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

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

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

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

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Published February 2018
How we help North Carolina

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

Our mission

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

Identify

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

Enhance

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

North Carolina was #4 in the US in the number of completed, certified historic tax credit projects in the decade FY 2003-2012. (Source: National Park Service’s 35th Anniversary Report of the Federal Tax Incentives.)

From L to R: (1) Heilig-Levine block, circa 1875, downtown Raleigh, a historic rehabilitation tax credit project, representing $13.6 million in private investment; (2) Traditional building educational workshop in Edenton, funded by a federal CLG grant; (3) Leslie-Taylor House, circa 1879, Vass vicinity, Moore County, NC, individually listed in the National Register of Historic Places.
Protect Under **federal and state environmental review responsibilities** assigned to us by law, the HPO processes over **3,000 applications** a year for federally- and state-aided actions that may affect historic properties and archaeological sites throughout North Carolina. Through **an email-based, streamlined submission and review process**, the HPO provides timely service to state and local agencies as well as private businesses seeking federal and state assistance.

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

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

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

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


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

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

Figures are current through December 31, 2017.
Historic preservation in NC provides jobs, bolsters the tax base, and utilizes existing buildings and infrastructure while preserving the state’s priceless historic character.

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

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

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

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

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

Entire neighborhoods, towns, and cities benefit from these incentives. Historic rehabilitation projects have occurred in 90 of North Carolina’s 100 counties.
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<th>PROJECT</th>
<th>LOCATION</th>
<th>INVESTMENT</th>
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</table>
National Register-designated properties eligible for tax credits (as of January 1, 2018)

- Individually listed properties
- Historic Districts (many properties within each district are eligible for tax credits)
- North Carolina county boundaries
Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2018)
Income-producing historic tax credits yield a wide variety of projects across the state. In the over forty-year history of the program (1976-2017), credits have spurred 179 projects in counties currently designated Tier 1 development areas. These projects include lodging, restaurants, retail, and special event venues, creating local jobs in both construction and small business management.
## North Carolina State Historic Preservation Office Assistance to 100 North Carolina Counties

As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
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Historic Preservation
Tax Incentives
within District 1

682 Projects
$594,592,218
Investment*

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

NEW LISTING
National Register of Historic Places

Little River High School
Bahama, Durham County

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

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

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

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www.hpo.ncdcr.gov

WALSTON LIVERY STABLE
Wilson

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

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

Before

After

JACK TAR MOTOR LODGE
Durham

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

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

Before

After

Photo by Kate Medley, New York Times

WALSTON LIVERY STABLE
Wilson

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

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Before

After

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

**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

Map showing locations of tax credit projects, with symbols indicating whether projects are located within or outside the district.
## North Carolina State Historic Preservation Office Assistance to Congressional District 1

As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
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**SPOTLIGHT**

**TAX CREDIT PROJECTS**

**HARNETT COUNTY TRAINING SCHOOL**
Dunn, Harnett County

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

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

Rehabilitated 2014-2015 with a private investment rehabilitation cost of $7,872,000.

**PRINCE’S DEPARTMENT STORE BUILDING**
Dunn, Harnett County

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

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

**ERWIN COMMERCIAL HISTORIC DISTRICT**
Harnett County

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

**New Listing**
National Register of Historic Places

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**NC DISTRICT 2**

January 2018

**Historic Preservation Tax Incentives within District 2**

**654 Projects**

$260,749,321 Investment*

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

**The Historic Rehabilitation Tax Credit Programs in North Carolina**

**3,665 Projects**

$2.571 Billion Investment*

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

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www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects (as of January 1, 2018)
### NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 2

**As of December 31, 2017**

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<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
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**SPOTLIGHT TAX CREDIT PROJECTS**

**ARMANDA JOHNSON HOUSE**
Edenton, Chowan County

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

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

**MILLER FURNITURE BUILDING**
Kinston, Lenoir County

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

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

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

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

**New Listing**
National Register of Historic Places

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**NC DISTRICT 3**

January 2018

Historic Preservation Tax Incentives within District 3

347 Projects
$93,202,971 Investment*

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

**The Historic Rehabilitation Tax Credit Programs in North Carolina**

3,665 Projects
$2.571 Billion Investment*

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NC DISTRICT 3

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IMPERIAL TOBACCO COMPANY OFFICE BUILDING
Kinston, Lenoir County

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

**NC DISTRICT 3**

January 2018

Historic Preservation Tax Incentives within District 3

347 Projects
$93,202,971 Investment*

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

**The Historic Rehabilitation Tax Credit Programs in North Carolina**

3,665 Projects
$2.571 Billion Investment*

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

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

Dr. Kevin Cherry // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Claudia Brown // Supervisor, Survey and National Register Branch

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2018)
### NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 3

As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tr>
<td>Beaufort</td>
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<td>$7,729,627</td>
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<td>$1,796,069</td>
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<td>Craven</td>
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<td>$802,262</td>
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<td>220</td>
<td>$72,405,366</td>
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<td>$20,797,605</td>
</tr>
</tbody>
</table>
1935 Art Moderne style bottling plant in Depot Historic District, now offices
Rehabilitated 2015-2016 with a private investment rehabilitation cost of $3.1 million

1932 service station in Hillsborough Historic District restored to its Art Deco appearance for real estate office
Rehabilitated 2008-2015 with a private investment rehabilitation cost of $239,000

The Historic Rehabilitation Tax Credit Programs in North Carolina

<table>
<thead>
<tr>
<th>Projects</th>
<th>Investment*</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,665</td>
<td>$2.571 Billion</td>
</tr>
</tbody>
</table>

*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

Historic Preservation Tax Incentives within District 4

1123 Projects
$733,728,417 Investment*

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

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

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

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

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 COGRESSIONAL DISTRICT 4

As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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</thead>
<tbody>
<tr>
<td>Durham</td>
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<td>86</td>
<td>100</td>
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<td>254</td>
<td>$612,226,839</td>
<td>869</td>
<td>$121,501,578</td>
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</table>
Hoots Milling Company Roller Mill

Winston-Salem

1935-1937 heavy-timbered roller mill
Rehabilitated 2015-2016 as a mixed-use facility, including special events venue, store, dance studio, and chocolate manufacturer; private investment of $857,000

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

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

Historic Preservation Tax Incentives within District 5

322 Projects
$655,222,977 Investment*

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

Ca. 1880 Elkin Manufacturing Company office, moved after 1916 flood, then office of Elkin and Alleghany Railroad, public library, WWII Red Cross, and Elkin’s first telephone office
Rehabilitated 2016 as vacation rental residence with a private investment rehabilitation cost of $125,000

Elkin and Alleghany Railroad Office
Elkin, Surry County

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

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National Register of Historic Places

3,665 Projects
$2.571 Billion Investment*

Ca. 1880 Elkin Manufacturing Company office, moved after 1916 flood, then office of Elkin and Alleghany Railroad, public library, WWII Red Cross, and Elkin’s first telephone office
Rehabilitated 2016 as vacation rental residence with a private investment rehabilitation cost of $125,000

Elkin and Alleghany Railroad Office
Elkin, Surry County

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

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National Register of Historic Places

3,665 Projects
$2.571 Billion Investment*
Historic Preservation Tax Credit Projects (as of January 1, 2018)

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

Map showing locations of tax credit projects in various counties, including Hickory, Winston-Salem, and High Point.
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 5
As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
</tr>
</thead>
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<tr>
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<tr>
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<td>0</td>
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<td>111</td>
<td>$621,396,552</td>
<td>211</td>
<td>$33,826,425</td>
</tr>
</tbody>
</table>
**SPOTLIGHT**

**TAX CREDIT PROJECTS**

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

GRANITE MILL
HAW RIVER, ALAMANCE COUNTY

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

TAR HEEL CHEVROLET COMPANY
ROXBORO STEAM LAUNDRY
Roxboro, Person County

1920 automobile dealership and 1928 laundry in Roxboro Commercial Historic District
Both rehabilitated in 2016 for retail spaces and a restaurant with a private investment rehabilitation cost of $1.35 million

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

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New Listing
National Register of Historic Places

**GRANITE MILL**

January 2018

Historic Preservation
Tax Incentives
within District 6

276 Projects
$259,296,672
Investment*

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

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3,665 Projects
$2.571 Billion Investment*
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 6
As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Alamance</td>
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<td>15</td>
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<td>$23,238,762</td>
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</table>
**Historic Preservation Tax Incentives within District 7**

293 Projects  
$67,122,772 Investment*

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

---

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

---

**205-209 North John Street**  
Goldsboro, Wayne County  
Ca. 1913 commercial building, now taproom and homebrew supply store on first floor and 5 market-rate apartments on the second floor  
Rehabilitated with private rehabilitation investment of $932,000

---

**Dubois-Wright House**  
Wilmington, New Hanover County  
Ca. 1765 Georgian-Greek Revival-style house in the Wilmington Historic District, reportedly oldest of its type in the city.  
Rehabilitated with private investment costs of $400,000

---

**The Historic Rehabilitation Tax Credit Programs in North Carolina**

3,665 Projects  
$2,571 Billion Investment*

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

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

0 10 20 40 Miles
### NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 7
#### As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
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<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Bladen</td>
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<td>Wayne</td>
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<td>$6,451,148</td>
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<tr>
<td>TOTALS</td>
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<td>201</td>
<td>201</td>
<td>$52,278,623</td>
<td>92</td>
<td>$14,844,149</td>
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</table>
The city’s first public school, constructed in 1900 and enlarged in the 1920s and mid-century, repurposed as affordable workforce housing. Rehabilitated 2015-2016 with a private investment rehabilitation cost of $3.4 million.

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.

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state’s priceless historic character. The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina’s historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 8
As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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</table>
1904 department store in the Wingate Commercial Historic District restored to historic appearance for university retail shop
Rehabilitated 2011-2014 with a private investment rehabilitation cost of $74,000

J. L. Austin Company Store
Wingate, Union County

Highland Park Mill No. 1
Charlotte, Mecklenburg County
Highland Park Mill No. 1 possesses industrial significance as a major textile mill in Charlotte. Built in 1891, the mill was Charlotte’s fifth cotton mill. By 1907 the concern had grown to become the nation’s third-largest gingham producer and included two other plants. This industrial complex encompasses a series of interconnected one- and two-story buildings erected from 1891 through 1902.

J. L. Austin Company Store
Wingate, Union County

1909 bank and 1915 drug store in the Wingate Commercial Historic District restored for retail and a Wingate University post office
Rehabilitated 2011-2014 with a private investment rehabilitation cost of $80,000

The Historic Rehabilitation Tax Credit Programs in North Carolina

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$2.571 Billion Investment*

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* 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

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

397 Projects
$226,545,231 Investment*

Historic Preservation Tax Incentives within District 9

Dr. Kevin Cherry // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Claudia Brown // Supervisor, Survey and National Register Branch

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects (as of January 1, 2018)

Commercial and Residential Tax Credit Projects (sized by investment amount)
- **Located within the district**
- **Located outside the district**

Congressional District
- **Located outside the district**
- **Located within the district**

Interstates and US Highways
- **Located within the district**
- **Located outside the district**

County Boundaries
- **Located within the district**
- **Located outside the district**

Charlotte
- **Located within the district**
- **Located outside the district**

Fayetteville
- **Located within the district**
- **Located outside the district**
<table>
<thead>
<tr>
<th>County</th>
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<th>Non-income-producing Amount of Eligible Investment</th>
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<tr>
<td>Cumberland</td>
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<td>$179,599,061</td>
<td>300</td>
<td>$46,946,170</td>
</tr>
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</table>
**Construct in 1929 with additions through 1966, this hosiery mill was in continuous operation through 2011.**

The Moretz family redeveloped the 90,000-square-foot mill into a mixed-use facility which includes a restaurant, day spa, offices, fitness center, and showroom. Rehabilitated 2013-2016 with a private investment rehabilitation cost of $12.7 million.

**Foster’s Log Cabin Court**

Woodfin, Buncombe County

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

Rehabilitated 2015-2016 and currently operates a medical spa.

Estimated private investment rehabilitation cost of $74,000.

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

Estimated private investment rehabilitation cost of $74,000.

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects

$2.571 Billion Investment*

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Historic Preservation Tax Incentives within District 10

423 Projects

$309,754,036 Investment*

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

Dr. Kevin Cherry // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Claudia Brown // Supervisor, Survey and National Register Branch

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects (as of January 1, 2018)

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

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

Asheville

Hickory

Gastonia
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 10
### As of December 31, 2017

<table>
<thead>
<tr>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Buncombe</td>
<td>$275,204</td>
<td>120</td>
<td>183</td>
<td>$156,331,724</td>
<td>120</td>
<td>$24,561,227</td>
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<tr>
<td>Catawba</td>
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<td>$31,072,591</td>
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</tbody>
</table>
**SPOTLIGHT**

**TAX CREDIT PROJECTS**

**Williams R. Ellerson House**
Hendersonville, Henderson County

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

**Davis Store Block**
Hendersonville, Henderson County

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

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

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

**Bernhardt Box Factory & Lenoir Cotton Mill**
Lenoir, Caldwell County

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

**National Register of Historic Places**

3,571 Projects
$2.571 Billion Investment*

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**New Listing**

**Bernhardt Box Factory & Lenoir Cotton Mill**
Lenoir, Caldwell County

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

**AFTER WILLIAM R. ELLERSON HOUSE**
Hot Springs, Madison County

AFTER INTERIOR

FOR HISTORY TAX CREDITS

BERNHARDT BOX FACTORY & LENOIR COTTON MILL
Lenoir, Caldwell County

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

**National Register of Historic Places**

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**The Historic Rehabilitation Tax Credit Programs in North Carolina**

3,571 Projects
$2.571 Billion Investment*

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**Historic Preservation Tax Incentives within District 11**

January 2018

368 Projects
$218,632,468 Investment*

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

**NC DISTRICT 11**

Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Claudia Brown // Supervisor, Survery and National Register Branch

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2018)

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

Counties:
- Asheville
- Buncombe Co.
- Watauga Co.
- Wilkes Co.
- Catawba Co.
- McDowell Co.
- Madison Co.
- Haywood Co.
- Swain Co.
- Transylvania Co.
- Jackson Co.
- Clay Co.
- Cherokee Co.
- Graham Co.
- Polk Co.
- Henderson Co.
- Rutherford Co.
- Burke Co.
- McDowell Co.
- Wilkes Co.
- Avery Co.
- Polk Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
- Mitchell Co.

Legend:
- Orange dot: Located within the district
- Black circle: Located outside the district
- County Boundaries
- Interstates and US Highways
- Congressional District

Inset Map:
- Asheville
- Buncombe Co.
- Watauga Co.
- Wilkes Co.
- Catawba Co.
- McDowell Co.
- Madison Co.
- Haywood Co.
- Swain Co.
- Transylvania Co.
- Jackson Co.
- Clay Co.
- Cherokee Co.
- Graham Co.
- Polk Co.
- Henderson Co.
- Rutherford Co.
- Burke Co.
- McDowell Co.
- Wilkes Co.
- Avery Co.
- Polk Co.
- Yancey Co.
- Mitchell Co.
- Yancey Co.
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- Yancey Co.
- Mitchell Co.
- Yancey Co.
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- Yancey Co.
- Mitchell Co.

0 10 20 40 Miles
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<td>121</td>
<td>183</td>
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<td>$24,561,227</td>
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</tr>
</tbody>
</table>
1910 commercial building in Pineville Commercial Historic District was rehabilitated 2016-2017 for use as an interior design shop.

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

ARDREY BUILDING
Pineville, Mecklenburg County

HIGHLAND PARK MILL No. 1
Charlotte, Mecklenburg County

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

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

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

3,665 Projects
$2.571 Billion Investment*

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Historic Preservation Tax Incentives within District 12

357 Projects
$187,189,331 Investment*

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

Dr. Kevin Cherry // SHPO
Ramona M. Bartos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Claudia Brown // Supervisor, Survey and National Register Branch

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2018)
NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 12
As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Mecklenburg</td>
<td>$201,912</td>
<td>106</td>
<td>63</td>
<td>$140,779,317</td>
<td>294</td>
<td>$46,410,014</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$201,912</td>
<td>106</td>
<td>63</td>
<td>$140,779,317</td>
<td>294</td>
<td>$46,410,014</td>
</tr>
</tbody>
</table>
**Historic Preservation**

**Tax Incentives**

within District 13

**344 Projects**

$200,370,288 Investment*

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

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**421 NORTH LEE STREET**

Salisbury, Rowan County

**BEFORE**

- Ca. 1924 industrial building in Salisbury Railroad Corridor Historic District, now brewery and taproom
- Rehabilitated 2014-2016 with a private investment rehabilitation cost of $357,000

**AFTER**

- Ca. 1898 Shevell Furniture Company building transformed into retail and office spaces
- Rehabilitated in 2015-2016 with a private investment rehabilitation cost of $2.4 million

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**CAROLINA CASKET COMPANY**

High Point, Guilford County

**BEFORE**

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

**NOW**

- Recently completed historic tax credit project

---

**The Historic Rehabilitation Tax Credit Programs in North Carolina**

**3,665 Projects**

$2.571 Billion Investment*

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

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

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**NC DISTRICT 13**

**January 2018**

**Historic Preservation Tax Incentives**

within District 13

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**SHPO**

Ramona M. Bartos // Deputy SHPO

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

Claudia Brown // Supervisor, Survey and National Register Branch

[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)
Historic Preservation Tax Credit Projects (as of January 1, 2018)
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 13

As of December 31, 2017

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Davidson</td>
<td>$52,002</td>
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<td>$171,834,320</td>
<td>168</td>
<td>$28,535,968</td>
</tr>
</tbody>
</table>