

2025

# NORTH CAROLINA

A View of Historic Preservation Across the State



NORTH  
CAROLINA  
DEPARTMENT OF  
**NATURAL &  
CULTURAL**  
RESOURCES

# NORTH CAROLINA

2025

## A View of Historic Preservation Across the State

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



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

### Cover Photo Top:

#### **Clayton Cotton Mills, Clayton, Johnston Co.**

The 1900 mill was the first cotton mill in town and remained in operation through 1976. The 2021-2023 rehabilitation in the Clayton Historic District repurposed the mill and office for 25 market-rate apartments with a private investment rehabilitation cost of \$8.596 million.

### Cover Photo Middle Left:

#### **Lutterloh Building, Sanford, Lee County**

Constructed ca. 1900 as the Lutterloh Clinic, the medical office also included retail space. The 2019-2023 rehabilitation in the Downtown Sanford Historic District restored the façade and now includes seven market-rate apartments in addition to office and commercial space with a private investment rehabilitation cost of \$214,000.

### Cover Photo Middle Right:

#### **308 East Queen Street, Edenton, Chowan Co.**

The vacant 1905 house and 1930 rear cottage in the Edenton Historic District were rehabilitated for continued use as two rental residences with a private investment rehabilitation cost of \$299,000.

### Cover Photo Bottom:

#### **Biltmore Sheep Farm, Asheville, Buncombe**

The 1892 Sheep Farm was the first of six agricultural complexes established by George Vanderbilt and includes Biltmore Estate's oldest extant farm buildings. The 2021-2024 rehabilitation included the sheep barn and later silo and milk house for continuous use as a livestock barn with a private investment rehabilitation cost of \$614,000.

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[www.hpo.nc.gov](http://www.hpo.nc.gov)





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

## How we help North Carolina

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

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

**Identify** The HPO **identifies historic places** through a comprehensive **architectural survey program**. Since 1966, **over 140,000 historic buildings, neighborhoods, and sites have been identified in North Carolina**. They represent **over 3,000 listings in the National Register of Historic Places** (including more than 80,000 "contributing" resources in nearly 600 historic districts and over 2,400 individual listings), the nation's official list of buildings, structures, objects, sites, and districts worthy of preservation for their significance in American history, architecture, archaeology, and culture. **The National Register program plays a vital role in the state's economic development as eligibility for state and federal historic rehabilitation tax credits is limited to listed properties.**

**Enhance** The HPO administers the federal and state historic rehabilitation tax credit programs, **redevelopment and reuse incentives** that since 1976 have brought **\$3.849 billion of private investment** into North Carolina communities, boosting local economies and **creating construction phase and post-construction permanent jobs** while preserving our state's priceless historic character. Historic rehabilitation projects have taken place in **91 of North Carolina's 100 counties.**

From 1976 to 2024, North Carolina boasts 4391 completed historic rehabilitation tax credit projects, representing **\$3.849 billion of private investment in historic buildings statewide.**

*From L to R: (1) Heilig-Levine block, circa 1875, downtown Raleigh, a historic rehabilitation tax credit project, representing \$ 13.6 million in private investment; (2) Traditional building educational workshop in Edenton, funded by a federal CLG grant; (3) Leslie-Taylor House, circa 1879, Vass vicinity, Moore County, NC, individually listed in the National Register of Historic Places.*

**Protect** Under **federal and state environmental review responsibilities** assigned to us by law, the HPO processes over **3,500 applications** a year for federally- and state-aided actions that may affect historic properties and archaeological sites throughout North Carolina. Through **an email-based, streamlined submission and review process, the HPO provides timely service** to state and local agencies as well as private businesses seeking federal and state assistance.

**Local Preservation Program Assistance** Over **100 North Carolina communities** voluntarily sponsor **local historic preservation programs** and enjoy HPO technical support and assistance, including regular training for local historic preservation commissioners and staff. **60+** of these communities have earned federal Certified Local Government (CLG) status and are eligible for federally-funded preservation grants through the HPO.

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

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

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



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

For more information, contact Michele Patterson-McCabe,  
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[michele.patterson.mccabe@dn-cr.nc.gov](mailto:michele.patterson.mccabe@dn-cr.nc.gov),  
(919) 814-6582

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

Figures are current through December 31, 2024.



# HISTORIC PRESERVATION TAX CREDITS:

## *Making a Difference in North Carolina*

**Historic preservation in NC provides jobs, bolsters the tax base, and utilizes existing buildings and infrastructure while preserving the state's priceless historic character.**

Rehabilitation of North Carolina's historic buildings increased dramatically following the 1998 expansion of the state tax credit for historic structure rehabilitation. Since 1998, under the new state credits that also enhanced the existing federal credit, 3,721 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of \$3.607 billion have been completed. From the inception of the federal program in 1976 through 1997, 670 projects were completed with \$282.24 million in rehabilitation costs.

**Since 1976, rehabilitation tax credits have encouraged \$3.849 billion of private investment in North Carolina's historic buildings.**

**Historic preservation creates jobs, generates income, and stimulates tax revenue in North Carolina.**

North Carolina has been one of 35 states (of 43 with a state income tax) that offers the "open to all" incentive of a state piggyback historic tax credit in addition to the federal credit. North Carolina was #8 in the nation in the number of completed historic rehabilitation tax credit projects and #13 in total private investment cost of \$949 million for federal fiscal years 2019-2023. (National Park Service, *Federal Tax Incentives for Rehabilitating Historic Buildings*, Annual Report for FY 2023)

From 1977 to 2022 nationwide, \$235 billion in historic tax credit related rehabilitation investment (adjusted for inflation) created 3.164 million jobs and \$251.6 billion in GDP, almost 30% in the construction sector. (National Park Service, *Annual Report on the Economic Impact of the Federal Historic Tax Credits for FY 2022*) Likewise, the federal tax credits remained a strong catalyst for job creation and economic growth in older communities.

**Reuse of North Carolina's existing structures supports both historic preservation and environmental sustainability principles and makes good economic sense.**

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

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



NORTH  
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DEPARTMENT OF  
NATURAL &  
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**Entire neighborhoods, towns, and cities benefit from these incentives. Historic rehabilitation projects have occurred in 91 of North Carolina's 100 counties.**

December 31, 2024  
[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)

# TOP 12

## Historic Tax Credit Projects Completed in NC

	PROJECT	LOCATION	INVESTMENT
1	R. J. Reynolds Tobacco Company Tobacco Factories 60, 90 and 91 and Building 23-2	Winston-Salem	\$350,849,533
2	American Tobacco Company	Durham	\$167,430,704
3	Chesterfield Building	Durham	\$84,000,000
4	Liggett & Myers Tobacco Company	Durham	\$81,835,865
5	Revolution Mill	Greensboro	\$64,280,000
6	Rocky Mount Mills (Phases 1-6)	Rocky Mount	\$53,369,997
7	Mock, Judson, Voehringer Company Hosiery Mill	Greensboro	\$52,000,000
8	Proximity Print Works	Greensboro	\$51,337,781
9	Savona Mill	Charlotte	\$44,000,000
10	R. J. Reynolds Tobacco Company Tobacco Factory 64	Winston-Salem	\$43,596,237
11	Loray Mill (Project I)	Gastonia	\$41,500,000
12	P. H. Hanes Knitting Company Three-building Complex	Winston-Salem	\$41,404,336

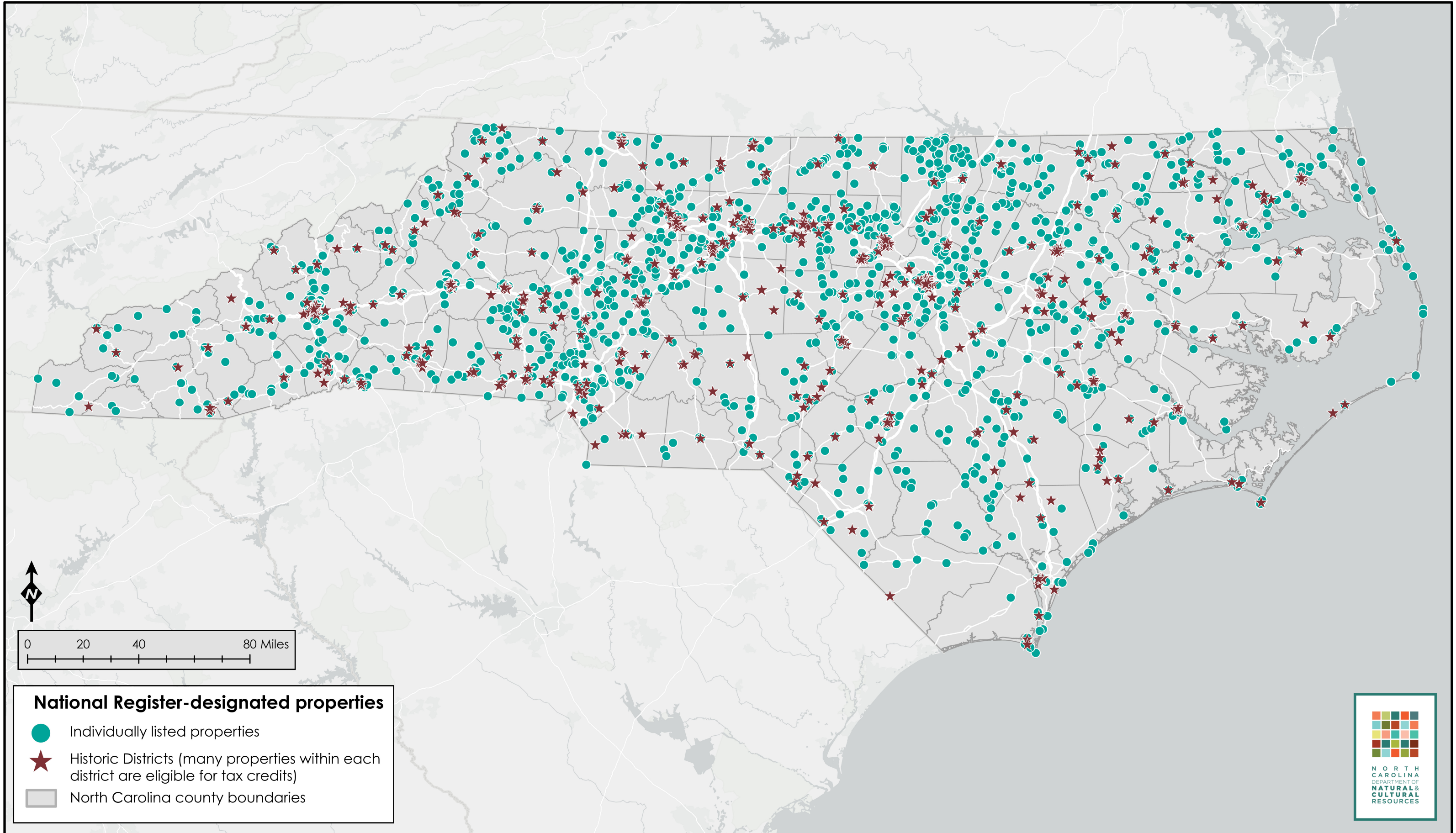


December 31, 2024

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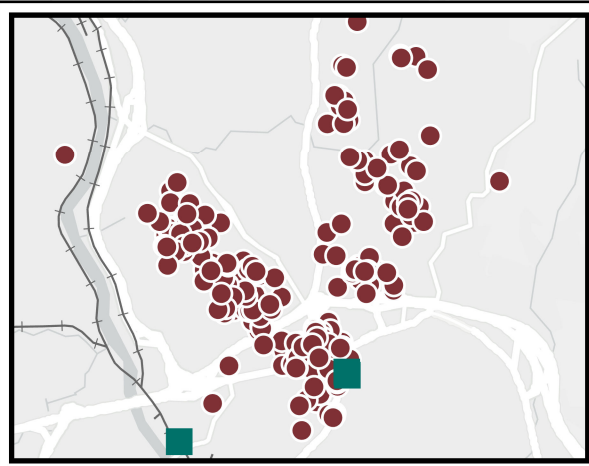


# National Register-designated properties eligible for tax credits (as of January 1, 2025)

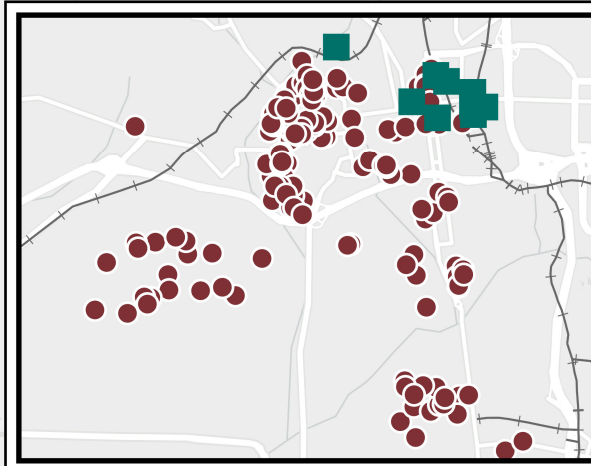




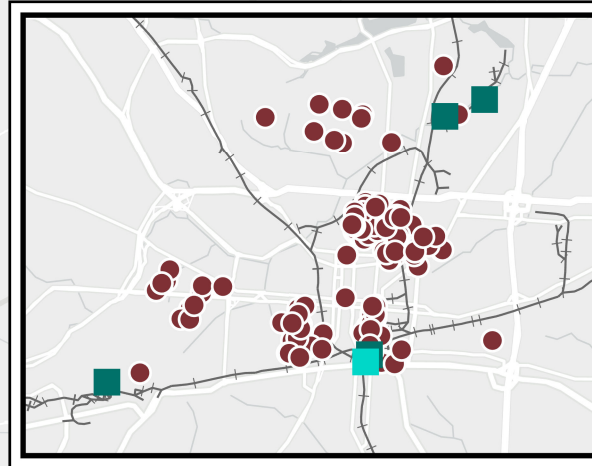
# Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2025)



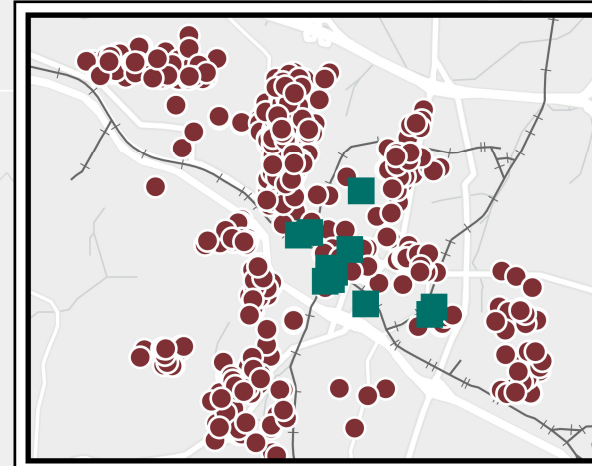
Asheville



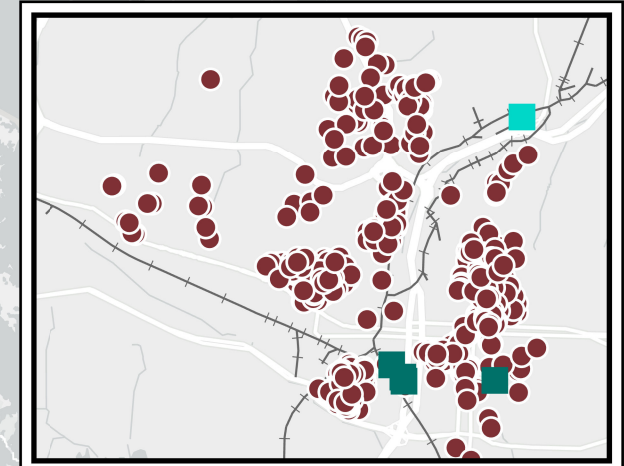
Winston-Salem



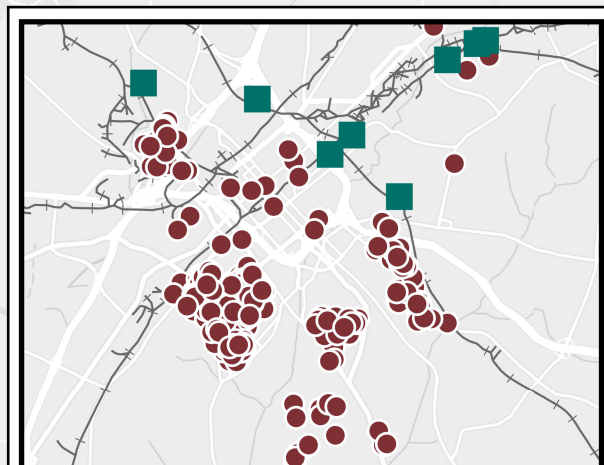
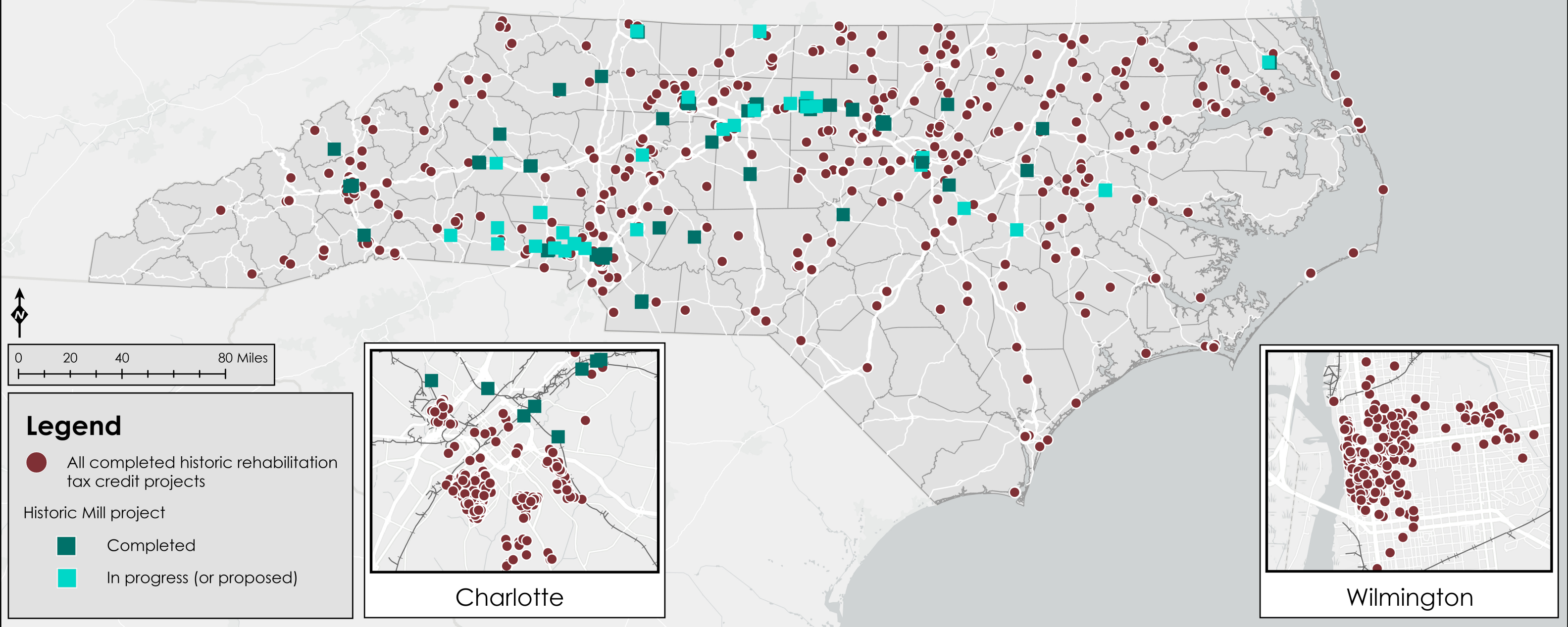
Greensboro



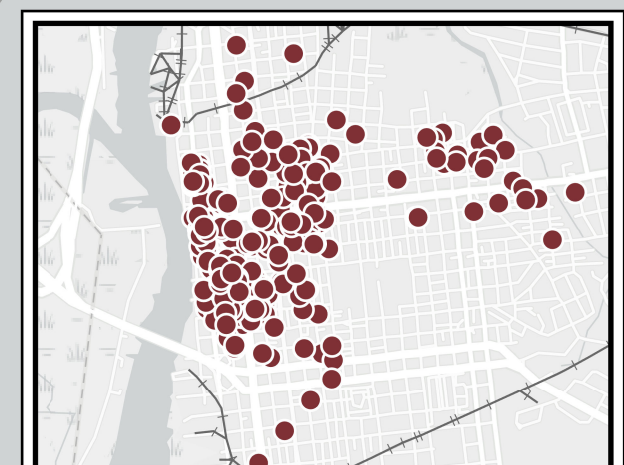
Durham



Raleigh



Charlotte



Wilmington

## Legend

● All completed historic rehabilitation tax credit projects

Historic Mill project

■ Completed

■ In progress (or proposed)



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

**As of December 31, 2024**

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
Alamance	9	\$131,910	73	17	\$114,986,936	37	\$4,189,088
Alexander	5	\$3,500	3	0	0	0	0
Alleghany	5	\$5,200	11	1	\$1,096,206	0	0
Anson	8	\$17,000	7	1	\$19,000	0	0
Ashe	5	\$43,000	27	4	\$4,616,490	1	\$161,837
Avery	11	0	13	4	\$2,384,491	0	0
Beaufort	3	\$185,750	19	42	\$9,964,008	19	\$2,572,235
Bertie	1	\$14,000	25	3	\$2,993,213	5	\$796,199
Bladen	7	0	14	0	0	0	0
Brunswick	7	\$61,450	16	2	\$159,558	1	\$44,450
Buncombe	11	\$302,699	130	199	\$250,508,634	135	\$27,953,539
Burke	14	\$111,550	45	12	\$34,324,699	2	\$385,393
Cabarrus	6/8	\$170,515	30	13	\$28,934,017	44	\$5,980,080
Caldwell	5	\$91,000	20	9	\$22,027,634	1	\$155,242
Camden	1	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	15	\$4,137,463	7	\$514,310
Caswell	13	\$31,250	26	10	\$1,724,908	4	\$413,000
Catawba	10	\$78,715	66	11	\$31,973,320	21	\$2,366,109
Chatham	4/9	\$28,083	58	8	\$3,868,126	11	\$1,292,647
Cherokee	11	\$15,650	11	0	0	0	0
Chowan	1	\$111,740	27	49	\$16,542,320	40	\$7,323,229
Clay	11	0	4	0	0	0	0
Cleveland	14	\$57,833	31	19	\$11,149,165	14	\$1,550,421
Columbus	7	\$7,000	7	0	0	0	0
Craven	3	\$1,517,444	58	83	\$51,635,186	40	\$4,524,559
Cumberland	7/9	\$245,813	72	21	\$42,053,112	0	0
Currituck	1	\$45,662	14	0	0	0	0
Dare	3	\$48,065	34	7	\$2,254,359	6	\$1,152,262
Davidson	6	\$58,002	58	9	\$28,368,743	2	\$235,749
Davie	6	\$4,800	20	4	\$8,270,411	4	\$603,286
Duplin	3	\$33,000	20	5	\$1,267,530	2	\$191,490
Durham	4	\$321,420	90	123	\$594,505,562	502	\$72,961,000
Edgecombe	1	\$66,072	39	36	\$14,026,663	17	\$1,178,245
Forsyth	6/10	\$467,310	118	77	\$619,466,499	174	\$22,251,084
Franklin	13	\$45,967	41	9	\$15,141,166	14	\$1,670,331
Gaston	14	\$184,737	37	13	\$92,094,991	23	\$4,134,074
Gates	1	\$18,673	10	1	\$166,745	0	0
Graham	11	\$4,000	8	0	0	0	0

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<b>Granville</b>	1/13	\$82,512	48	6	\$3,910,839	14	\$1,491,786
<b>Greene</b>	1	\$17,675	12	1	\$285,610	2	\$147,000
<b>Guilford</b>	5/6/9	\$1,346,534	124	73	\$333,611,553	124	\$19,068,522
<b>Halifax</b>	1	\$23,900	44	13	\$11,105,015	7	\$385,628
<b>Harnett</b>	13	\$67,500	17	3	\$6,852,758	2	\$61,400
<b>Haywood</b>	11	\$60,400	30	4	\$10,382,022	2	\$358,600
<b>Henderson</b>	11	\$47,830	42	12	\$11,374,228	17	\$2,267,397
<b>Hertford</b>	1	\$85,000	35	3	\$6,921,972	2	\$392,935
<b>Hoke</b>	9	0	5	0	0	0	0
<b>Hyde</b>	3	\$121,570	10	5	\$804,944	4	\$441,473
<b>Iredell</b>	10	\$150,350	56	24	\$15,127,734	15	\$2,024,524
<b>Jackson</b>	11	\$18,000	20	1	\$74,500	0	0
<b>Johnston</b>	13	\$5,896	37	19	\$18,315,291	3	\$616,828
<b>Jones</b>	3	\$14,000	8	1	\$284,325	2	\$132,624
<b>Lee</b>	13	\$46,104	19	15	\$19,402,639	9	\$798,334
<b>Lenoir</b>	1	\$40,613	33	21	\$28,768,516	1	\$45,000
<b>Lincoln</b>	10	\$34,011	35	1	\$70,000	1	\$150,000
<b>Macon</b>	11	\$25,650	26	1	\$7,376,021	0	0
<b>Madison</b>	11	0	18	7	\$10,685,067	0	0
<b>Martin</b>	1	\$34,800	29	6	\$609,992	3	\$598,731
<b>McDowell</b>	11	\$18,500	16	2	\$335,349	0	0
<b>Mecklenburg</b>	8/12/14	\$216,912	109	69	\$276,744,288	335	\$53,081,755
<b>Mitchell</b>	11	0	9	1	\$300,000	0	0
<b>Montgomery</b>	8	0	7	3	\$1,017,572	0	0
<b>Moore</b>	9	\$49,050	31	13	\$21,898,703	12	\$2,681,703
<b>Nash</b>	1	\$51,000	34	13	\$83,693,759	18	\$1,974,603
<b>New Hanover</b>	7	\$1,413,573	28	170	\$45,618,412	96	\$15,053,687
<b>Northampton</b>	1	\$8,500	19	2	\$3,774,368	4	\$380,350
<b>Onslow</b>	3	\$29,960	15	0	0	4	\$1,325,083
<b>Orange</b>	4	\$308,090	58	25	\$38,790,037	71	\$16,528,205
<b>Pamlico</b>	3	\$10,000	2	1	\$99,000	0	0
<b>Pasquotank</b>	1	\$80,261	15	24	\$30,013,877	5	\$676,206
<b>Pender</b>	7	\$8,000	18	1	\$97,068	1	\$88,500
<b>Perquimans</b>	1	\$57,552	18	5	\$1,023,067	8	\$813,901
<b>Person</b>	13	\$1,320	12	8	\$2,589,998	2	\$651,590
<b>Pitt</b>	3	\$98,120	35	31	\$19,225,668	18	\$4,614,376
<b>Polk</b>	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
<b>Randolph</b>	9	\$7,000	22	6	\$24,305,461	0	0
<b>Richmond</b>	8	\$71,300	19	2	\$265,025	0	0
<b>Robeson</b>	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
<b>Rockingham</b>	5	\$67,412	46	8	\$16,349,078	8	\$426,088
<b>Rowan</b>	6	\$483,374	74	95	\$43,330,924	62	\$10,663,458
<b>Rutherford</b>	14	\$28,345	28	8	\$1,620,520	3	\$275,708
<b>Sampson</b>	3/7	\$24,018	51	5	\$1,086,153	3	\$189,048
<b>Scotland</b>	8	\$24,783	16	2	\$4,184,580	0	0



<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income-producing Tax Credit Projects since 1976</i>	<i>Income-producing Amount of Eligible Investment</i>	<i>Non-income-producing Tax Credit Projects since 1998</i>	<i>Non-income-producing Amount of Eligible Investment</i>
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<b>Stanly</b>	8	\$10,000	17	6	\$18,440,118	4	\$772,443
<b>Stokes</b>	5	\$6,600	15	0	0	2	\$274,324
<b>Surry</b>	5	\$111,709	31	35	\$35,391,210	42	\$7,289,381
<b>Swain</b>	11	\$22,000	12	1	\$106,570	0	0
<b>Transylvania</b>	11	\$136,590	21	4	\$3,834,744	4	\$834,037
<b>Tyrrell</b>	1	\$10,075	3	1	\$65,238	0	0
<b>Union</b>	8	\$92,900	13	11	\$18,119,731	6	\$610,474
<b>Vance</b>	1	\$9,800	23	16	\$7,138,111	4	\$476,902
<b>Wake</b>	2/4/13	\$640,011	225	156	\$189,272,880	478	\$59,357,266
<b>Warren</b>	1	\$29,750	25	6	\$4,809,039	3	\$349,745
<b>Washington</b>	1	\$36,500	10	0	0	0	0
<b>Watauga</b>	5	\$43,554	23	3	\$2,160,875	4	\$494,135
<b>Wayne</b>	1	\$26,175	18	24	\$20,463,490	12	\$1,500,363
<b>Wilkes</b>	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
<b>Wilson</b>	1	\$82,946	28	33	\$38,626,009	10	\$1,210,418
<b>Yadkin</b>	10	\$78,625	8	0	0	3	\$560,359
<b>Yancey</b>	11	\$6,200	8	3	\$699,989	0	0
<b>Multiple</b>		\$659,683	0	0	0	0	0
<b>TOTALS</b>		<b>\$12,021,079</b>	<b>3193</b>	<b>1829</b>	<b>\$3,466,222,932</b>	<b>2562</b>	<b>\$382,879,567</b>



# SPOTLIGHT TAX CREDIT PROJECTS

Before



## 308 & 308 1/2 Queen Street

Edenton, Chowan County



A vacant 1905 house and 1930 rear cottage are new local residential rental options in this coastal county seat, employing local tradespeople

Rehabilitated 2023-24 with a private investment rehabilitation cost of \$299,000

New Listing

## National Register of Historic Places

### WEST MARTIN SCHOOL Oak City, Martin County

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



# NC DISTRICT 1

January 2025

**Historic Preservation  
Tax Incentives**  
within District 1

**419 Projects**  
**\$294,740,564**  
**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.



## Former Elizabeth City High School

Elizabeth City, Pasquotank County

This project's 1923 historic school plus 1951 annex now host 85 market-rate apartments in this community

Rehabilitated 2022-23 with a private investment rehabilitation cost of \$13.9 million



## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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

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



Dr. Darin Waters // SHPO

Ramona M. Bartos // Deputy SHPO

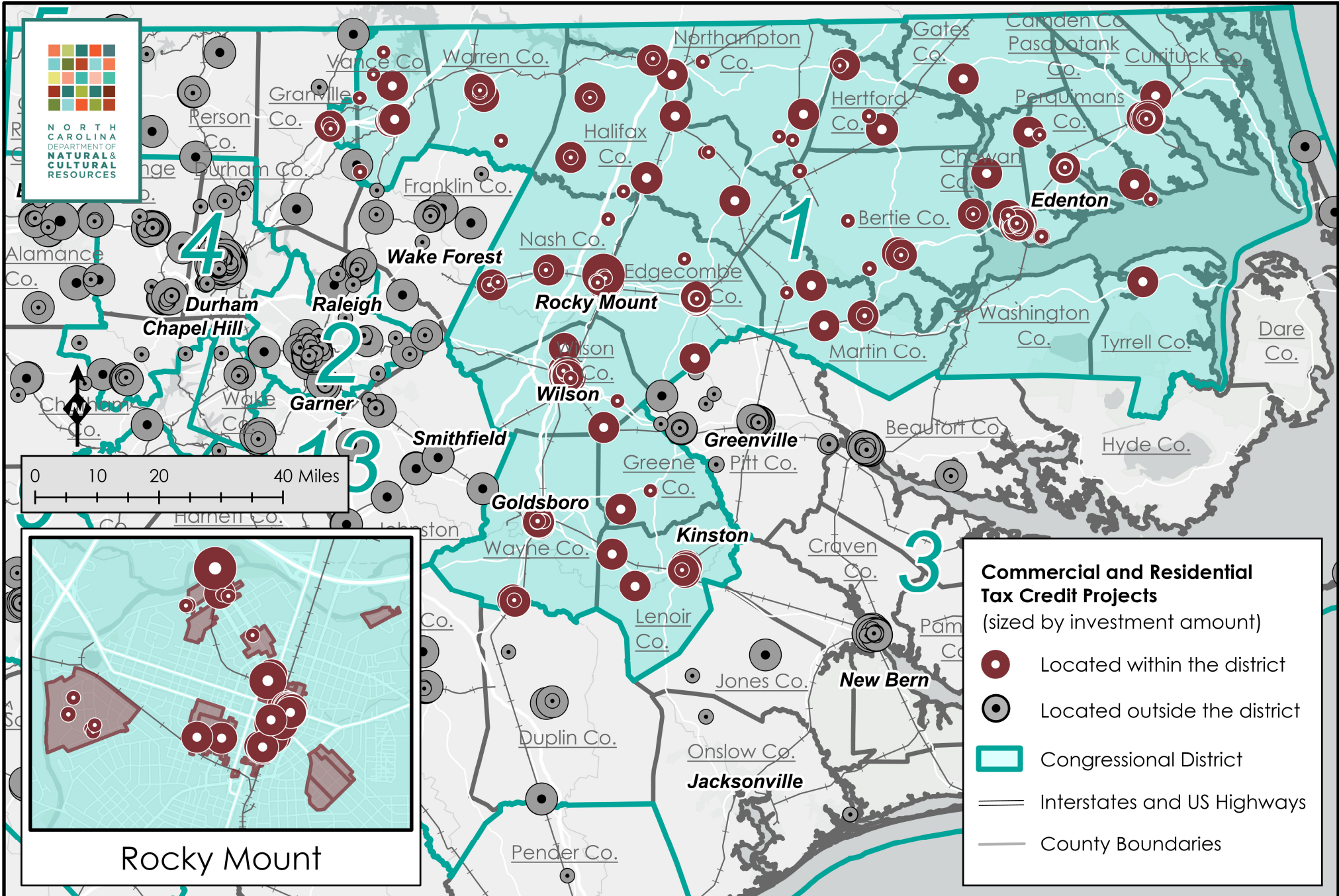
Jeff Adolphsen // Interim Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

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# Historic Preservation Tax Credit Projects (as of January 1, 2025)





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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Bertie</b>	1	\$14,000	25	3	\$2,993,213	5	\$796,199
<b>Camden</b>	1	\$1,525	9	1	\$61,480	0	0
<b>Chowan</b>	1	\$111,740	27	49	\$16,542,320	40	\$7,323,229
<b>Currituck</b>	1	\$45,662	14	0	0	0	0
<b>Edgecombe</b>	1	\$66,072	39	36	\$14,026,663	17	\$1,178,245
<b>Gates</b>	1	\$18,673	10	1	\$166,745	0	0
<b>Granville</b>	1/13	\$82,512	48	6	\$3,910,839	14	\$1,491,786
<b>Greene</b>	1	\$17,675	12	1	\$285,610	2	\$147,000
<b>Halifax</b>	1	\$23,900	44	13	\$11,105,015	7	\$385,628
<b>Hertford</b>	1	\$85,000	35	3	\$6,921,972	2	\$392,935
<b>Lenoir</b>	1	\$40,613	33	21	\$28,768,516	1	\$45,000
<b>Martin</b>	1	\$34,800	29	6	\$609,992	3	\$598,731
<b>Nash</b>	1	\$51,000	34	13	\$83,693,759	18	\$1,974,603
<b>Northampton</b>	1	\$8,500	19	2	\$3,774,368	4	\$380,350
<b>Pasquotank</b>	1	\$80,261	15	24	\$30,013,877	5	\$676,206
<b>Perquimans</b>	1	\$57,552	18	5	\$1,023,067	8	\$813,901
<b>Tyrrell</b>	1	\$10,075	3	1	\$65,238	0	0
<b>Vance</b>	1	\$9,800	23	16	\$7,138,111	4	\$476,902
<b>Warren</b>	1	\$29,750	25	6	\$4,809,039	3	\$349,745
<b>Washington</b>	1	\$36,500	10	0	0	0	0
<b>Wayne</b>	1	\$26,175	18	24	\$20,463,490	12	\$1,500,363
<b>Wilson</b>	1	\$82,946	28	33	\$38,626,009	10	\$1,210,418
<b>TOTALS</b>		<b>\$934,731</b>	<b>518</b>	<b>264</b>	<b>\$274,999,323</b>	<b>155</b>	<b>\$19,741,241</b>



# SPOTLIGHT TAX CREDIT PROJECTS

## Former First Vanguard Church Raleigh, Wake County



The former Presbyterian church in the East Raleigh-South Park Historic District consists of 1920 sanctuary and 1940s annex

Rehabilitated 2021-2022 by a private owner LLC for lease to a new congregation with a private investment rehabilitation cost of \$3.166 million



## New Listing National Register of Historic Places

### ROCHESTER HEIGHTS HISTORIC DISTRICT Raleigh, Wake County

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



# NC DISTRICT 2

January 2025

Historic Preservation  
Tax Incentives  
within District 2

**634 Projects**  
**\$248,630,146**  
**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.



## 914 West Cabarrus Street Raleigh, Wake County



1922 bungalow in Boylan Heights Historic District continues single-family rental residential use

\$239,000 private rehabilitation investment

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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

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



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

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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Wake</b>	2/4/13	\$640,011	225	156	\$189,272,880	478	\$59,357,266
<b>TOTALS</b>		<b>\$640,011</b>	<b>225</b>	<b>156</b>	<b>\$189,272,880</b>	<b>478</b>	<b>\$59,357,266</b>

# SPOTLIGHT TAX CREDIT PROJECTS

## Griffin Wholesale Grocery

Farmville, Pitt County



Town's first wholesale grocery store, circa 1922

After years of deterioration and vacancy, now providing new residential rental opportunities in community

Rehabilitated 2021-2023 as three apartments with a private investment rehabilitation cost of \$1.252 million

Updated Listing

## National Register of Historic Places

### KINSTON COMMERCIAL HISTORIC DISTRICT Kinston, Lenoir County

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



# NC DISTRICT 3

January 2025

## Historic Preservation Tax Incentives within District 3

**300 Projects**  
**\$106,416,096 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.



## Carteret County Home

Beaufort, Carteret County



1914 county home for the poor, aged and infirmed, closed in 1943, sat vacant and unused for 30+ years

Rehabilitated 2022-2024 as bed and breakfast inn with a private investment of \$1.258 million

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3,849 Billion Investment\***

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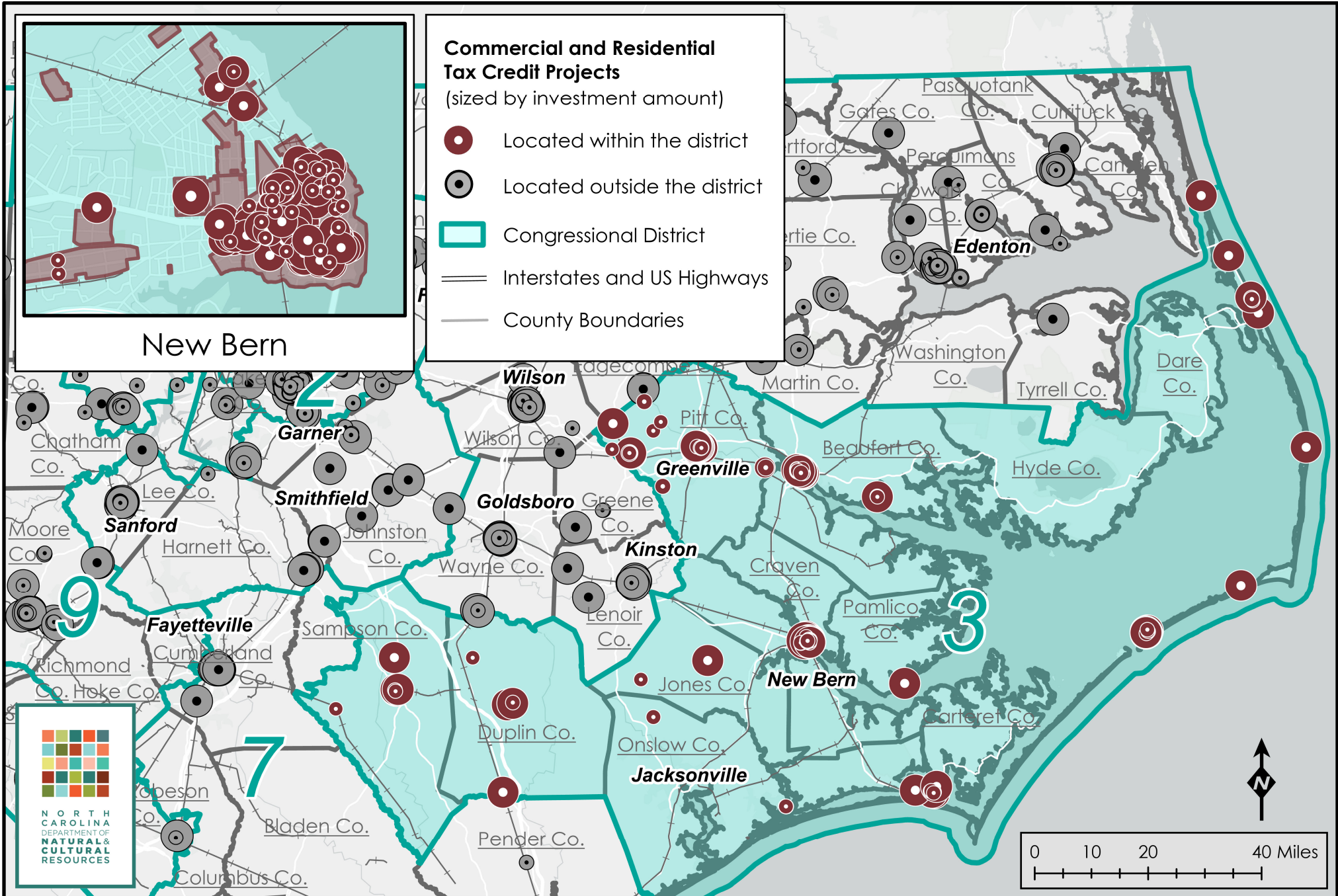


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# Historic Preservation Tax Credit Projects (as of January 1, 2025)





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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Beaufort</b>	3	\$185,750	19	42	\$9,964,008	19	\$2,572,235
<b>Carteret</b>	3	\$118,314	17	15	\$4,137,463	7	\$514,310
<b>Craven</b>	3	\$1,517,444	58	83	\$51,635,186	40	\$4,524,559
<b>Dare</b>	3	\$48,065	34	7	\$2,254,359	6	\$1,152,262
<b>Duplin</b>	3	\$33,000	20	5	\$1,267,530	2	\$191,490
<b>Hyde</b>	3	\$121,570	10	5	\$804,944	4	\$441,473
<b>Jones</b>	3	\$14,000	8	1	\$284,325	2	\$132,624
<b>Onslow</b>	3	\$29,960	15	0	0	4	\$1,325,083
<b>Pamlico</b>	3	\$10,000	2	1	\$99,000	0	0
<b>Pitt</b>	3	\$93,120	35	31	\$19,225,668	18	\$4,614,376
<b>Sampson</b>	3/7	\$24,018	51	5	\$1,086,153	3	\$189,048
<b>TOTALS</b>		<b>\$2,195,241</b>	<b>269</b>	<b>195</b>	<b>\$90,758,636</b>	<b>105</b>	<b>\$15,657,460</b>



# SPOTLIGHT TAX CREDIT PROJECTS

BEFORE



## Weeks Motor Company Durham, Durham County

The 2017-2023 rehabilitation of this 1940s Streamline Modern auto dealership / supply company repurposed the building for retail tenants, a restaurant and a special events venue

Private investment rehabilitation cost of \$2.194 million



AFTER

New Listing

## National Register of Historic Places

### North Carolina Industrial Home for Colored Girls Efland, Orange County

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



now eligible for historic tax credits

## 715-717 North Mangum Street Durham, Durham County



1926 commercial building in Little Five Points area

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



## The Historic Rehabilitation Tax Credit Programs in North Carolina

4391 Projects  
\$3.849 Billion Investment\*

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



# NC DISTRICT 4

January 2025

Historic Preservation  
Tax Incentives  
within District 4

1,374 Projects  
\$976,575,723  
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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**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO  
CONGRESSIONAL DISTRICT 4**

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Chatham</b>	4/9	\$28,083	58	8	\$3,868,126	11	\$1,292,647
<b>Durham</b>	4	\$321,420	90	123	\$594,505,562	502	\$72,961,000
<b>Orange</b>	4	\$308,090	58	25	\$38,790,037	71	\$16,528,205
<b>Wake</b>	2/4/13	\$640,011	225	156	\$189,272,880	478	\$59,357,266
<b>TOTALS</b>		<b>\$1,297,604</b>	<b>431</b>	<b>312</b>	<b>\$826,436,605</b>	<b>1062</b>	<b>\$150,139,118</b>



# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

## 194 North Main Street

Mount Airy, Surry County



AFTER

This ca.1893 commercial building has been in constant use in the Mount Airy Historic District

The 2022-2023 rehabilitation continues the commercial use for long-time local clothier and haberdashery

Private investment rehabilitation cost of \$377,000

## New Listing National Register of Historic Places

### Lincoln Heights School Wilkesboro vicinity

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



now eligible for historic tax credits

# NC DISTRICT 5

January 2025

Historic Preservation  
Tax Incentives  
within District 5

**324 Projects**  
**\$459,344,469**  
**Investment\***

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



BEFORE

## Blue Ridge Tourist Court

Boone, Watauga County

The early 1950s Blue Ridge Tourist Court complex is the last of the mid-century roadside tourist accommodations in Boone

The rehabilitation returned the vacant yet intact motel to active use as an inn

This 2021-2023 rehabilitation had a private investment rehabilitation cost of \$772,000



AFTER

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 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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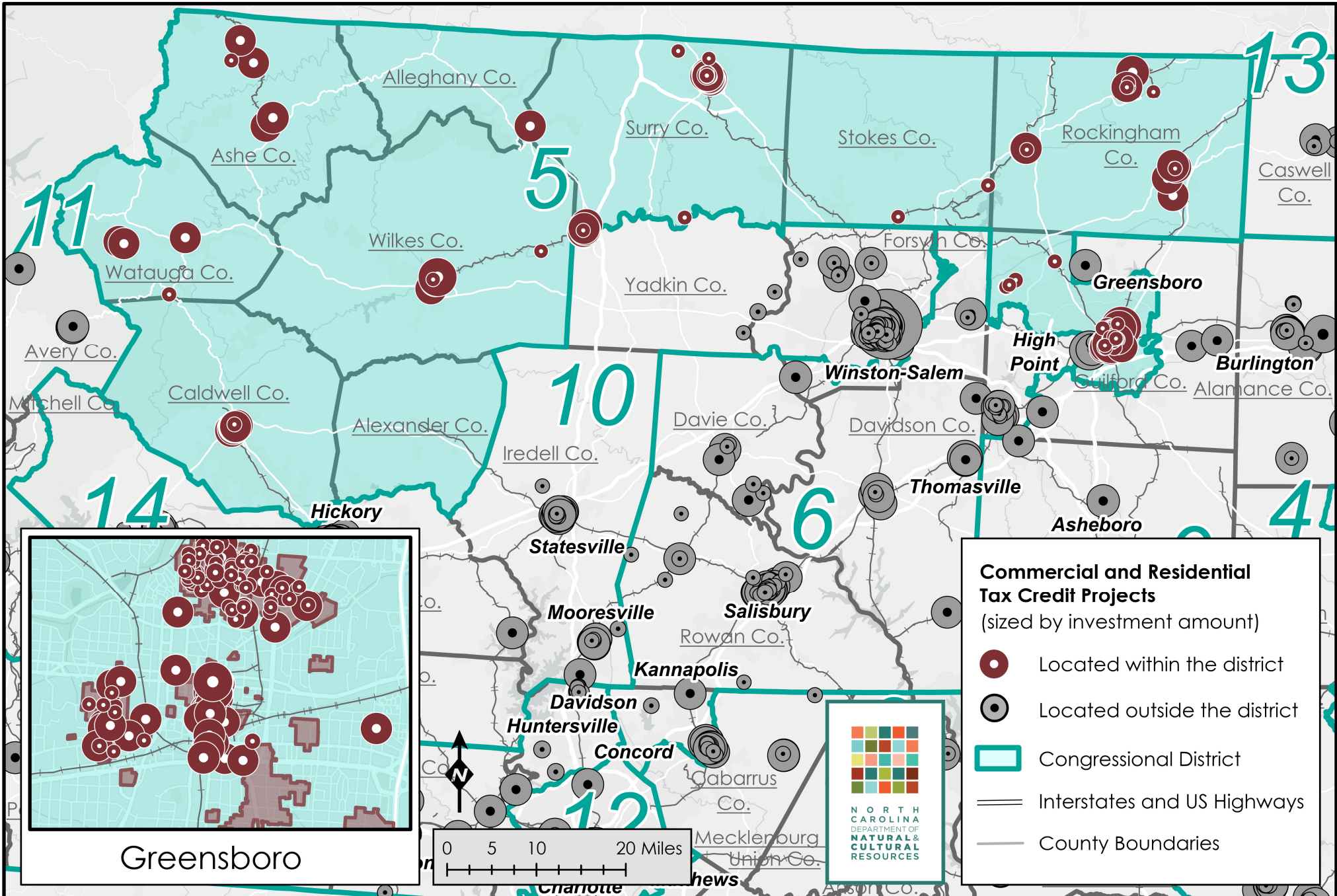


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# Historic Preservation Tax Credit Projects (as of January 1, 2025)





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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Alexander</b>	5	\$3,500	3	0	0	0	0
<b>Alleghany</b>	5	\$5,200	11	1	\$1,096,206	0	0
<b>Ashe</b>	5	\$43,000	27	4	\$4,616,490	1	\$161,837
<b>Caldwell</b>	5	\$91,000	20	9	\$22,027,634	1	\$155,242
<b>Guilford</b>	5/6/9	\$1,346,534	124	73	\$333,611,553	124	\$19,068,522
<b>Rockingham</b>	5	\$67,412	46	8	\$16,349,078	8	\$426,088
<b>Stokes</b>	5	\$6,600	15	0	0	2	\$274,324
<b>Surry</b>	5	\$111,709	31	35	\$35,391,210	42	\$7,289,381
<b>Watauga</b>	5	\$43,554	23	3	\$2,160,875	4	\$494,135
<b>Wilkes</b>	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
<b>TOTALS</b>		<b>\$1,726,409</b>	<b>325</b>	<b>139</b>	<b>\$425,501,975</b>	<b>185</b>	<b>\$33,842,494</b>



# SPOTLIGHT TAX CREDIT PROJECTS



AFTER

## Mock-Judson-Voehringer Mill Greensboro, Guilford County

Established circa 1927, this hosiery mill was the second largest knitting mill in the state after WWII and produced "Mojud" sheer ladies stockings through 1972

The 2022-2023 rehabilitation repurposes the mill for 173 affordable apartments with a private rehabilitation investment of \$52 million



BEFORE



## New Listing National Register of Historic Places

### Minneola Mfg. Co. Cloth Warehouse Gibsonville, Guilford County

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



now eligible

for historic tax credits

# NC DISTRICT 6

January 2025

## Historic Preservation Tax Incentives within District 6

**681 Projects**  
**\$1,120,784,326**  
**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.



NORTH CAROLINA  
DEPARTMENT OF  
NATURAL &  
CULTURAL  
RESOURCES

## Bell Building

Salisbury, Rowan County



AFTER



BEFORE

The stylish 1898 Bell Building is one of two Richardsonian Romanesque commercial buildings in the Salisbury Historic District

Rehabilitated 2022-2023 for two retail spaces and seven market-rate apartments with a private investment of \$3.263 million

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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

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

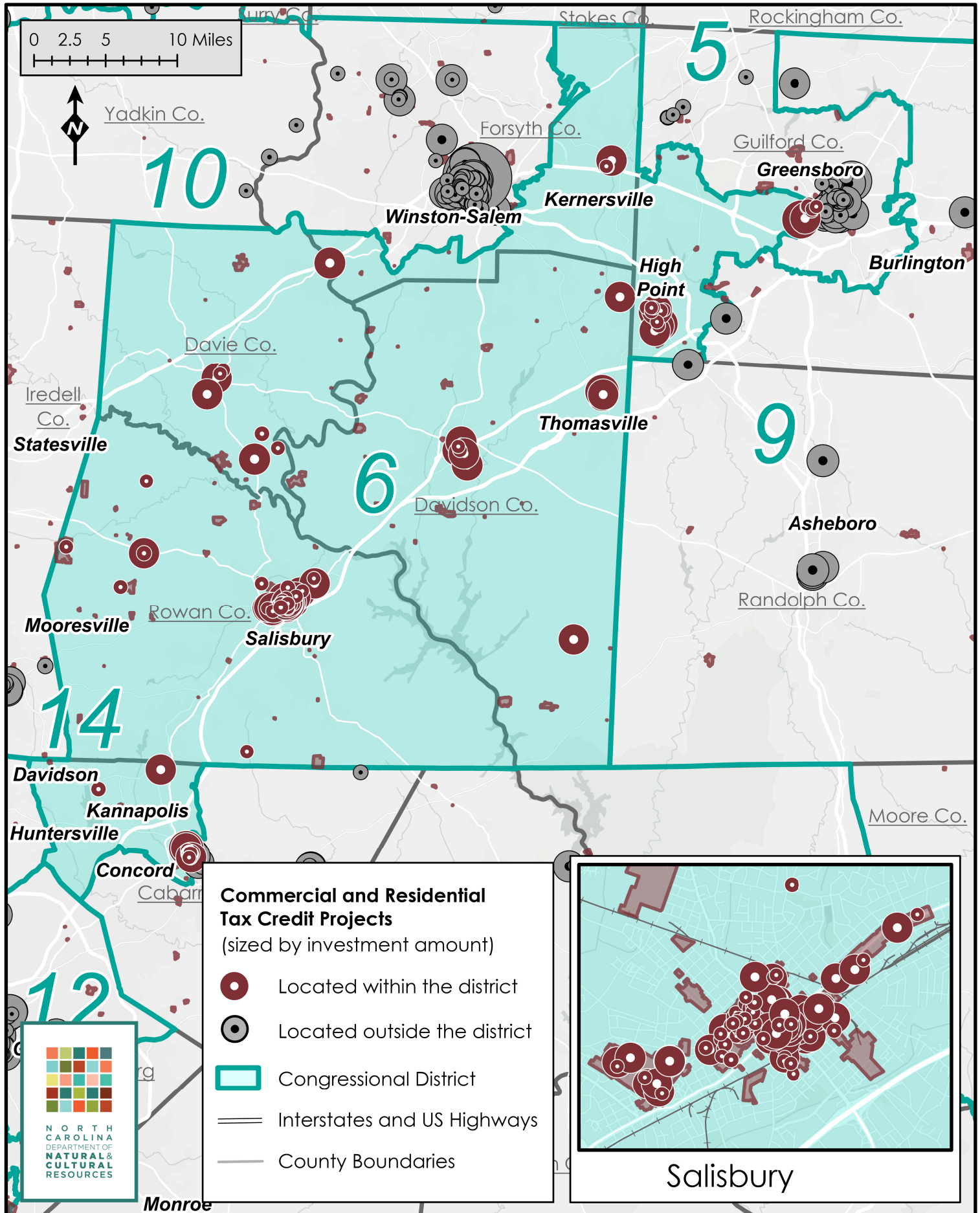


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# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Cabarrus</b>	6/8	\$170,515	30	13	\$28,934,017	44	\$5,980,080
<b>Davidson</b>	6	\$58,002	58	9	\$28,368,743	2	\$235,749
<b>Davie</b>	6	\$4,800	20	4	\$8,270,411	4	\$603,286
<b>Forsyth</b>	6/10	\$467,310	118	77	\$619,466,499	174	\$22,251,084
<b>Guilford</b>	5/6/9	\$1,346,534	124	73	\$333,611,553	124	\$19,068,522
<b>Rowan</b>	6	\$483,374	74	95	\$43,330,924	62	\$10,663,458
<b>TOTALS</b>		<b>\$2,530,535</b>	<b>424</b>	<b>271</b>	<b>\$1,061,982,147</b>	<b>410</b>	<b>\$58,802,179</b>



# SPOTLIGHT TAX CREDIT PROJECTS



## Albert F. Perry Office

Wilmington, New Hanover County

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

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



BEFORE

## 415 Orange Street

Wilmington, New Hanover County



BEFORE

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

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



AFTER

### Featured Listing

## National Register of Historic Places

### BLADEN COUNTY TRAINING SCHOOL Elizabethtown, Bladen County

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



now eligible

for historic tax credits

Paul R. Brown Bldg.

# NC DISTRICT 7

January 2025

Historic Preservation  
Tax Incentives  
within District 7

**303 Projects**  
**\$106,187,374**  
**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.



NORTH  
CAROLINA  
DEPARTMENT OF  
NATURAL &  
CULTURAL  
RESOURCES

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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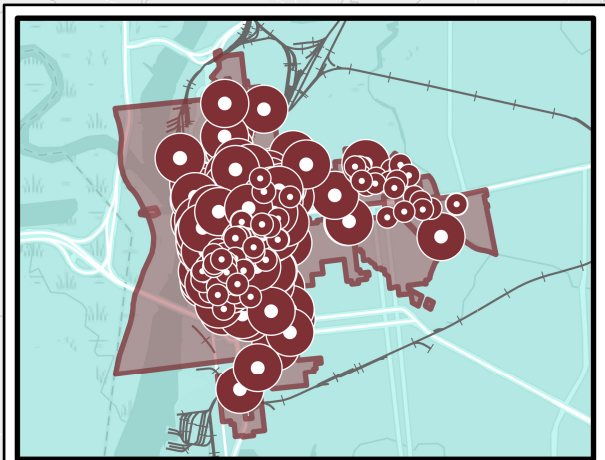
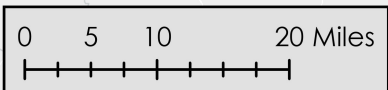
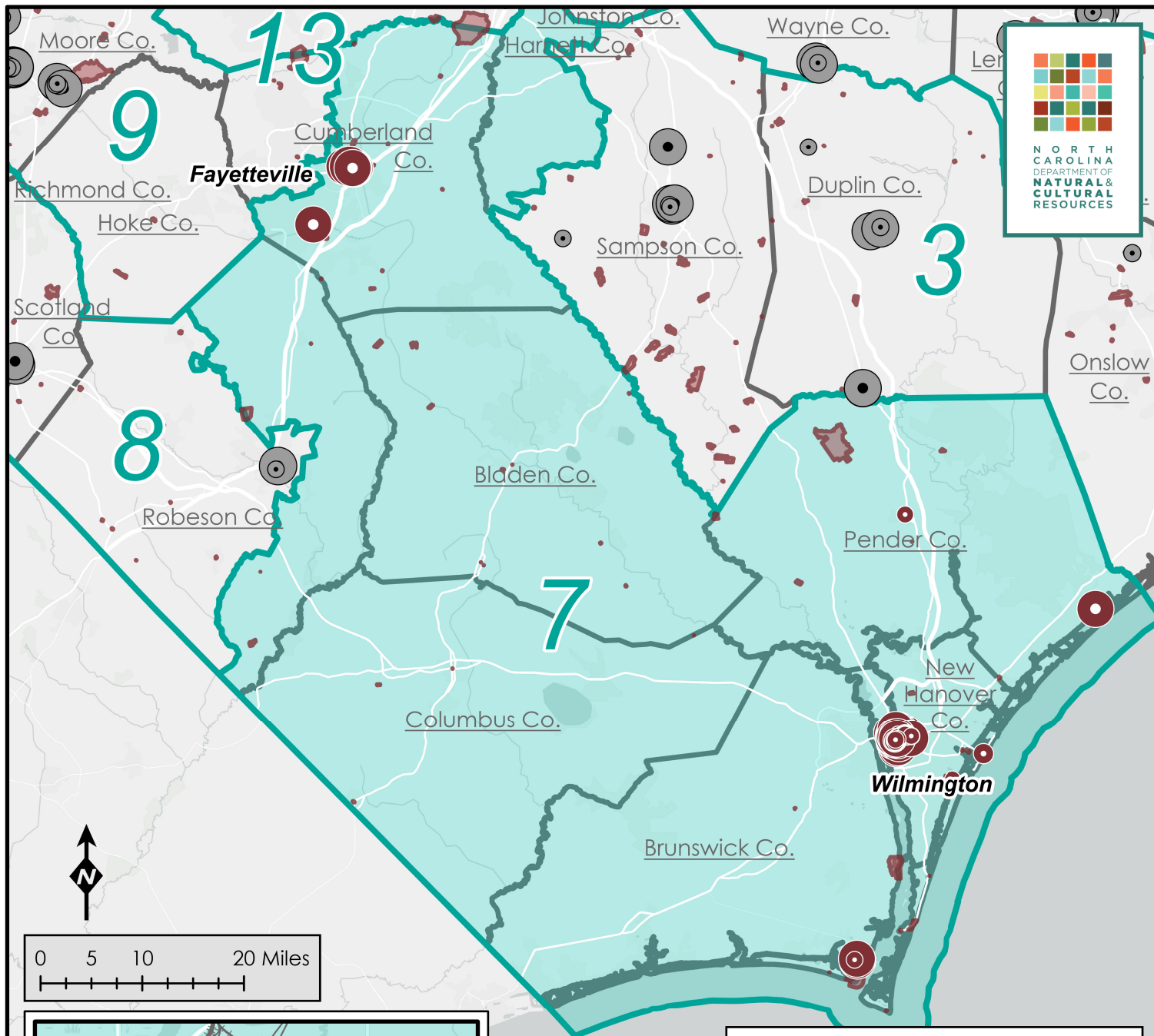
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




# Historic Preservation Tax Credit Projects (as of January 1, 2025)



Wilmington

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

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



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Bladen</b>	7	0	14	0	0	0	0
<b>Brunswick</b>	7	\$61,450	16	2	\$159,558	1	\$44,450
<b>Columbus</b>	7	\$7,000	7	0	0	0	0
<b>Cumberland</b>	7/9	\$245,813	72	21	\$42,053,112	0	0
<b>New Hanover</b>	7	\$1,413,573	28	170	\$45,618,412	96	\$15,053,687
<b>Pender</b>	7	\$8,000	18	1	\$97,068	1	\$88,500
<b>Robeson</b>	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
<b>Sampson</b>	3/7	\$24,018	51	5	\$1,086,153	3	\$189,048
<b>TOTALS</b>		<b>\$1,823,072</b>	<b>230</b>	<b>200</b>	<b>\$90,747,303</b>	<b>103</b>	<b>\$15,440,071</b>



# SPOTLIGHT TAX CREDIT PROJECTS



## Franklin Street Barber Shop

Mount Pleasant, Cabarrus County



The 2023-2024 rehabilitation in this 1898 building in the Mount Pleasant National Register Historic District restored this historic barbershop (one of the oldest continuously operating in the state), adjacent commercial space, and upstairs offices

Private investment rehabilitation cost of \$485,000

## New Listing National Register of Historic Places

### RICHFIELD MILLING COMPANY Richfield, Stanly County

The ca. 1910 Richfield Milling Company is the only remaining historic industrial building in Richfield. The frame roller mill is architecturally important for its heavy-timber construction and mill grain handling system, in particular the tall grain bins on the upper floors.

under  
rehab

with historic tax credits



# NC DISTRICT 8

January 2025

Historic Preservation  
Tax Incentives  
within District 8

**499 Projects**  
**\$409,966,469**  
**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



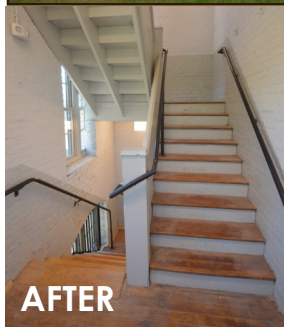
## Piedmont Buggy Factory

Monroe, Union County

This 1910 buggy factory was quickly converted to a cotton mill when the growing popularity of the automobile rendered the company's original product-line obsolete

This 2021-2022 rehabilitation repurposed the building for 56 market-rate apartments with amenities

Private investment rehabilitation cost of \$10.5 million



## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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

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

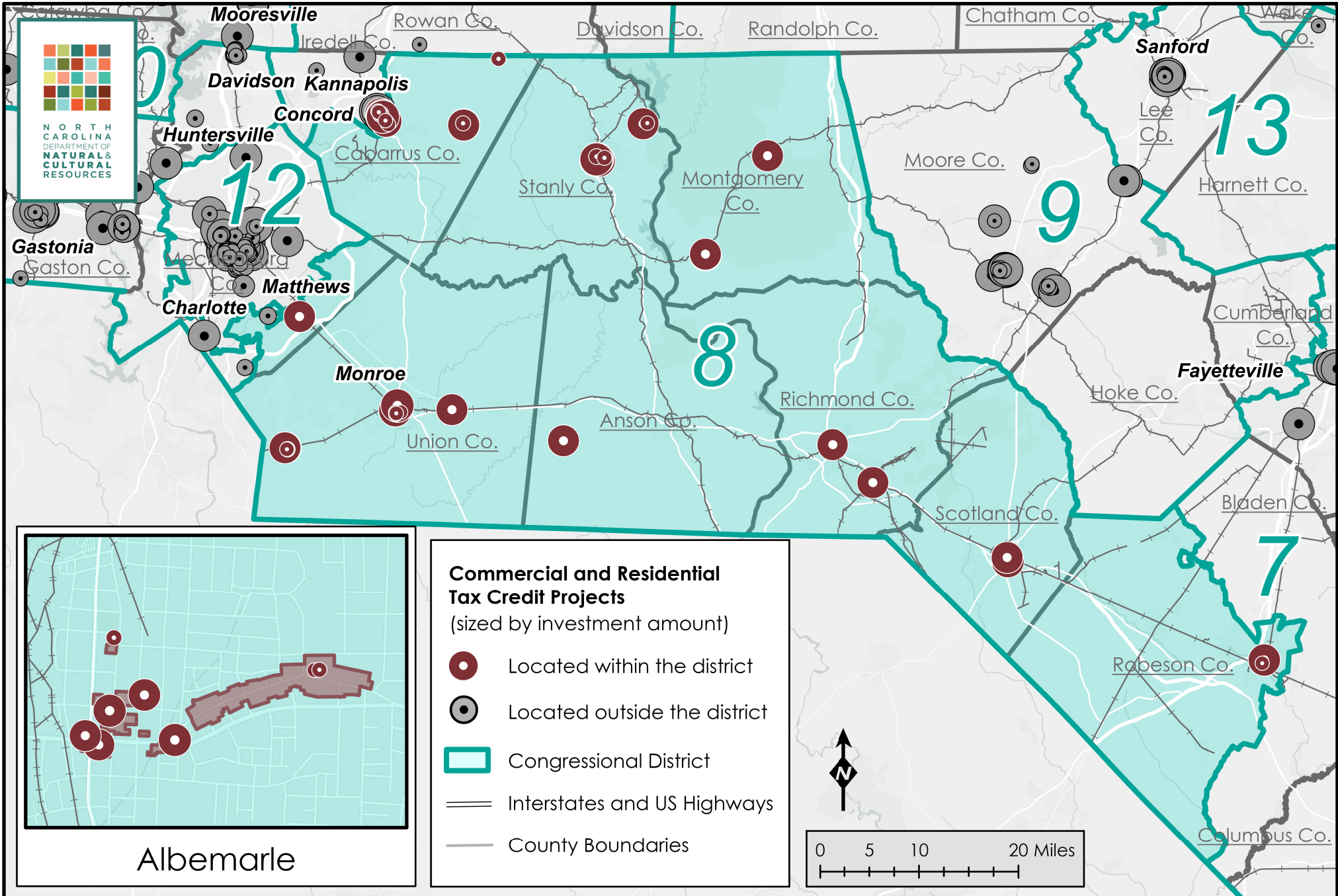


Dr. Darin Waters // SHPO  
Ramona M. Bartos // Deputy SHPO  
Jeff Adolphsen // Interim Supervisor, Restoration and Tax Credit Services Branch  
Sarah Woodard // Supervisor, Survey and National Register Branch

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# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Anson</b>	8	\$17,000	7	1	\$19,000	0	0
<b>Cabarrus</b>	6/8	\$170,515	30	13	\$28,934,017	44	\$5,980,080
<b>Mecklenburg</b>	8/12/14	\$216,912	109	69	\$276,744,288	335	\$53,081,755
<b>Montgomery</b>	8	0	7	3	\$1,017,572	0	0
<b>Richmond</b>	8	\$71,300	19	2	\$265,025	0	0
<b>Robeson</b>	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
<b>Scotland</b>	8	\$24,783	16	2	\$4,184,580	0	0
<b>Stanly</b>	8	\$10,000	17	6	\$18,440,118	4	\$772,443
<b>Union</b>	8	\$92,900	13	11	\$18,119,731	6	\$610,474
<b>TOTALS</b>		<b>\$666,628</b>	<b>242</b>	<b>108</b>	<b>\$349,457,331</b>	<b>391</b>	<b>\$60,509,138</b>



# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

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

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

## McCrary Hosiery Mill No. 2

Asheboro, Randolph County



AFTER



AFTER



BEFORE

## 126-30 S. Chatham Ave-

Siler City, Chatham County

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

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

## New Listing National Register of Historic Places

### ASHEBORO DOWNTOWN HISTORIC DISTRICT Asheboro, Randolph County

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



## The Historic Rehabilitation Tax Credit Programs in North Carolina

4391 Projects  
\$3.849 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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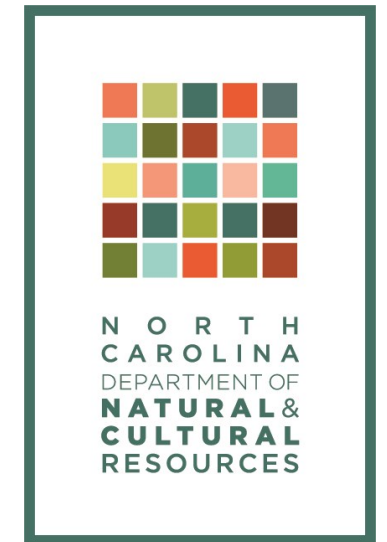
# NC DISTRICT 9

January 2025

Historic Preservation  
Tax Incentives  
within District 9

322 Projects  
\$567,955,851  
Investment\*

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

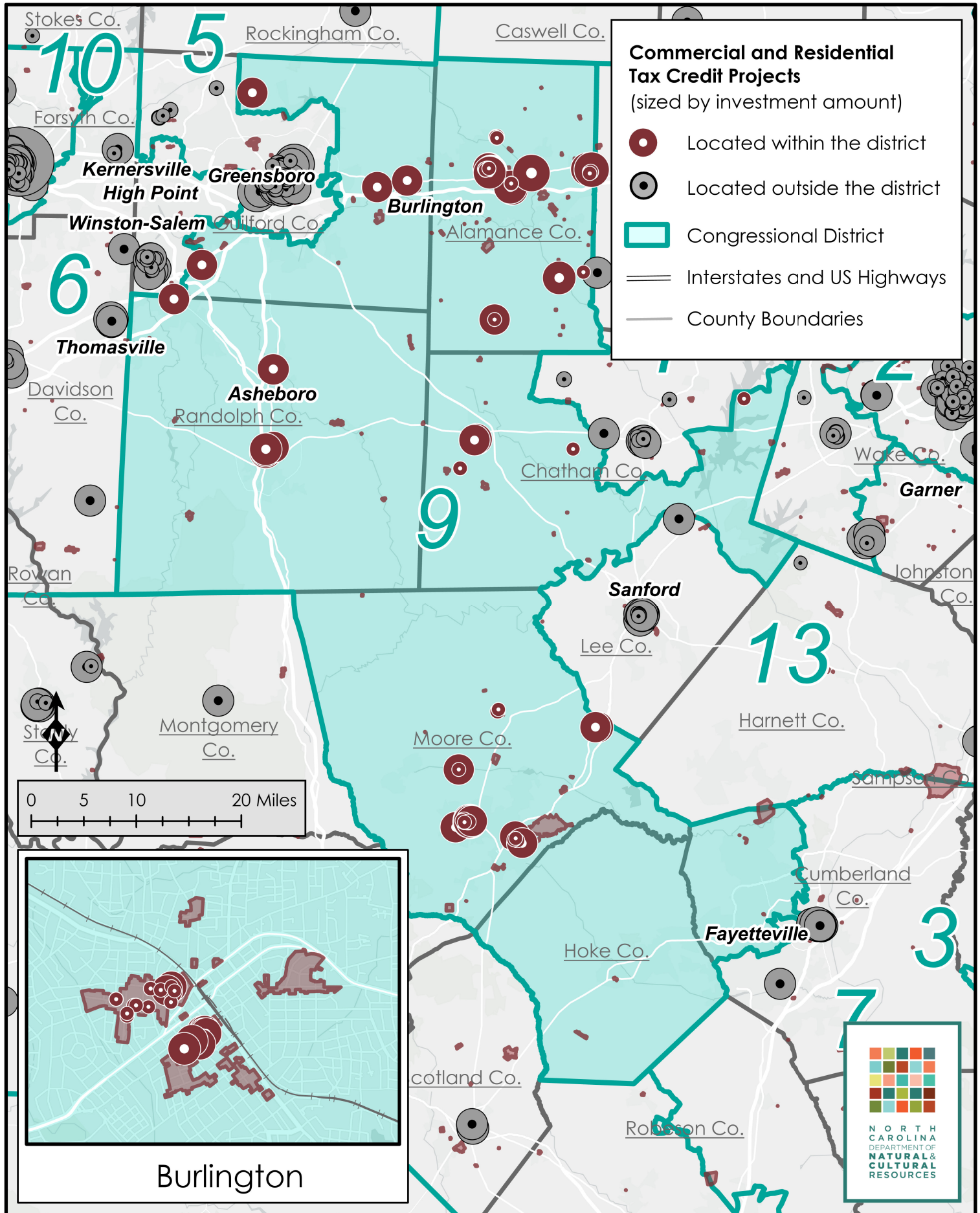


Dr. Darin Waters // SHPO  
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# Historic Preservation Tax Credit Projects (as of January 1, 2025)





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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Alamance</b>	9	\$131,910	73	17	\$114,986,936	37	\$4,189,088
<b>Chatham</b>	4/9	\$28,083	58	8	\$3,868,126	11	\$1,292,647
<b>Cumberland</b>	7/9	\$245,813	72	21	\$42,053,112	0	0
<b>Guilford</b>	5/6/9	\$1,346,534	124	73	\$333,611,553	124	\$19,068,522
<b>Hoke</b>	9	0	5	0	0	0	0
<b>Moore</b>	9	\$49,050	31	13	\$21,898,703	12	\$2,681,703
<b>Randolph</b>	9	\$7,000	22	6	\$24,305,461	0	0
<b>TOTALS</b>		<b>\$1,808,390</b>	<b>385</b>	<b>138</b>	<b>\$540,723,891</b>	<b>184</b>	<b>\$27,231,960</b>

# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE



## Efird Building

Winston-Salem, Forsyth County



AFTER

Built by Francis B. Efird in 1925 for his grocery, which operated through 1959

The 2017-2023 Rehabilitation in the Downtown North Historic District restored the altered façade and commercial and office spaces

Private investment rehabilitation cost of \$3.086 million.

## New Listing National Register of Historic Places

### Black Ox-Duplan Corporation Mill Lincolnton

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



now eligible for tax credits

# NC DISTRICT 10

January 2025

Historic Preservation  
Tax Incentives  
within District 10

**327 Projects**  
**\$693,989,629**  
**Investment\***

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



BEFORE

## Nicholson Furniture Company Building

Statesville, Iredell County



AFTER

The 2021-2023 rehabilitation restored the 1918 façade and includes four market-rate apartments and retail space

Private investment rehabilitation cost of \$1.568 million

## The Historic Rehabilitation Tax Credit Programs in North Carolina

**4391 Projects**  
**\$3.849 Billion Investment\***

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

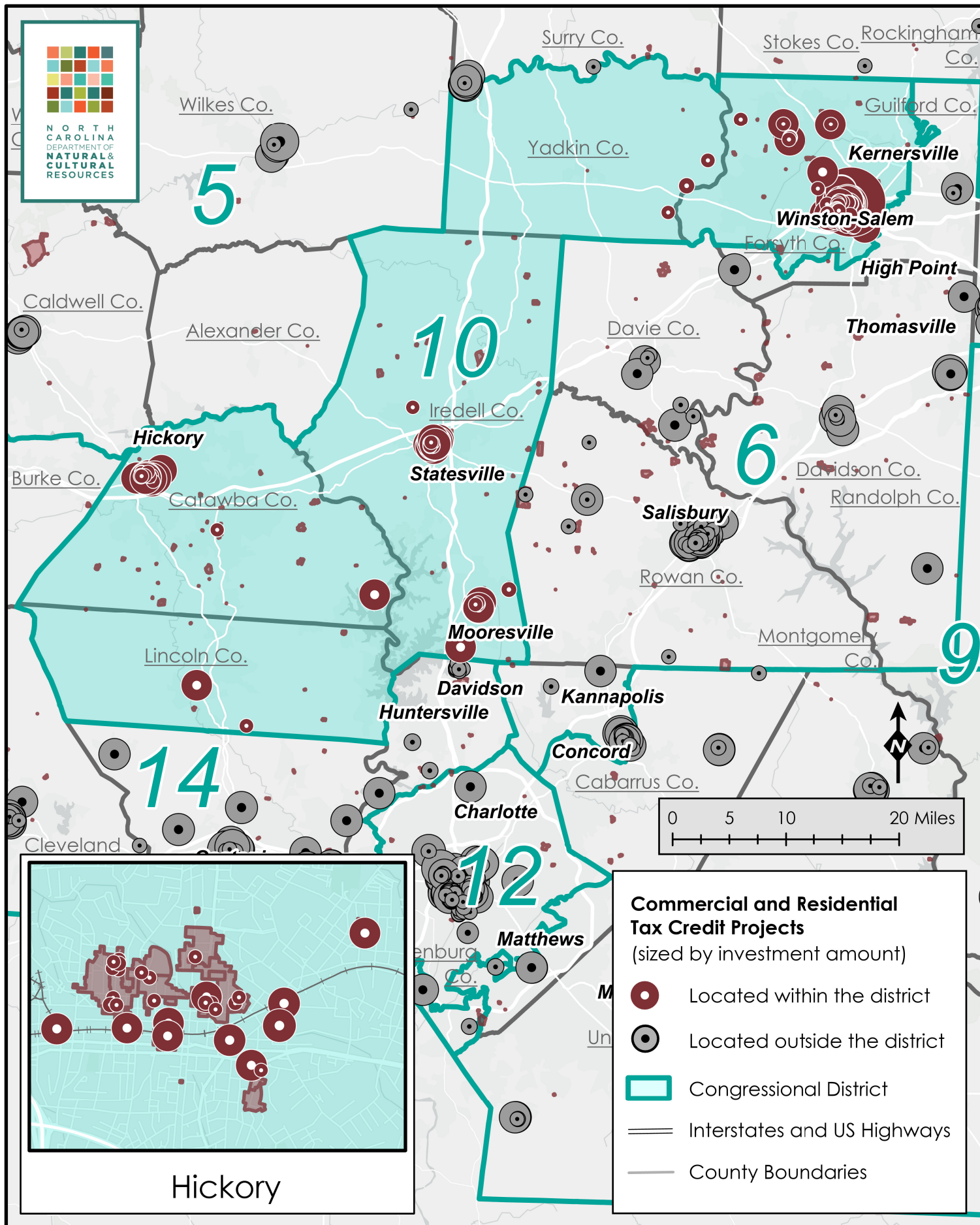


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# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Catawba</b>	10	\$78,715	66	11	\$31,973,320	21	\$2,366,109
<b>Forsyth</b>	6/10	\$467,310	118	77	\$619,466,499	174	\$22,251,084
<b>Iredell</b>	10	\$150,350	56	24	\$15,127,734	15	\$2,024,524
<b>Lincoln</b>	10	\$34,011	35	1	\$70,000	1	\$150,000
<b>Yadkin</b>	10	\$78,625	8	0	0	3	\$560,359
<b>TOTALS</b>		<b>\$809,011</b>	<b>283</b>	<b>113</b>	<b>\$666,637,553</b>	<b>214</b>	<b>\$27,352,076</b>



# SPOTLIGHT TAX CREDIT PROJECTS

## Biltmore Sheep Farm

Asheville, Buncombe County



AFTER



BEFORE



AFTER

The first of six agricultural complexes established by George Vanderbilt, the 1892 Sheep Farm includes Biltmore Estate's oldest extant farm buildings

The 2021-2024 rehabilitation included a private investment rehabilitation cost of \$614,000



AFTER



## Flatiron Building

Asheville, Buncombe County



1925 eight-story building modeled on skyscraper design made popular by Louis Sullivan's NYC Flatiron Building

2022-2024 rehabilitation transformed this commercial office building in the Downtown Asheville Historic District into a hotel with a first-floor restaurant

Private investment rehabilitation cost of \$37 million.

## New Listing National Register of Historic Places

### Robbinsville Downtown Historic District Robbinsville, Graham County

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



now eligible

for historic tax credits

## The Historic Rehabilitation Tax Credit Programs in North Carolina

4391 Projects  
\$3.849 Billion Investment\*

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

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



# NC DISTRICT 11

January 2025

Historic Preservation  
Tax Incentives  
within District 11

403 Projects  
\$331,647,086  
Investment\*

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



Dr. Darin Waters // SHPO

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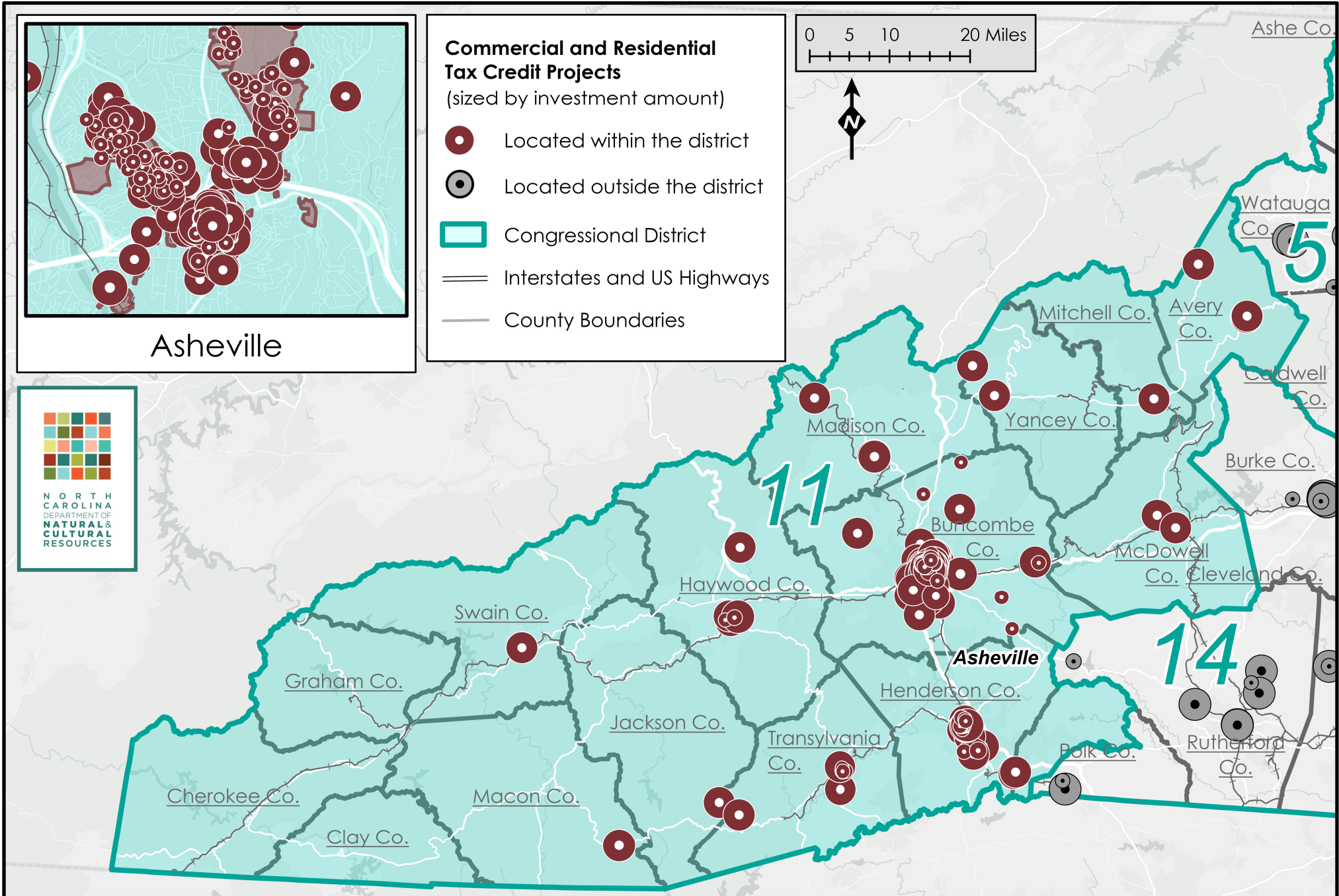
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# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Avery</b>	11	0	13	4	\$2,384,491	0	0
<b>Buncombe</b>	11	\$302,699	130	199	\$250,508,634	135	\$27,953,539
<b>Cherokee</b>	11	\$15,650	11	0	0	0	0
<b>Clay</b>	11	0	4	0	0	0	0
<b>Graham</b>	11	\$4,000	8	0	0	0	0
<b>Haywood</b>	11	\$60,400	30	4	\$10,382,022	2	\$358,600
<b>Henderson</b>	11	\$47,830	42	12	\$11,374,228	17	\$2,267,397
<b>Jackson</b>	11	\$18,000	20	1	\$74,500	0	0
<b>Macon</b>	11	\$25,650	26	1	\$7,376,021	0	0
<b>Madison</b>	11	0	18	7	\$10,685,067	0	0
<b>McDowell</b>	11	\$18,500	16	2	\$335,349	0	0
<b>Mitchell</b>	11	0	9	1	\$300,000	0	0
<b>Polk</b>	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
<b>Swain</b>	11	\$22,000	12	1	\$106,570	0	0
<b>Transylvania</b>	11	\$136,590	21	4	\$3,834,744	4	\$834,037
<b>Yancey</b>	11	\$6,200	8	3	\$699,989	0	0
<b>TOTALS</b>		<b>\$676,298</b>	<b>394</b>	<b>244</b>	<b>\$300,126,046</b>	<b>159</b>	<b>\$31,521,040</b>



# SPOTLIGHT TAX CREDIT PROJECTS

## Savona Mill

Charlotte, Mecklenburg County

Savona Mill was constructed in 1916 as a single-story, timber-frame textile mill and substantially enlarged in 1921 and 1951 with multistory, steel-frame and concrete additions, respectively

Savona Manufacturing Company continued in operation through 1931, and Old Dominion Box Company operated in the complex from 1935 through 1980s. The 2021-2023 rehabilitation repurposed the vacant mill building back into active use for office tenants

This project was spurred by the use of the federal historic and state mill income-producing tax credits with a private investment rehabilitation cost of \$44 million.



BEFORE



AFTER



BEFORE



AFTER

## New Listing National Register of Historic Places

### ERVIN BUILDING Charlotte, Mecklenburg County

Listed for its association with Charles Ervin, a builder turned developer of suburban neighborhoods, his company expanded into one of the largest custom-home developers in the Southeast during the 1950s and 1960s. This 1964 Modern style building on the southeast side of downtown Charlotte was his company's headquarters.



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

4391 Projects  
\$3.849 Billion Investment\*

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

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



# NC DISTRICT 12

January 2025

Historic Preservation  
Tax Incentives  
within District 12

404 Projects  
\$329,826,043  
Investment\*

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



Dr. Darin Waters // SHPO

Ramona M. Bartos // Deputy SHPO

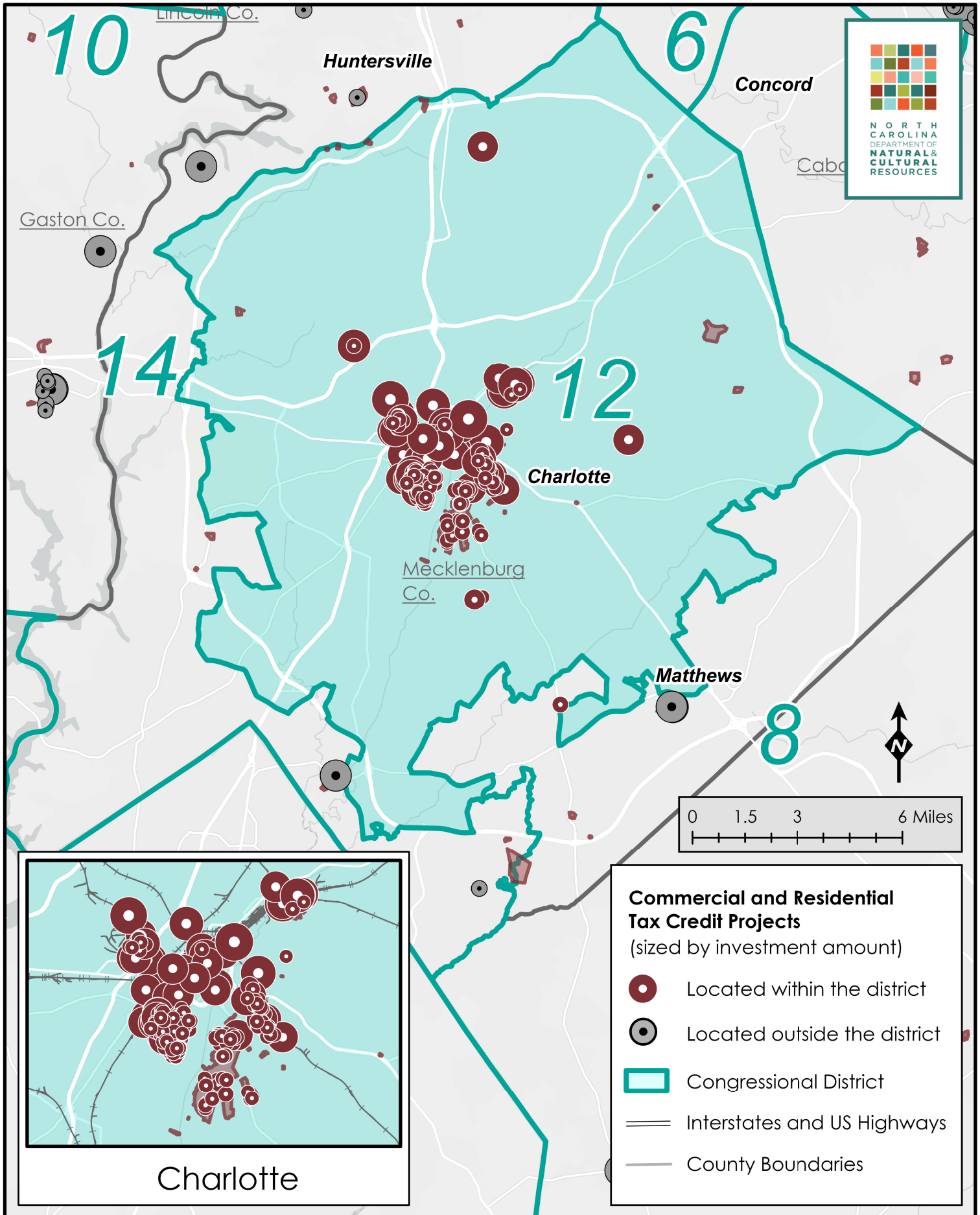
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Sarah Woodard // Supervisor, Survey and National Register Branch

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# Historic Preservation Tax Credit Projects (as of January 1, 2025)





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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Mecklenburg</b>	8/12/14	\$216,912	109	69	\$276,744,288	335	\$53,081,755
<b>TOTALS</b>		<b>\$216,912</b>	<b>109</b>	<b>69</b>	<b>\$276,744,288</b>	<b>335</b>	<b>\$53,081,755</b>



# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

## Clayton Cotton Mills Clayton, Johnston County

NOW



This 1900 mill building and office was the first cotton mill in town, remaining in operation until 1976

The 2021-2023 rehabilitation provided 25 market-rate apartments with amenities

Private investment rehabilitation cost of \$8.596 million



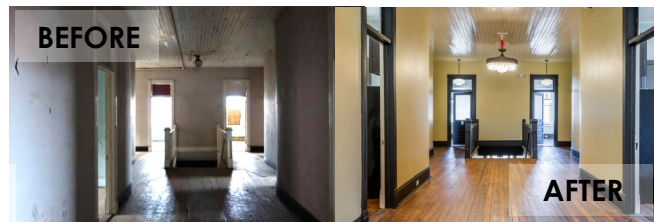
AFTER

## Lutterloh Building Sanford, Lee County

Constructed ca. 1900 as the Lutterloh Clinic, the medical office also included retail space within the first floor and basement.

The 2019-2023 rehabilitation restored the façade and now includes seven market-rate apartments in addition to office and commercial space.

The project in the Downtown Sanford Historic District involved a private investment rehabilitation cost of \$214,000.



BEFORE

AFTER

### Featured Listing

## National Register of Historic Places

### Varina Commercial Historic District Fuquay-Varina, Wake County

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



## The Historic Rehabilitation Tax Credit Programs in North Carolina

4391 Projects  
\$3.849 Billion Investment\*

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

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



# NC DISTRICT 13

January 2025

Historic Preservation  
Tax Incentives  
within District 13

752 Projects  
\$322,271,014  
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.



NORTH CAROLINA  
DEPARTMENT OF  
NATURAL &  
CULTURAL  
RESOURCES

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Ramona M. Bartos // Deputy SHPO

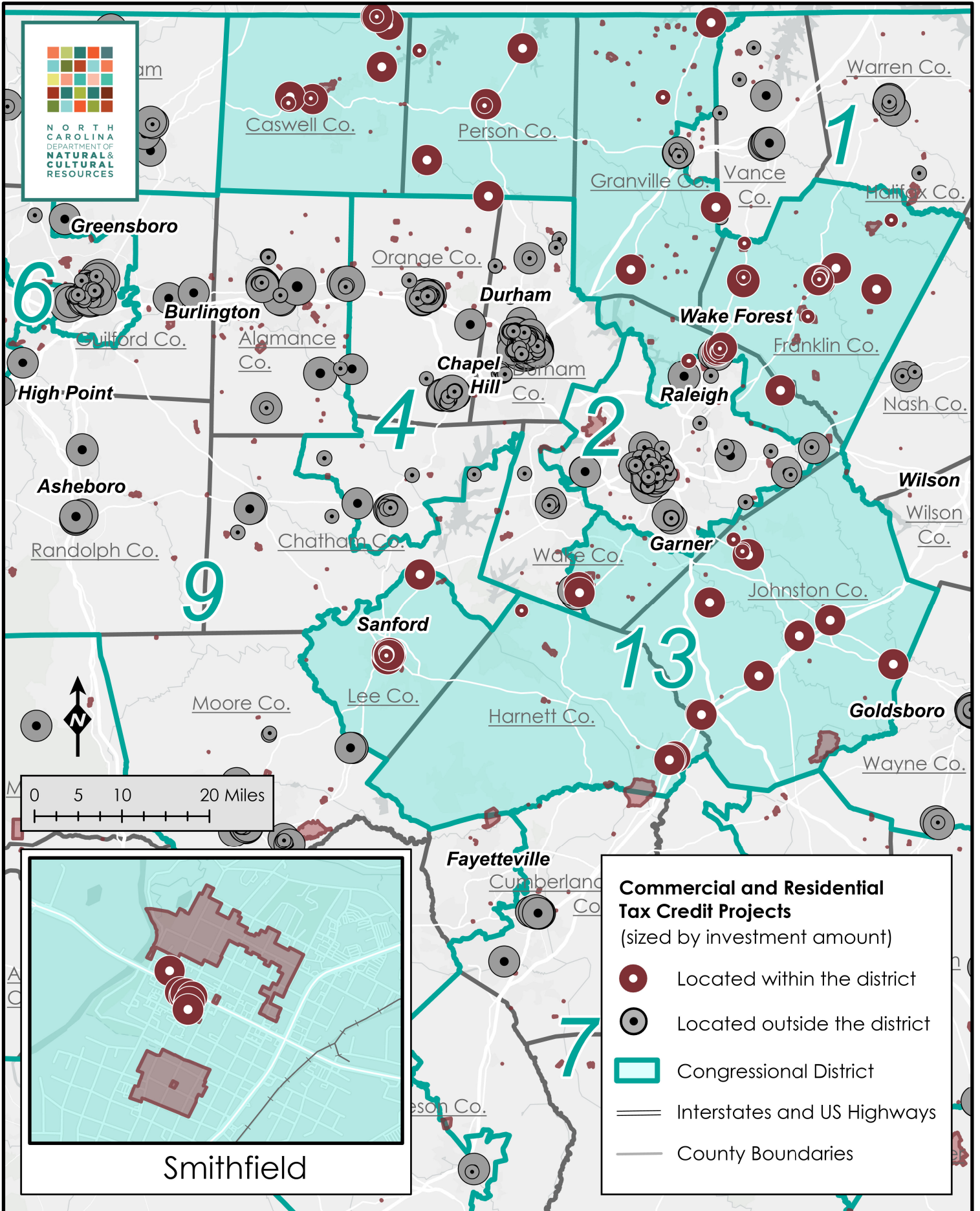
Jeff Adolphsen // Interim Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

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# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

**As of December 31, 2024**

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Caswell</b>	13	\$31,250	26	10	\$1,724,908	4	\$413,000
<b>Franklin</b>	13	\$45,967	41	9	\$15,141,166	14	\$1,670,331
<b>Granville</b>	1/13	\$82,512	48	6	\$3,910,839	14	\$1,491,786
<b>Harnett</b>	13	\$67,500	17	3	\$6,852,758	2	\$61,400
<b>Johnston</b>	13	\$5,896	37	19	\$18,315,291	3	\$616,828
<b>Lee</b>	13	\$46,104	19	15	\$19,402,639	9	\$798,334
<b>Person</b>	13	\$1,320	12	8	\$2,589,998	2	\$651,590
<b>Wake</b>	2/4/13	\$640,011	225	156	\$189,272,880	478	\$59,357,266
<b>TOTALS</b>		<b>\$920,560</b>	<b>425</b>	<b>226</b>	<b>\$257,210,479</b>	<b>526</b>	<b>\$65,060,535</b>



# SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

## D.C. & Eliza Webb House

Shelby, Cleveland County

One of the earliest dwellings in the Central Shelby Historic District, the ca. 1860s Webb House stayed in the Webb family through 1939, before being converted in the 1950s into a funeral home that was in operation until 2022.

The 2022-24 project restored many original features for its new use as a bed and breakfast inn.

Private investment rehabilitation cost of \$612,000.



AFTER

## New Listing National Register of Historic Places

### DALLAS HISTORIC DISTRICT Dallas, Gaston County

This district is centered on the public square laid out in the 1840s when Dallas was designated the county seat of newly-formed Gaston County. Nationally popular architectural styles found in the district include Revival styles, Italianate, Queen Anne, Craftsman, Period Cottage, Minimal Traditional, and Ranch. The period of significance begins ca. 1880, the approximate date of the oldest resource and extends to ca. 1971, the date of several contributing Ranch houses.



NOW Eligible for historic tax credits

# NC DISTRICT 14

January 2025

Historic Preservation  
Tax Incentives  
within District 14

504 Projects  
\$477,532,912  
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.



## Mount Holly Cotton Mill

Mount Holly, Gaston County



BEFORE



AFTER

Built in 1875 with a 1919 addition, the Mount Holly Cotton Mill is the oldest surviving textile mill in Gaston County, which in turn had more textile mills at its height than any other county in America.

The mill closed in the 1960s and has been used for various purposes since. The 2022-24 rehabilitation repurposed the mill into a rum distillery with event space.

The project was spurred using the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$2.15 million.

## The Historic Rehabilitation Tax Credit Programs in North Carolina

4391 Projects  
\$3.849 Billion Investment\*

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Dr. Darin Waters // SHPO

Ramona M. Bartos // Deputy SHPO

Jeff Adolphsen // Interim Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

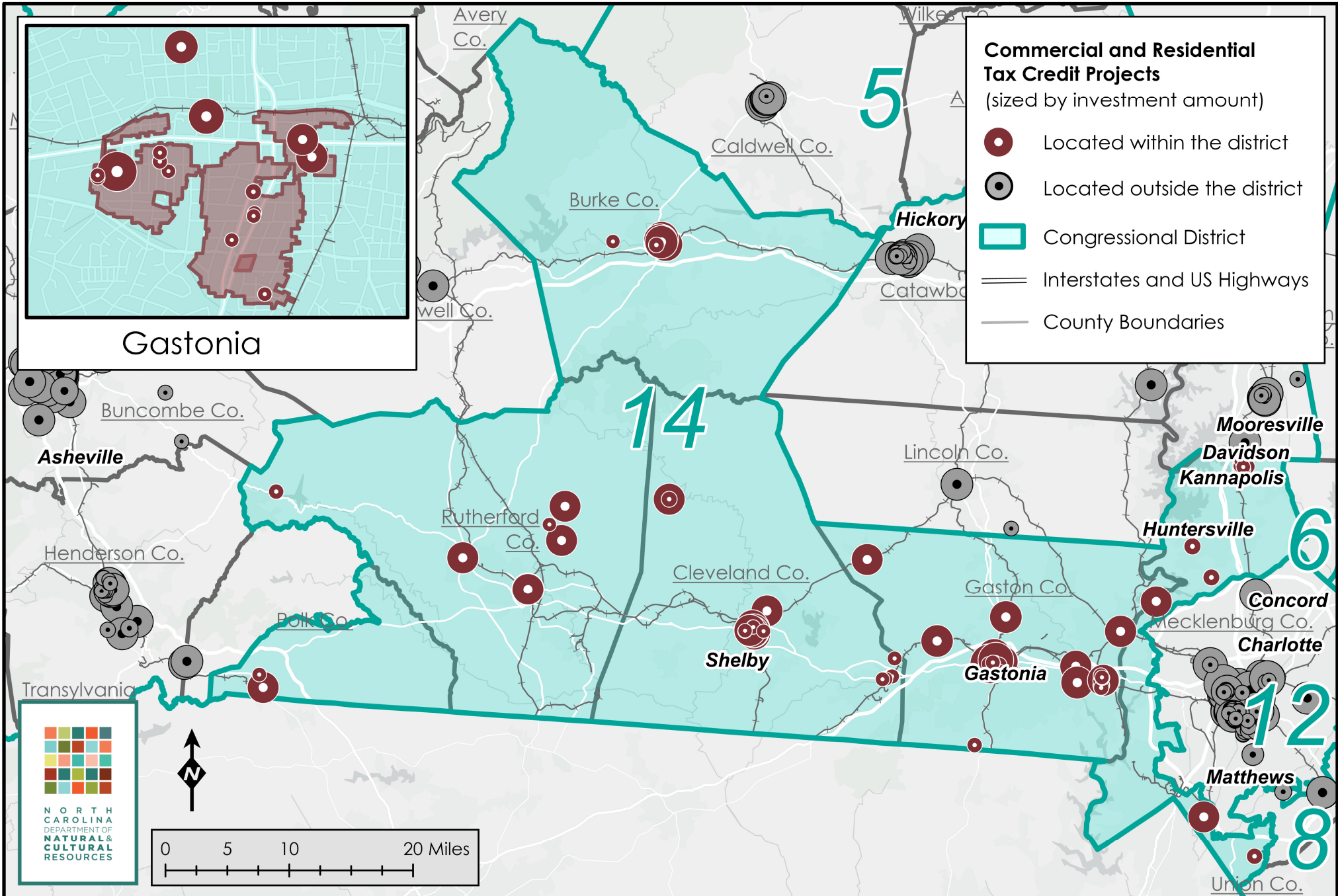
[www.hpo.nc.gov](http://www.hpo.nc.gov)







# Historic Preservation Tax Credit Projects (as of January 1, 2025)



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

As of December 31, 2024

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
<b>Burke</b>	14	\$111,550	45	12	\$34,324,699	2	\$385,393
<b>Cleveland</b>	14	\$57,833	31	19	\$11,149,165	14	\$1,550,421
<b>Gaston</b>	14	\$184,737	37	13	\$92,094,991	23	\$4,134,074
<b>Mecklenburg</b>	8/12/14	\$216,912	109	69	\$276,744,288	335	\$53,081,755
<b>Polk</b>	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
<b>Rutherford</b>	14	\$28,345	28	8	\$1,620,520	3	\$275,708
<b>TOTALS</b>		<b>\$618,156</b>	<b>276</b>	<b>126</b>	<b>\$417,998,094</b>	<b>378</b>	<b>\$59,534,818</b>