NATIONAL REGISTER OF HISTORIC PLACES

Eureka Manufacturing Company Cotton Mill
Lincolnton, Lincoln County, LN0413, Listed 12/18/2013
Nomination by Jason Harpe
Photographs by Jason Harpe, December 2012

Overall view of mill looking southwest

Office Building
# National Register of Historic Places Registration Form

This form is for use in nominating or requesting determinations for individual properties and districts. See instructions in National Register Bulletin, *How to Complete the National Register of Historic Places Registration Form*. If any item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, architectural classification, materials, and areas of significance, enter only categories and subcategories from the instructions. Place additional certification comments, entries, and narrative items on continuation sheets if needed (NPS Form 10-900a).

## 1. Name of Property

- **Name**: Eureka Manufacturing Company Cotton Mill
- **Other names/site number**: Tait Yarn Company; Lincoln Bonded Warehouse Company

## 2. Location

- **Street & number**: 414 East Water Street
- **City or town**: Lincolnton
- **State**: North Carolina
- **Code**: NC
- **County**: Lincoln
- **Code**: 109
- **Zip code**: 28092

## 3. State/Federal Agency Certification

As the designated authority under the National Historic Preservation Act, as amended, I hereby certify that this _X_ nomination _ request for determination of eligibility meets the documentation standards for registering properties in the National Register of Historic Places and meets the procedural and professional requirements set forth in 36 CFR Part 60.

In my opinion, the property _X_ meets _ does not meet the National Register Criteria. I recommend that this property be considered significant at the following level(s) of significance:

- **National**: __
- **Statewide**: __
- **Local**: _X_

---

**Signature of certifying official**

**Date**

**Title**

State Historic Preservation Officer

State or Federal agency/bureau or Tribal Government

North Carolina Department of Cultural Resources

---

**Signature of commenting official**

**Date**

**Title**

State or Federal agency/bureau or Tribal Government

---

## 4. National Park Service Certification

I, hereby, certify that this property is:

- _X_ entered in the National Register
- _X_ determined eligible for the National Register
- _X_ determined not eligible for the National Register
- _X_ removed from the National Register
- _X_ other (explain:)

---

**Signature of the Keeper**

**Date of Action**
5. Classification

<table>
<thead>
<tr>
<th>Ownership of Property</th>
<th>Category of Property</th>
<th>Number of Resources within Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Check as many boxes as apply)</td>
<td>(Check only one box)</td>
<td>(Do not include previously listed resources in the count.)</td>
</tr>
<tr>
<td>X private</td>
<td>X building(s)</td>
<td>Contributing</td>
</tr>
<tr>
<td>public - Local</td>
<td>district</td>
<td>2</td>
</tr>
<tr>
<td>public - State</td>
<td>site</td>
<td>0</td>
</tr>
<tr>
<td>public - Federal</td>
<td>structure</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>object</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

6. Function or Use

<table>
<thead>
<tr>
<th>Historic Functions</th>
<th>Current Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Enter categories from instructions)</td>
<td>(Enter categories from instructions)</td>
</tr>
<tr>
<td>Industry/Processing/Extraction - Manufacturing Facility</td>
<td>Commerce/Trade - Warehouse</td>
</tr>
<tr>
<td>Industry/Processing/Extraction – industrial storage</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Description

<table>
<thead>
<tr>
<th>Architectural Classification</th>
<th>Materials</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Enter categories from instructions)</td>
<td>(Enter categories from instructions)</td>
</tr>
<tr>
<td>NO STYLE</td>
<td>foundation: Concrete</td>
</tr>
<tr>
<td></td>
<td>walls: Brick</td>
</tr>
<tr>
<td></td>
<td>Concrete, Synthetic</td>
</tr>
<tr>
<td></td>
<td>roof: Rubber</td>
</tr>
<tr>
<td></td>
<td>other:</td>
</tr>
</tbody>
</table>
Narrative Description

(Describe the historic and current physical appearance of the property. Explain contributing and noncontributing resources if necessary. Begin with a summary paragraph that briefly describes the general characteristics of the property, such as its location, setting, size, and significant features.)

Summary Paragraph

The Eureka Manufacturing Company Cotton Mill, built between 1907 and 1910, and located at 414 East Water Street in Lincolnton, Lincoln County, North Carolina, stands on a 1.59-acre lot in Lincolnton, one block south of East Main Street, at the intersection of East Water Street and South Cedar Street. Located four blocks east of the courthouse square in downtown Lincolnton The L-shaped nominated property includes the one and two-story brick Eureka Manufacturing Company Cotton Mill, currently owned by the Lincoln County Historical Association, and an adjacent two-story brick office building built between 1902 and 1906. The office building was historically associated with the Eureka Manufacturing Company from 1906 to 1937, and Tait Yarn Company from 1949 to 1966. Access to the two buildings on the nominated property is provided by a gravel road that bisects the property north to south, and a paved road that empties onto South Laurel Street at the property's eastern boundary. The nominated property is bounded on the north by East Water Street, on the west by South Cedar Street, on the east by South Laurel Street, and on the south by the old Seaboard Air Line Railroad, which is now owned by CSX Transportation. The block where the mill building stands was originally divided into four parcels, arranged side-by-side, numbered thirty to thirty-three, with thirty on the west. The Eureka Manufacturing Company built their cotton mill in the center of the block on lot numbers thirty-one and thirty-two. Of the block's original four parcels, only two remain -- one (lots 30-32) owned by the Lincoln County Historical Association, the other (lot 33) owned by Lineberger Brothers, Incorporated at the east side of the block. Directly south of the office building, in the southeast corner of the block, and outside the nominated property boundary is a one-story, side-gabled brick-veneered building that was built as a foundry before 1890, and owned by the cotton mill. It was converted to a small warehouse with a platform by 1929. It has been significantly altered with the addition of modern brick veneer, and it does not have sufficient integrity to be included in the nomination. The brick office building, foundry, and a machine shop (demolished) were located on lot thirty and were owned and operated by the Eureka Manufacturing Company.

Located to the south of the mill property, beyond the railroad tracks of the old Seaboard Air Line Railroad, are residential neighborhoods, and commercial, governmental, and cultural facilities are situated to the west and south. A new two-story bank building, built in 2007 by First Charter Bank and now operated by Fifth Third Bank, is located to the north of the mill building, but large parking lots at the bank's east and west elevations allow for views of the mill building from East Main Street. The bank lot has a large, open grassed lawn at its south elevation between its building and Water Street that provides further visibility for the mill building and office building.

Narrative Description


Built by the Eureka Manufacturing Company between 1907 and 1910, the 27,000 square foot brick mill building has a north-south oriented, rectangular-shaped, two-story, gabled-roof brick center section with a three-story stair tower on the east wall. The mill building’s construction date is based on Sanborn maps and newspaper articles, and appears for the first time on the 1911 Sanborn map. The center section is five bays

---


2 An article appeared in the local newspaper on May 24, 1907, announcing the construction of the Eureka Manufacturing Company Cotton Mill, and on November 11, 1910, and an article titled “Among the Mills,” was published in the same newspaper explaining that a visitor to mills in Mount Holly, Lincolnton, and Cherryville reported that the Eureka Manufacturing Cotton Mill made course yarns from floor sweeping that required machinery not found in the usual
wide by eleven bays deep. Attached to the center section on its east side was a one-story picker and opening room, built ca. 1907-1910; an office addition built between 1921 and 1929, a ca. 1954 brick addition which enclosed the space between the office wing and the picker/opening room, and raised the roof to one and a half stories; and a ca. 1980 brick/concrete block/frame addition at the building's southeast corner. On the west side of the original building is a large, 10,000 square foot 1955-56 shed-roofed, one-story brick addition built by the Tait Yarn Company as additional production space. A short row of shrubs and a fig tree are at the building's northeast corner, and a row of small trees and ivy grow at the building's south elevation, between the building and railroad bank.

The mill building is located on a level lot, close to grade, and is setback less than three feet from East Water Street at the north elevation. The building was constructed with brick exterior load bearing masonry walls that range from seventeen inches thick on the first floor's north, east, and west walls, to thirteen and a half inches thick on the second floor. It is laid in a common bond brick pattern of alternating six courses of stretchers to a single course alternating headers and stretchers. The mill’s perimeter walls have large, segmental-arched masonry openings with concrete sills, typically five feet in width and in excess of ten feet to the center of the arch in height, that originally held triple-hung, eight-light wooden sash windows. These openings were placed nine feet on center down each side and across the front of the building. Four window openings were located on the rear of the building at the second level. The majority of the openings have been filled with masonry either in full or in part leaving a small divided light sash at the top of the opening. These windows are covered on the inside by fiberglass corrugated panels attached to the windows’ frames.

North Elevation

On the north elevation the center building section is five bays wide. Six of the first and second story windows have been completely filled with brick on the exterior, and the upper sashes of four windows have been covered on the exterior with plywood painted green. A later cut-in door opening is located on the first floor at the northeast corner and it is covered by plywood painted green. The brick 1921-1929 office addition appears to the east of the original section. The office was originally one-story and two rooms wide. In 1954 it was overbuilt and extended one bay and now appears as one-and-a-half stories. The entire office area is six bays wide and had two entrances at the north elevation, one of which is infilled with brick. The other entrance and each of the five, six-over-six double-hung wooden sash windows are covered with plywood. The three windows and entrance at the western end of the office extension date between 1921 and 1929, and the two eastern windows were added when the office was extended in ca. 1954. The north wall of the west addition is a plain, window-less brick wall beneath a shed roof, and it is set back two bays from the front wall of the original mill building.


* Sanborn Company, “Lincolnton, Oct. 1906”, “Lincolnton, 1921”, “Lincolnton, 1929” (New York: Sanborn Company, 1906). The ca. 1954 date is based on this addition being present on a Sanborn Map from the 1950s, before the 1955-1956 west addition was built, and John Lineberger, a descendant of the mill building’s original owners, recalled the ca. 1980 addition because he worked in the building at this time.

* Tait Yarn Co. To Build New Building; Plant Shows Rapid Growth in 10 Years* *Lincoln County News*, 24 November 1955.


* Ibid.

* John Lineberger, interview with author, 1 February 2013.
East Elevation
The building’s east elevation at the first story shows the one-and-a-half story ca. 1954 brick expansion with its band of clerestory windows now covered in plexiglass that match the clerestory windows on the west addition. The expansion encompassed the office wing, one story of the stair tower, and extended to the north wall of the original picker/opening room. Two eight-over-eight wooden sash windows and an entrance appear on the ca. 1954 east wall, and to the south is the original ca. 1907-1910 picker/opening room with single segmental arched window openings flanking an entrance with double-leaf, raised-panel doors (covered with plywood on the exterior.) Farther south is a one-bay wide one-story frame and concrete block addition covered with synthetic siding and dating to ca. 1980. It has a double-door opening added in 2005. At the second story, the original building is eleven bays wide and many of the segmental-arched windows have been partially infilled with brick, with the upper sash covered with plywood. At the far south end of the building, and setback, is the frame east wall of the west addition. Also located at the southeast corner are concrete platforms poured by Lincoln Bonded Warehouse after they purchased the building in 1966.

South Elevation
Visible at the building’s south, rear elevation is the original, two-story center section, and east and west additions. Two large, metal industrial-style sliding doors and one wooden door with raised panels and lites are located on the center’s section first story, and the second story has six bays partially filled with brick on the exterior. A single wooden window sash is located above the concrete infill at each of these bays. A low lying brick and concrete wall extends from the concrete platforms at the building’s southeast corner to the west addition. The east end of the elevation reveal the brick rear wall of the engine room and the ca. 1980 addition. The south wall of the west addition is a blank brick wall beneath a shed roof.

West Elevation
The west elevation has a 10,000 square foot, flat-roofed brick and concrete block addition built by the Tait Yarn Company in 1955-1956 that adjoins the original center section. It is comprised of twelve inch thick brick and concrete block walls on the north, west, and south sides and its shed roof is attached to the two-story building just above the second floor window sills. Clerestory windows are located at the top of the west wall and they run the full length of the building. The window openings have alternating four-lite wooden casement windows and corrugated fiberglass panels. The addition extends sixty-two feet beyond the south wall of the original building, and the east wall of the the addition is wood framed. The building is approximately 560 feet tall. Attached to this addition is a loading area with a flat-roofed shed over a concrete dock. The shed is supported by three rows of three round, metal posts that support metal I beams and a flat roof covered by a rubber membrane. A concrete drive slopes down from Cedar Street terminating at the dock, and a concrete block and brick retaining wall with metal handrails is located on the west side of the drive. The North Carolina Department of Transportation built the retaining wall during the 1980s when they rebuilt the South Cedar Street bridge at the mill property’s southwest corner.8 A concrete walkway abuts the the building at this elevation and forms the east wall of the drive. Lincoln Bonded Warehouse built the loading area after they purchased the building in 1966.9

Interior

First floor
The original mill building had two open production floors supported by heavy timber post and beam construction. The interior framing system was wooden center posts and wooden beams, a four-inch thick tongue and groove floor at the second story and a beamed roof system. The first floor is presently concrete and very likely had a wood floor system originally. The original wooden beams on the first floor are now supported by a continuous steel I-beam down the center of the entire building. Two more wooden columns

---

8 John Lineberger, telephone conversation with author, 16 April 2013.
9 Ibid.
were added at each beam’s mid-span, creating two additional column lines. These changes were made during the late 1950s or early 1960s to increase the load capacity on the second floor.\(^{10}\)

The three-story stair tower located on the east wall of the center section was converted to a freight elevator by Tait Yarn Company in ca. 1956. The elevator retains its original wood platform and motorized cable lift. Lincoln Bonded Warehouse used the freight elevator from 1963 through the 1980s when they were required to discontinue its use due to the elevator’s deterioration.\(^{11}\)

Gas-fired space heaters are mounted overhead in the original center section. The building’s electrical system is minimal, installed and modified at various points to satisfy the needs of the occupants, and consists of working overhead lights in the 1955-56 west addition and the east addition.

Lincoln Bonded Warehouse added a spring-loaded “slider” consisting of two boards running from the full length of the stairs that they used to slide bales from the second floor to the first at this elevation. The spring-loading mechanism enabled them to load a bale on the slider at the second floor and stop the bale at the bottom of the stairs. Lincoln Bonded Warehouse added the slider so that their forklift operators could access bales stored on the second floor.\(^{12}\) On the tower’s north wall is a storage room enclosed with beadboard siding painted white. A large square opening is located in the ceiling at the center section’s east elevation. Lincoln Bonded Warehouse cut this opening and installed a wooden ramp underneath so that their forklifts to could lift cases of cloth and yarn to store on the second floor.\(^{13}\) This ramp was removed in 2010.

The interior of the east extension area shows the intact south brick wall of the offices which is now covered by hardboard and the base of the stair tower. There are three openings in the office brick wall, but all of the doors have been removed. The office area’s interior walls are covered with pine panelling. The offices originally had wood flooring, and they have collapsed into the building’s foundation. The north wall of the picker/opening room was removed sometime before the 1950s, and the interior appears as one, large open space with a concrete floor. The window openings at the base of the tower have been filled with brick at the north, east, and south elevations. The first floor window at the tower’s west elevation was replaced with a sliding wooden industrial door when the freight elevator was added by Tait Yarn Company in ca. 1956. Tait Yarn also built a wooden stair, attached to the tower at the tower’s south elevation, leading to the second floor, and two bathrooms of two toilets and a sink that flank the sliding industrial door of the freight elevator. The stair is enclosed by beadboard siding painted white and blue.

The interior of the west addition features a distinctive scissor truss system designed by Memory Heavner, a local resident in Lincolnton, which resembles the truss system on the building’s second floor.\(^{14}\) Three parallel chord trusses with a north-south orientation run the entire length of the building and are supported by trussed purlins. The system is supported by the original wooden posts, but additional wooden posts have been added to support the trusses. The west addition has no interior walls. Five windows on the east wall leading into the original mill building have been completely filled in with brick, and three of the windows have been partially filled with brick, leaving a single, wooden divided light at the top of the opening. The middle window on this east wall has been completely removed, and the lower portion of the opening has been widened by damage from forklifts transporting materials from the loading dock to the building’s center section.

**Second Floor**

The mill’s second floor has intact four-inch heart pine floors, and a scissor truss system added when the 1955-56 addition was built at the building’s west elevation. The original wood beams remain, but the original center row of wood posts have been replaced with a wood scissor truss running the full length of the building. The wood truss is framed into the masonry end walls and terminates at the north wall in a window filled with concrete blocks. In addition, similar to the first floor level, secondary wood columns have been added to each

---


\(^{11}\) Ibid.

\(^{12}\) Ibid.

\(^{13}\) Ibid.

of the wood beam’s mid-span, creating two additional post rows at this level. It is possible that this treatment was to allow greater open space in the center of the building.

**Eureka Manufacturing Company Cotton Mill Office Building, 1902-1906**

The two-story, rectangular brick building was built between 1902 and 1906 as the Eureka Manufacturing Company office, and was acquired by Lineberger Brothers, Incorporated from Lincoln Bonded Warehouse on May 24, 1956. Situated at the northeast corner of the nominated property, the building has an east-west orientation with a three bay façade, and is laid in a common bond brick pattern of six courses of stretchers to a single course of alternating headers and stretchers, with a parapet roof and metal coping.

**East Elevation**

Each bay at the façade is delineated by full-height square brick pilasters. This 2,450 square foot building’s front entrance is located at the east elevation and has a glass and panel front door flanked by two pairs of large plate glass windows with metal frames and brick apron walls that were added during the 1960s. Three segmental-arched, nine-over-nine double hung vinyl windows surmounted by a corbelled cornice are located at this elevation’s second story. Lineberger Brothers, Inc. added the replacement windows in 2010. In 2005, Lineberger Brothers, Inc. painted “LINEBERGER BROS.” and “COTTON” at the façade.

**North Elevation**

One segmental-arched window filled with brick is located near the northeast corner at the first story, and two equally-sized window openings filled with brick are located at the northwest corner. Located in the middle of the first story at this elevation is a window opening covered by plywood and a small, one-over-one double-hung wooden sash window. In 2005, Lineberger Brothers, Inc. painted “EUREKA MFG. CO/OFFICE/1920” at the building’s northeast corner. There are no second story windows at this elevation.

**South Elevation**

The south elevation retains two original, eight-over-eight double-hung wooden windows. The fenestration at this elevation’s first story includes a plate glass window, a pair of six-over-six double hung wooden sash windows, a small, square single-paned casement window, a paneled wood door cut in a segmental-arched window opening, a window opening filled with brick, and a wooden door covered by a shed-roofed hood supported by chamfered wood posts that leads to a storage room. A square brick chimney rises from the exterior at this elevation, and there are three, six-over-six, double-hung vinyl windows at the second story.

**West Elevation**

The west, rear elevation has a pair of segmental-arched double leaf, raised panel doors at the first story’s center bay that are flanked by two segmental arched, nine-over-nine, double-hung vinyl sash windows. The doors are covered by a shed-roofed hood supported by square, wooden posts with square knee brackets. The second story has three segmental-arched, nine-over-nine, double-hung vinyl sash windows. Lineberger Brothers, Inc. replaced these windows in 2010 when they replaced others at the east elevation.

**Interior**

The building interior is divided into two sections, east and west, on both the first and second stories. The first story’s east section has a reception/waiting area, safe, offices, storage, and a bathroom. The west section has a small fiber testing laboratory, storage closets, stair, and a large open storage space. A north-south oriented wall located at end of the first floor hallway separates the two sections, with a stair on the west side of the wall. A stair on the east side of the wall was removed in the early 1960s. The stair leads to the second floor from an exterior door on the south elevation.

Two rooms are located on the east side of the office building’s office section. These rooms are divided by a load bearing wall covered with beadboard painted white, and an open doorway is located near the middle of this wall. The rooms have sheetrocked walls above chair molding and pine paneling with carpeted floors and dropped ceilings of acoustical tiles. The room at the northeast corner, accessible through the front door,

---

served as the reception and waiting area for Lineberger Brothers, Inc, and the adjoining room was an office. The building’s original safe is located at the northwest corner of this room.

A hallway lined with pine paneling leads to the building’s western section. The hallway has a dropped ceiling with acoustical tiles and carpeted floor. Adjoining offices with knotty pine paneling, base and crown molding, dropped acoustical tile ceiling, and carpeted floors are located on the south side of the hallway, and two pine-paneled doors enclose storage rooms on the hallway’s north side.

The second floor’s east section has a large wooden bin attached to the south wall where cotton was “classed”, wooden shelving on the north wall, and three nine-over-nine double hung vinyl sash windows. Square pine posts support the plywood-covered ceiling, which has a large skylight that provided ample natural light for separating cotton. The skylight has a metal hood that protrudes through the roof at this elevation. Also located in this section of the second floor is a small office space that adjoins the separating room with a door on its east wall that opens to the large wooden bins. The open west section is supported by square wooden posts running the full length of the room. The ceiling is partially covered by acoustical tile, and brick is exposed on the north, west, and south walls.

**Integrity Assessment**

The mill building’s original two-story, gabled-roof brick center section and tower maintain a very good level of historic integrity, and the most significant alteration to this part of building is the removal of most of the wooden sash windows, and their infill with concrete block and brick. Many of the original wooden sash windows have been retained by the current owner and will be re-installed during restoration. The mill building’s first and second floor interior framing systems were altered with trusses, steel I beams, and wooden center posts, but these changes were made during the period of significance and maintain a high level of integrity. Although it has remained vacant for a number of years, the mill maintains many of the original historical and architectural features that date to the period of significance. The 10,000 square foot addition built at the building’s west elevation by the Tait Yarn Company in 1955-1956 and the ca. 1954 office addition and enclosure of the space between the office at opening and picker room were built over fifty years ago and contribute to the building's industrial significance.

The property also retains an earlier brick office building, located to the east of the mill building on the same block, that was built between 1902 and 1906 as the office of the Eureka Manufacturing Company and later used as the office of Lineberger Brothers, Incorporated, a local cotton brokerage firm. Although the building’s original windows were replaced in 2010, the building’s exterior and interior maintain a good level of integrity that make it worthy of inclusion as a contributing building. The layout of the first and second floors has not changed since the 1920s, and the floor, ceiling, and wall treatments were added more than fifty years ago. The Lineberger Brothers added non-loading bearing walls in the rear section of the first floor to create small closets for storage, but there still remains a large open space in this rear section.

---

16 “Classing” involved cutting samples from cotton bales to determine the length and thickness of the cotton fiber. This was performed because each cotton mill that Lineberger Brothers, Inc. supplied with cotton needed fiber of different lengths and thicknesses for their applications.
### 8. Statement of Significance

#### Applicable National Register Criteria

(Mark “x” in one or more boxes for the criteria qualifying the property for National Register listing)

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

#### Criteria Considerations

(Mark “x” in all the boxes that apply)

Property is:

- **A** owed by a religious institution or used for religious purposes.
- **B** removed from its original location.
- **C** a birthplace or grave.
- **D** a cemetery.
- **E** a reconstructed building, object, or structure.
- **F** a commemorative property.
- **G** less than 50 years old or achieving significance within the past 50 years.

#### Areas of Significance

(Enter categories from instructions)

**INDUSTRY**

#### Period of Significance

- **ca. 1910 - 1937**
- **1949 - 1963**

#### Significant Dates

N/A

#### Significant Person

(Complete only if Criterion B is marked above)

N/A

#### Cultural Affiliation

N/A

#### Architect/Builder

Motz, W.W., builder

### Period of Significance (justification)

The Eureka Manufacturing Company Cotton Mill has two periods of significance. The first period of significance is ca. 1910, the date that the mill was completed, to 1937, when the Eureka Manufacturing Company sold the property to Lincoln Bonded Warehouse. The second period of significance is 1949, when the Tait Yarn Company purchased the property, to 1963, when the company stopped production. These two periods are significant because both the Eureka Manufacturing Company and Tait Yarn Company engaged in economically important textile manufacturing business in Lincolnton.
The Eureka Manufacturing Company Cotton Mill, built between 1907 and 1910, is a product of the investment by entrepreneurs in the textile industry from Lincoln and surrounding counties during the New South period. The construction of textile mills led to the development of textile mill villages, schools, churches, and other associated buildings, and movement of people from the county’s rural areas closer to the city of Lincolnton. The Eureka Manufacturing Company was built in downtown Lincolnton to manufacture coarse yarns from floor sweepings using mule spinning frames. As one of two mill buildings historically in downtown Lincolnton, and one of five within the city limits of Lincolnton, the Eureka Manufacturing Company Cotton Mill reflects the significant impact of the textile industry on the local economy in Lincolnton and best represents the era’s textile production in Lincolnton during the early to mid-twentieth century. When compared to the other three extant textile mill buildings in the city, the Eureka Manufacturing Company Cotton Mill has retained the best historic integrity. The one and two-story, brick building with a three-story brick stair tower has large additions dating from the 1950s, and truss systems added by Tait Yarn Company during the 1950s to the first and second stories to support an increased amount of production. Equally important, and a contributing building on the nominated property, is the two-story brick building located to the east of the mill building at the corner of East Water Street and South Laurel Street that was the Eureka Manufacturing Company’s office from 1910 to 1937.

The Eureka Manufacturing Company Cotton Mill, which consists of a two-story brick center section with a three-story tower at the building’s east elevation and additions built at the center section’s east and west elevation during the period of significance, is among Lincolnton best preserved textile mills from the early twentieth century. The building housed textile and manufacturing operations during some of the most prosperous periods in Lincolnton’s history. The Eureka Manufacturing Company Cotton Mill used mule spinning frames to manufacture coarse yarns. The Eureka Manufacturing Company Cotton Mill meets National Register Criterion A for industry for the history of the Eureka Manufacturing Company and the Tait Yarn Company, and the Eureka Manufacturing Company Cotton Mill office, located to the east of the mill, made an notable contribution to these important textile manufacturers.

Historical Context – Textile Industry in Lincolnton and Lincoln County
The historic industrial significance of the Eureka Manufacturing Company Cotton Mill is best explained in the broader context of the textile industry in Lincolnton during the first half of the twentieth century. The Eureka Manufacturing Company Cotton Mill was built in downtown Lincolnton as textiles became Lincoln County’s largest and most dominant industry between 1880s and 1920. Prior to this period, most of the mills or factories operating in Lincoln County were for the production of paper, furniture, flour, or iron. The iron industry was obsolete by the early 1880s, and the county’s paper mills manufactured a relatively smaller amount of product than they did before the Civil War. Grist mills were located in rural, and relatively remote, locations in the eastern and western sections of the county, and the largest furniture factory was operated by J.H. Marsh in the Laboratory community, located just outside the city limits of Lincolnton. Although the Schenck-Warlick Mill was built in Lincolnton in 1813, and was the earliest cotton mill built south of the Potomac River, there were only three textile mills in Lincoln County prior to 1880. None of these buildings are extant.

During 1880-1920, textile industrialists built mill buildings along rivers and creeks such as the South Fork of the Catawba River, Indian Creek, High Shoals, Long Shoals, and Leepers to utilize the water supplied by
these creeks to power their textile operations. The Willowbrook Manufacturing Company Cotton Mill, built in ca. 1895, and the Eureka Manufacturing Company Cotton Mill, built between 1907 and 1910, are the only two extant textile mill buildings constructed in downtown Lincolnton. The Eureka Manufacturing Company Cotton Mill retains a higher level of integrity.

The textile industry in North Carolina and Lincoln County began with the building of a cotton-spinning mill on McDaniel’s Spring, one mile east of Lincolnton, by Michael Schenck about 1813. Schenck, a local merchant, imported machinery from Providence, Rhode Island, and sold and bartered his cotton yarns over a relatively large territory. He gained notoriety from this endeavor and is credited with successfully building and operating the first textile mill south of the Potomac River. The mill was the first chartered and established mill in North Carolina. After a large flood in 1816 that almost completely destroyed the mill and dam, Schenck and Absalom Warlick hired Michael Beam in April of 1816, at a cost of $1,300, to build a machine larger than the machinery Schenck purchased from Rhode Island, on a portion of Warlick’s property below the mill’s original location. Schenck and Warlick held the responsibility of supplying the house and running the mill’s gears.

Between 1818 and 1819 Michael Schenck formed a partnership with Dr. James Bivens and Lincolnton merchant, Col. John Hoke, and erected an even larger mill on the South Fork of the Catawba River, two miles south of Lincolnton. The mill operated twelve looms and 1,280 spindles, and by 1840 represented an investment of $18,000, employed 84 persons, and manufactured products with a value of $21,373. Col. Hoke purchased the interests of both Schenck and Bivens at some point during the 1830s and operated the mill until his death in 1844. After Col. Hoke’s death, his son-in-law, Col. L. D. Childs, purchased and operated the mill until it was destroyed by fire in 1863.

Around 1850, Andrew Motz and E. S. Barrett built the Laurel Hill Cotton Factory near the confluence of the South Fork River and Clark’s Creek, one mile west of Lincolnton. This mill is no longer standing. About 1858, Col. John Fulenwider Phifer and Col. R. W. Allison, cousins from Concord, North Carolina, purchased the property and operated it as the Ivy Shoals Cotton Mill, until it was renamed Elm Grove Cotton Mills in 1884. Col. Phifer married Elizabeth Caroline Ramsour, daughter of David Ramsour, a Lincolnton merchant, on June 5, 1839, and established his home in Lincolnton in 1842 after working as a planter in Lowndes County, Georgia. Phifer’s wealth was well known throughout the county, as he was one of the largest slave owners in Lincoln County during the 1860s. During this period, when citizens referred to other wealthy persons in the county, they used the expression, “He is almost as wealthy as Col. Phifer.” Upon the death of Col. Phifer in 1884, his son, George L. Phifer, and son-in-law, Stephen Smith, of Livingston, Alabama, operated the mill. In 1889, Robert (Bob) S. Reinhardt and his brother, J. E. Reinhardt, joined Stephen Smith as part owners of

---

21 Sherrill, Annals of Lincoln County, North Carolina, 443.
22 Sherrill, Annals of Lincoln County, North Carolina, 245.
23 Brown, Our Enduring Past, 142; George Phifer to Stephen Smith, 7 August 1892, Edward W. Phifer Collection, North Carolina Office of Archives and History.
the Ivy Shoals Cotton Mill. Bob Reinhardt operated this mill until his death in 1925, at which time his son, Stephen Reinhardt, took over ownership. Edgar “Cap” Love and William M. “Buster” Lentz purchased the mill in 1939 and operated it as Crown Converting Company. Before purchasing the mill property, the offices of Crown Converting Company were located in the rear of the two-story brick office building located to the east of the Eureka Manufacturing Company Cotton Mill.

The emergence and prosperity of textile mills in Lincolnton during the last two decades of the nineteenth century and first quarter of the twentieth century can be attributed to the New South industrialism of Daniel Efird Rhyne (1852-1933). Before D.E. Rhyne and James A. Abernethy relocated to Lincolnton from Mount Holly in 1887, the Schenck-Warlick Mill, Lincolnton Cotton Mills, and the Ivy Shoals Cotton Mill, later Elm Grove Cotton Mills, were the only three cotton mills ever operated in Lincoln County. William Sherrill, author of *Annals of Lincoln County*, commented on D.E. Rhyne’s impact on Lincoln County’s economy, stating that he “accomplished as much for the material advancement of the County as any other one citizen.” In 1887 D.E. Rhyne and J.A. Abernethy moved from Mt. Holly (Gaston County), North Carolina, where Rhyne had assisted his brother Abel Rhyne in the construction and operation of Mt. Holly Cotton Mill (1875) and Tuckasegee Mill (1883), and built a mill two miles south of Lincolnton. This mill encompassed the facility used by the Confederate government during the Civil War as a laboratory for the production of medicines for the Southern war effort. Aptly named the Laboratory Cotton Mills, (NR, 2003) this operation boasted 2,000 spindles and manufactured long staple cotton into yarn. By 1890 Laboratory Cotton Mills increased the size of their plant to include 5,000 spindles, 125 employees, and a small mill village of tenements to house the mills expanding labor force.

D.E. Rhyne’s economic influence and opportunism expanded as he continued to recognize the potential for further growth in textile mill construction and business ventures that included banking and manufacturing. In 1895 Rhyne built the Lincoln Cotton Mill, known in Lincoln County as Southside Mill, with 7,000 spindles and 125 employees. Similar to his plant at Laboratory, the Lincoln Cotton Mill utilized the South Fork River to power the mill and manufacture long staple cotton into yarns. Three or four years later, Rhyne, with his nephews, Edgar Love and Robert Love, and A.M. Price increased his textile interests by building a third plant about one mile from the courthouse in Lincolnton. The partners built the Daniel Manufacturing Company Cotton Mill, named for Daniel E. Rhyne, to spin fine yarn from combed sea-island cotton. They used water from city water mains to supply power to this facility. Endeavoring to spin fine yarn drew the attention of Holland Thompson, author of *From the Cotton Field to the Cotton Mill* (1906), who commented that very few mills in the South had experienced and skilled workers to produce fine goods.

When the Eureka Manufacturing Company Cotton Mill was built, the Willowbrook Manufacturing Company was the only other textile mill in downtown Lincolnton, and there were only three other textile mills within Lincolnton’s city limits: Daniel Mill, Wampum Mill, and Massapoag Mill. The Willowbrook Manufacturing Company Cotton Mill was incorporated in 1896, the Daniel Manufacturing Company Cotton Mill was incorporated 1898, and the Wampum Manufacturing Company was incorporated on June 12, 1903. The Eureka Manufacturing Company was incorporated on February 10, 1906. In 1907, the predecessor mill to

---

31 Ibid, 10.
32 Lincoln County Historical Association, *In Our Own Words: The Story of Lincoln County* (Lincolnton, N.C.: Lincoln County Historical Association, 2006), 37-50.
Massapoag, the Rhodes Manufacturing Company, was established. Willowbrook, Daniel, Eureka, and Massapoag mills are still standing.

The Willowbrook Manufacturing Company Cotton Mill was built three blocks from Lincolnton’s court square after its incorporation in 1896, and its successor, Delima Cotton and Woollen Mill produced double and twisted warps, as well as jeans, cassimeres, blankets, and other goods. This mill operated under a variety of names, but was owned by the Duplan Corporation from the 1940s to 1961 when it was purchased by Hudson Hosiery Company of Charlotte. Currently, the building is privately-owned and has been idle for nearly twenty years. The building retains its original, two-story brick building, built after 1896, and has a number of later additions at its north, west, and south elevations. The dates when these additions were built on the original building have not been determined, but some of the building's original, tall segmental-arched windows, and entrances are visible at the east and north elevations. The building has lost its original three-story brick tower visible in a photograph from the 1930s. The year of the tower’s removal in not known.

The Daniel Manufacturing Company Cotton Mill was built by Daniel E. Rhyne, and his nephews, Edgar Love, Robert Love, and A.M. Price around 1898, less than two miles southwest of downtown Lincolnton, at the intersection of Grier Street and Motz Avenue. The owners engaged in the production of fine spun yarn from combed Sea Island cotton, from which they had financial troubles because the process was very difficult and costly. Rhyne had sold his interest to his partners in 1904, but he purchased the property back and successfully ran the mill until selling it during the 1910s to textile manufacturers from nearby Gaston County. The mill was later owned and operated by Arrow Mills during the 1920s, Globe Mills, Inc. in the 1950s, and Burlington Industries when it closed in 1985. The façade of the mill’s original one- and two-story brick main building has been stuccoed and four industrial roll-up doors and metal doors surmounted by domed, canvas awnings have been added. The building has been badly altered and very little of the building’s original integrity is distinguishable.

The Wampum Mill was built approximately three hundred yards east of the Eureka Manufacturing Cotton Mill in 1903 or 1904 by L. W. Cooper, a contractor from Charlotte, who worked under D. A. Tompkins and Company, also of Charlotte. J.A. Abernethy, Sr., D.E. Rhyne’s brother-in-law, was the mill’s first president and treasurer. The Wampum Mill property consisted of eighty-two acres on which were situated sixty-seven mill houses, the company’s mill building, and a warehouse. The mill was located south of the railroad tracks in an area that was outside of the platted grid of the city of Lincolnton. The Wampum Mill is no longer extant, and very few of the original mill houses are still standing.

John M. Rhodes (1849-1921), his brother C. William Rhodes, and J.M. Rhodes’ son, David Polycarp Rhodes, built the Rhodes Manufacturing Company Cotton Mill in 1907. Thorne and David Clark, along with E.O. Anderson, purchased the old Rhodes Manufacturing Company after World War I, and operated it as Anderson Mill, Inc. until the the company went into receivership in 1929. They renamed the mill Massapoag after the company was reorganized. This building is still standing on Massapoag Road, less than two miles southwest of downtown Lincolnton, and has been idle since 1971.

The History of the Eureka Manufacturing Company Cotton Mill and Office

The Eureka Manufacturing Company began their operations in a two-story brick building built between 1902 and 1906, located at the corner of East Water Street and South Laurel Street on lot thirty-three in the Southeast square of Lincolnton. Situated on the southeastern corner of this lot, south of the company’s

---

33 Brown, Our Enduring Past, 183.
34 York, “An Economic and Social History of Lincoln County,” 271.
36 Brown, Our Enduring Past, 156.
37 Ibid.
38 Ibid.
40 Brown, Our Enduring Past, 183.
building, were two buildings that housed a machine shop, office, storage room, and foundry. These two buildings were part of four earlier enterprises operated as Seth Stubbs Machine Shop, Ambrose Costner’s Foundry and Machine Shop, Turner’s Foundry and Machine Shop, and Lincolnton Machine Shop.\textsuperscript{41} Seth Stubbs, a native of Massachusetts, migrated to Lincolnton in 1856 and built his machine shop and foundry on this lot for the production of cast iron kitchen ware, pots, ovens, molasses mills, and other novelty items.\textsuperscript{42} Stubbs’ son Elbridge continued his father’s business on the property and added farm machinery and engines to the company’s repertoire. Ambrose Costner purchased lot thirty-three in the Southeast Square of Lincolnton, known as “Stubbs Machine Shop” from Elbridge W. and Sarah A. Stubbs on April 9, 1887, and he operated a foundry and machine shop on the property until selling the property to J. L. Lineberger, W. A. Biggs, and L. J. Dellinger of the Eureka Manufacturing Company in on March 1, 1906.\textsuperscript{43} The machine shop is no longer standing and, the foundry building has lost its historic integrity and is not included as part of the nominated property.

The Eureka Manufacturing Company was incorporated on February 10, 1906. The company was organized and operated for the following purposes:

To conduct, operate, maintain, and carry on a general machine and foundry business and to become workers in all kinds of metals, woods and wares, to become constructors, builders, and workers in all kinds of machinery, engines, boilers, saw mills, pulleys, shaftings and all machinery made from iron, steel, or molten matter, as well or workers and makers of all kinds of castings and moulders of all molten matter and the act, process and works for casting same, and to become workers in and makers of all kinds of castings and workers and makers of all machinery for which iron, steel, and casting are utilized. In fact, to become workers in and manufacturers of a general machine and foundry business, which said term implies and to do all woodworking necessary proper and useful for conducting and carrying on said business in connection therewith, and to become workers and manufacturers of all electrical supplies, plumbing and furnishers and dealers in same - to manufacture sell and deal in all cotton mill supplies and to make and manufacture wood into furniture and manufacture wood into furniture and the manufacture of house furnishings and upholstering and household supplies, and deal in oils, gasoline and mill supplies, and to act and become agents for any and all kinds and makers of machinery.\textsuperscript{44}

The records of the company show the following individuals as shareholders (value of $6,000 each): W.A. Biggs, 20 shares; J. L. Lineberger, 20 shares; and L. J. Dellinger, 20 shares.\textsuperscript{45} L. J. (Luzerna Jerome “Rome”) Dellinger (1865-1931) was a native of Mt. Holly who came to Lincolnton in 1904 with his wife and children. In addition to serving as co-owner of the cotton mill, Rome Dellinger ran a department store in downtown Lincolnton with partner T. H. Thompson. Dellinger and Thompson purchased the store and its stock from Blair Jenkins, and operated the store under the firm name L. J. Dellinger & Company.\textsuperscript{46} Dellinger left Lincolnton in 1912 and moved back to Mt. Holly where he operated a dairy farm. L. J. Dellinger died on 17 March 1931, and is buried at Mount Holly Cemetery.\textsuperscript{47}

Less than a month after their incorporation, the Eureka Manufacturing Company purchased from Ambrose Costner lots thirty-two and thirty-three in the Southeast square of Lincolnton for $4,000.\textsuperscript{48} On May 30, 1907,  


\textsuperscript{42} Although the exact date of Seth Stubbs’ arrival in Lincolnton is unknown, he built the clock that was placed in the tower of the Lincoln County courthouse before the building was completed around 1856.

\textsuperscript{43} Lincoln County Register of Deeds Book 58, Page 581-582, Book 90, Page 494.

\textsuperscript{44} Lincoln County Articles of Incorporations, Book 1, Pages 90-93.

\textsuperscript{45} Ibid.

\textsuperscript{46} Lincoln County News, January 14, 1910.

\textsuperscript{47} Ann M. Dellinger, telephone conversation with author, 21 April 2005.

\textsuperscript{48} Lincoln County Register of Deeds, Book 90, Page 494.
one year after the company's initial incorporation, Eureka Manufacturing Company issued an amendment to their incorporation increasing their capital stock to $100,000, and included J. C. Rankin and S. M. Robinson to their list of stockholders. In addition, the company increased the paid capital stock in the amount of $40,000 to their shareholders: J. C. Rankin, $1,000; J. L. Lineberger, $12,000; L. J. Dellinger, $5,500; W. A. Biggs, $2,500; and S. M. Robinson, $1,000. In this amendment, the company authorized "the manufacture of cotton and cotton and all fibrous material into yarn, cloth, rope, and all other merchantable products and forms, and the dyeing, bleaching, printing and finishing of cotton." Also, the amendment allowed the company to buy and sell lint cotton, also known as floor sweepings, in all forms, engage in ginning cotton, selling and holding real estate upon which to erect its cotton mill and tenement houses for the operation.49

The stockholders of Eureka Manufacturing Company formally announced the construction of their cotton mill on Friday May 24, 1907.50 The article, appearing in the Lincoln County News, carried the headline "ANOTHER COTTON MILL," and specified the company's issuance of a construction contract to W.W. Motz, and the mill's location, product, and process of production.51 The company used mule spinning frames to manufacture course yarns with an initial output of two thousand pounds per day. According to the article, "this method of spinning is new to the South, only one or two southern mills using the Mule frame at present." The company purchased lot thirty-one on this block from F.M. Sharp, and with the exception of lot thirty, which was owned by Judge W.A. Hoke, the company owned the entire block.52

On November 11, 1910, a visitor to mills in Mount Holly, Lincolnton, and Cherryville reported that the Eureka Manufacturing Cotton Mill made course yarns from floor sweeping that required machinery not found in the usual manufacture of cotton yarns.53 This machinery, similar to that found in woolen mills, was able to handle heavy carding work necessary to properly clean cotton fibers. At this time, the mill's operators included W. H. Truesdale, superintendent; Peter Vehue, overseer of carding; Newman Redmond, spinning; and Ott Bumgardner, twisting and spooling. The visitor explained to the newspaper the process of manufacturing course yarns using mule frames.54

Mule spinning frames enabled textile manufacturers to produce high-quality yarns by intermittent spinning instead of a continual spinning process associated with ring spinning. The mule spinning frame was invented by Samuel Compton of Bolton, Lancashire in 1753, to remedy the defects associated with the Spinning Jenny and create spinning technology that could produce both fine and coarse yarns. He combined the Spinning Jenny's moving carriage with the Arkwright water frame's rollers, forming a hybrid machine whose name comes from both of the earlier machines. The mule spinning frames twisted rovings, long and narrow bundles of fiber, using rollers like the Arkwright water frame, as a carriage of spindles moved backwards and forwards stretching the yarn, and then the yarn was gathered on the spindles similar in manner to the spinning Jenny. The yarn received some twisting from the doffer, before they were wound on a drum or spool, and it received even more twisting after the spool was placed on the mule frame. The mule frame provided a operator more control over the weaving process, and made the manufacturing process more efficient by allowing a single operator to run more than one thousand spindles at one time.55

49 Lincoln County Articles of Incorporations, Book 1, Pages 107-110. May 30, 1907.
50,51 "Another Cotton Mill" Lincoln County News, 24 May 1907.
52 On December 28, 1907, W.A. Hoke and wife, Mary McBee Hoke, sold lot 30 to W.A. Withers for $600. Lincoln County Register of Deeds, Book 98, Page 134. This lot remained in the Withers family until 1955, at which time the heirs of Julia Withers sold the property to Tait Yarn Company. On April 10, 1917, Julia Withers sold to the Eureka Manufacturing Company for $40 a building located to the west of cotton factory that was formerly operated as a store.
53 Lincoln County News, November 11, 1910.
54 Ibid.
From November 16, 1910 to February 27, 1912, the Eureka Manufacturing Company entered into three contracts with the Smith and Furbush Machine Company of Philadelphia, Pennsylvania, to furnish machinery to their cotton mill. In the terms of the contracts, Smith and Furbush furnished one man to assist the cotton mill’s staff with the erection of the machinery. Eureka covered this assembler’s expenses, which included time, travel to and from Philadelphia, board, and “incidental” expenses. The total cost for the machinery purchased over a two year period was $7,399, and included main cylinders, finisher cards (Furbush style), doffers, winding frames, Bates Apperly feed, lifts, spindles, creels, and drive pulleys.  

There is no evidence that the Eureka Manufacturing Company built houses for their operatives until 1913. By January 3, 1913, the machine shop and foundry, located on the southern portion of lot 33, formerly operated by Eureka Manufacturing Company, became a branch office of the Thermalarm Company. Headquartered at the Realty Building in Charlotte, this company offered “mechanical engineering and drafting in all its branches.” An electrical repair department rewound armatures and adjusted motors and dynamos. In June 1913, as reported by the Lincoln County News, the Eureka Manufacturing Company Cotton Mill began construction on a new frame warehouse located between the office building and Seaboard Airline Railway and the Carolina and Northwestern Railway.

On September 10, 1925, the mill lost to fire their cotton warehouse. In addition to the building loss, the company lost several bales of waste cotton. In August 1929, a court action entitled “J.L. Lineberger vs. Eureka Manufacturing Company” took the company into receivership, and J.L. Lineberger, one of the mill’s original owners, purchased the Eureka Mill property which included the cotton mill, office building, and other buildings for $28,000 at the public sale. In 1933, the Eureka Manufacturing Company Cotton Mill, still under the presidency of J. L. Lineberger, operated 1,306 spindles.

By 1937, textile production at the mill had ceased, and on September 10, 1937, J. L. Lineberger leased to the Lincoln Bonded Warehouse Company of Lincolnton lots number thirty-one, thirty-two, and thirty-three in the Southeast Square of Lincolnton, “on which is located the two-story brick building formerly known as the Eureka Manufacturing Company Plant, the two-story brick office building facing on South Laurel Street and several other metal and frame buildings.” On September 11, 1937, J. L. and Sadie L. Lineberger sold these lots and buildings to the Lincoln Bonded Warehouse Company. No documents exist to explain how the Lincoln Bonded Warehouse Company used the mill building between 1937 and 1944, but, based on their company’s operations elsewhere, they stored cotton in the building. On August 1, 1944, the Lincoln Bonded Warehouse Company executed a contract with John Houser of Houser Chair Company to purchase these three lots and buildings. On August 7, 1944, the Lincoln County News reported that Lincoln Bonded Warehouse had sold to the “Houser Chair Company the old Eureka Mill building, located on East Water Street,” and “it is understood the plan is to convert the property into an up-to-date upholstery plant.” John Houser was unable
to fulfill the conditions in the contract, and the Lincoln Bonded Warehouse Company sold the lots and buildings to Max and Jean T. Schleider.\textsuperscript{67} It is not documented how the Schleiders utilized the buildings from 1944 to 1949, when they sold the lots and buildings to Tait Yarn Company.

On November 16, 1949, Tait Yarn Company, Inc. purchased the lot on which the old Eureka Manufacturing Cotton Mill stands from Max and Jean T. Schleider, and Tait moved his operations to the mill building in 1950.\textsuperscript{68} Previously incorporated on June 11, 1946, the Tait Yarn Company was formed under the leadership of Andrew Love Tait (1901-1967).\textsuperscript{69} Tait, a native of Brunswick, Georgia, began his career in business as a grocery broker in Georgia, and moved to Charlotte before arriving in Lincolnton with his wife, Achsah Edwards Tait, in 1936.\textsuperscript{70} His interest in the textile industry developed from and was nurtured by his uncle, W.W. Glenn, who owned and operated the Glenn Mills, formerly Saxony Mills, in Lincolnton.\textsuperscript{71} Tait rented the Eureka Mill to numerous businesses including Houser Chair Company, and in April 1950 the Tait Yarn Company moved their operations into the building. According to the \textit{Lincoln Times-News} on April 17, 1950, “Mr. Tait bought the mill sometime ago and when he gets moved he will pave much more room and will enlarge his present output. He employs about 75 now and will probably employ around 150 within the next year, especially if he can procure all the nylon that his plant uses from Dupont.”\textsuperscript{72} On September 17, 1955, Tait Yarn Company, Inc. purchased lot thirty in the Southeast Square of Lincolnton from the heirs of W. A. and Julia Withers.\textsuperscript{73} On this lot was a dwelling that appeared on the Sanborn maps for Lincolnton as early as 1902.

On December 22, 1955, Tait Yarn Co. ran an advertisement in the \textit{Lincoln County News}, explaining that “the house located on the corner of S. Cedar and E. Water Street must be moved. We must have lot vacated at once to make room for new textile plant.”\textsuperscript{75} On this lot Tait Yarn Company built a 10,000 square foot addition to their existing textile operations.\textsuperscript{76} Tait built this addition to increase his plant's “capacity from 6,000 to 7,600 spindles,” and “increase employment from the present 79 to over 100.”\textsuperscript{77} Andrew Tait reported to the \textit{Lincoln County News} on November 24, 1955, that “the original 1,092 spindles used in 1945 were junked in 1953 and replaced with modern, new, up-to-date equipment.”\textsuperscript{78} Tait Yarn “manufactured yarns such as silk, wool, cotton, and synthetic yarn such as nylon, rayon, and acetate and other synthetic yarn that may be developed

\begin{footnotes}
\item[67] Lincoln County Register of Deeds, Book 255, Page 185.
\item[68] Lincoln County Register of Deeds, Book 263, Page 563.
\item[69] Lincoln County Record of Incorporations, Book 3, Pages 99-100.
\item[70] After moving to Lincolnton, Andrew and Achsah Tait made their home in Crowell Park. Mrs. Tait graduated from the University of Georgia with a major in Home Economics and a minor in Art. She continued her studies in art at Columbia University in New York. Before moving to Lincolnton she was an Art Supervisor in Brunswick, Georgia. She specialized in Japanese flower arrangements, and was a charter member of the Charlotte Chapter of Ikebana International which was chartered from Tokyo. She studied under Miss Mary Takahashi, and was awarded certificates from the Ikenobo School of Japan. She was the president of the Lincolnton Garden Club when the Lincolnton Garden Club Council was organized, and for ten years was the Chairman of the Memorial Garden at the U.D.C. Hall (former library and Pleasant Retreat Academy) in Lincolnton. Some of her other activities and memberships in Lincolnton included Work and Garden Club, First Presbyterian Church Extension and Presbyterian and Synodical, and Anna Jackson Book Club. “Mrs. Tait Is First Accredited National Flower Show Judge,” \textit{Lincoln Times-News}, 9 March 1965.
\item[71] Lincoln County Register of Deeds, Book 230, Page 95.
\item[73] Lincoln County Register of Deeds, Book 320, Page 95.
\item[74] W. A. Withers had received this lot and house from William A. and Mary M. Hoke on December 28, 1907, and he sold it to his with Julia on December 17, 1910. After the deaths of both W. A. and Julia Withers, the property was inherited by heirs Bertha Elmina Withers Redman, Summie Edgar Withers, Mrs. Cleatus Braxten Withers, Ola Elizabeth Withers, Lucy Ethel Withers, Robert Blair Withers, Catherine Withers Moore, Barbara Withers Fowler, and Charlotte Withers Johnston. Lincoln County Register of Deeds, Book 320, Page 95.
\item[76] John Lineberger, telephone conversation with author, 15 October 2004.
\item[77] “Tait Yarn Co. To Build New Building; Plant Shows Rapid Growth in 10 Years” \textit{Lincoln County News}, 24 November 1955.
\item[78] Ibid.
\end{footnotes}
Eureka Manufacturing Company Cotton Mill
Lincoln, North Carolina
Name of Property County and State

synthetically into combinations suitable for knitting or weaving mills." They procured from Du Pont the nylon necessary for their combination yarn from rayon, nylon, and mercerized cotton.

The Tait Yarn Company continued to manufacture novelty yarn in the mill building until 1963, and with over one hundred employees, the company made a substantial impact on the textile industry and local economy in Lincolnton.

In March 1965, Tait Yarn Company began construction on a new 55,400 square foot mill building located on Highway 321 across from Carolina Motel in Lincolnton. Their new building consolidated the company’s parent plant on East Water St. and two other plants that the company brought to Lincolnton from Forest City and Kings Mountain. With Beam & Lewis of Gastonia as the project architects, the company's treasurer, Jim Sigmon reported that their expansion would enable the company to increase their total employment numbers from 140 to 200. At the time the company constructed their new building, Tait’s parent plant (old Eureka Mill) measured 38,000 square feet.

On December 14, 1966, Lincoln Bonded Warehouse Company, Inc. purchased from Tait Yarn Company the property on which stands the old Eureka Manufacturing Company Cotton Mill. Incorporated on June 1, 1922 by B. C. Lineberger, A. S. Lineberger, and J. W. Lineberger, Lincoln Bonded Warehouse carried out the following business:

To perform the duties and carry on the business of a public warehouseman; to purchase land, buildings, scales, furniture trucks and all necessities for carrying on the business of bonded warehouseman; to purchase, acquire sell and deal in automobiles and automobile accessories, motor trucks and motor truck accessories, gasoline and oils, to erect buildings and equip them with necessary machinery and carry on the business aforesaid.

Less than one month after purchasing the mill building, Jake Burgin, executive vice-president of Lincoln Bonded Warehouse reported that the company planned to build a ramp on the westernmost point of the building, at the intersection of East Water Street and South Cedar Street. When Lincoln Bonded Warehouse purchased the property, their total square footage of storage space in Lincolnton equaled 300,000. According to the Lincoln County News, this additional square footage made Lincoln Bonded Warehouse one of the largest bonded warehouses in North Carolina. Lincoln Bonded Warehouse stored cases of yarn and cloth for J.P. Stevens on the building’s second floor from 1966 through the 1990s.

Lincoln Bonded Warehouse, specifically brothers Walter and Robert Lineberger, donated the old Eureka Manufacturing Company Cotton Mill building to the Lincoln County Historical Association (LCHA) on December 29, 2005. The LCHA has received private donations and grants between 2006 and 2012 to complete a conditions assessment, feasibility study, measured drawings, structural analysis, and renderings that show the building after restoration. The LCHA has plans to restore the mill building as a multi-use facility with exhibition space for the Lincoln County Museum of History and Catawba Valley Pottery Center, and upper-story apartments and rental space.

79 Lincoln County Record of Incorporations, Book 3, Pages 99-100. June 24, 1946.
81 “Tait To Employ 60 More People,” Lincoln County News, 8 February 1965.
82 Lincoln County Register of Deeds, Book 445, Page 132.
83 Articles of Incorporations, Book 1, Pages 361-364.
85 Ibid.
9. Major Bibliographical References

Bibliography (Cite the books, articles, and other sources used in preparing this form on one or more continuation sheets)

PUBLISHED WORKS


*Bulletin of the North Carolina Department of Agriculture, Raleigh*. Raleigh: [s.n.], 1900.


NONPUBLISHED WORKS


PRIVATE COLLECTIONS, NORTH CAROLINA OFFICE OF ARCHIVES AND HISTORY

Edward W. Phifer, Jr. Collection
Michael Schenck Paper

COUNTY RECORDS

Lincoln County Articles of Incorporations
Lincoln County Deed Records
Lincoln County Estate Records
Lincoln County Wills

NEWSPAPERS

*Lincoln County News* (Lincolnton)
*Lincoln Times* (Lincolnton)

INTERVIEWS


Previous documentation on file (NPS):
- preliminary determination of individual listing (36 CFR 67 has been Requested)
- previously listed in the National Register
- previously determined eligible by the National Register
designated a National Historic Landmark
- recorded by Historic American Buildings Survey #
- recorded by Historic American Engineering Record #

Primary location of additional data:
- X State Historic Preservation Office
- Other State agency
- Federal agency
- Local government
- University
- X Other

Name of repository: Lincoln County Historical Association

Historic Resources Survey Number (if assigned): LN 413

10. Geographical Data

Acreage of Property 1.59
(Do not include previously listed resource acreage)

UTM References
(Place additional UTM references on a continuation sheet)
Eureka Manufacturing Company Cotton Mill  
Name of Property  
Lincoln, North Carolina  
County and State

<table>
<thead>
<tr>
<th>Zone</th>
<th>Easting</th>
<th>Northing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>477160</td>
<td>3925220</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Verbal Boundary Description** (describe the boundaries of the property)

The National Register boundaries follow the heavy black line on the attached survey of the nominated property at one inch equals twenty feet, and include the Eureka Manufacturing Company Cotton Mill and Eureka Manufacturing Company Cotton Mill office.

**Boundary Justification** (explain why the boundaries were selected)

The boundaries encompass 1.59 acres, which includes all of the intact acreage and buildings historically associated with the Eureka Manufacturing Company Cotton Mill and Tait Yarn Company operations.

**11. Form Prepared By**

<table>
<thead>
<tr>
<th>name/title</th>
<th>Jason L. Harpe</th>
</tr>
</thead>
<tbody>
<tr>
<td>organization</td>
<td>Harpe Consulting</td>
</tr>
<tr>
<td>street &amp; number</td>
<td>410 South Cedar Street</td>
</tr>
<tr>
<td>city or town</td>
<td>Lincolnton</td>
</tr>
<tr>
<td>e-mail</td>
<td><a href="mailto:jason@harpeconsulting.com">jason@harpeconsulting.com</a></td>
</tr>
<tr>
<td>date</td>
<td>June 2013</td>
</tr>
<tr>
<td>telephone</td>
<td>(704) 477-0987</td>
</tr>
<tr>
<td>state</td>
<td>NC</td>
</tr>
<tr>
<td>zip code</td>
<td>28092</td>
</tr>
</tbody>
</table>

**Additional Documentation**

Submit the following items with the completed form:

- **Maps:** A USGS map (7.5 or 15 minute series) indicating the property’s location.
  
  A Sketch map for historic districts and properties having large acreage or numerous resources. Key all photographs to this map.

- **Continuation Sheets**

- **Additional items:** (Check with the SHPO or FPO for any additional items)

**Photographs:**

Submit clear and descriptive black and white photographs. The size of each image must be 1600x1200 pixels at 300 ppi (pixels per inch) or larger. Key all photographs to the sketch map.

**Name of Property:** Eureka Manufacturing Company Cotton Mill

**City or Vicinity:** Lincolnton

**County:** Lincoln  
**State:** North Carolina

**Photographer:** Jason L. Harpe
Date Photographed: December 2012 and February 2013 (office interior)

Description of Photograph(s) and number:

1. Overall view of mill, camera facing southwest
2. East elevation of mill, camera facing west
3. Northeast corner of mill, view of 1921-1929 office
4. Office building, façade and north elevation, camera facing southwest
5. West elevation of mill, camera facing east
7. Interior, west addition (1955-56), camera facing south
8. Interior of ca. 1910 mill building, first floor, camera facing north
9. Interior, base of tower on left and former picker room space, camera facing southwest
10. Interior of ca. 1910 mill building, second floor, camera facing south
11. Office building, south and west elevations, camera facing north.
12. Interior, office building, second floor, camera facing west

Paperwork Reduction Act Statement: This information is being collected for applications to the National Register of Historic Places to nominate properties for listing or determine eligibility for listing, to list properties, and to amend existing listings. Response to this request is required to obtain a benefit in accordance with the National Historic Preservation Act, as amended (16 U.S.C. 460 et seq.).

Estimated Burden Statement: Public reporting burden for this form is estimated to average 18 hours per response including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding this burden estimate or any aspect of this form to the Office of Planning and Performance Management. U.S. Dept. of the Interior, 1849 C. Street, NW, Washington, DC.