and what listing means to a property owner, see *NATIONAL REGISTER FACT SHEET 1*, "WHAT IS THE NATIONAL REGISTER OF HISTORIC PLACES?"

For an explanation of National Register criteria for evaluation, see *NATIONAL REGISTER FACT SHEET 2*, "NATIONAL REGISTER CRITERIA FOR EVALUATION."

For information about how properties and districts are listed in the National Register, see *NATIONAL REGISTER FACT SHEET 3*, "HOW HISTORIC PROPERTIES ARE LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES."

See the handout titled "A COMPARISON OF THE NATIONAL REGISTER OF HISTORIC PLACES WITH LOCAL HISTORIC LANDMARK AND DISTRICT DESIGNATIONS" for an explanation of the differences between the two programs.

FOR MORE INFORMATION:

Please Also See The Historic Preservation Office website at <http://www.hpo.nc.gov>

Historic structures and the National Register: **Survey and National Register Branch**, 4617 Mail Service Center, Raleigh, NC 27699-4617; phone 919/814-6570.

Archaeological sites and the National Register: **Office of State Archaeology**, 4619 Mail Service Center, Raleigh, NC 27699-4619; phone 919/814-6554.

Preservation tax credits and technical restoration assistance: **Restoration Branch**, 4617 Mail Service Center, Raleigh, NC 27699-4617; phone 919/814-6590.

Grants to local governments and organizations for historic property surveys and National Register nominations: Grants Coordinator, **Administration Branch**, 4617 Mail Service Center, Raleigh, NC 27699-4617; phone 919/814-6582.

The National Register program is governed by the following federal and state rules and regulations: 36CFR Part 60 (interim rule), 36CFR Part 61 (final rule), and North Carolina Administrative Code T07: 04R .0300.

NATIONAL REGISTER FACT SHEET **5**

PROCEDURE FOR SUPPORTING OR OBJECTING TO NATIONAL REGISTER LISTING

Under federal law a privately owned property may not be listed individually in the National Register over the objection of its owner or, in the case of a property with multiple owners, over the objection of a majority of owners. A district may not be listed in the National Register over the objection of a majority of owners of private property within the proposed district.

Supporting a National Register nomination:

Private owners who seek National Register listing for their properties are not required to submit statements of concurrence, though letters of support of the nomination are welcomed and become a permanent part of the nomination file. Owners who wish to support a nomination are encouraged to submit letters of support to the State Historic Preservation Officer prior to the National Register Advisory Committee meeting at which the nomination is to be considered.

Objecting to a National Register nomination:

Any owner or partial owner of a nominated private property who chooses to object to listing must submit to the State Historic Preservation Officer either a notarized statement certifying that he or she is sole or partial owner of the private property and objects to the listing or an objection made under penalty of perjury consistent with 28 USC Section 1746 (including this language: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)"). Each owner or partial owner of the property has one vote regardless of what part of the property or how much property the individual owns. Owners who wish to object are encouraged to submit statements of objection prior to the meeting of the National Register Advisory Committee at which the nomination is being considered. However, statements of objection may be submitted and will be counted up until the actual date of listing, which usually takes place at least 15 days but not more than 45 days after the nomination is mailed to the Keeper of the National Register following the National Register Advisory Committee meeting.

If a majority of private property owners should object, the property or district will not be listed. However, in such cases the State Historic Preservation Officer is required to submit the nomination to the Keeper of the National Register for a *determination of eligibility* for the National Register. If the property or district is determined *eligible* for listing, although not formally listed, it will be treated as a listed property or district for purposes of federal undertakings in the environmental review process. Such properties are not eligible for federal preservation grants or tax credits until the objections are withdrawn and the property is listed.

Address letters of support or objection to:

State Historic Preservation Officer
Office of Archives and History
4610 Mail Service Center
Raleigh, North Carolina 27699-4610

National Register Advisory Committee meetings are open to the public. Meetings normally are held the second Thursday of February, June, and October in the conference room on the third floor of the Archives/State Library Building at 109 East Jones Street in Raleigh. For more information, call 919/814-6587.

FOR MORE INFORMATION:

Historic structures and the National Register: **Survey and National Register Branch**, 919/814-6570.
Archaeological sites and the National Register: **Office of State Archaeology**, 919/814-6554.
Preservation tax credits and technical restoration assistance: **Restoration Branch**, 919/814-6570.
Please visit the Historic Preservation office here: <https://www.hpo.nc.gov>



Rehabilitation Tax Credits for Owner-Occupied Residential Properties

North Carolina’s State Historic Rehabilitation Tax Credit Program provides jobs, bolsters the tax base, and revitalizes existing buildings and infrastructure, while preserving the state’s priceless historic character. This program, administered by the State Historic Preservation Office, encourages the conservation of North Carolina’s historic resources.

Homeowners may receive a 15% state tax credit for qualified rehabilitation of owner-occupied residential properties.

	<p><u>Owner-Occupied Residential Property Example</u></p> <p>\$100,000 Rehabilitation Expenses x 15% State Tax Credit</p> <hr/> <p>\$15,000 Tax Credit Amount</p>	
<i>before</i>		<i>after</i>

Eligibility

- Buildings listed in the **National Register of Historic Places (NR)**, either individually or as a contributing building in a National Register historic district, are candidates. Contributing buildings within one of the state’s three certified local historic districts in Raleigh, Goldsboro, or Madison, are also candidates.
- The rehabilitation of the historic structure must exceed \$10,000 within a 24-month period. Eligible rehab expenses must be incurred within the defined 24-month period, though the overall project may take longer than 24 months.
- Eligible rehabilitation expenses are limited to \$150,000, with a maximum tax credit of \$22,500.
- Taxpayers may claim tax credits for one rehabilitation project every five years for this program.
- All rehabilitation work must meet **The Secretary of the Interior's *Standards for Rehabilitation***.
- Regardless of total rehabilitation expenditure, the State Historic Preservation Office will review all work for compliance with the Standards.

The Secretary of the Interior's [Standards for Rehabilitation](#) were developed to determine the appropriateness of proposed project work on National Register listed properties and have been widely used since 1976. The intent of the *Standards* is to promote the long-term preservation of a property's significance through the preservation of historic materials and features on the exterior and interior of buildings. They also encompass related landscape features and the building's site and environment, as well as attached, adjacent, or related new construction.

Application Process

Property owners are strongly advised to consult with the State Historic Preservation Office before beginning a rehabilitation to resolve potential design and rehabilitation problems that could result in the denial of the credits.

There is a two-step tax credit application process. Applications are submitted by the owner for review and approval by the State Historic Preservation Office.

- **Part A- Description of Rehabilitation**
Consists of detailed descriptions of existing conditions and the proposed work, overall before rehabilitation photos, and plans or drawings, as needed, to fully describe the scope of the rehabilitation project.
- **Part B – Request for Certification of Completed Work**
Consists of after photos documenting the rehabilitated property and documentation that the building contributes to a National Register Historic District. No documentation is needed for properties individually listed on the National Register.
- Fee payment is due with Part A and B applications, based graduated fee schedule.

Claiming the Credit

- The credits cannot be claimed against the cost of acquisition, new additions (volume increase), site work, or personal property. Generally, costs incurred for rehabilitating the existing structure will qualify as rehabilitation expenses.
- The tax credits may be claimed the year the structure is placed in service. Any unused credits from year one may be carried forward for the following nine years.
- Credits may be transferred with property so long as transfer of property occurs before the structure is placed in service.

Taxpayers should consult a tax advisor or the NC Department of Revenue for help in determining tax and other financial implications.

A property is listed in the **National Register** by a nomination prepared according to detailed state and federal guidelines. Although all nominations are reviewed by the State Historic Preservation Office, the final authority on National Register listing is the Keeper of the National Register in Washington, D.C. Most nominations are prepared by private consultants hired by property owners, local governments, or private non-profit organizations. The nomination process typically takes a minimum of six months, and may take much longer. For information about the National Register and the requirements and procedures for listing contact our office.



before



after



N O R T H
C A R O L I N A
D E P A R T M E N T O F
N A T U R A L &
C U L T U R A L
R E S O U R C E S

- For program information and application materials, contact Meghan Sullivan at meghan.sullivan@dncr.nc.gov or 919-814-6574.
- Visit hpo.nc.gov for more information on the North Carolina State Historic Preservation Office.