

2023

NORTH CAROLINA

A View of Historic Preservation Across the State



NORTH
CAROLINA
DEPARTMENT OF
NATURAL &
CULTURAL
RESOURCES

NORTH CAROLINA

2023

A View of Historic Preservation Across the State

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



This year's cover photos illustrate the place making and economic development power and 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:

Lenoir Cotton Mill - Blue Bell, Inc., Lenoir, Caldwell County; Grand Opening in April 2022. The building was constructed 1902-1903 for the Lenoir Cotton Mill, which operated through the 1930s. Blue Bell Company, one of the largest manufacturers of overalls in the nation, acquired it in 1943, operating it until the 1980s. The 2019-2021 rehabilitation repurposed the former mill into 46 market-rate apartments with a private investment rehabilitation cost of \$12.158 million.

Cover Photo Middle:

Turnage Department Store and Opera House, Farmville, Pitt County
The Turnage Department Store and adjacent commercial building with an Opera House on the second floor were built by T. L. Turnage ca.1900. The 2017-2019 rehabilitation has restored the previously covered facades and storefronts with commercial spaces on the first floor and seven market-rate apartments on the second floor with a private investment rehabilitation cost of \$1.7 million.

Cover Photo Bottom:

Jones House, Milton, Caswell County
The ca. 1850 Greek Revival house was enlarged and highly embellished with Victorian elements in 1890. The 2021 rehabilitation restored the house to its 1890 appearance for use as a single-family rental residence with a private investment rehabilitation cost of \$110,000.

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 2023

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www.hpo.ncdcr.gov



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

How we help North Carolina

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

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

Identify The HPO identifies historic places through a comprehensive architectural survey program. Since 1966, over 120,000 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 \$3.5 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 2022, North Carolina boasts 4209 completed historic rehabilitation tax credit projects, representing \$3.5 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.ncdcr.gov>

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

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

Figures are current through December 31, 2022.

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, 3,539 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of \$3.218 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 \$3.5 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 #7 in the nation in the number of completed historic rehabilitation tax credit projects and #12 in total private investment cost of \$922 million for federal fiscal years 2017-2021. (National Park Service, *FY 2021 Annual Report of the Federal Tax Incentives for Rehabilitating Historic Buildings.*)

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 Credit 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, 2022
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TOP 12

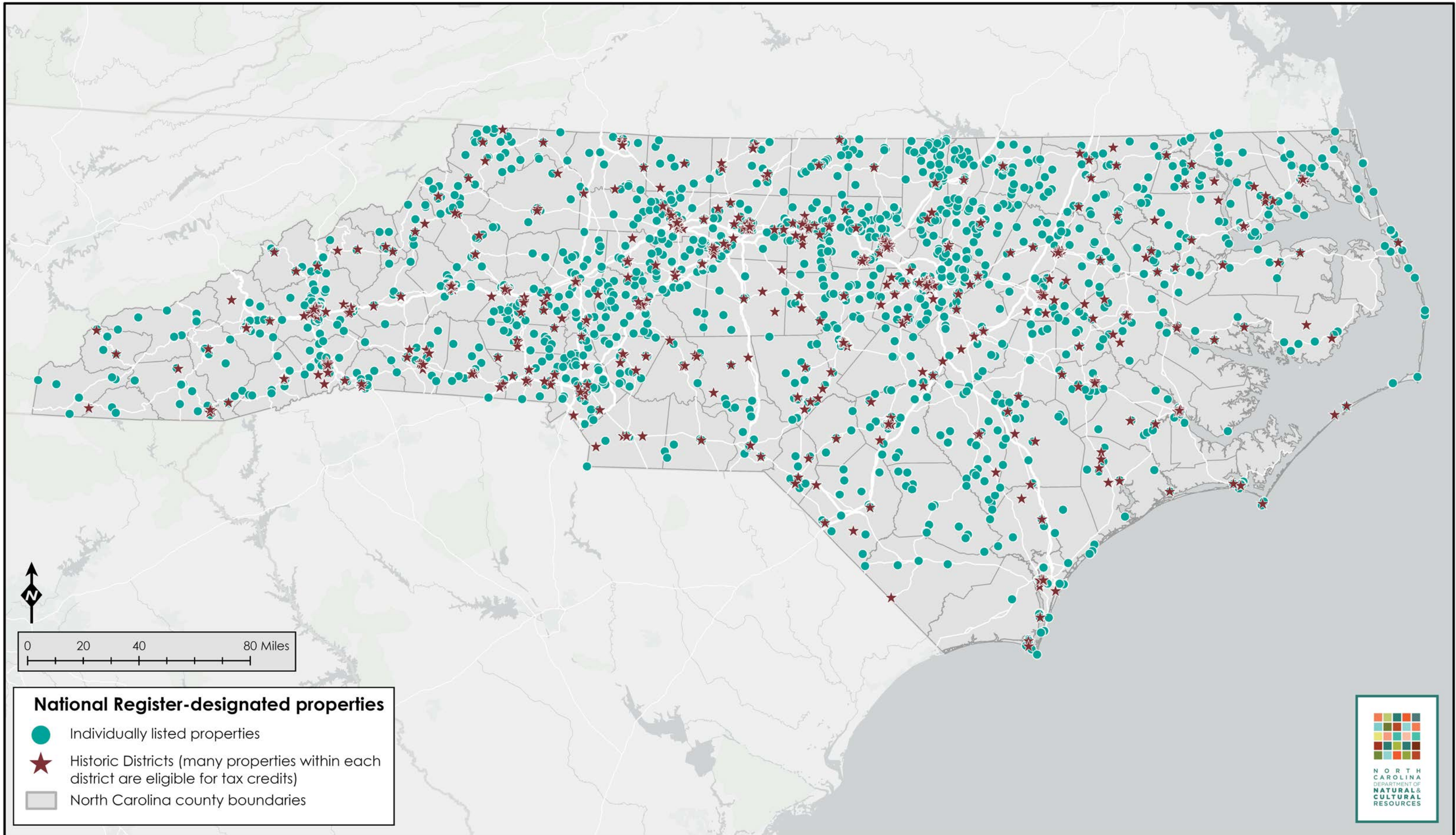
Historic Tax Credit Projects Completed in NC

	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

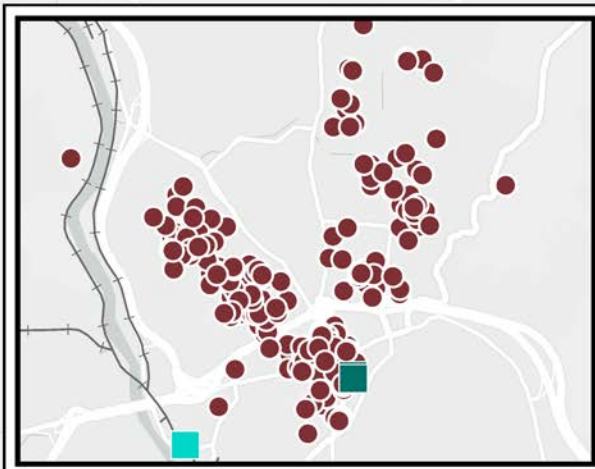


December 31, 2022
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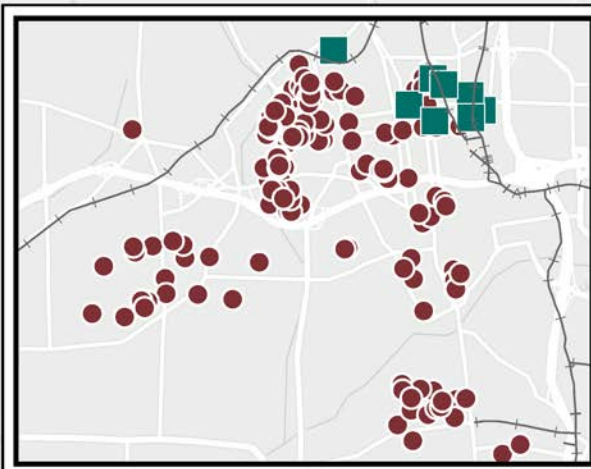
National Register-designated properties eligible for tax credits (as of January 1, 2023)



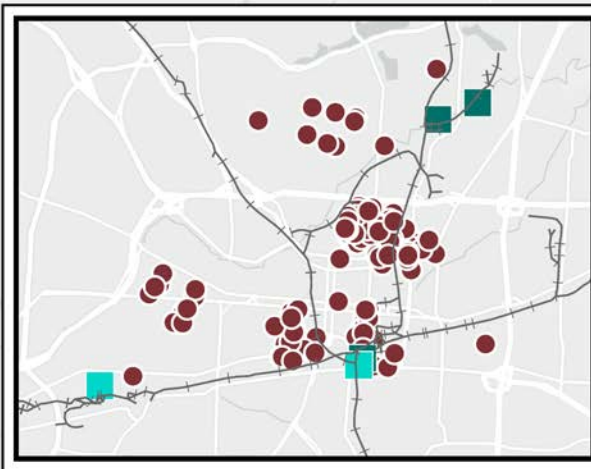
Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2023)



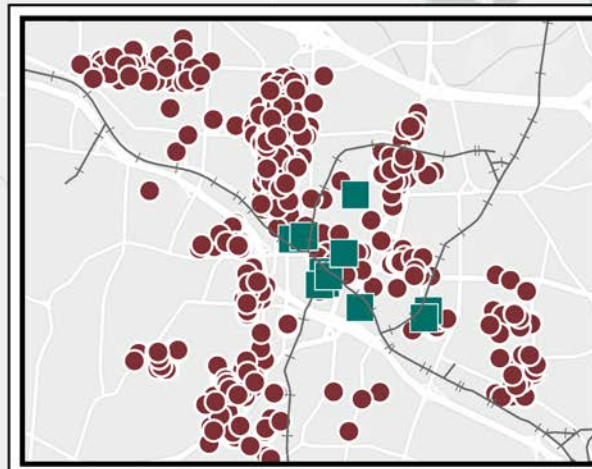
Asheville



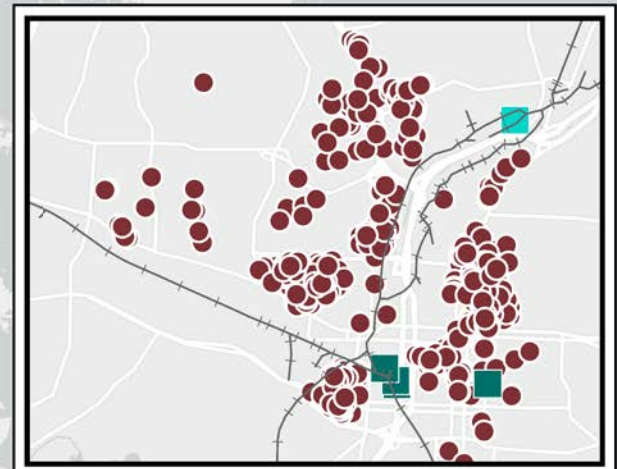
Winston-Salem



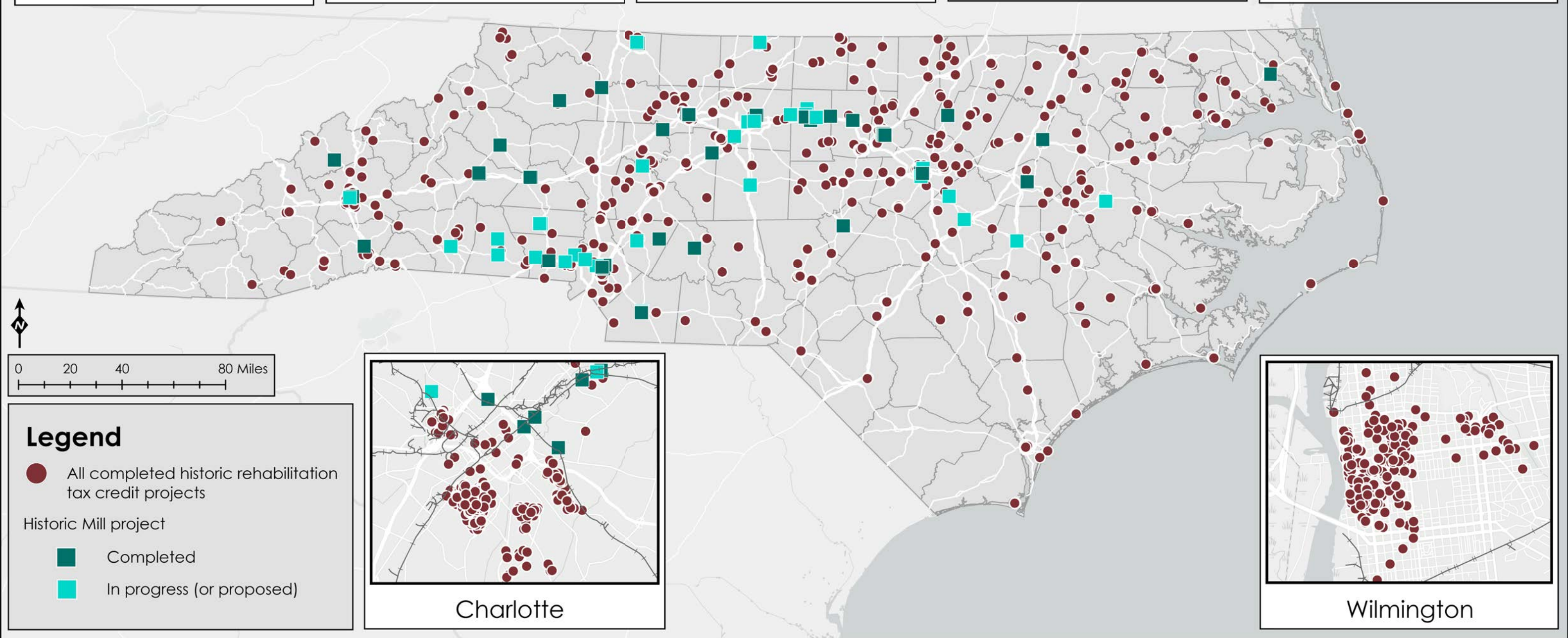
Greensboro



Durham



Raleigh



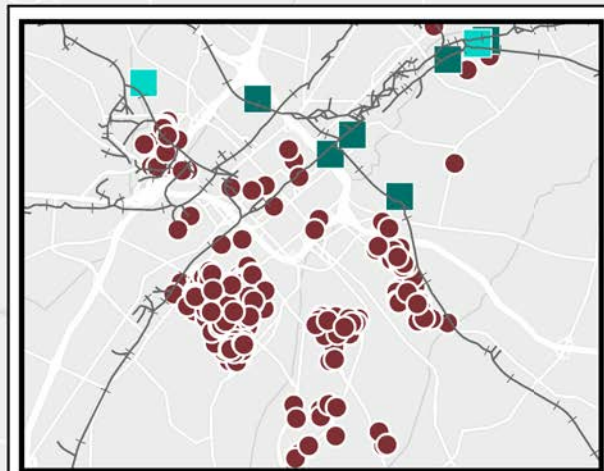
Legend

● All completed historic rehabilitation tax credit projects

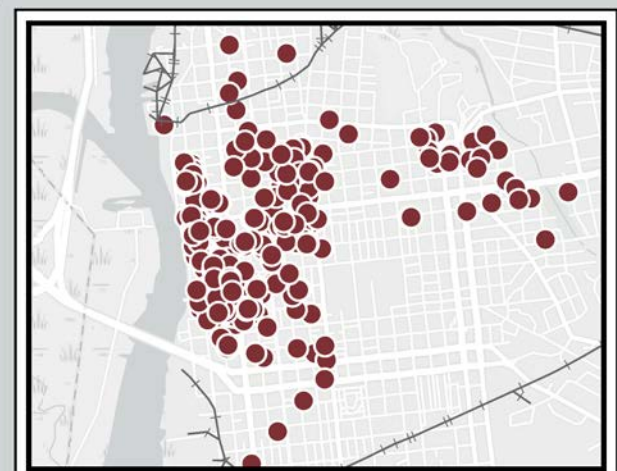
Historic Mill project

■ Completed

■ In progress (or proposed)



Charlotte



Wilmington

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

As of December 31, 2022

<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	\$121,910	70	17	\$114,986,936	36	\$4,014,088
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	17	\$2,019,656
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	\$296,204	126	195	\$178,753,926	131	\$26,627,952
Burke	10	\$111,550	43	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	6	\$19,455,981	1	\$155,242
Camden	3	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	12	\$2,074,342	6	\$414,321
Caswell	4/6	\$31,250	25	10	\$1,724,908	4	\$413,000
Catawba	10	\$78,715	66	11	\$31,973,320	20	\$2,274,710
Chatham	9	\$28,083	58	7	\$2,487,016	10	\$1,234,966
Cherokee	11	\$15,650	11	0	0	0	0
Chowan	1	\$111,740	26	42	\$14,289,021	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	37	\$4,156,598
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	6	\$2,024,359	5	\$802,262
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	122	\$593,008,918	477	\$69,095,873
Edgecombe	1	\$66,072	39	35	\$13,781,663	15	\$1,004,245
Forsyth	5/6	\$410,410	114	74	\$607,317,913	168	\$21,449,404
Franklin	1	\$45,967	41	9	\$15,141,166	13	\$1,577,280
Gaston	10/14	\$178,237	35	12	\$89,944,991	22	\$3,834,074
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>
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Granville	4	\$82,512	47	6	\$3,910,839	13	\$1,407,377
Greene	1	\$17,675	12	1	\$285,610	2	\$147,000
Guilford	6	\$1,346,534	118	69	\$250,454,655	118	\$18,465,465
Halifax	1	\$23,900	44	12	\$10,870,086	6	\$309,248
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	3	\$371,473
Iredell	10	\$121,350	55	23	\$13,159,782	13	\$1,898,047
Jackson	11	\$18,000	20	1	\$74,500	0	0
Johnston	13	\$5,896	36	15	\$9,009,715	3	\$616,828
Jones	3	\$14,000	8	1	\$284,325	1	\$57,624
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	108	67	\$207,747,190	320	\$50,285,881
Mitchell	5	0	9	1	\$300,000	0	0
Montgomery	8	0	7	3	\$1,017,572	0	0
Moore	9	\$49,050	30	13	\$21,898,703	11	\$2,633,703
Nash	1	\$51,000	33	13	\$77,962,243	18	\$1,974,603
New Hanover	7	\$1,413,573	28	167	\$44,665,904	90	\$14,666,861
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	55	25	\$38,790,037	71	\$16,528,205
Pamlico	3	\$10,000	1	1	\$99,000	0	0
Pasquotank	1	\$55,261	14	17	\$17,349,367	4	\$576,206
Pender	7	\$8,000	17	1	\$97,068	1	\$88,500
Perquimans	1	\$57,552	18	4	\$954,067	6	\$680,901
Person	4	\$1,320	12	8	\$2,589,998	2	\$651,590
Pitt	1/3	\$93,120	35	28	\$17,879,099	17	\$4,598,676
Polk	11	\$18,779	25	5	\$2,064,431	1	\$107,467
Randolph	9	\$7,000	22	5	\$14,895,939	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>
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Stanly	8	\$10,000	17	5	\$10,210,118	4	\$772,443
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	32	\$33,217,036	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	10	\$7,619,731	5	\$501,156
Vance	1	\$9,800	23	16	\$7,138,111	4	\$476,902
Wake	2/13	\$581,211	224	148	\$180,709,830	466	\$57,767,162
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	22	2	\$1,388,580	4	\$494,135
Wayne	3/13	\$26,175	17	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	31	\$36,499,491	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		\$11,767,584	3145	1750	\$3,134,058,175	2459	\$368,249,107

SPOTLIGHT TAX CREDIT PROJECTS

Turnage Department Store and Opera

Farmville, Pitt County



Before

After Rehabilitation



Circa 1900 buildings covered with metal facades in the 1960s; transformed into new first floor commercial and 7 second-floor market-rate apartments

Rehabilitated 2017--2019 with restored facades and private investment rehabilitation cost of \$1.7 million

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.



NOW ELIGIBLE

for historic tax credits

NC DISTRICT 1

January 2023

Historic Preservation Tax Incentives within District 1

381 Projects
\$253,853,514 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.



Roanoke Hotel

Halifax, Halifax County

Constructed c. 1905, the once collapsed two-story hotel is now 13 apartments with commercial space.

Rehabilitated 2018-2021 with a private investment rehabilitation cost of \$1.385 million.



Before



After Rehabilitation

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 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.

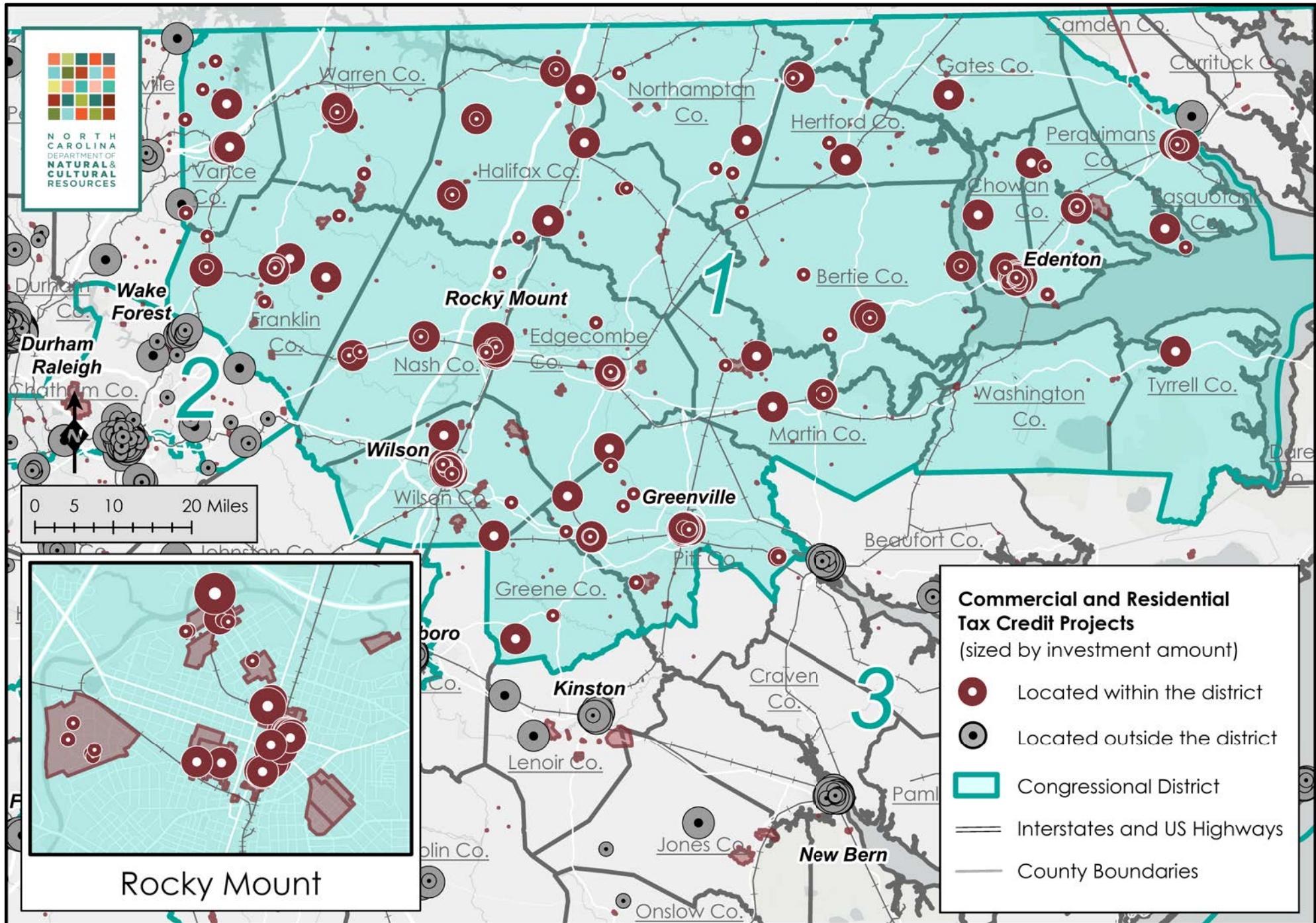
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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

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



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

As of December 31, 2022

<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>
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Chowan	1	\$111,740	26	42	\$14,289,021	40	\$7,323,229
Edgecombe	1	\$66,072	39	35	\$13,781,663	15	\$1,004,245
Franklin	1	\$45,967	41	9	\$15,141,166	13	\$1,577,280
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	12	\$10,870,086	6	\$309,248
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	\$77,962,243	18	\$1,974,603
Northampton	1	\$8,500	19	2	\$3,774,368	4	\$380,350
Pasquotank	1	\$55,261	14	17	\$17,349,367	4	\$576,206
Perquimans	1	\$57,552	18	4	\$954,067	6	\$680,901
Pitt	1	\$93,120	35	28	\$17,879,099	17	\$4,598,676
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	31	\$36,499,491	10	\$1,210,418
TOTALS		\$852,331	469	230	\$231,490,491	151	\$22,363,023

SPOTLIGHT TAX CREDIT PROJECTS

Montford Hall

Raleigh, Wake County



Raleigh's most significant antebellum mansion constructed c. 1858, renewed in 2021 as a new boutique hotel and events venue.

Private investment rehabilitation cost of \$2.762 million.



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.



NC DISTRICT 2

January 2023

Historic Preservation
Tax Incentives
within District 2

614 Projects
\$238,476,992
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.



Sir Walter Raleigh Hotel

Raleigh, Wake County



1924 downtown hotel, aka "third house of state government" through the 1950s, renewed in 2019 as 161 affordable apartments for seniors

\$17.1 million private rehabilitation investment

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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

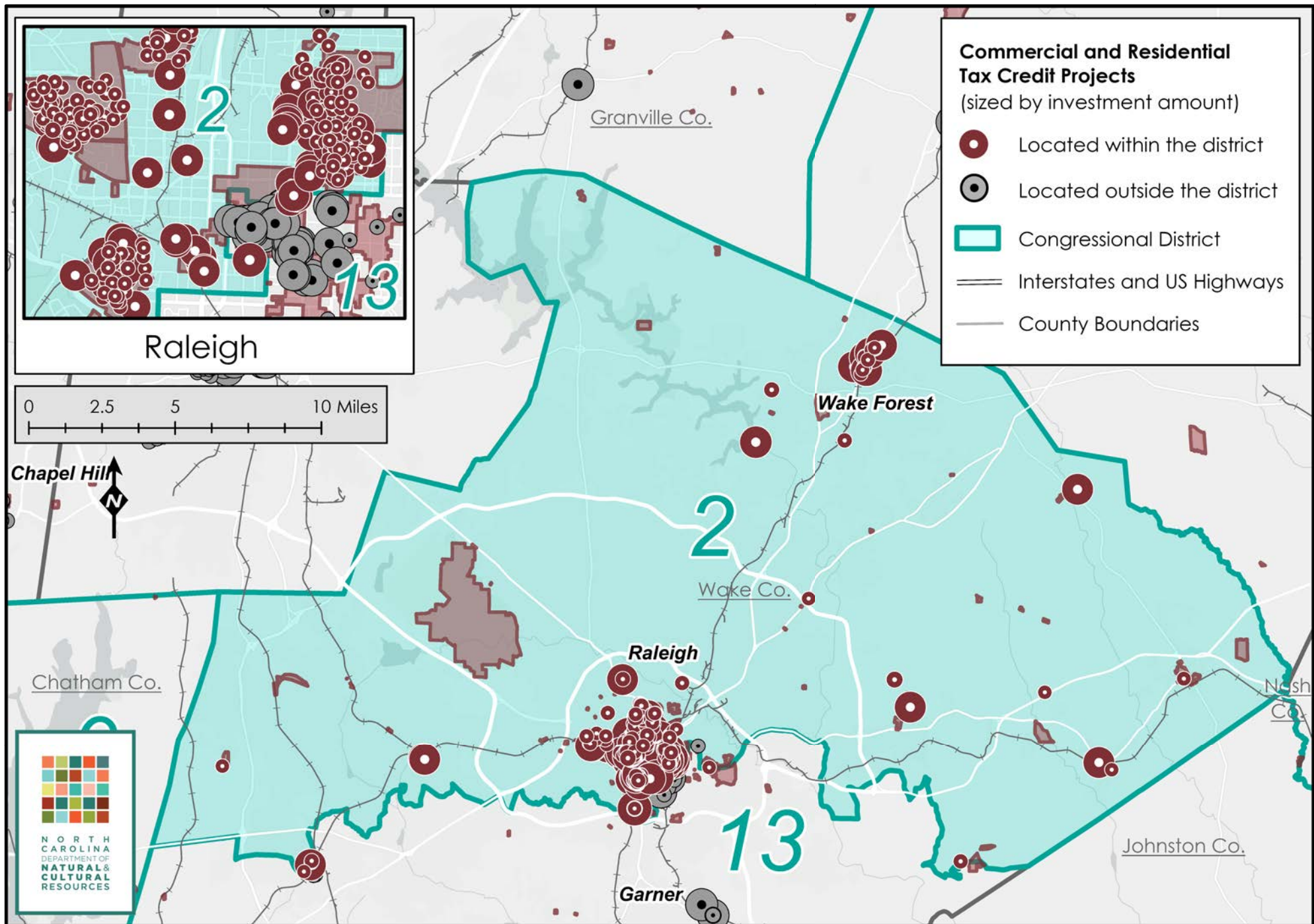
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



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

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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, 2022

<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	\$581,211	224	148	\$180,709,830	466	\$57,767,162
TOTALS		\$581,211	224	148	\$180,709,830	466	\$57,767,162

SPOTLIGHT TAX CREDIT PROJECTS

233 East Second Street

Washington, Beaufort County



1900 Victorian house in Washington Historic District previously converted into four apartments.

Rehabilitated 2021-2022 & returned to a single-family rental residence with a private investment rehabilitation cost of \$210,000.



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 2023

Historic Preservation
Tax Incentives
within District 3

337 Projects
\$149,816,305
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.



Imperial Tobacco Co. Office Building

Kinston, Lenoir County

1925 Medieval-style industrial office sole survivor of Imperial Tobacco Company.

Rehabilitated 2016-2017 for five market-rate apartments with a private investment rehabilitation cost of \$858,000.



The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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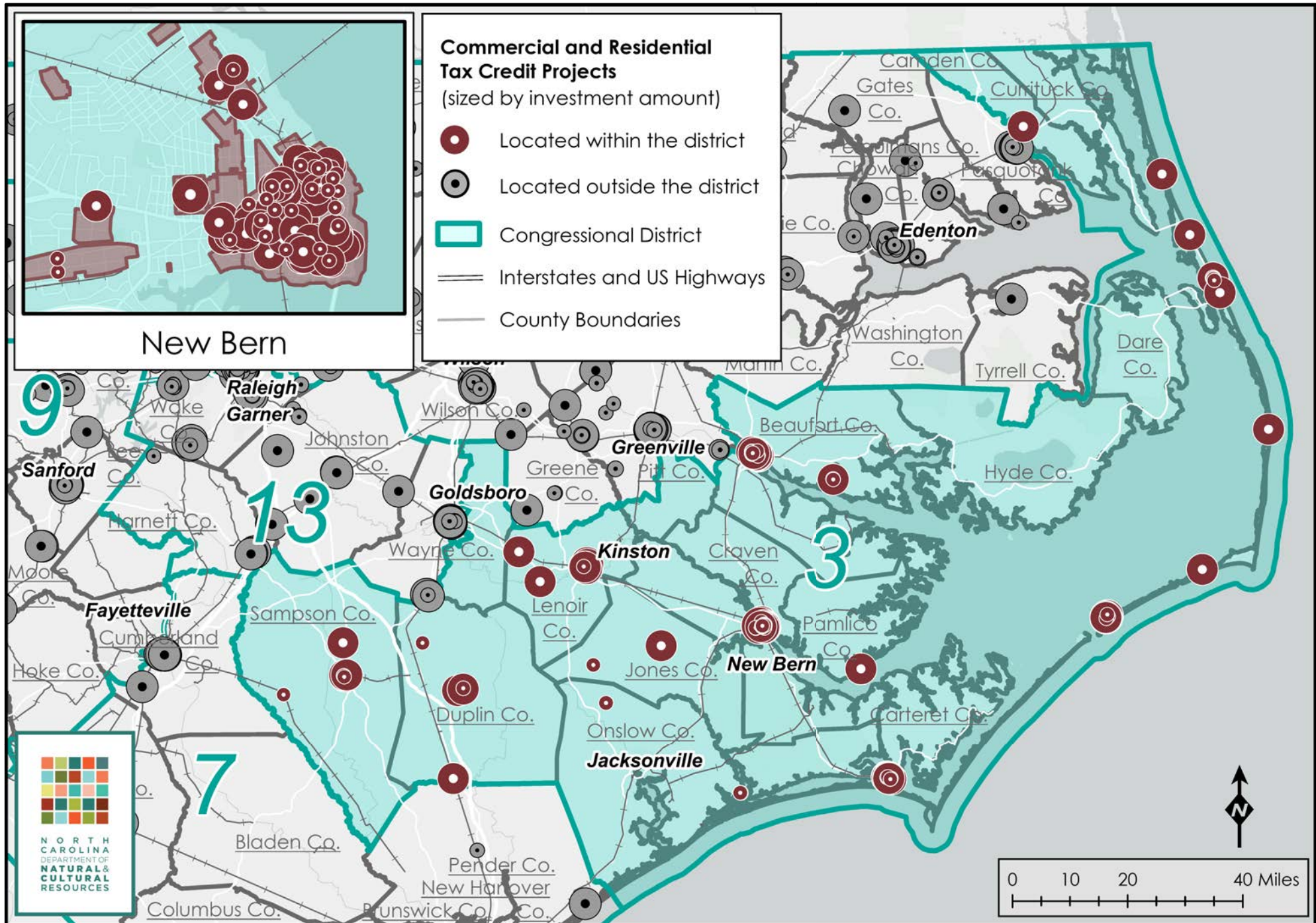
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	17	\$2,019,656
Camden	3	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	12	\$2,074,342	6	\$414,321
Craven	3	\$1,517,444	58	80	\$50,067,465	37	\$4,156,598
Currituck	3	\$45,662	14	0	0	0	0
Dare	3	\$48,065	34	6	\$2,024,359	5	\$802,262
Duplin	3	\$33,000	20	3	\$567,530	2	\$191,490
Hyde	3	\$121,570	10	5	\$804,944	3	\$371,473
Jones	3	\$14,000	8	1	\$284,325	1	\$57,624
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	1	1	\$99,000	0	0
Pitt	3	\$93,120	35	28	\$17,879,099	17	\$4,598,676
Sampson	3	\$24,018	51	5	\$1,086,153	3	\$189,048
Wayne	3	\$26,175	17	24	\$20,463,490	12	\$1,500,363
TOTALS		\$2,309,216	341	229	\$134,144,711	108	\$15,671,594

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.

R & S Sporting Goods Roxboro, Person County

AFTER



BEFORE

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.



NC DISTRICT 4

January 2023

Historic Preservation
Tax Incentives
within District 4

791 Projects
\$847,121,769
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.



Oneida Cotton Mills Graham, Alamance County

1882-1931 complex was first cotton mill established in Graham.

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



AFTER



BEFORE

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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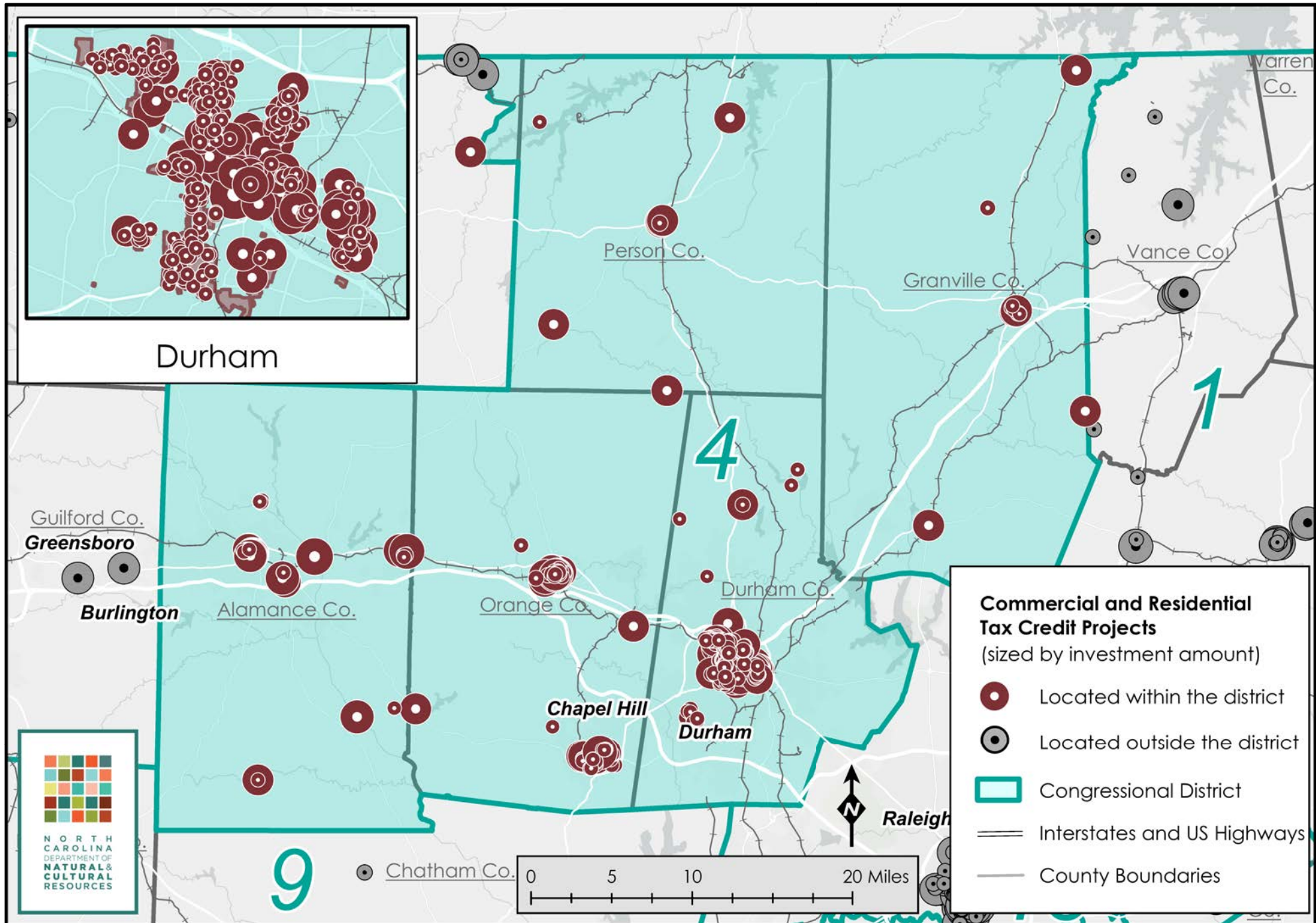
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	\$121,910	70	17	\$114,986,936	36	\$4,014,088
Caswell	4	\$31,250	25	10	\$1,724,908	4	\$413,000
Durham	4	\$310,620	87	122	\$593,008,918	477	\$69,095,873
Granville	4	\$82,512	47	6	\$3,910,839	13	\$1,407,377
Orange	4	\$308,090	55	25	\$38,790,037	71	\$16,528,205
Person	4	\$1,320	12	8	\$2,589,998	2	\$651,590
TOTALS		\$855,702	296	188	\$755,011,636	603	\$92,110,133

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 2023

Historic Preservation
Tax Incentives
within District 5

362 Projects
\$725,256,970
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

4209 Projects
\$3.5 Billion Investment*

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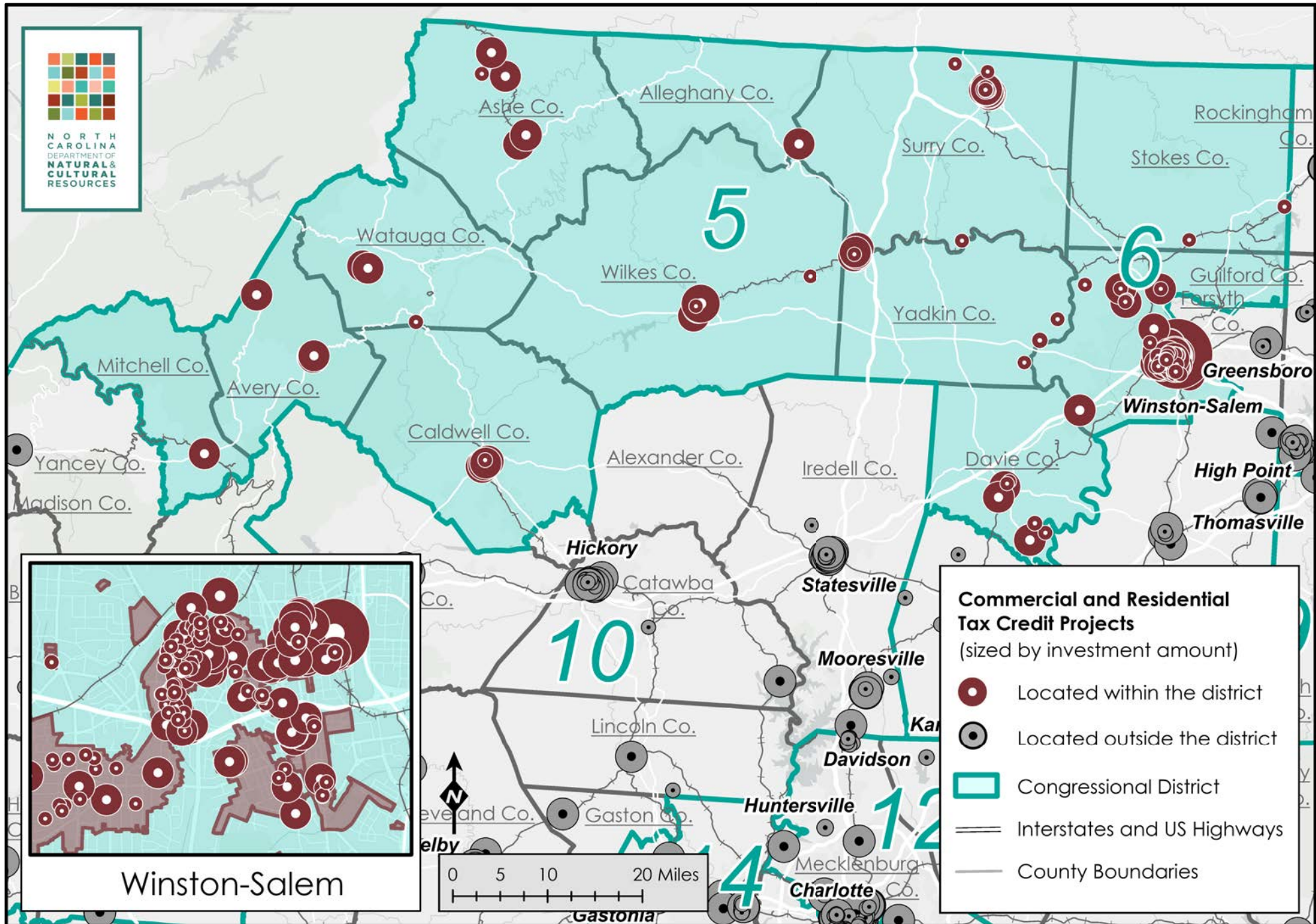
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	\$91,000	20	6	\$19,455,981	1	\$155,242
Davie	5	\$4,800	20	4	\$8,270,411	4	\$603,286
Forsyth	5	\$410,410	114	74	\$607,317,913	168	\$21,449,404
Mitchell	5	0	9	1	\$300,000	0	0
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	32	\$33,217,036	42	\$7,289,381
Watauga	5	\$43,554	22	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		\$802,798	315	134	\$688,296,037	228	\$36,960,933

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 2023

Historic Preservation
Tax Incentives
within District 6

459 Projects
\$916,600,511
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

4209 Projects
\$3.5 Billion Investment*

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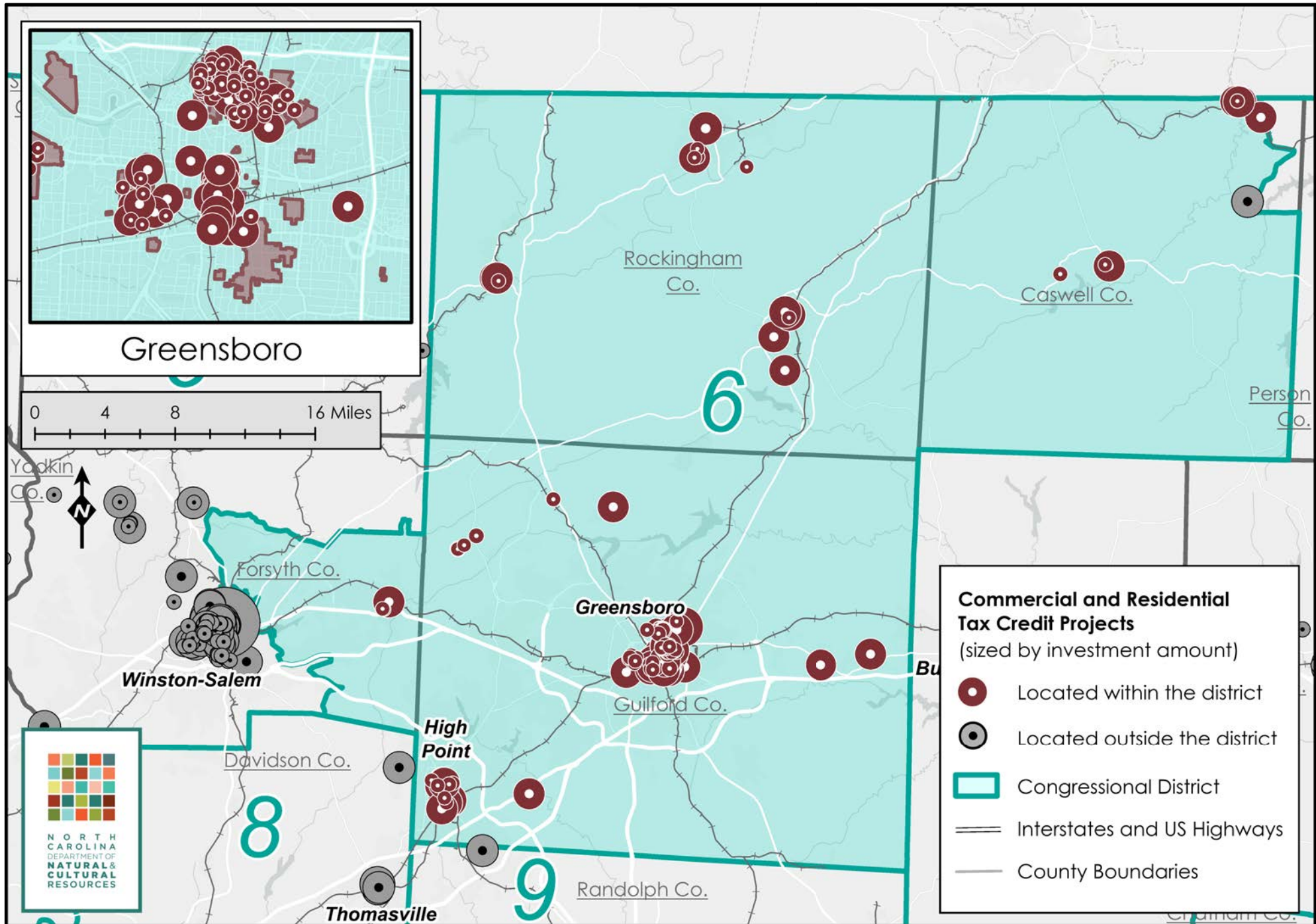
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	6	\$31,250	25	10	\$1,724,908	4	\$413,000
Forsyth	6	\$410,410	114	74	\$607,317,913	168	\$21,449,404
Guilford	6	\$1,346,534	118	69	\$250,454,655	118	\$18,465,465
Rockingham	6	\$67,412	46	8	\$16,349,078	8	\$426,088
TOTALS		\$1,855,606	303	161	\$875,846,554	298	\$40,753,957

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Richter Building
Wilmington, New Hanover County



NOW

1903 brownstone commercial building transformed into a film production company

Private rehabilitation investment of \$603,000.



AFTER

Solomon Building

Wilmington, New Hanover County

Built in 1899 and 1920, these two buildings are connected by a party wall with historic arched openings.

The 2017-2021 rehabilitation includes two restaurants on the first floor and offices on the upper floors with a private rehabilitation cost of \$1.993 million.



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

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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NC DISTRICT 7

January 2023

Historic Preservation Tax Incentives within District 7

286 Projects
\$103,567,567 Investment*

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



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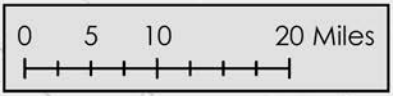
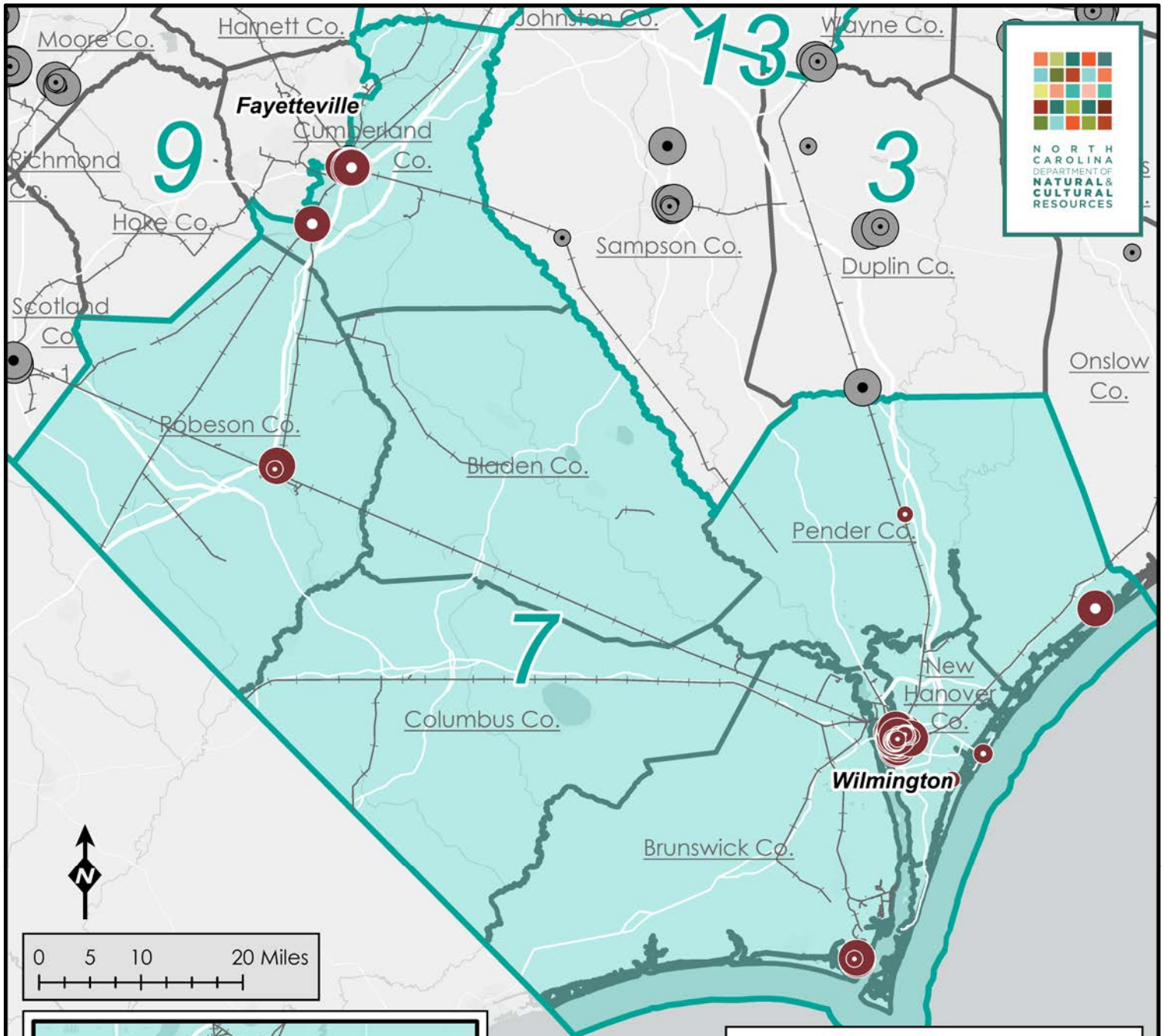
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



Wilmington

Commercial and Residential Tax Credit Projects
(sized by investment amount)

-  Located within the district
-  Located outside the district
-  Congressional District
-  Interstates and US Highways
-  County Boundaries

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

As of December 31, 2022

<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	\$224,813	72	21	\$42,047,840	0	0
New Hanover	7	\$1,413,573	28	167	\$44,665,904	90	\$14,666,861
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	192	\$88,703,370	94	\$14,864,197

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 2023

Historic Preservation
Tax Incentives
within District 8

250 Projects
\$131,219,385
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

4209 Projects
\$3.5 Billion Investment*

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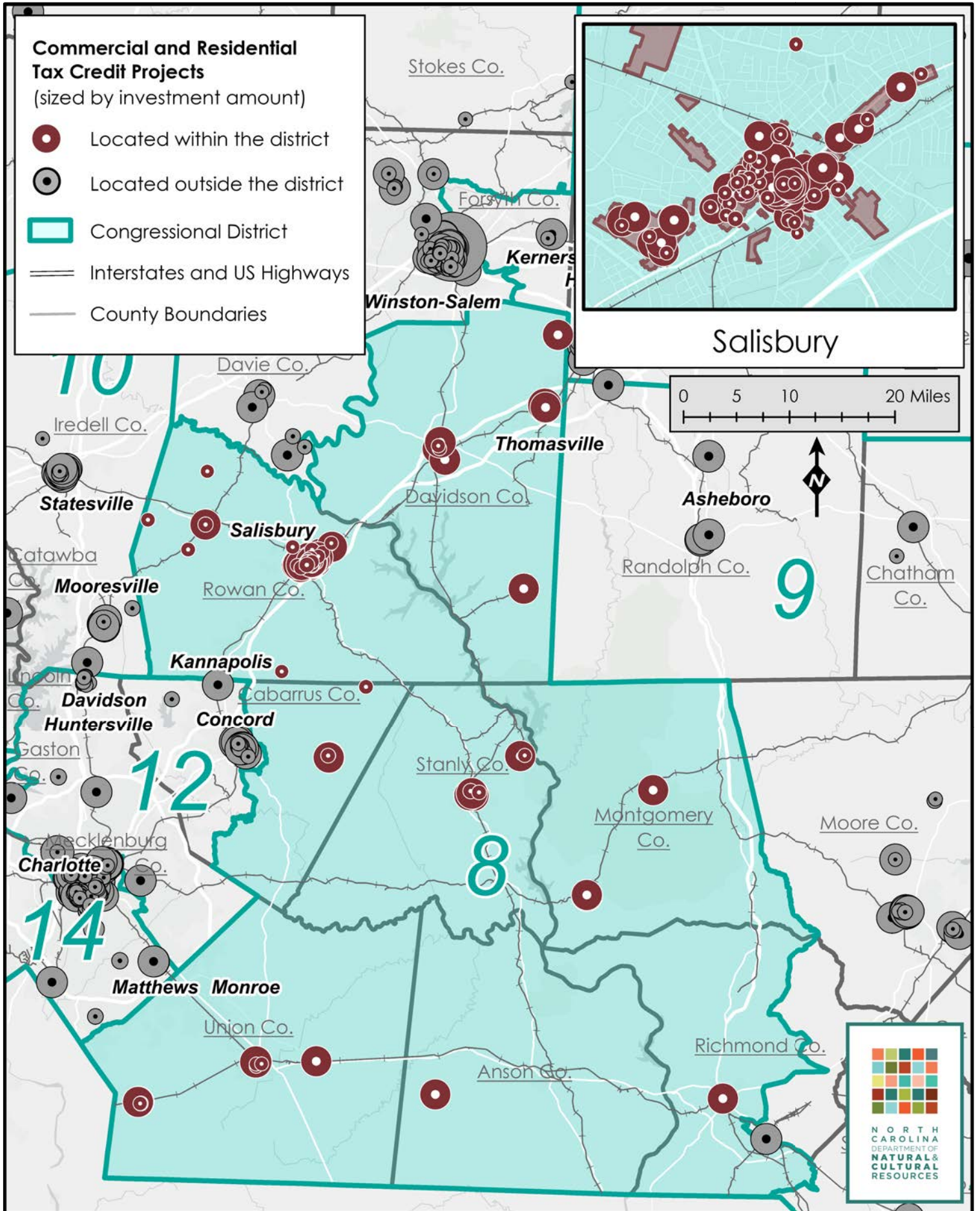
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	\$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	\$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	5	\$10,210,118	4	\$772,443
Union	8	\$68,900	13	10	\$7,619,731	5	\$501,156
TOTALS		\$879,091	224	135	\$113,195,115	115	\$18,024,270

SPOTLIGHT TAX CREDIT PROJECTS



AFTER

Ingram House

Sanford, Lee County

This circa 1924 Craftsman bungalow in the Hawkins Avenue National Register Historic District was the lifelong home of community leaders Daisy and John Ingram. The 2021 rehabilitation converted the house into commercial office use.

Private rehabilitation cost of \$257,000.



BEFORE

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.



BEFORE

Prince Charles Hotel

Fayetteville, Cumberland County



AFTER

Built 1923-1925, the former Prince Charles Hotel is one of the finest Colonial Revival structures in downtown Fayetteville. This 2018-2020 project repurposed the structure into 59 apartments with street level commercial spaces.

Private investment rehabilitation cost of \$16.3 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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NC DISTRICT 9

January 2023

Historic Preservation Tax Incentives within District 9

99 Projects
\$116,549,241 Investment*

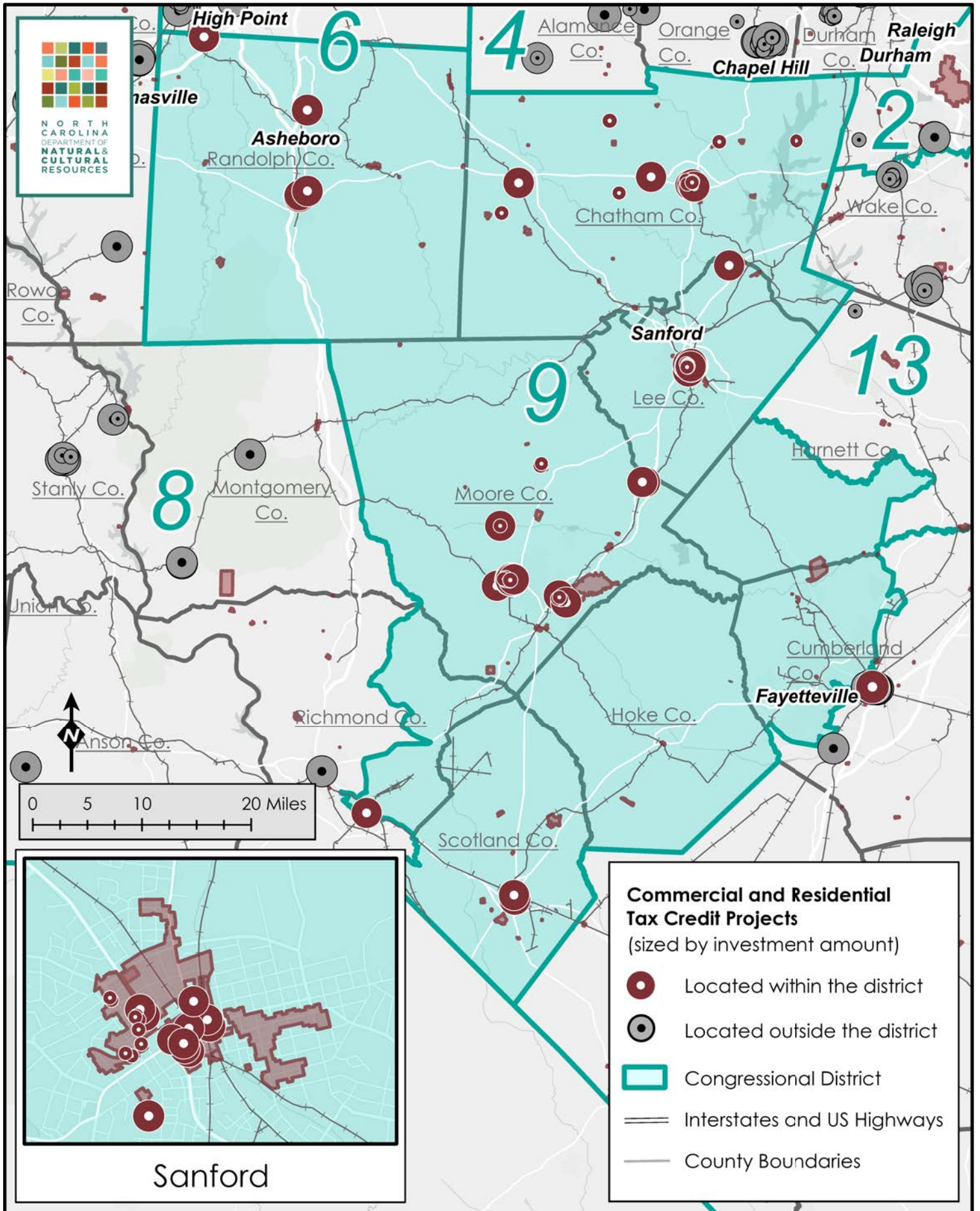
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	7	\$2,487,016	10	\$1,234,966
Cumberland	9	\$224,813	72	21	\$42,047,840	0	0
Harnett	9	\$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	30	13	\$21,898,703	11	\$2,633,703
Randolph	9	\$7,000	22	5	\$14,895,939	0	0
Richmond	9	\$71,300	19	2	\$265,025	0	0
Scotland	9	\$24,783	16	2	\$4,184,580	0	0
TOTALS		\$518,633	258	67	\$111,820,838	32	\$4,728,403

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 2023

Historic Preservation
Tax Incentives
within District 10

167 Projects
\$211,610,202
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

4209 Projects
\$3.5 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.

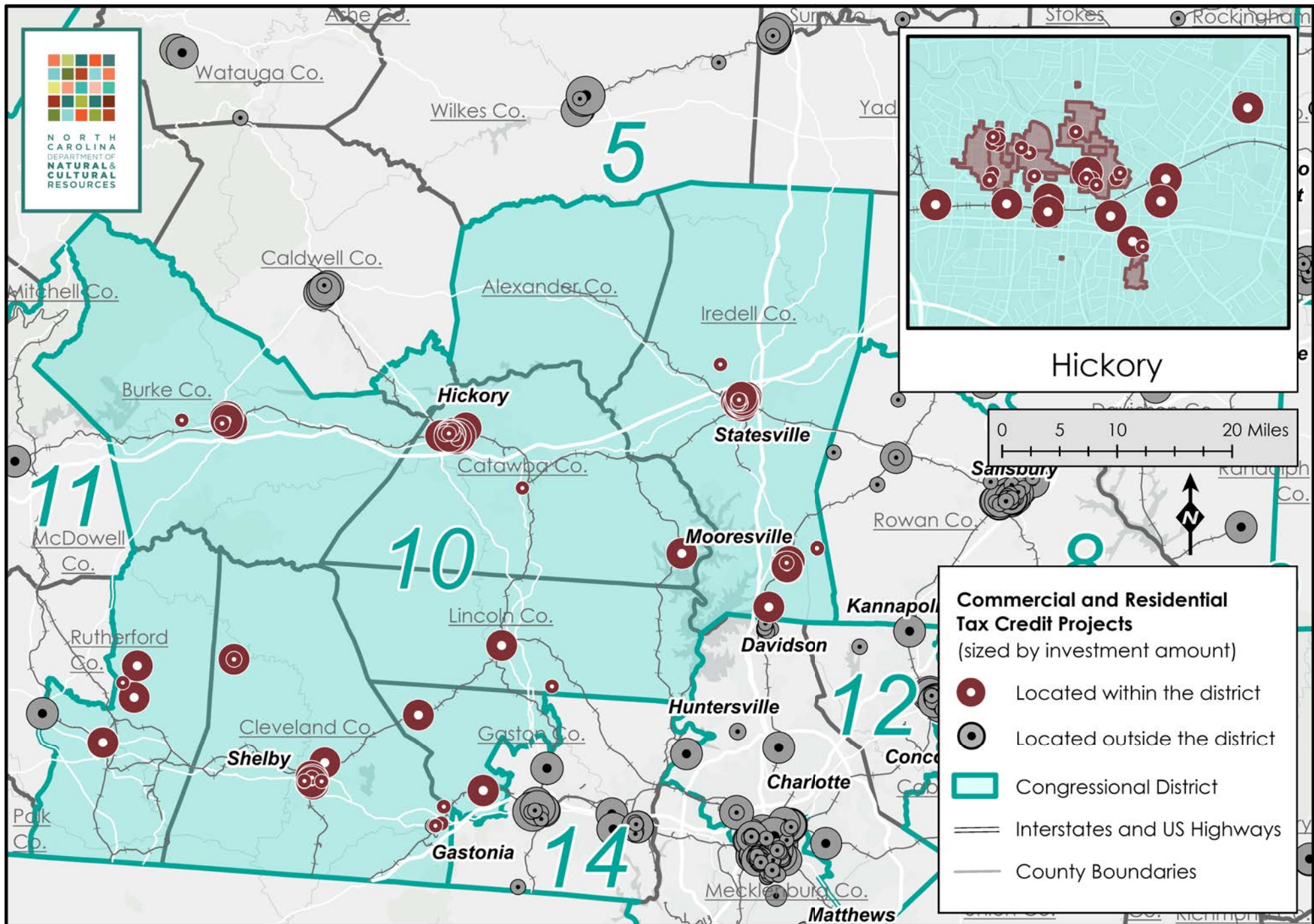
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



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



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

As of December 31, 2022

<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	43	12	\$34,324,699	2	\$385,393
Caldwell	10	\$91,000	20	6	\$19,455,981	1	\$155,242
Catawba	10	\$78,715	66	11	\$31,973,320	20	\$2,274,710
Cleveland	10	\$57,833	30	18	\$10,537,314	14	\$1,550,421
Gaston	10	\$178,237	35	12	\$89,944,991	22	\$3,834,074
Iredell	10	\$121,350	55	23	\$13,159,782	13	\$1,898,047
Lincoln	10	\$34,011	35	1	\$70,000	1	\$150,000
Rutherford	10	\$28,345	28	8	\$1,620,520	3	\$275,708
TOTALS		\$704,541	314	91	\$201,086,607	76	\$10,523,595

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 2023

Historic Preservation
Tax Incentives
within District 11

401 Projects
\$257,778,528
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.



Capitola Mill

Marshall, Madison County

BEFORE



Built in 1905, this mill served as a major employer for the Town of Marshall in the early twentieth century. The 2016-2021 project converted the mill into mixed office and studio space and 18 residential units.

Private investment rehabilitation cost of \$6.345 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
\$3.5 Billion Investment*

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

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



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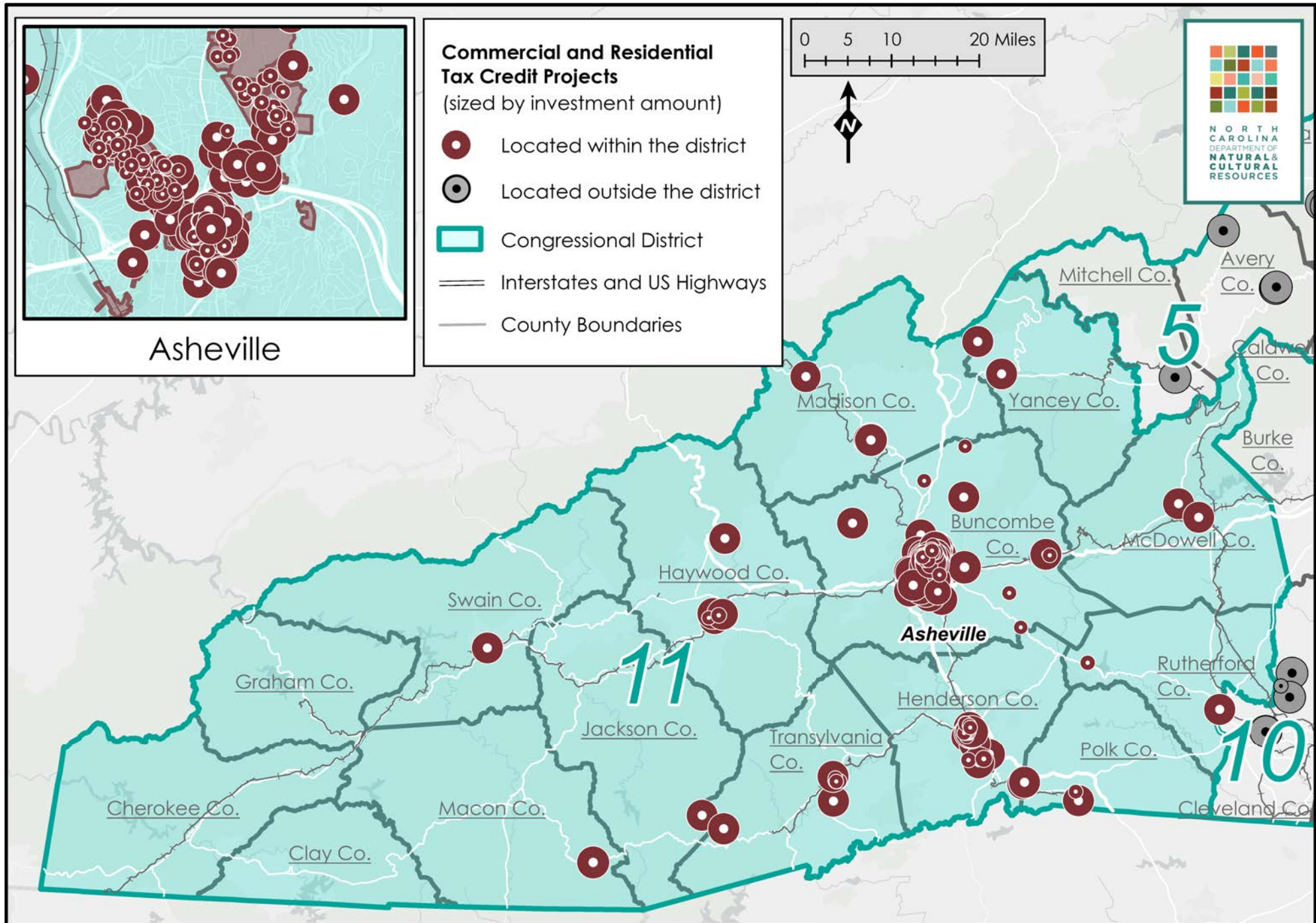
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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	\$296,204	126	195	\$178,753,926	131	\$26,627,952
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	25	5	\$2,064,431	1	\$107,467
Rutherford	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		\$698,148	392	243	\$227,307,367	158	\$30,471,161

SPOTLIGHT TAX CREDIT PROJECTS

The 1880s house is a significant as a relatively unaltered example of a traditional two-story, hall parlor plan house representative of the rural residents of Mecklenburg County. This 2019-2021 rehabilitation will allow the house to be continued to be used as a residence, office, and farm.

Private investment rehabilitation cost of \$155,000.

Edward Rozzell House 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.



NC DISTRICT 12

January 2023

Historic Preservation
Tax Incentives
within District 12

442 Projects
\$292,818,552
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.



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 current 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

4209 Projects
\$3.5 Billion Investment*

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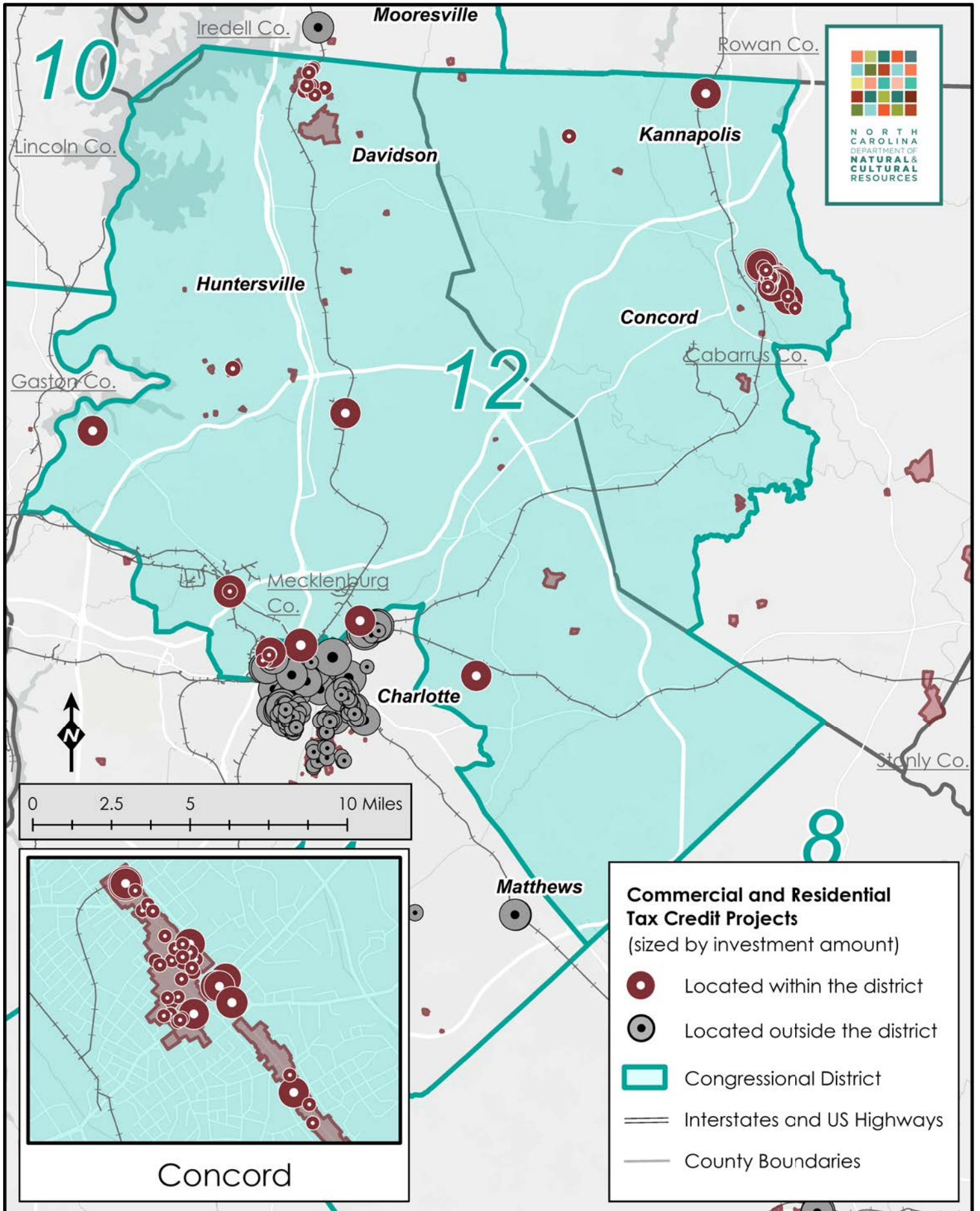
The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources. The National Register of Historic Places plays a vital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



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



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

As of December 31, 2022

<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	12	\$170,515	30	13	\$28,934,017	42	\$5,851,464
Mecklenburg	12	\$216,912	108	67	\$207,747,190	320	\$50,285,881
TOTALS		\$387,427	138	80	\$236,681,207	362	\$56,137,345

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 2023

Historic Preservation
Tax Incentives
within District 13

673 Projects
\$276,981,546
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

4209 Projects
\$3.5 Billion Investment*

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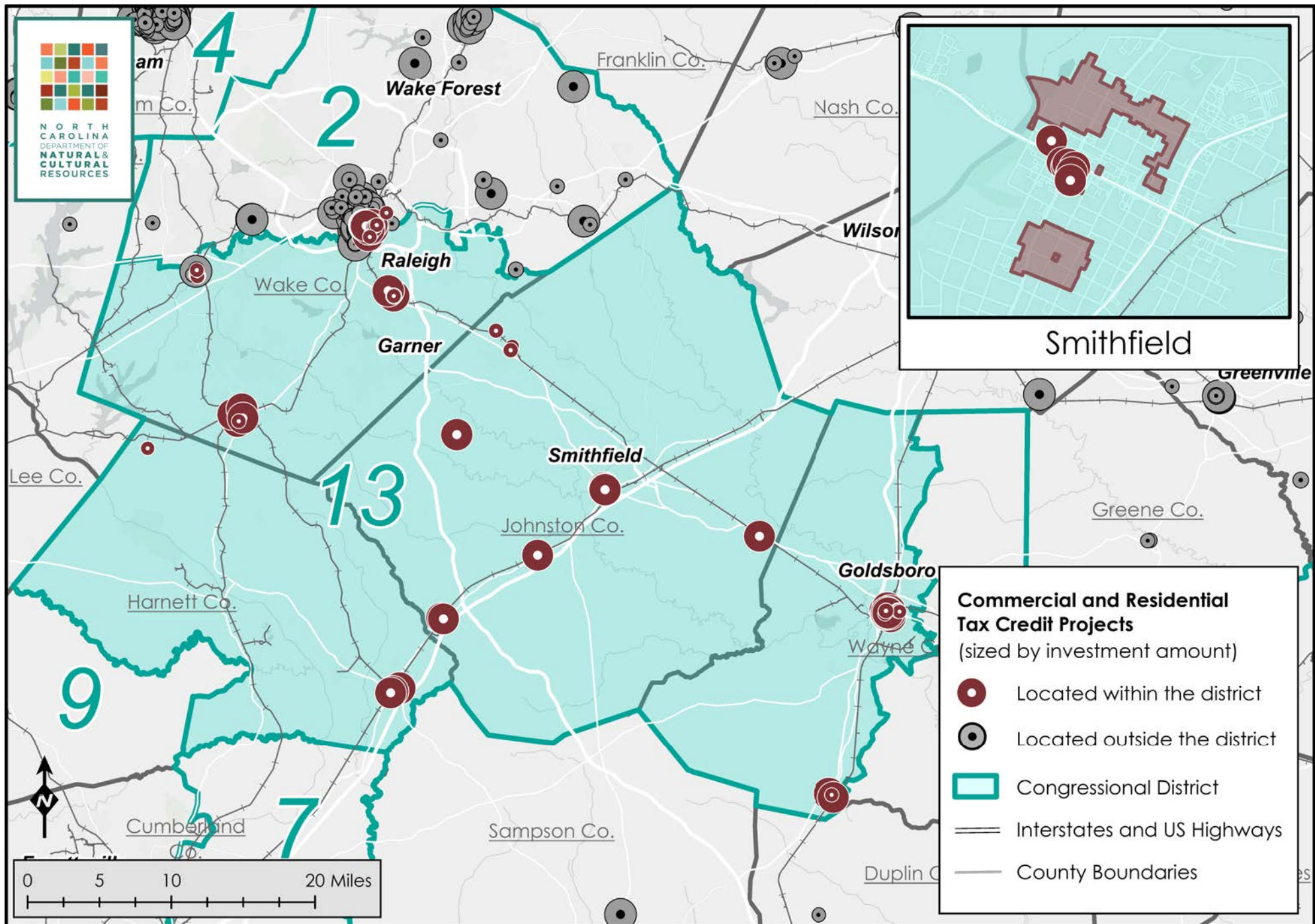
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Historic Preservation Tax Credit Projects (as of January 1, 2023)



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

As of December 31, 2022

<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>
Harnett	13	\$67,500	17	3	\$6,852,758	2	\$61,400
Johnston	13	\$5,896	36	15	\$9,009,715	3	\$616,828
Wake	13	\$581,211	224	148	\$180,709,830	466	\$57,767,162
Wayne	13	\$26,175	17	24	\$20,463,490	12	\$1,500,363
TOTALS		\$680,782	294	190	\$217,035,793	483	\$59,945,753

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

4209 Projects
\$3.5 Billion Investment*

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NC DISTRICT 14

January 2023

Historic Preservation Tax Incentives within District 14

421 Projects
\$351,812,136 Investment*

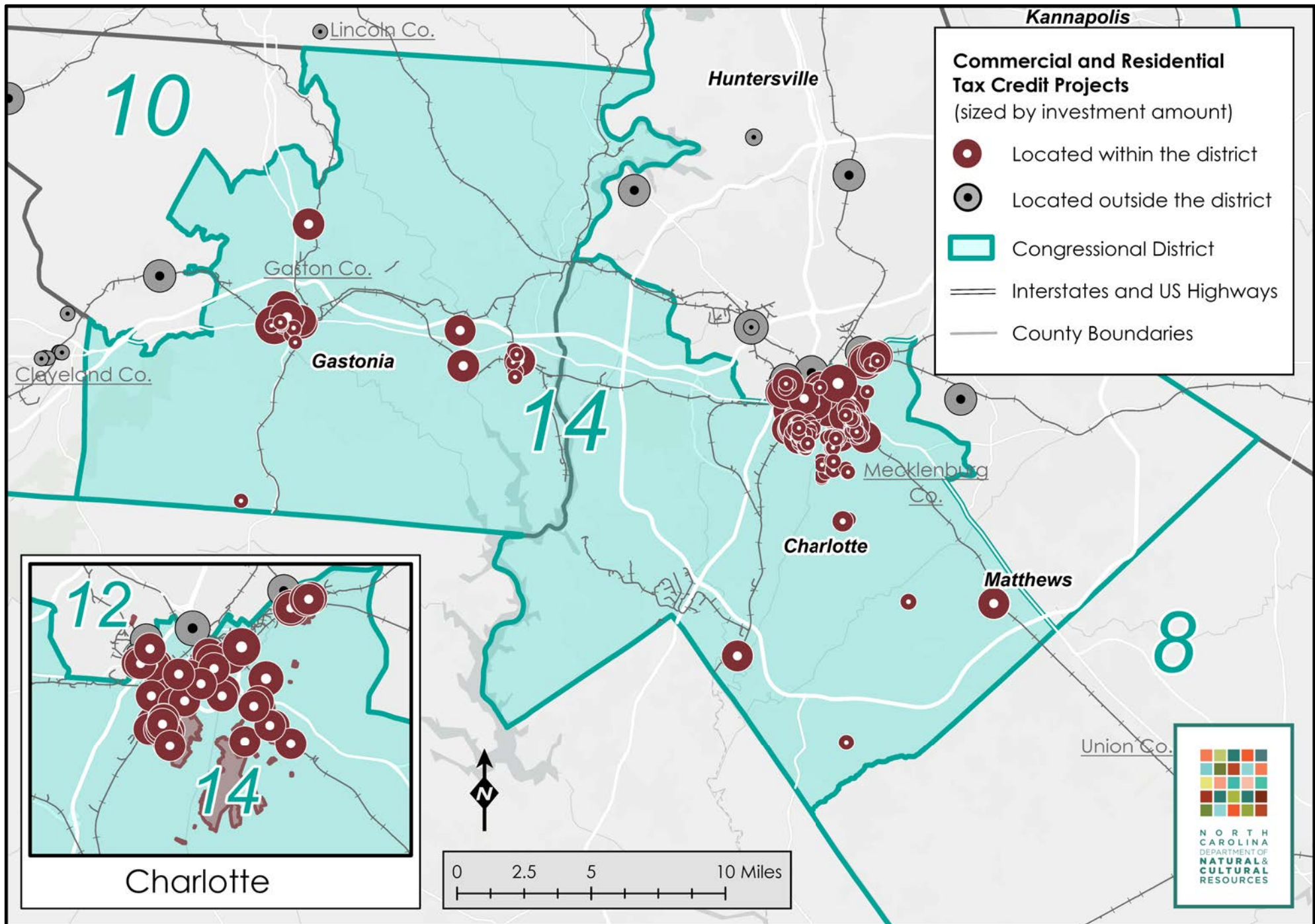
* Includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs.



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



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

As of December 31, 2022

<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	14	\$178,237	35	12	\$89,944,991	22	\$3,834,074
Mecklenburg	14	\$216,912	108	67	\$207,747,190	320	\$50,285,881
TOTALS		\$395,149	143	79	\$297,692,181	342	\$54,119,955