

NORTH CAROLINA

A View of Historic Preservation Across the State



DNCR
North Carolina Department of
Natural & Cultural Resources

2026

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:

Stacy Howard House

Ocracoke Island, Hyde County

Still in the family of its original owners, this 19th century house underwent a 2023-2025 rehabilitation for use as a rental residence by elevating the structure to make it more resilient to hurricane flooding on this coastal island with a private investment cost of \$175,000.

Cover Photo Middle :

Rocky Mount Mills and Village Houses

Rocky Mount, Nash County

Established in 1818 as the second cotton mill in the state and its oldest in continuous operation through 1996, this 2015-2025 rehabilitation repurposed these large-scale mill buildings and mill village houses dating from 1835 through the 1940s for multiple, active mixed business uses, and market-rate residences of 75 apartments and 50 houses, with a total private investment cost of \$62 million.

Cover Photo Bottom:

Southern Cotton Mills /

Osage Manufacturing Company

Bessemer City, Gaston County

Constructed 1895-1896, the Southern Cotton Mills closed in 1908, but became Osage Manufacturing Company in 1909, remaining in textile production through 1995. The 2022-2024 rehabilitation of the mill building now hosts 139 affordable apartments with a private investment cost of \$41 million.

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2026

A View of Historic Preservation Across the State

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



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Natural & Cultural Resources

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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 150,000 historic buildings, neighborhoods, and sites have been identified in North Carolina**. They represent **over 3,150 listings in the National Register of Historic Places** (including more than 80,000 "contributing" resources in nearly 600 historic districts and over 2,500 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 **\$3.996 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 2025, North Carolina boasts 4455 completed historic rehabilitation tax credit projects, representing **\$3.996 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 a **digital 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 33 westernmost counties.

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

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

Figures are current through December 31, 2025.



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, 3,785 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of \$3.714 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 \$3.996 billion of private investment in North Carolina's historic buildings.

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

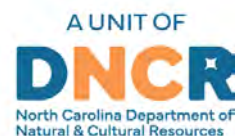
North Carolina is one of 39 states with state historic tax credits that can be used in tandem with the Federal historic tax credit. North Carolina was #9 in the nation in the number of completed historic rehabilitation tax credit projects and #15 in total private investment cost of \$737.867 million for federal fiscal years 2020-2024. Since its enactment in 1976, the Federal program has leveraged \$127.12 billion in private investment in the rehabilitation of historic properties. The Historic Tax Credit is the largest Federal program specifically

supporting historic preservation. It generates much needed jobs and economic activity, enhances property values in older communities, creates affordable housing, and augments revenue for Federal, state, and local governments, leveraging many times its cost in private expenditures on historic preservation. (National Park Service, *Federal Tax Incentives for Rehabilitating Historic Buildings*, Annual Report for FY 2024)

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

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

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



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

**December 31, 2025
www.hpo.ncdcr.gov**

TOP 12 Historic Tax Credit Projects Completed in NC

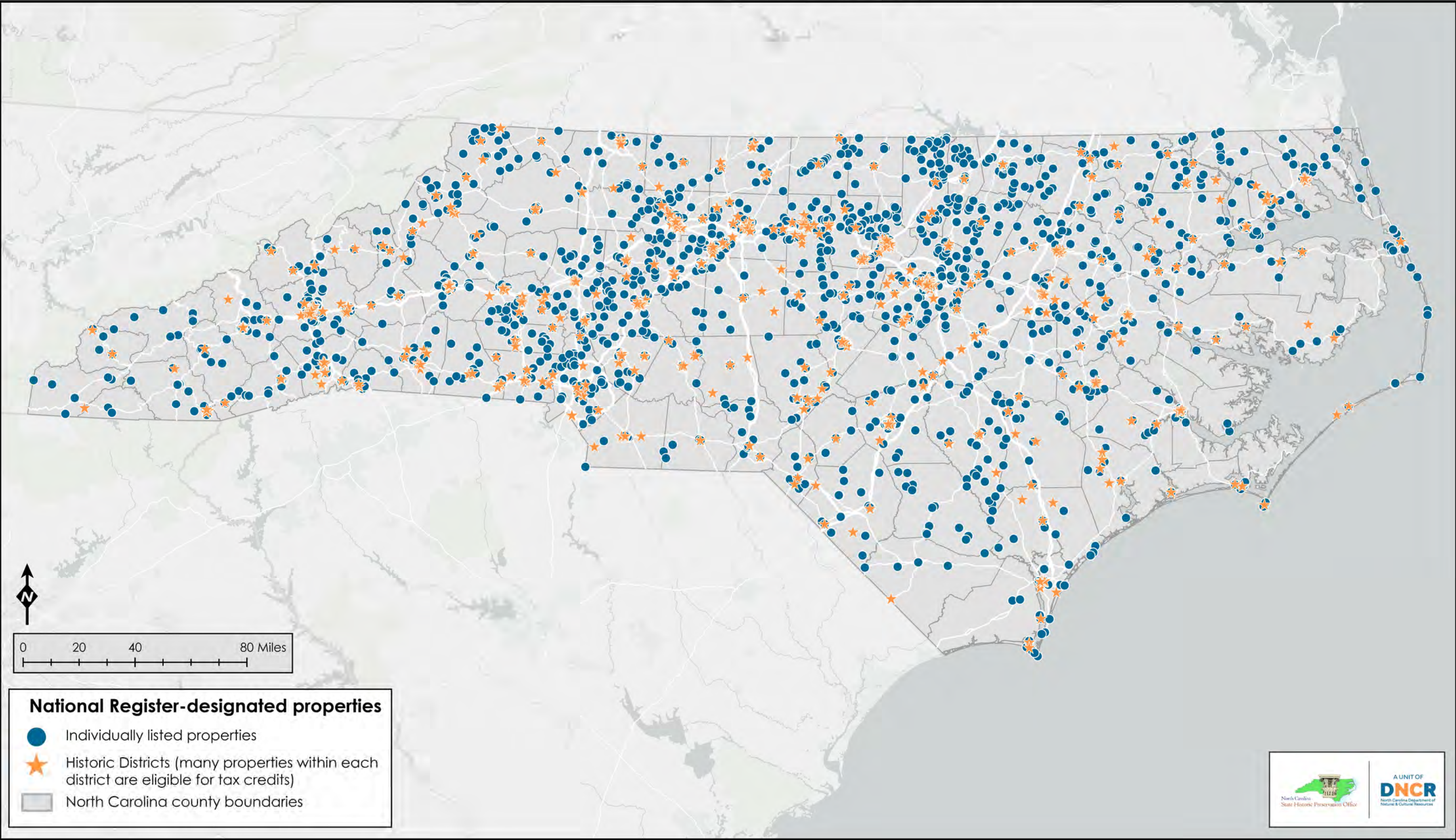
	PROJECT	LOCATION	INVESTMENT
1	R. J. Reynolds Tobacco Company Tobacco Factories 60, 90 and 91 and Building 23-2	Winston-Salem	\$350,849,533
2	American Tobacco Company	Durham	\$167,430,704
3	Revolution Mill	Greensboro	\$94,772,589
4	Liggett & Myers Tobacco Company	Durham	\$81,835,865
5	Chesterfield Building	Durham	\$84,000,000
6	Rocky Mount Mills with Mill Village Houses	Rocky Mount	\$62,066,349
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



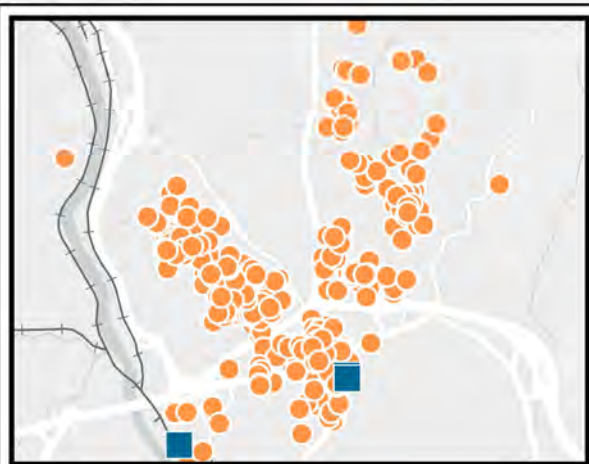
December 31, 2025

www.hpo.nc.gov

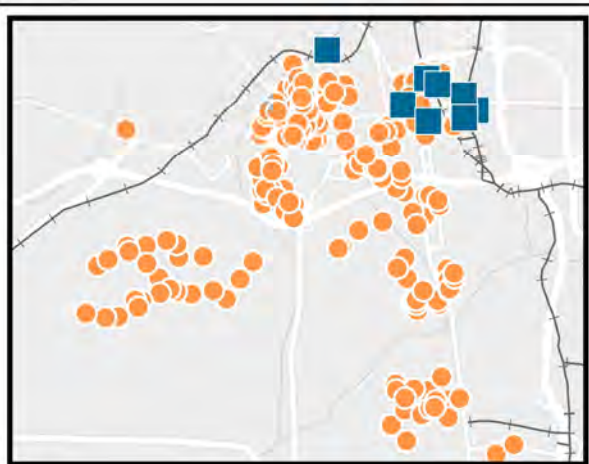
National Register-designated properties
eligible for tax credits (as of January 1, 2026)



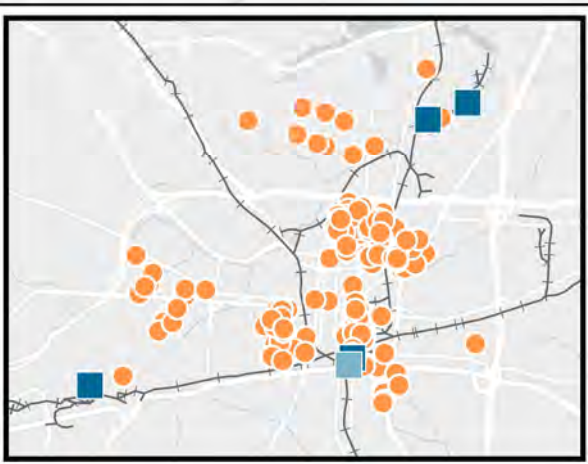
Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2026)



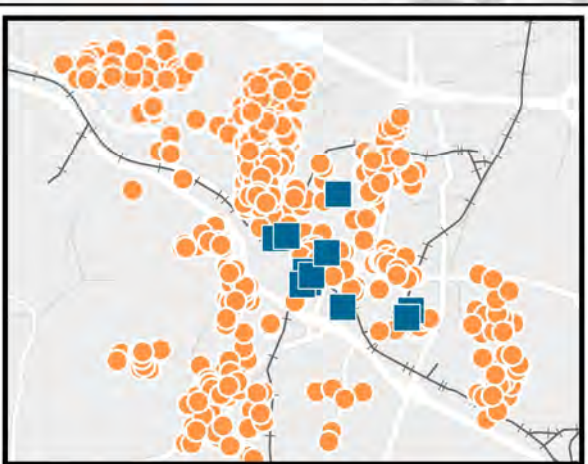
Asheville



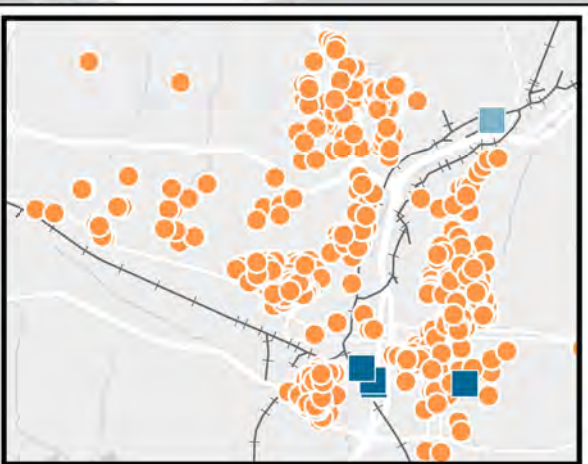
Winston-Salem



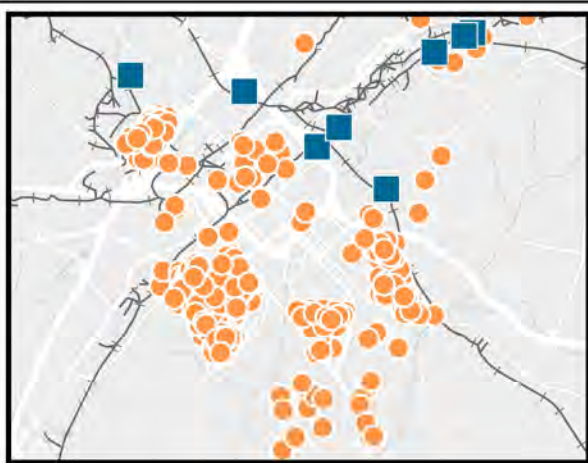
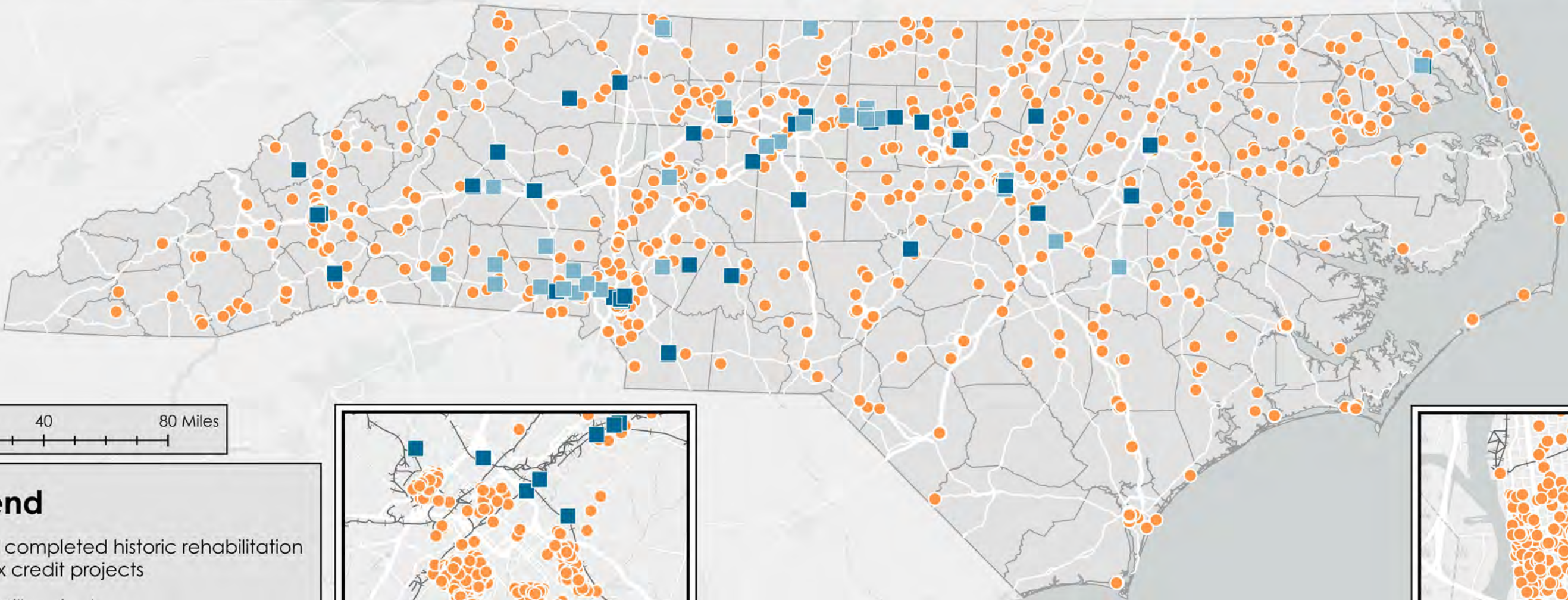
Greensboro



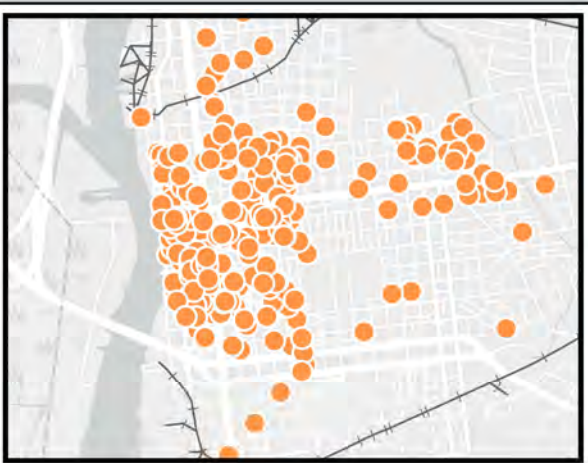
Durham



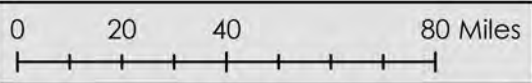
Raleigh



Charlotte



Wilmington



Legend

Orange circle: All completed historic rehabilitation tax credit projects

Historic Mill project

Dark blue square: Completed

Light blue square: In progress (or proposed)



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

As of December 31, 2025

<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	20	\$2,657,235
Bertie	1	\$14,000	25	3	\$2,993,213	5	\$796,199
Bladen	7	0	14	0	0	0	0
Brunswick	7	\$61,450	17	2	\$159,558	1	\$44,450
Buncombe	11	\$302,699	131	204	\$259,823,086	135	\$27,953,539
Burke	14	\$111,550	46	12	\$34,324,699	2	\$385,393
Cabarrus	6/8	\$170,515	31	14	\$29,418,885	44	\$5,980,080
Caldwell	5	\$91,000	20	8	\$21,797,634	1	\$155,242
Camden	1	\$1,525	9	1	\$61,480	0	0
Carteret	3	\$118,314	17	16	\$4,267,815	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	60	8	\$3,868,126	11	\$1,292,647
Cherokee	11	\$15,650	11	0	0	0	0
Chowan	1	\$111,740	27	51	\$16,878,945	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	\$51,046,307	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	36	7	\$2,254,359	6	\$1,152,262
Davidson	6	\$58,002	59	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	127	\$600,087,915	510	\$74,687,749
Edgecombe	1	\$66,072	40	37	\$15,183,145	17	\$1,178,245
Forsyth	6/10	\$480,310	118	81	\$698,500,594	176	\$22,636,362
Franklin	13	\$45,967	41	9	\$15,141,166	14	\$1,670,331
Gaston	14	\$184,737	37	14	\$133,094,991	23	\$4,134,074
Gates	1	\$18,673	10	2	\$251,745	0	0
Graham	11	\$4,000	8	0	0	0	0

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Granville	1/13	\$82,512	48	7	\$4,405,839	14	\$1,491,786
Greene	1	\$17,675	12	1	\$285,610	3	\$171,000
Guilford	5/6/9	\$1,381,472	126	74	\$294,850,411	126	\$19,202,625
Halifax	1	\$23,900	41	14	\$11,355,015	7	\$385,628
Harnett	13	\$67,500	17	3	\$6,852,758	2	\$61,400
Haywood	11	\$66,400	30	4	\$10,382,022	2	\$358,600
Henderson	11	\$47,830	42	12	\$11,374,228	17	\$2,267,397
Hertford	1	\$85,000	35	3	\$6,921,972	2	\$392,935
Hoke	9	0	5	0	0	0	0
Hyde	3	\$121,570	10	5	\$804,944	4	\$441,473
Iredell	10	\$150,350	57	25	\$16,734,184	15	\$2,024,524
Jackson	11	\$18,000	21	1	\$74,500	0	0
Johnston	13	\$5,896	37	19	\$18,315,291	3	\$616,828
Jones	3	\$14,000	8	1	\$284,325	2	\$132,624
Lee	13	\$46,104	19	15	\$19,402,639	9	\$798,334
Lenoir	1	\$62,613	33	21	\$28,768,516	1	\$45,000
Lincoln	10	\$34,011	35	1	\$70,000	1	\$150,000
Macon	11	\$25,650	26	1	\$7,376,021	0	0
Madison	11	0	18	7	\$10,685,067	0	0
Martin	1	\$34,800	29	6	\$609,992	3	\$598,731
McDowell	11	\$18,500	16	2	\$335,349	0	0
Mecklenburg	8/12/14	\$230,912	110	71	\$299,969,288	337	\$53,577,806
Mitchell	11	0	9	1	\$300,000	0	0
Montgomery	8	0	8	3	\$1,017,572	0	0
Moore	9	\$49,050	35	13	\$21,898,703	13	\$2,702,203
Nash	1	\$51,000	35	14	\$81,415,354	18	\$1,974,603
New Hanover	7	\$1,413,573	28	171	\$57,418,412	100	\$15,657,488
Northampton	1	\$8,500	19	2	\$3,774,368	4	\$380,350
Onslow	3	\$29,960	15	0	0	4	\$1,325,083
Orange	4	\$308,090	58	25	\$38,790,037	72	\$16,564,859
Pamlico	3	\$10,000	2	1	\$99,000	0	0
Pasquotank	1	\$80,261	16	26	\$30,945,877	5	\$676,206
Pender	7	\$8,000	18	1	\$97,068	1	\$88,500
Perquimans	1	\$57,552	19	5	\$1,023,067	8	\$813,901
Person	13	\$1,320	12	8	\$2,589,998	2	\$651,590
Pitt	3	\$98,120	35	32	\$19,684,276	18	\$4,614,376
Polk	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
Randolph	9	\$7,000	22	6	\$24,305,461	0	0
Richmond	8	\$71,300	19	2	\$265,025	0	0
Robeson	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
Rockingham	5	\$67,412	46	8	\$16,349,078	8	\$426,088
Rowan	6	\$507,374	75	96	\$44,271,930	62	\$10,663,458
Rutherford	14	\$28,345	28	8	\$1,620,520	3	\$275,708
Sampson	3/7	\$24,018	52	5	\$1,086,153	3	\$189,048
Scotland	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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Stanly	8	\$22,000	18	7	\$19,202,714	4	\$772,443
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	37	\$36,543,000	42	\$7,289,381
Swain	11	\$22,000	12	1	\$106,570	0	0
Transylvania	11	\$136,590	21	4	\$3,834,744	4	\$834,037
Tyrrell	1	\$10,075	3	1	\$65,238	0	0
Union	8	\$107,900	13	11	\$18,119,731	6	\$610,474
Vance	1	\$9,800	23	16	\$7,138,111	4	\$476,902
Wake	2/4/13	\$640,011	225	159	\$192,934,475	481	\$59,502,250
Warren	1	\$29,750	27	6	\$4,809,039	3	\$349,745
Washington	1	\$36,500	10	0	0	0	0
Watauga	5	\$43,554	23	3	\$2,160,875	4	\$494,135
Wayne	1	\$26,175	18	24	\$20,463,490	12	\$1,500,363
Wilkes	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
Wilson	1	\$82,946	28	35	\$41,101,373	10	\$1,210,418
Yadkin	10	\$78,625	8	0	0	3	\$560,359
Yancey	11	\$6,200	8	3	\$699,989	0	0
Multiple		\$659,683	0	0	0	0	0
TOTALS		\$12,162,017	3218	1868	\$3,609,248,142	2587	\$386,536,687

SPOTLIGHT TAX CREDIT PROJECTS



New Listing National Register of Historic Places

SUNSET AVENUE PUBLIC WORKS HISTORIC DISTRICT Rocky Mount, Nash County

The Sunset Avenue Public Works served as the historic electric power and water utilities core for the City from 1909 to 1971. It reflects early and mid-twentieth century advances in technology and engineering related to power generation and water treatment.



NC DISTRICT 1

January 2026

Historic Preservation Tax Incentives within District 1

431 Projects
\$298,216,630
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.

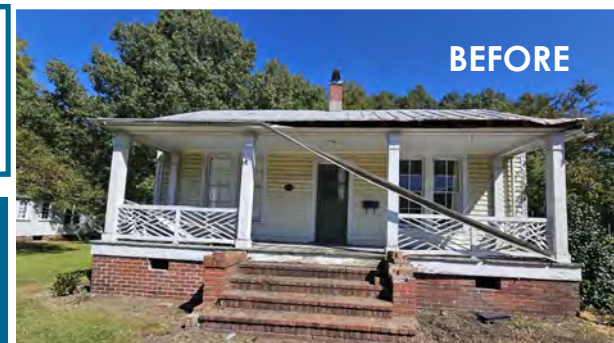
Rocky Mount Mills and Village Houses

Rocky Mount, Nash County

Originally established on the falls of the Tar River in 1818 by Joel Battle with two partners, it was the second cotton mill constructed in the state and was the oldest in continuous operation through 1996, and remained in the ownership of the Battle family for nearly 200 years.

The remarkably intact 384,000 square feet of industrial and residential structures and adjacent 50 residential village houses date from 1835 to the 1940s.

The 2015-2025 rehabilitation repurposed the mill buildings and houses for both active mixed business/commercial uses and market-rate residences of 75 apartments and 50 houses with a private investment cost of \$62 million.



BEFORE



AFTER

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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

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



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Dr. Darin Waters // SHPO

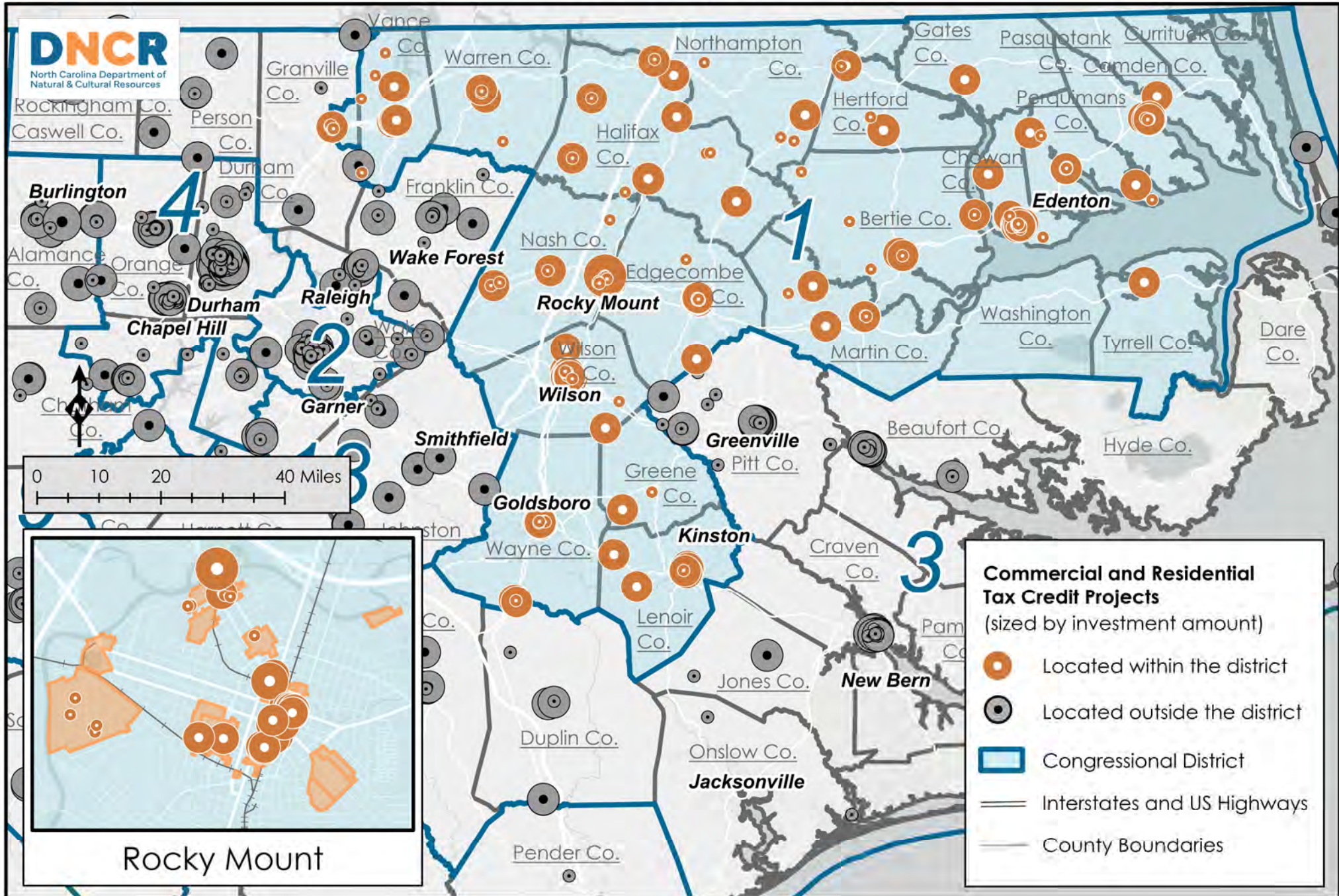
Ramona M. Bartos // Deputy SHPO

Brett Sturm // 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, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 1

As of December 31, 2025

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
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Chowan	1	\$111,740	27	51	\$16,878,945	40	\$7,323,229
Currituck	1	\$45,662	14	0	0	0	0
Edgecombe	1	\$66,072	40	37	\$15,183,145	17	\$1,178,245
Gates	1	\$18,673	10	2	\$251,745	0	0
Greene	1	\$17,675	12	1	\$285,610	3	\$171,000
Halifax	1	\$23,900	41	14	\$11,355,015	7	\$385,628
Hertford	1	\$85,000	35	3	\$6,921,972	2	\$392,935
Lenoir	1	\$62,613	33	21	\$28,768,516	1	\$45,000
Martin	1	\$34,800	29	6	\$609,992	3	\$598,731
Nash	1	\$51,000	35	14	\$81,415,354	18	\$1,974,603
Northampton	1	\$8,500	19	2	\$3,774,368	4	\$380,350
Pasquotank	1	\$80,261	16	26	\$30,945,877	5	\$676,206
Perquimans	1	\$57,552	19	5	\$1,023,067	8	\$813,901
Tyrrell	1	\$10,075	3	1	\$65,238	0	0
Vance	1	\$9,800	23	16	\$7,138,111	4	\$476,902
Warren	1	\$29,750	27	6	\$4,809,039	3	\$349,745
Washington	1	\$36,500	10	0	0	0	0
Wayne	1	\$26,175	18	24	\$20,463,490	12	\$1,500,363
Wilson	1	\$82,946	28	35	\$41,101,373	10	\$1,210,418
TOTALS		\$956,731	521	275	\$278,451,389	156	\$19,765,241

SPOTLIGHT TAX CREDIT PROJECTS

Raleigh Sandwich Shop

Raleigh, Wake County



AFTER

Built before 1884, this downtown commercial building in the Moore Square National Register Historic District sat vacant for more than 30 years

Rehabilitated 2020-2023 to provide retail first floor space with office use above, with a private investment rehabilitation cost of \$954,800



BEFORE

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.



now
eligible

for historic tax credits

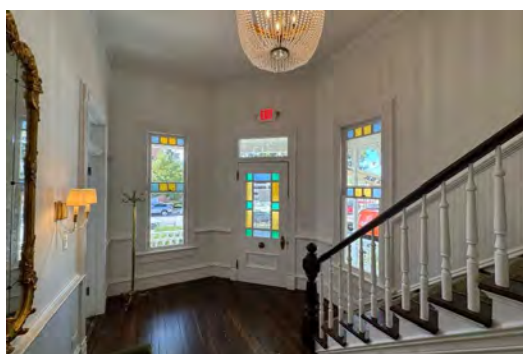
NC DISTRICT 2

January 2026

Historic Preservation
Tax Incentives
within District 2

640 Projects
\$252,436,725
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.



Captain Harrison P. Guess House

Cary, Wake County



The most prominent dwelling on S. Academy Street, this 1890s Queen Anne house began as a 1830s Greek Revival, and now hosts a business use

\$1.122 million private
rehabilitation investment

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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

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



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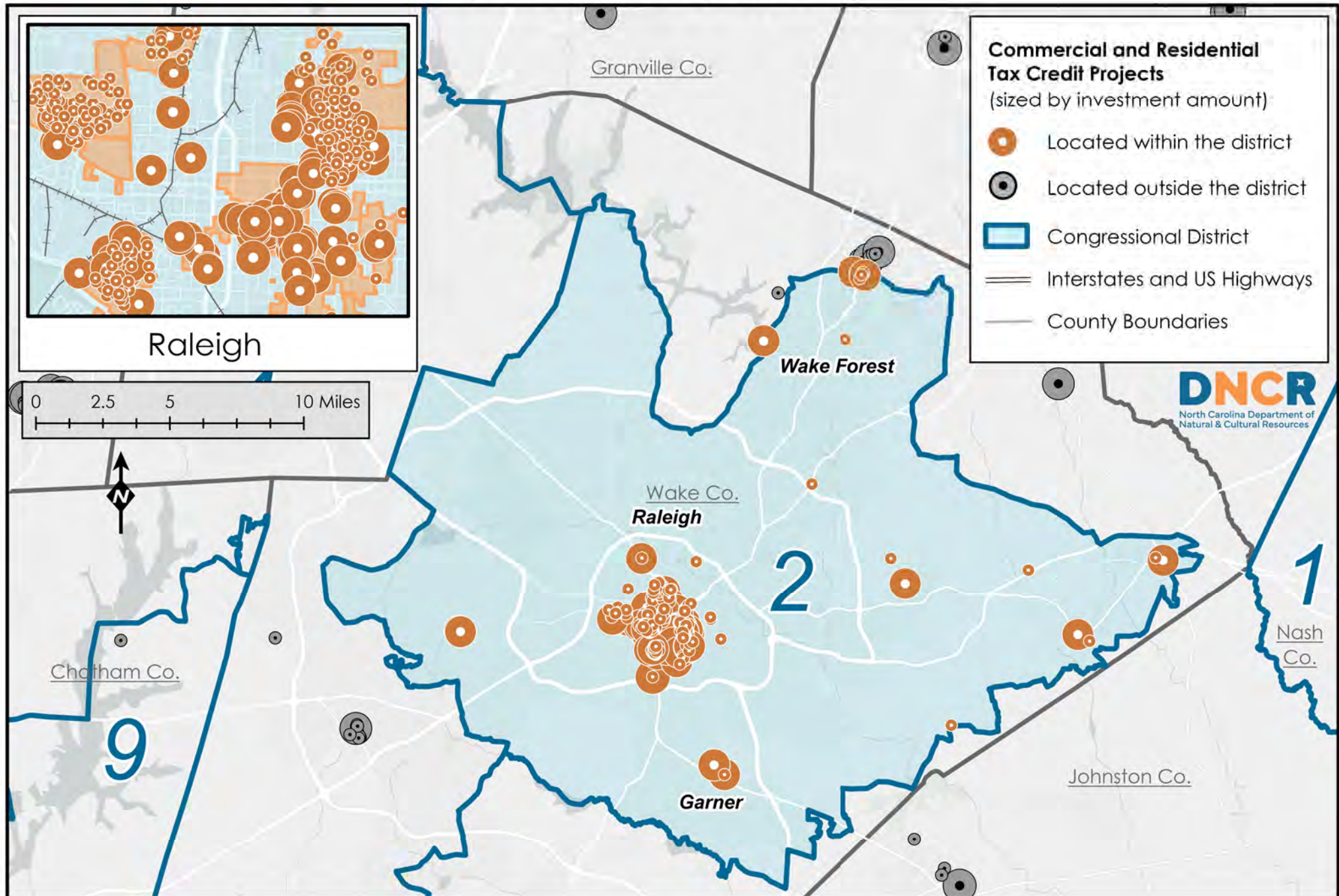
Ramona M. Bartos // Deputy SHPO

Brett Sturm // 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, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 2

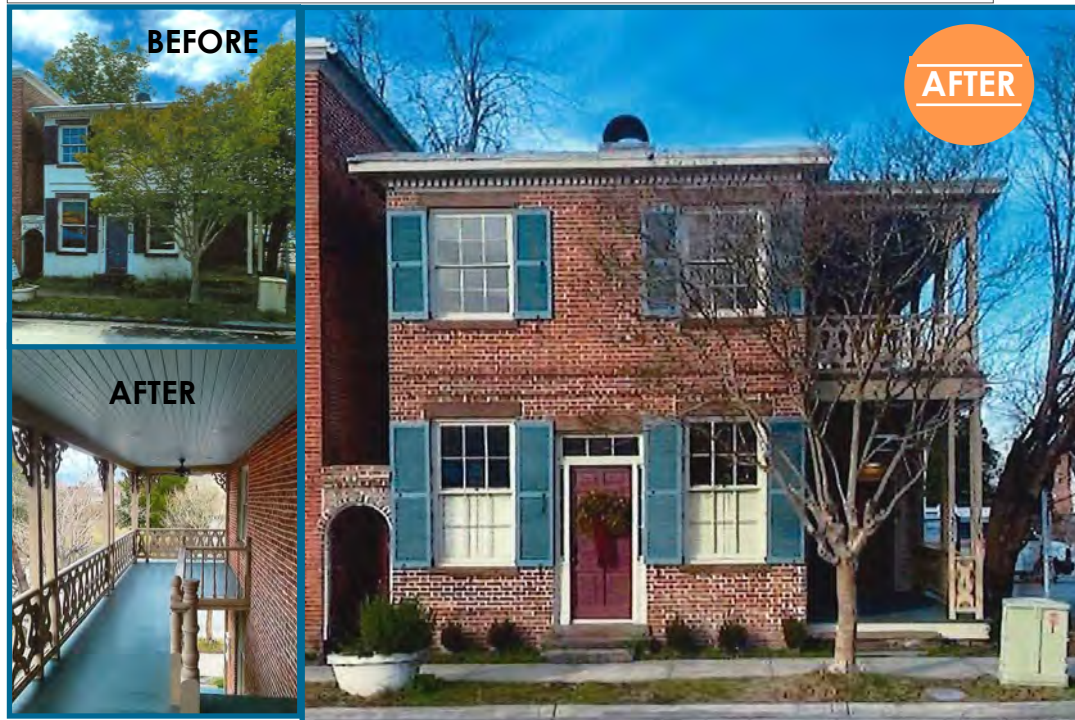
As of December 31, 2025

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
Wake	2/4/13	\$640,011	225	159	\$192,934,475	481	\$59,502,250
TOTALS		\$640,011	225	159	\$192,934,475	481	\$59,502,250

SPOTLIGHT TAX CREDIT PROJECTS

Stanley House Office & Quarters

New Bern, Craven County



This 1849 masonry building originally served as an office and enslaved dwelling for the adjacent Edward R. Stanley House, and is one of the few surviving examples of urban enslaved housing in the state.

Rehabilitated 2023-2024 as two short-term rental units with a private investment rehabilitation cost of \$382,000.

Updated Listing

National Register of Historic Places

KINSTON COMMERCIAL HISTORIC DISTRICT Kinston, Lenoir County

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



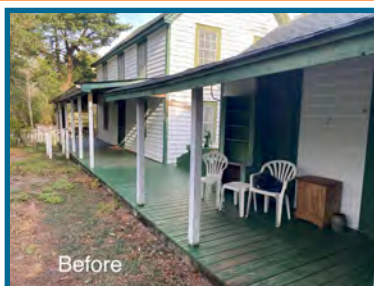
NC DISTRICT 3

January 2026

Historic Preservation Tax Incentives within District 3

303 Projects
\$106,501,177
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.



Stacy Howard House

Ocracoke, Hyde County

Pre-1909 house still owned by its original family

Rehabilitated 2023-2025 with a flood-resilient elevation to serve as a residential rental with a private investment of \$175,000

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 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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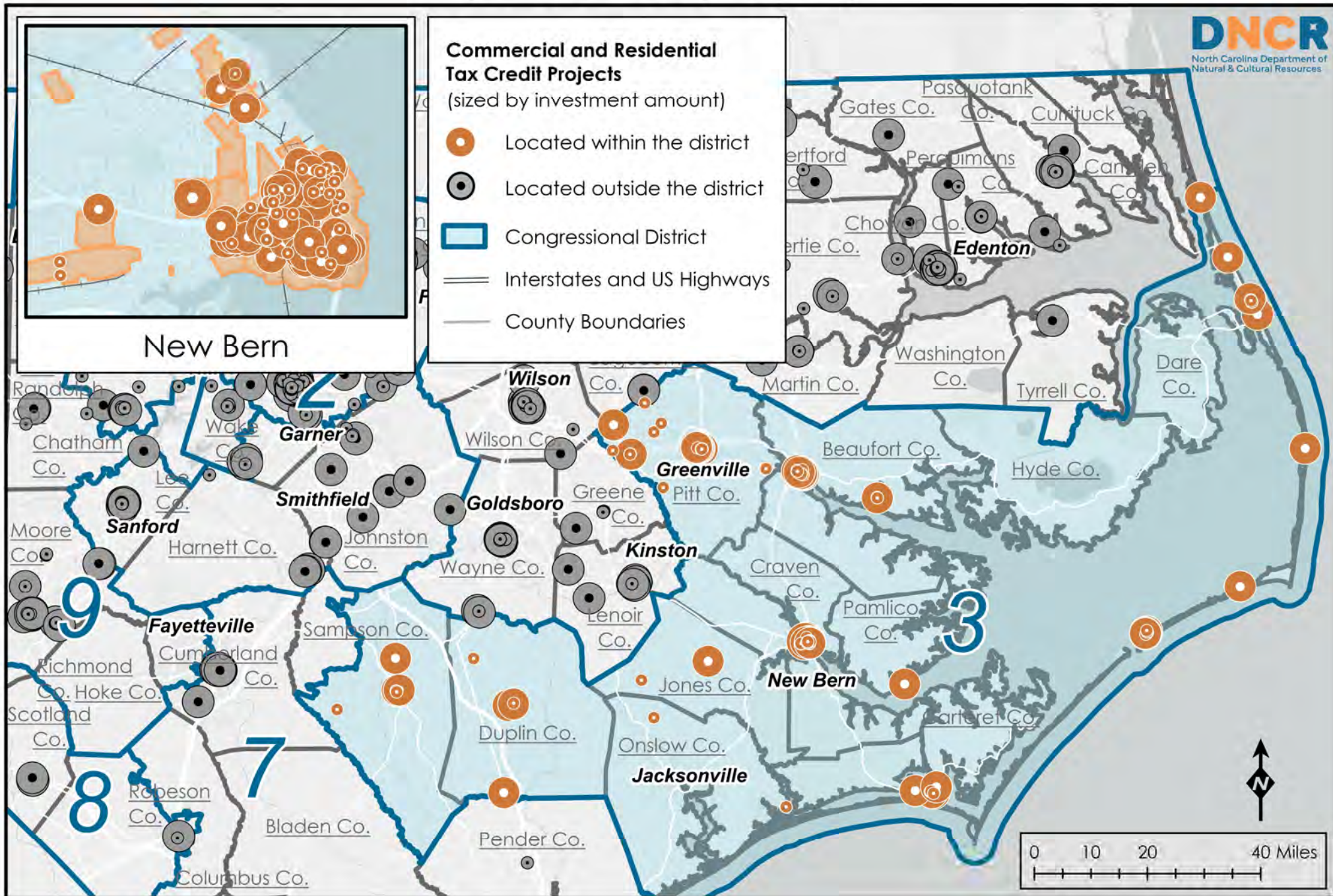
Ramona M. Bartos // Deputy SHPO

Brett Sturm // 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, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 3

As of December 31, 2025

<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>
Sampson	3/7	\$24,018	52	5	\$1,086,153	3	\$189,048
Beaufort	3	\$185,750	19	42	\$9,964,008	20	\$2,657,235
Carteret	3	\$118,314	17	16	\$4,267,815	7	\$514,310
Craven	3	\$1,517,444	58	83	\$51,046,307	40	\$4,524,559
Dare	3	\$48,065	36	7	\$2,254,359	6	\$1,152,262
Duplin	3	\$33,000	20	5	\$1,267,530	2	\$191,490
Hyde	3	\$121,570	10	5	\$804,944	4	\$441,473
Jones	3	\$14,000	8	1	\$284,325	2	\$132,624
Onslow	3	\$29,960	15	0	0	4	\$1,325,083
Pamlico	3	\$10,000	2	1	\$99,000	0	0
Pitt	3	\$98,120	35	32	\$19,684,276	18	\$4,614,376
TOTALS		\$2,200,241	272	197	\$90,758,717	106	\$15,742,460

SPOTLIGHT TAX CREDIT PROJECTS

BEFORE

921 Orient Street
Durham, Durham County

AFTER

The 2023-2024 rehabilitation of this 1905 mill house in the Pearl Mill Village Historic District returned this house from a duplex into a single-family rental residence

Private investment rehabilitation cost of \$175,700



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



1802 Taylor Street
Durham, Durham County

AFTER

1915 mill worker housing continues to serve as a single-family residential rental

Rehabilitated 2024-25 with a private rehabilitation investment of \$217,700



BEFORE



The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 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 2026

Historic Preservation Tax Incentives
within District 4

1,393 Projects
\$987,728,058 Investment*

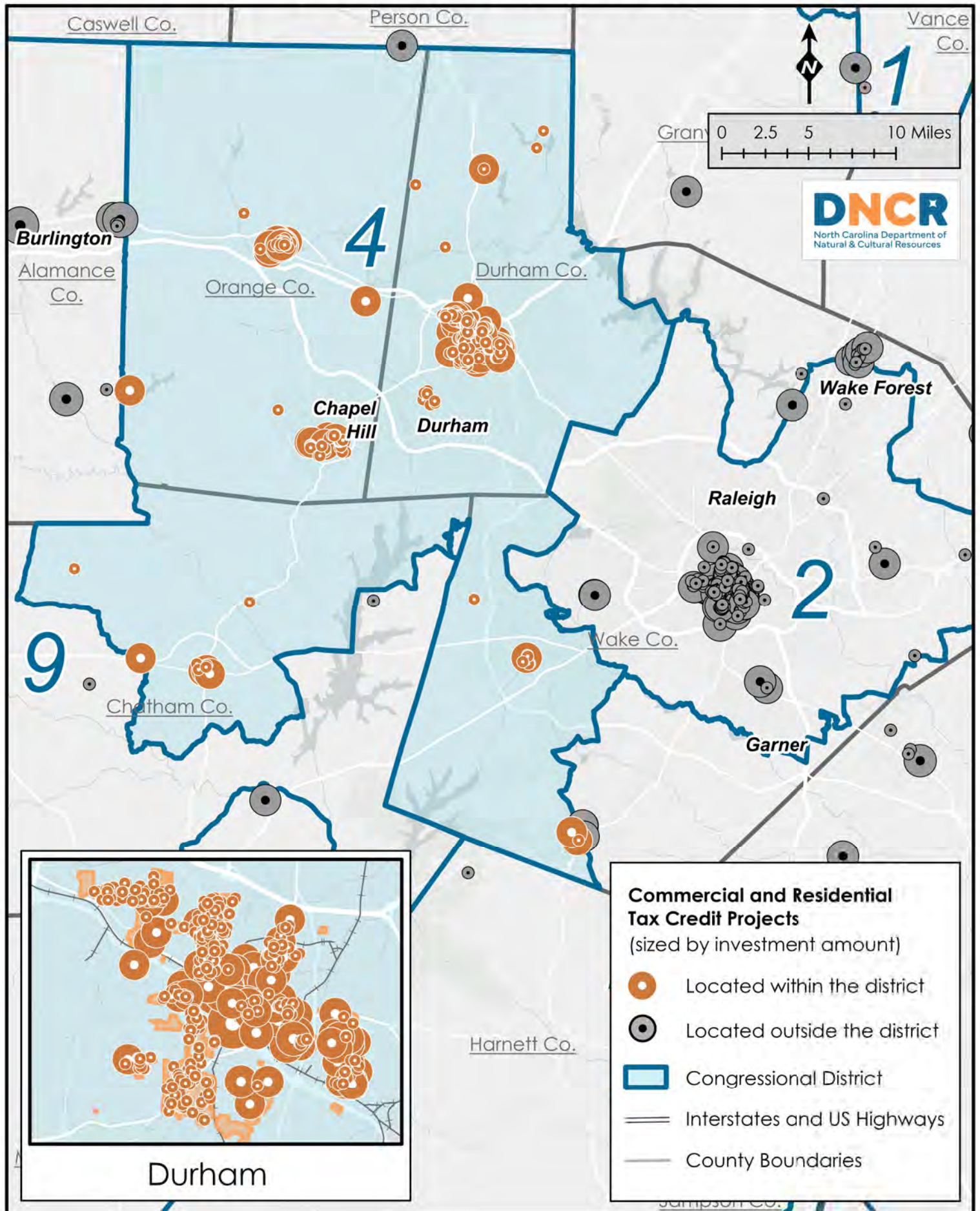
* Includes eligible costs for both federal and state income-producing and non-income-producing tax credit projects in the district's counties since inception of programs.



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)Historic Preservation Tax Credit Projects (as of January 1, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 4

As of December 31, 2025

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
Wake	2/4/13	\$640,011	225	159	\$192,934,475	481	\$59,502,250
Chatham	4/9	\$28,083	60	8	\$3,868,126	11	\$1,292,647
Durham	4	\$321,420	90	127	\$600,087,915	510	\$74,687,749
Orange	4	\$308,090	58	25	\$38,790,037	72	\$16,564,859
TOTALS		\$1,297,604	433	319	\$835,680,553	1074	\$152,047,505

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Revolution Cotton Mills operated from 1900-1982 as the largest flannel producer in the world. This Phase II project follows a first \$64 million phase within the one million square foot complex.

This 2021-2024 rehabilitation repurposed the six-story warehouse for business/office tenants and 33 market-rate apartments with a private investment cost of \$30.493 million.

Revolution Cotton Mills Cloth Warehouse

Greensboro , Guilford County



AFTER



AFTER



BEFORE

Lunsford Richardson House

Greensboro, Guilford County

The 1912 Colonial Revival house in the Fisher Park Historic District is noted as the residence of local pharmacist Lunsford Richardson, who invented Vick's VapoRub.

The house was converted into four apartments in the 1950s.

The 2020-2023 rehabilitation restores what was a neglected structure for continued use as four, affordable apartments with a private investment rehabilitation cost of \$358,700.

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 2026

Historic Preservation Tax Incentives within District 5

328 Projects \$421,639,220 Investment*

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects \$3.996 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.

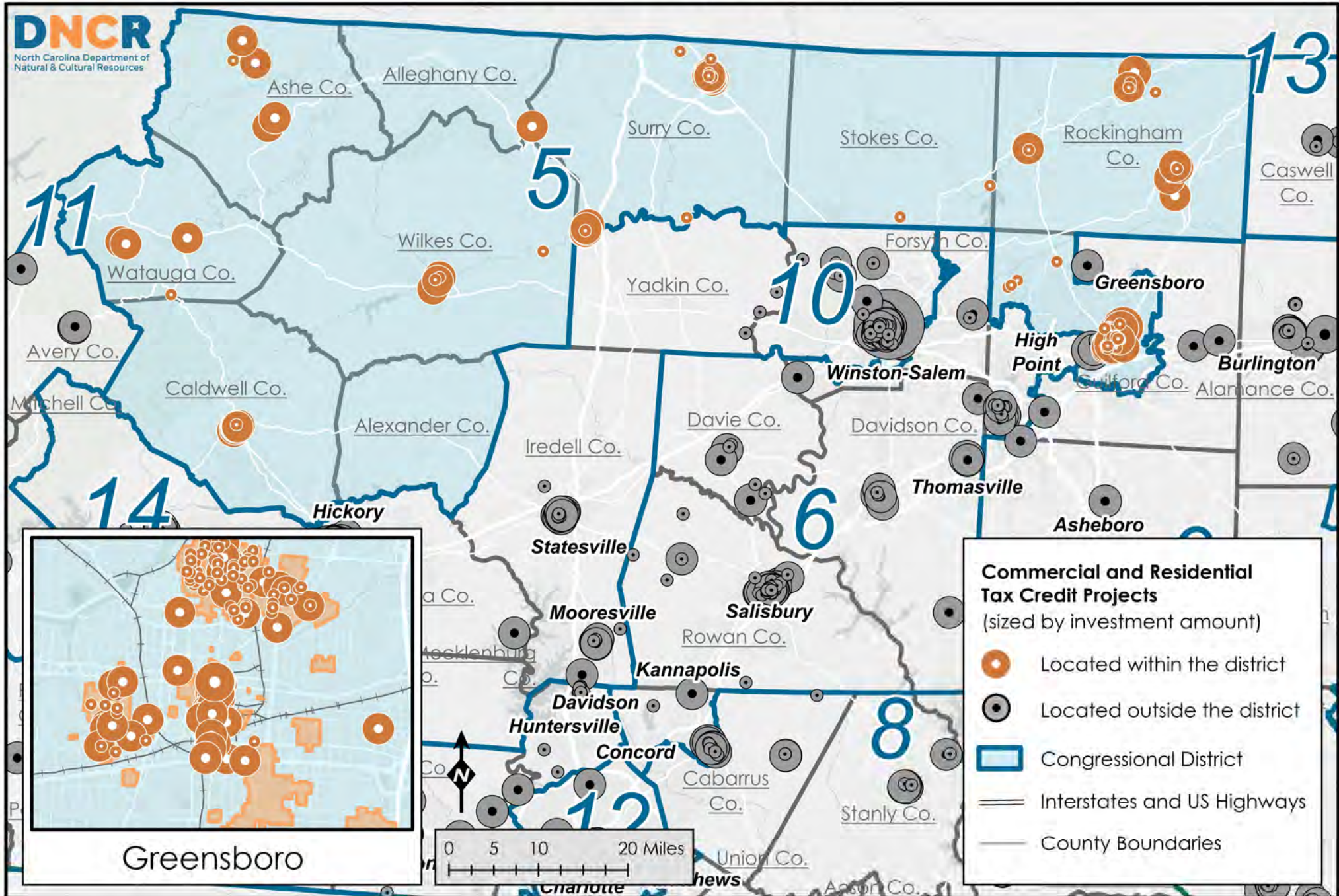
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



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

As of December 31, 2025

<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>
Guilford	5/6/9	\$1,381,472	126	74	\$294,850,411	126	\$19,202,625
Alexander	5	\$3,500	3	0	0	0	0
Alleghany	5	\$5,200	11	1	\$1,096,206	0	0
Ashe	5	\$43,000	27	4	\$4,616,490	1	\$161,837
Caldwell	5	\$91,000	20	8	\$21,797,634	1	\$155,242
Rockingham	5	\$67,412	46	8	\$16,349,078	8	\$426,088
Stokes	5	\$6,600	15	0	0	2	\$274,324
Surry	5	\$111,709	31	37	\$36,543,000	42	\$7,289,381
Watauga	5	\$43,554	23	3	\$2,160,875	4	\$494,135
Wilkes	5	\$7,900	25	6	\$10,248,929	3	\$5,972,965
TOTALS		\$1,761,347	327	141	\$387,662,623	187	\$33,976,597

SPOTLIGHT TAX CREDIT PROJECTS



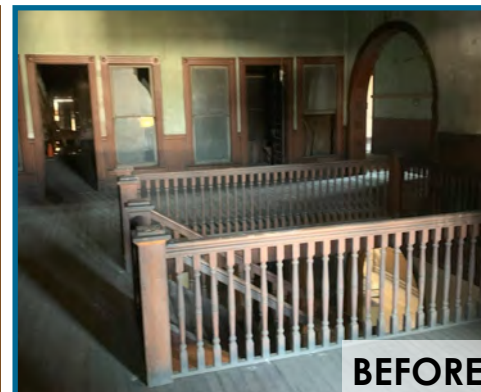
Mock-Judson-Voehringer Mill Greensboro, Guilford County

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

Bell Building

Salisbury, Rowan County



AFTER

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

New Listing

National Register of Historic Places

City Memorial Hospital and Nurses' Home Thomasville, Davidson County

City Memorial Hospital, erected in 1930 with additions in 1941 and 1953, and the 1934 Nurses' Home is locally significant for the intensive-level medical care provided to residents of Thomasville and the surrounding area from 1930 until 1971. The Classical Revival-style hospital, its Modernist addition, and the Colonial Revival-style nurses' home are architecturally important as they display distinctive characteristics of early- and mid-twentieth-century institutional architecture.



now eligible for historic tax credits

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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NC DISTRICT 6

January 2026

Historic Preservation
Tax Incentives
within District 6

692 Projects
\$1,163,002,534
Investment*

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

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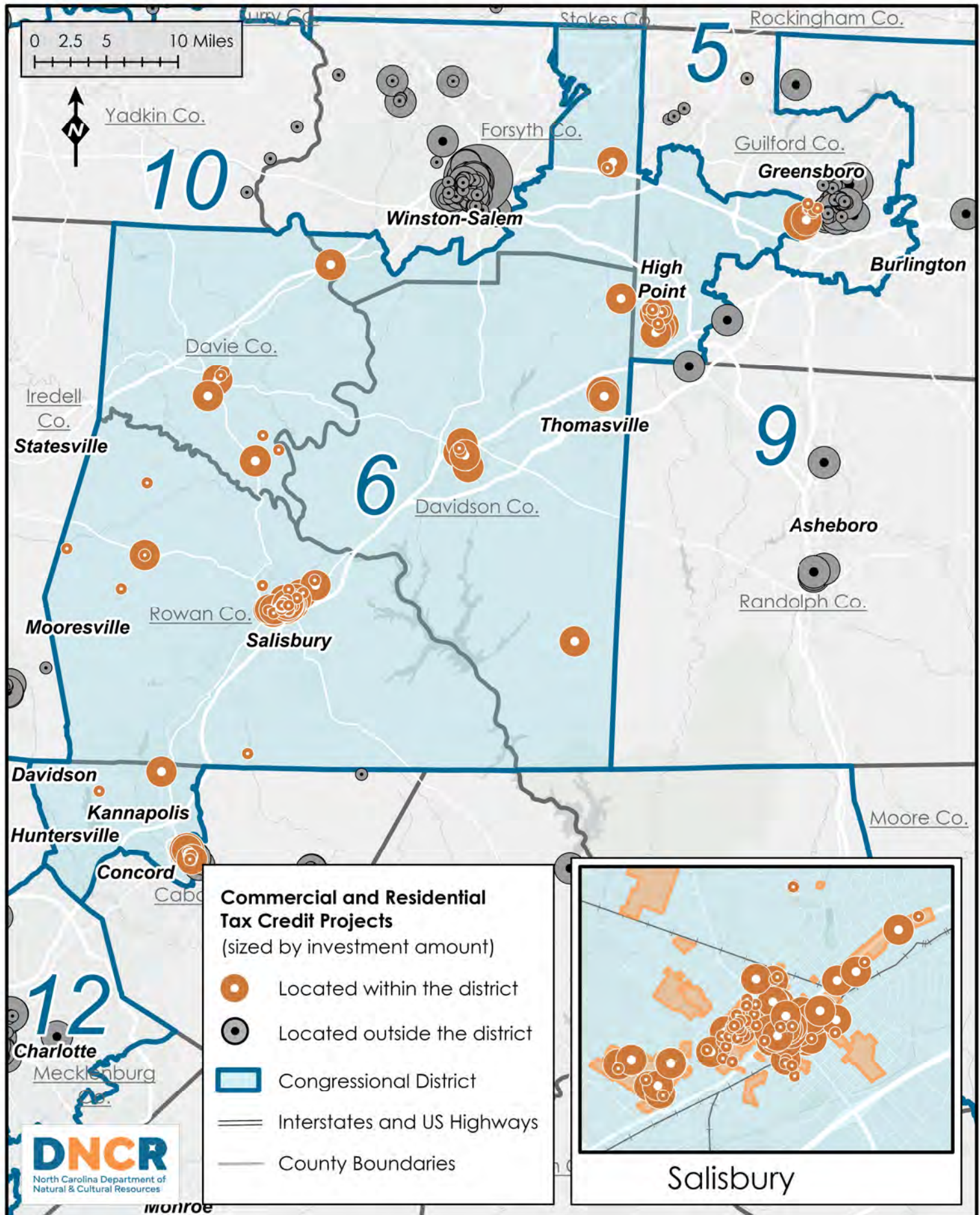
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 6

As of December 31, 2025

<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>
Guilford	5/6/9	\$1,381,472	126	74	\$294,850,411	126	\$19,202,625
Forsyth	6/10	\$480,310	118	81	\$698,500,594	176	\$22,636,362
Cabarrus	6/8	\$170,515	31	14	\$29,418,885	44	\$5,980,080
Davidson	6	\$58,002	59	9	\$28,368,743	2	\$235,749
Davie	6	\$4,800	20	4	\$8,270,411	4	\$603,286
Rowan	6	\$507,374	75	96	\$44,271,930	62	\$10,663,458
TOTALS		\$2,602,473	429	278	\$1,103,680,974	414	\$59,321,560

SPOTLIGHT TAX CREDIT PROJECTS

Cape Fear Hotel

Wilmington, New Hanover County



NOW

The Cape Fear Hotel was one of the finest hotels in the South when it opened in 1923. Enlarged in 1936, the hotel was converted into senior housing in 1981.

The 2023-2024 rehabilitation continues the use as affordable senior housing with 92 apartments and amenities.

The project was spurred using the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$11.8 million.

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

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 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 7

January 2026

Historic Preservation
Tax Incentives
within District 7

308 Projects
\$118,591,175
Investment*

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

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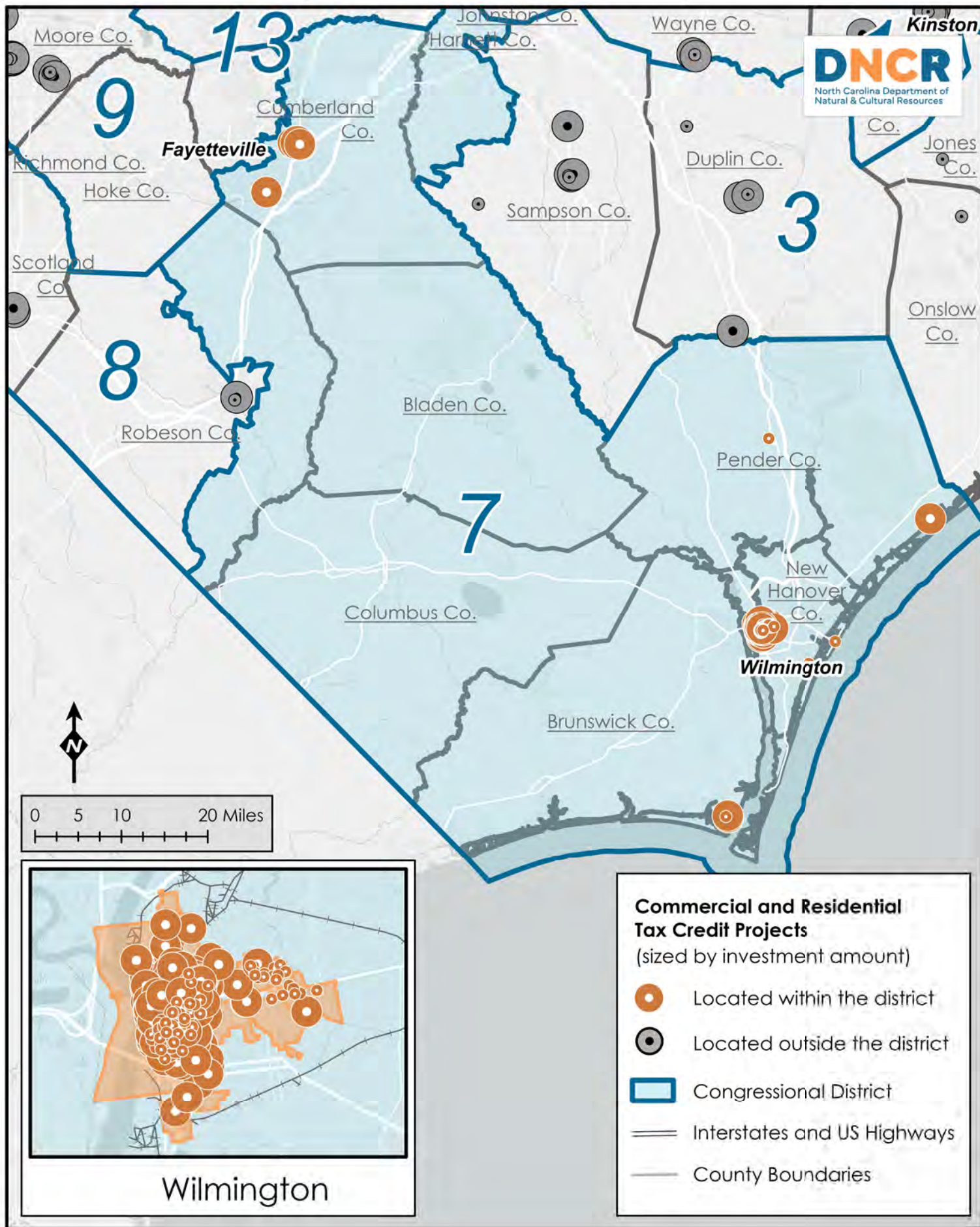
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Brett Sturm // Supervisor, Restoration and Tax Credit
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Sarah Woodard // Supervisor, Survey and National
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



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

As of December 31, 2025

<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>
Sampson	3/7	\$24,018	52	5	\$1,086,153	3	\$189,048
Cumberland	7/9	\$245,813	72	21	\$42,053,112	0	0
Robeson	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
Bladen	7	0	14	0	0	0	0
Brunswick	7	\$61,450	17	2	\$159,558	1	\$44,450
Columbus	7	\$7,000	7	0	0	0	0
New Hanover	7	\$1,413,573	28	171	\$57,418,412	100	\$15,657,488
Pender	7	\$8,000	18	1	\$97,068	1	\$88,500
TOTALS		\$1,823,072	232	201	\$102,547,303	107	\$16,043,872

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 2026

Historic Preservation
Tax Incentives
within District 8

505 Projects
\$434,934,984
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

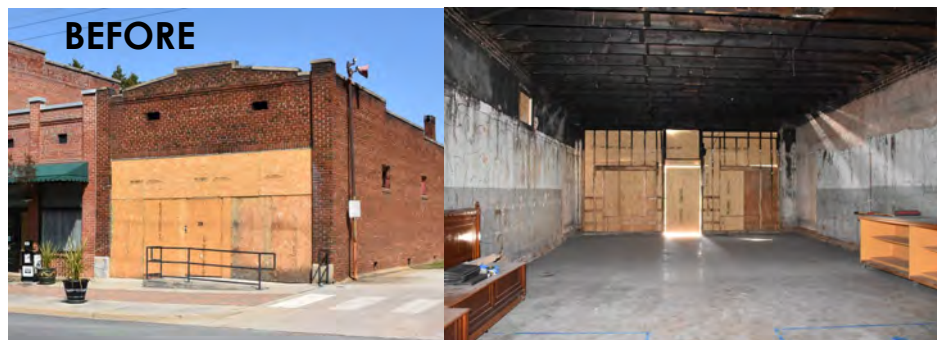
Commercial Building, 38 Falls Road

Badin, Stanly County

This single-story commercial building was constructed 1926-1929 and used by various tenants until the current owners purchased the building in 2020. After a 2021 fire, the building was restored 2022-2024 for use as a restaurant in the Badin Historic District.

This project was spurred by the use of the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$762,600.

BEFORE



AFTER



The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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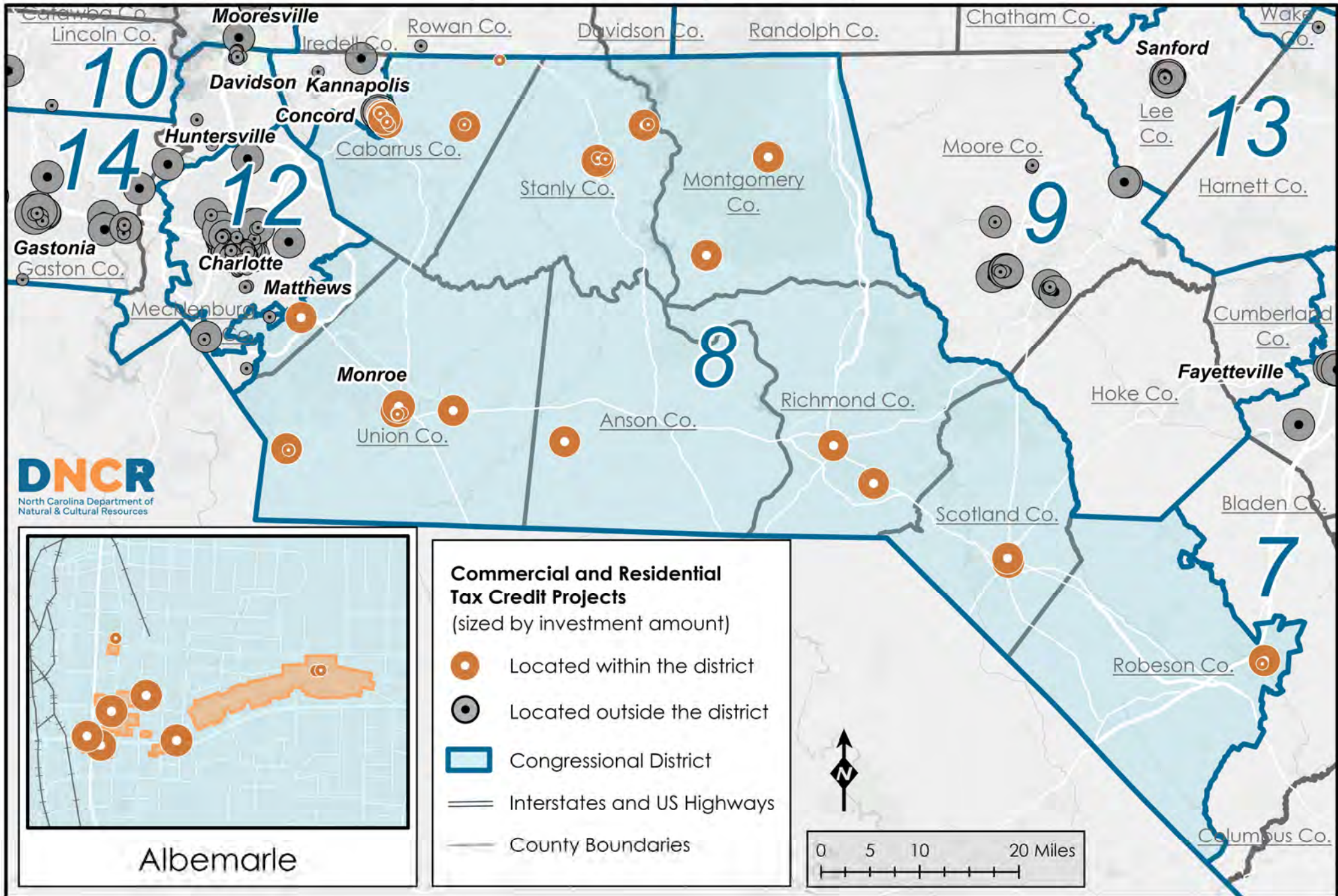
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Brett Sturm // Supervisor, Restoration and Tax Credit Services Branch

Sarah Woodard // Supervisor, Survey and National Register Branch

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Historic Preservation Tax Credit Projects (as of January 1, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 8

As of December 31, 2025

<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>
Mecklenburg	8/12/14	\$230,912	110	71	\$299,969,288	337	\$53,577,806
Cabarrus	6/8	\$170,515	31	14	\$29,418,885	44	\$5,980,080
Robeson	7/8	\$63,218	24	1	\$1,733,000	2	\$64,386
Anson	8	\$17,000	7	1	\$19,000	0	0
Montgomery	8	0	8	3	\$1,017,572	0	0
Richmond	8	\$71,300	19	2	\$265,025	0	0
Scotland	8	\$24,783	16	2	\$4,184,580	0	0
Stanly	8	\$22,000	18	7	\$19,202,714	4	\$772,443
Union	8	\$107,900	13	11	\$18,119,731	6	\$610,474
TOTALS		\$707,628	246	112	\$373,929,795	393	\$61,005,189

SPOTLIGHT TAX CREDIT PROJECTS



McCrary Hosiery Mill No. 2

Asheboro, Randolph County



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.



126-30 S. Chatham Avenue

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 this 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

VASS COTTON MILL Vass, Moore County

Constructed in 1909, electricity allowed textile mills like the Vass Cotton Mill to proliferate through the state, no longer directly dependent on water-power. The cotton mill's operation also mirrored other textile trends seen throughout the state, notably the connection to a mill village. The small town of Vass grew up with the mill, which employed a large percentage of the populace. Vass Cotton Mill was sold in 1952 and was operated by several successors into the 1990s.



The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 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 9

January 2026

Historic Preservation
Tax Incentives
within District 9

326 Projects
\$529,349,312
Investment*

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

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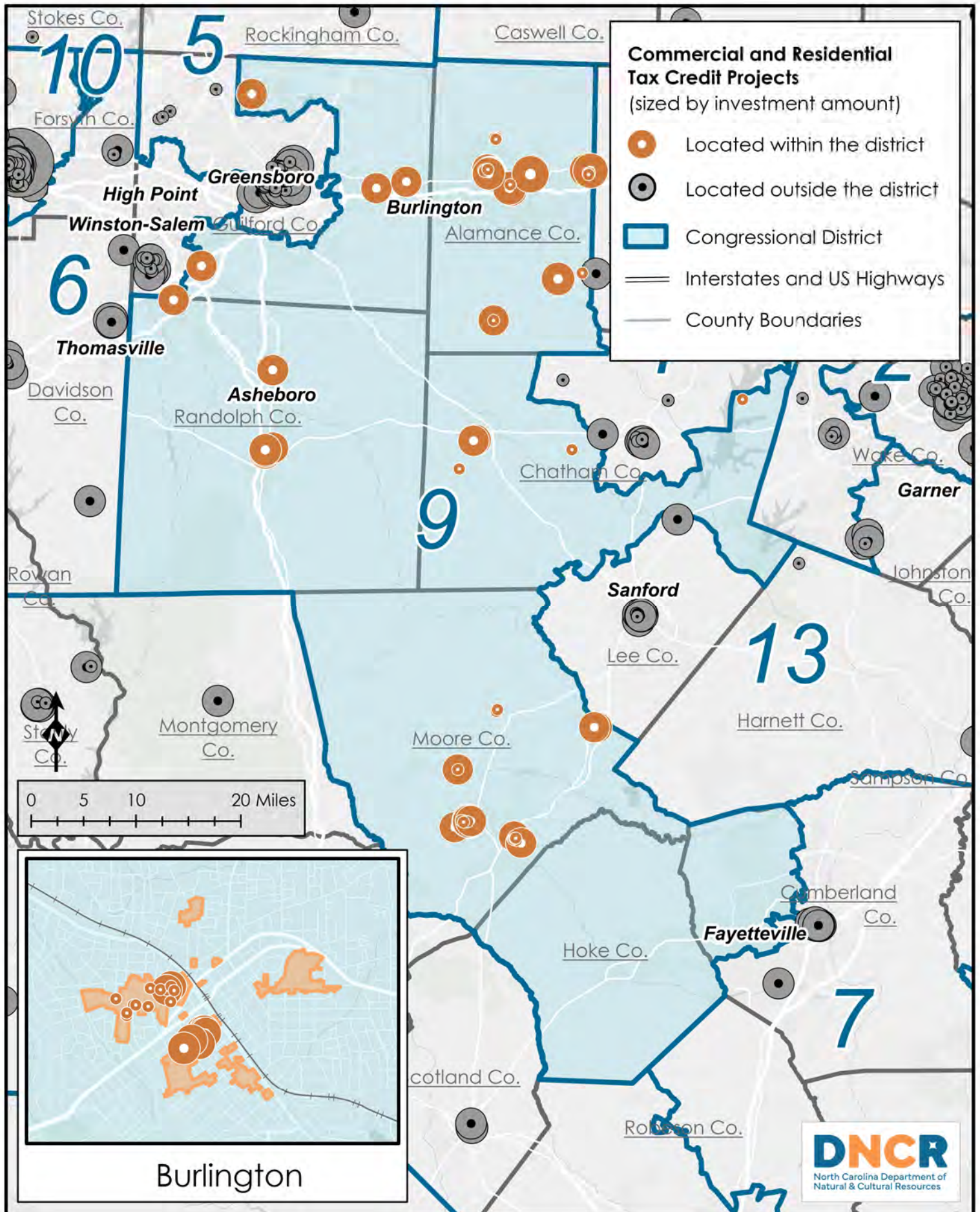
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



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

As of December 31, 2025

<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>
Guilford	5/6/9	\$1,381,472	126	74	\$294,850,411	126	\$19,202,625
Chatham	4/9	\$28,083	60	8	\$3,868,126	11	\$1,292,647
Cumberland	7/9	\$245,813	72	21	\$42,053,112	0	0
Alamance	9	\$131,910	73	17	\$114,986,936	37	\$4,189,088
Hoke	9	0	5	0	0	0	0
Moore	9	\$49,050	35	13	\$21,898,703	13	\$2,702,203
Randolph	9	\$7,000	22	6	\$24,305,461	0	0
TOTALS		\$1,843,328	393	139	\$501,962,749	187	\$27,386,563

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

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

Winston-Salem, Forsyth County

R. J. Reynolds Tobacco Company built the 1937 Building 2-1 and 1955 Building 2-2, three miles north of their downtown complex to increase their tobacco redrying capability.

The 2019-2024 rehabilitation repurposed these buildings for 163 market-rate apartments with amenities.

The project was spurred using the federal historic and state mill income-producing tax credits with a private investment rehabilitation cost of \$53.9 million.



AFTER

Wachovia Bank and Trust

Winston-Salem, Forsyth County

BEFORE



AFTER

Initially erected in 1911, this building was expanded in 1918 in the Renaissance Revival style to its nearly present appearance and served as the corporate headquarters of Wachovia Bank and Trust Company until 1966.

The 2021-2023 rehabilitation converted the office building into 86 market-rate apartments with amenities.

The project was spurred by the use of the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$19.7 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 2026

Historic Preservation Tax Incentives within District 10

334 Projects
\$775,015,452
Investment*

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 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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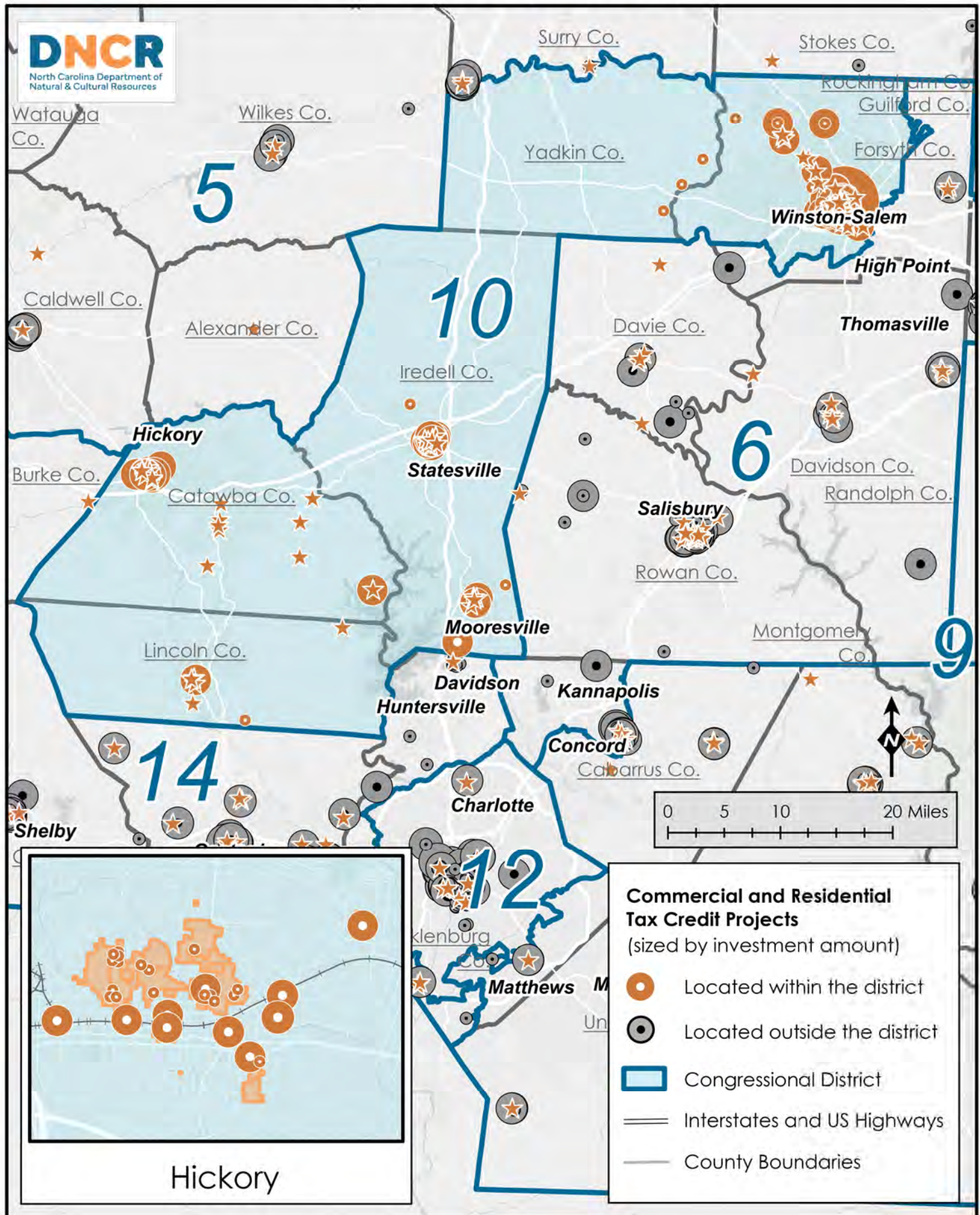
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Historic Preservation Tax Credit Projects (as of January 1, 2026)

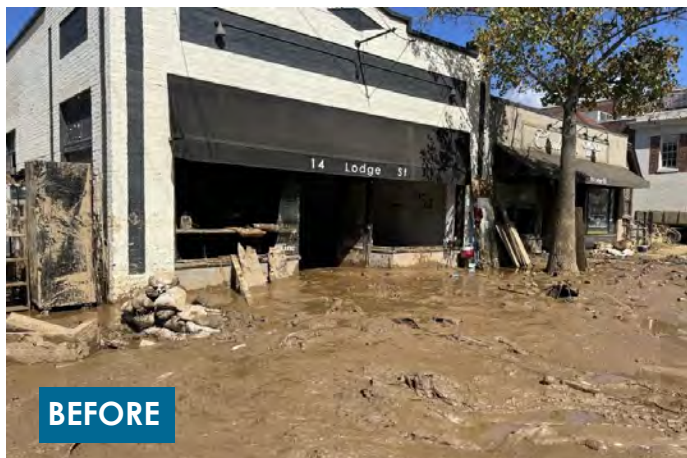


**NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO
CONGRESSIONAL DISTRICT 10**

As of December 31, 2025

<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>
Forsyth	6/10	\$480,310	118	81	\$698,500,594	176	\$22,636,362
Catawba	10	\$78,715	66	11	\$31,973,320	21	\$2,366,109
Iredell	10	\$150,350	57	25	\$16,734,184	15	\$2,024,524
Lincoln	10	\$34,011	35	1	\$70,000	1	\$150,000
Yadkin	10	\$78,625	8	0	0	3	\$560,359
TOTALS		\$822,011	284	118	\$747,278,098	216	\$27,737,354

SPOTLIGHT TAX CREDIT PROJECTS



BEFORE

Constructed in 1931 the commercial building was a pharmacy through the 1960s and has remained in mercantile use. The gift shop was flooded nearly to ceiling level during Tropical Storm Helene, and the 2024-2025 rehabilitation has reopened another Biltmore Village business.

The project was spurred using the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$355,900.

Fortune Building

Asheville, Buncombe County



AFTER

New Listing

National Register of Historic Places

Hans Rees' Sons Tannery Historic District Asheville, Buncombe County

One of the earliest and largest industrial scale tanneries in Western North Carolina, the company employed many in the Asheville area and was one of the largest producers of leather transmission belting in the country. The Asheville plant opened in 1898 and by 1926 the tannery featured 30 buildings on 22 acres and employed over 300 people and remained in production until 1955.



now
eligible

for historic tax credits

NC DISTRICT 11

January 2026

Historic Preservation Tax Incentives within District 11

408 Projects
\$340,961,538
Investment*

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



AFTER

Richard S. Smith-designed Cottage

Asheville, Buncombe County

The 1901 cottage designed by Richard Sharp Smith is one of the earliest cottages built in Biltmore Village and remained a single-family residence through 1975.

The first floor suffered extensive damage from Tropical Storm Helene, and the 2024-2025 rehabilitation returned the popular restaurant back into use with a private investment rehabilitation cost of \$647,600.



BEFORE

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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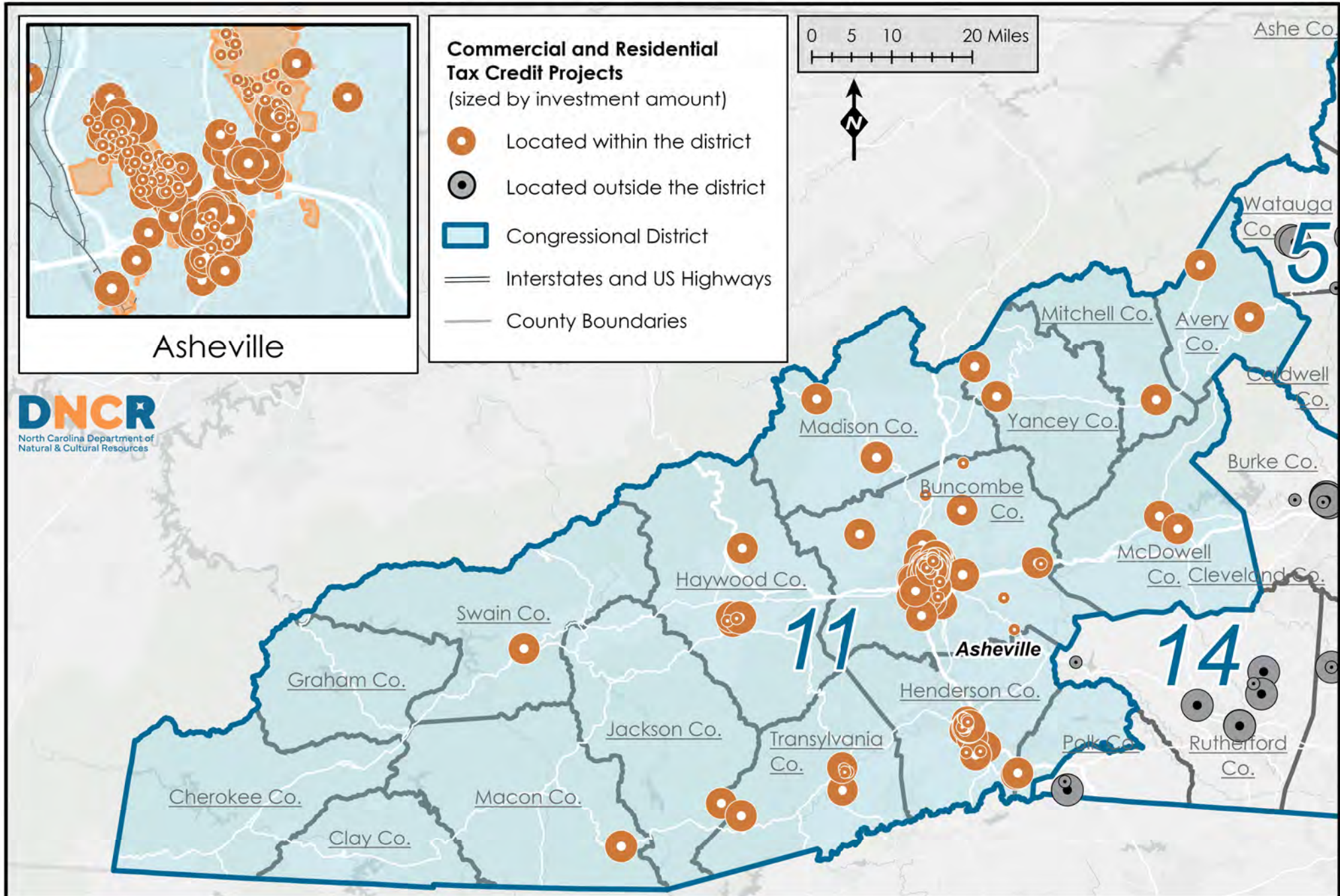
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 11

As of December 31, 2025

<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>
Polk	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
Avery	11	0	13	4	\$2,384,491	0	0
Buncombe	11	\$302,699	131	204	\$259,823,086	135	\$27,953,539
Cherokee	11	\$15,650	11	0	0	0	0
Clay	11	0	4	0	0	0	0
Graham	11	\$4,000	8	0	0	0	0
Haywood	11	\$66,400	30	4	\$10,382,022	2	\$358,600
Henderson	11	\$47,830	42	12	\$11,374,228	17	\$2,267,397
Jackson	11	\$18,000	21	1	\$74,500	0	0
Macon	11	\$25,650	26	1	\$7,376,021	0	0
Madison	11	0	18	7	\$10,685,067	0	0
McDowell	11	\$18,500	16	2	\$335,349	0	0
Mitchell	11	0	9	1	\$300,000	0	0
Swain	11	\$22,000	12	1	\$106,570	0	0
Transylvania	11	\$136,590	21	4	\$3,834,744	4	\$834,037
Yancey	11	\$6,200	8	3	\$699,989	0	0
TOTALS		\$682,298	396	249	\$309,440,498	159	\$31,521,040

SPOTLIGHT TAX CREDIT PROJECTS

The striking 1964 Modern seven-story office building was constructed for the headquarters of Charles Ervin, one of the region's preeminent neighborhood developers. He sold the Ervin Company in 1970. The building was then occupied by various tenants over the intervening years. Vacant for years, the building underwent a 2018-2024 rehabilitation to restore the office and commercial use.

The project was spurred by the use of the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$22.5 million.

BEFORE

AFTER



Ervin Building

Charlotte, Mecklenburg County



AFTER

Recent 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.

BEFORE



Since rehabilitated with historic tax credits

NC DISTRICT 12

January 2026

Historic Preservation Tax Incentives within District 12

408 Projects
\$353,547,094
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.

Gantt House

Charlotte, Mecklenburg County



AFTER



BEFORE

Almost demolished in 2019, this 1923 one-story dwelling with its rear two-story garage/apartment in the Wesley Heights Historic District was instead rehabilitated after neighborhood outcry for continued use as two rental residences.

The 2022-2025 project was spurred using the federal and state historic income-producing tax credits with a private investment rehabilitation cost of \$725,000.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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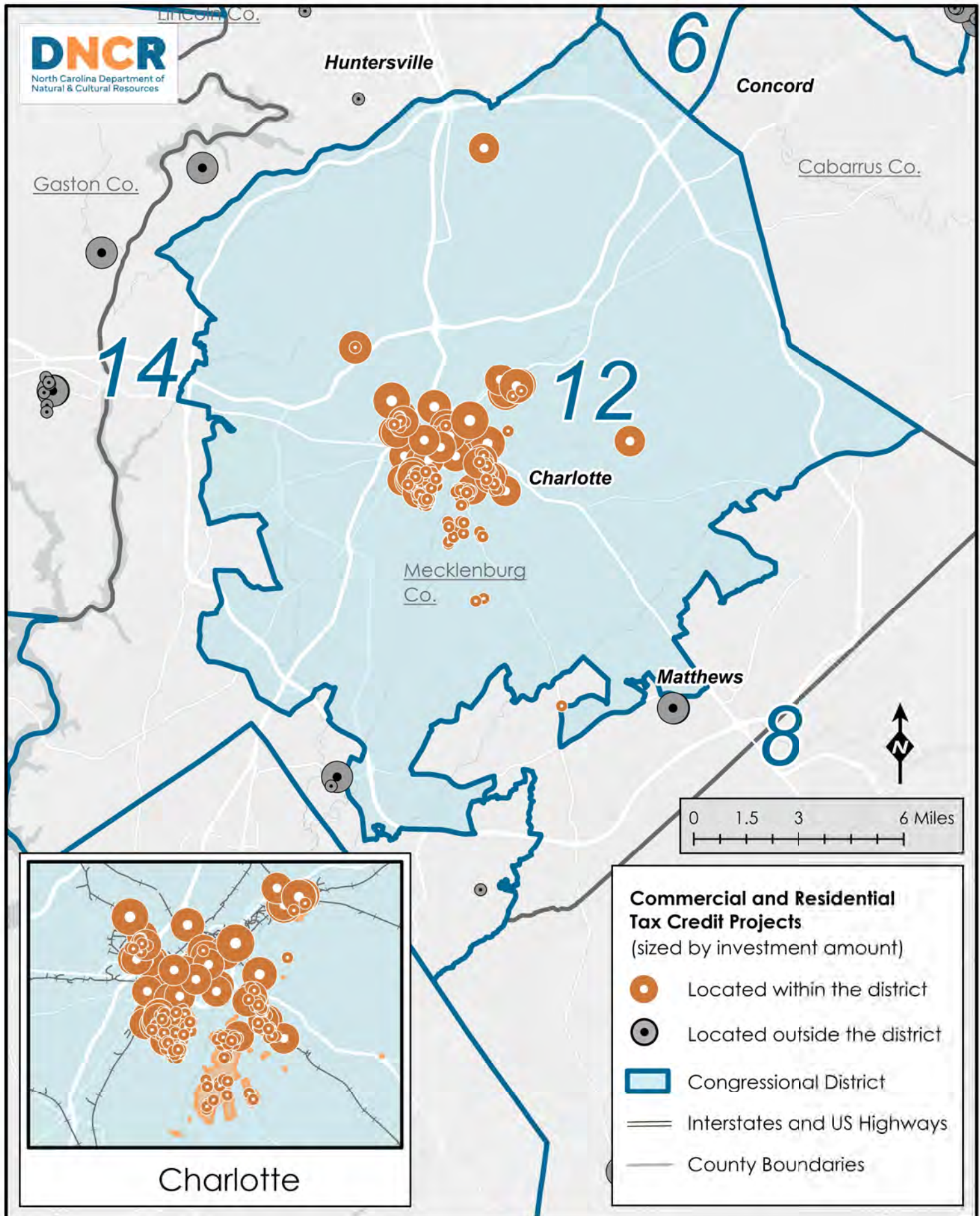


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)Historic Preservation Tax Credit Projects (as of January 1, 2026)



NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 12

As of December 31, 2025

<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>
Mecklenburg	8/12/14	\$230,912	110	71	\$299,969,288	337	\$53,577,806
TOTALS		\$230,912	110	71	\$299,969,288	337	\$53,577,806
				71	\$299,969,288		
				337	\$53,577,806		
	12			408	\$353,547,094		

SPOTLIGHT TAX CREDIT PROJECTS

NOW



2021-2025 rehabilitation of three Downtown Selma Historic District buildings for multiple commercial tenants with seven market-rate apartments upstairs.

Project spurred using the federal and state historic income-producing tax credits with a total private investment cost of \$735,500.

People's Bank/BB&T Company

Selma, Johnston County



BEFORE



AFTER

House's Grocery (above) 104 North Raiford Street (right)

Selma, Johnston County

In addition to the 1922 Neoclassical Revival People's Bank (later a Branch Banking and Trust branch), the neighboring buildings of the 1923 House's Grocery and a 1950s commercial building were included in this multi-building historic downtown rehabilitation effort.



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

4455 Projects
\$3.996 Billion Investment*

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NC DISTRICT 13

January 2026

Historic Preservation Tax Incentives within District 13

759 Projects
\$326,572,593
Investment*

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

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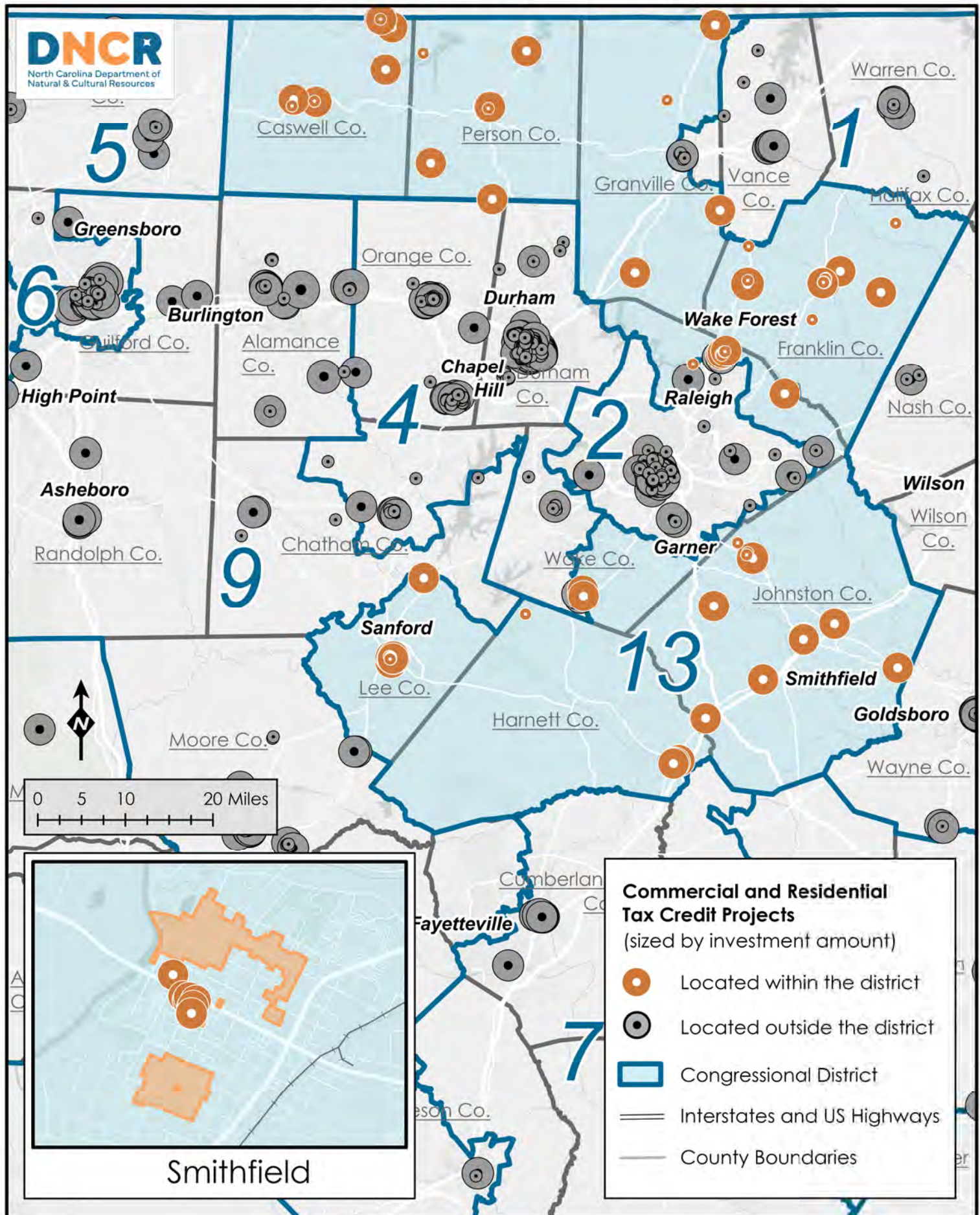
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Historic Preservation Tax Credit Projects (as of January 1, 2026)



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

As of December 31, 2025

<i>County</i>	<i>District</i>	<i>Federal HPF Grants since 1966</i>	<i>National Register Listings</i>	<i>Income- producing Tax Credit Projects since 1976</i>	<i>Income- producing Amount of Eligible Investment</i>	<i>Non-income- producing Tax Credit Projects since 1998</i>	<i>Non-income- producing Amount of Eligible Investment</i>
Wake	2/4/13	\$640,011	225	159	\$192,934,475	481	\$59,502,250
Granville	1/13	\$82,512	48	7	\$4,405,839	14	\$1,491,786
Caswell	13	\$31,250	26	10	\$1,724,908	4	\$413,000
Franklin	13	\$45,967	41	9	\$15,141,166	14	\$1,670,331
Harnett	13	\$67,500	17	3	\$6,852,758	2	\$61,400
Johnston	13	\$5,896	37	19	\$18,315,291	3	\$616,828
Lee	13	\$46,104	19	15	\$19,402,639	9	\$798,334
Person	13	\$1,320	12	8	\$2,589,998	2	\$651,590
TOTALS		\$920,560	425	230	\$261,367,074	529	\$65,205,519

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.

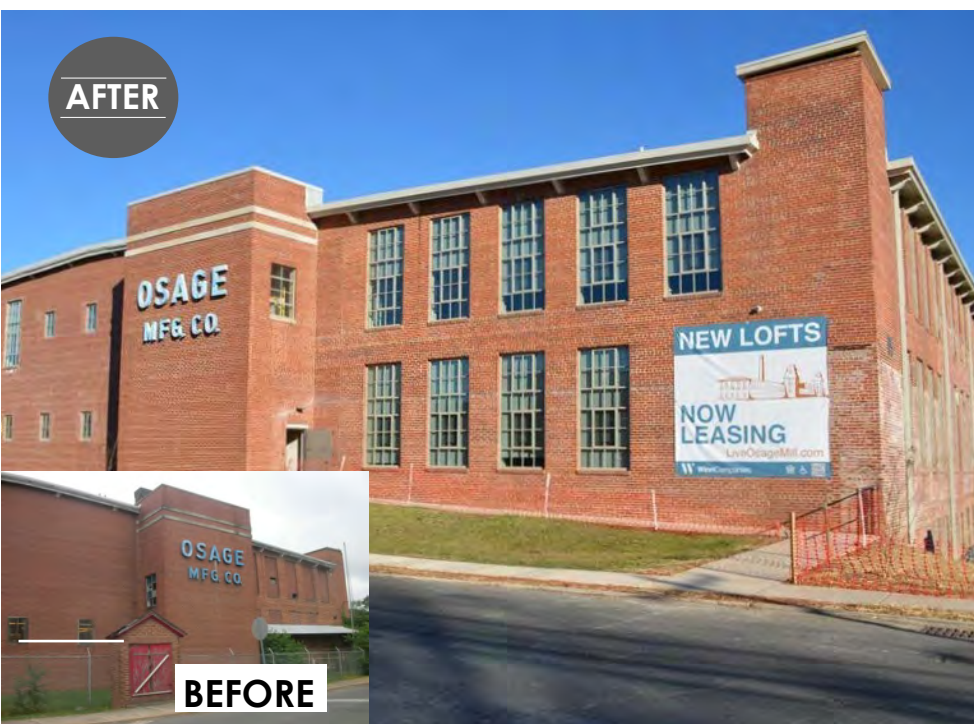
Private investment rehabilitation cost of \$612,000.



AFTER

Southern Cotton Mills-Osage Mfg. Co.

Bessemer City, Gaston County



AFTER

Constructed 1895-1896 this was the first of several textile mills established in Bessemer City. Southern Cotton Mills closed in 1908, the mill became Osage Manufacturing Company in 1909, and would remain in textile production through 1995.

The 2022-2024 rehabilitation in the Bessemer City Downtown Historic District repurposed the mill building for 139 affordable apartments with amenities. The project was spurred using the federal historic and state mill income-producing tax credits with a private investment rehabilitation cost of \$41 million.

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 2026

Historic Preservation Tax Incentives within District 14

509 Projects
\$542,253,963
Investment*

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

The Historic Rehabilitation Tax Credit Programs in North Carolina

4455 Projects
\$3.996 Billion Investment*

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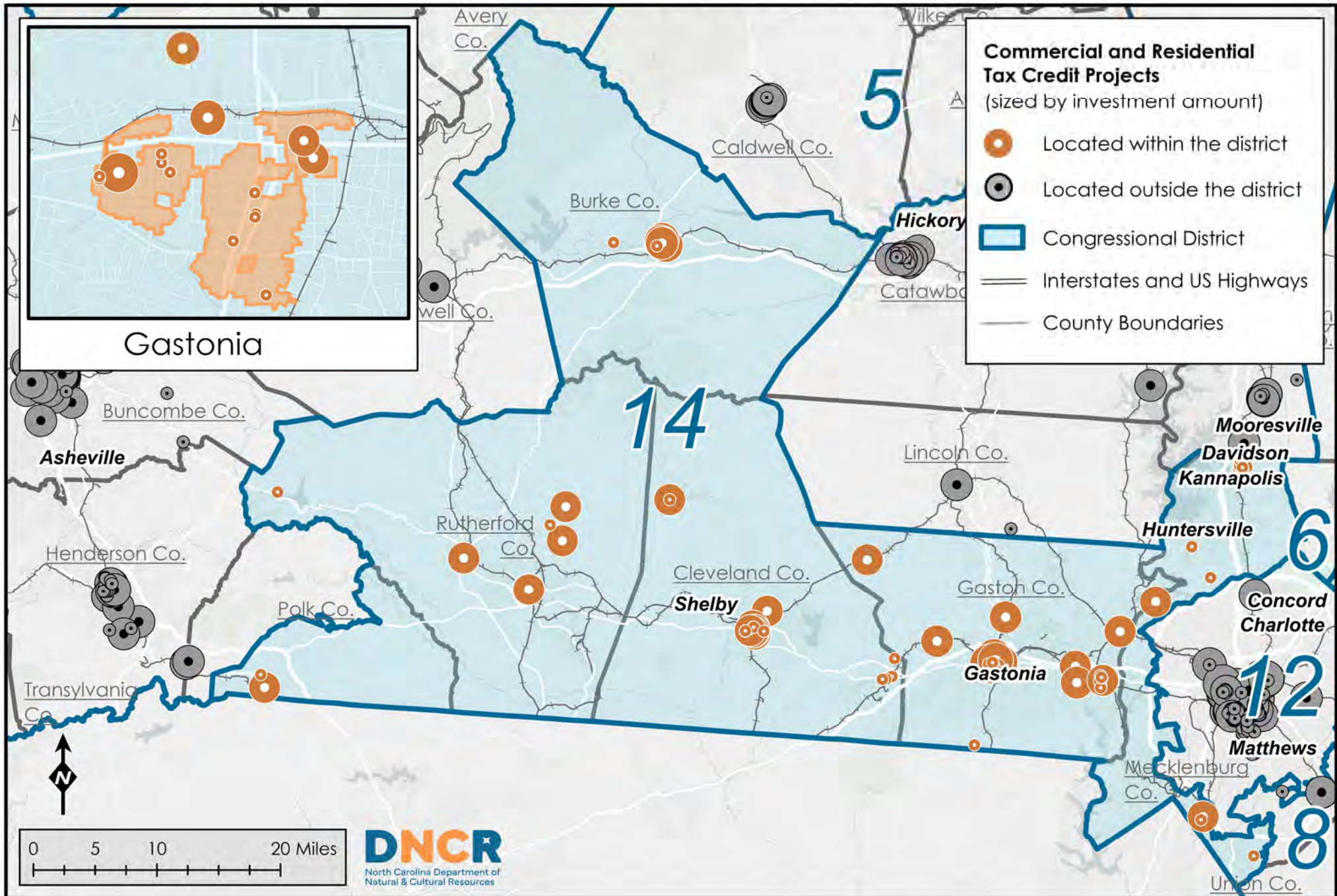
Ramona M. Bartos // Deputy SHPO

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Historic Preservation Tax Credit Projects (as of January 1, 2026)



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

As of December 31, 2025

<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>
Mecklenburg	8/12/14	\$230,912	110	71	\$299,969,288	337	\$53,577,806
Polk	11/14	\$18,779	26	5	\$2,064,431	1	\$107,467
Burke	14	\$111,550	46	12	\$34,324,699	2	\$385,393
Cleveland	14	\$57,833	31	19	\$11,149,165	14	\$1,550,421
Gaston	14	\$184,737	37	14	\$133,094,991	23	\$4,134,074
Rutherford	14	\$28,345	28	8	\$1,620,520	3	\$275,708
TOTALS		\$632,156	278	129	\$482,223,094	380	\$60,030,869