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

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

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

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

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Published February 2023
How we help North Carolina

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

Our mission

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

Identify

The HPO identifies historic places through a comprehensive architectural survey program. Since 1966, over 120,000 historic buildings, neighborhoods, and sites have been identified in North Carolina. They represent over 3,000 listings in the National Register of Historic Places (including more than 80,000 “contributing” resources in over 560 historic districts and over 2,400 individual listings), the nation’s official list of buildings, structures, objects, sites, and districts worthy of preservation for their significance in American history, architecture, archaeology, and culture. The National Register program plays a vital role in the state’s economic development as eligibility for state and federal historic rehabilitation tax credits is limited to listed properties.

Enhance

The HPO administers the federal and state historic rehabilitation tax credit programs, redevelopment and reuse incentives that since 1976 have brought $3.5 billion of private investment into North Carolina communities, boosting local economies and creating construction phase and post-construction permanent jobs while preserving our state’s priceless historic character. Historic rehabilitation projects have taken place in 91 of North Carolina’s 100 counties.

From 1976 to 2022, North Carolina boasts 4209 completed historic rehabilitation tax credit projects, representing $3.5 billion of private investment in historic buildings statewide.

From L to R: (1) Heilig-Levine block, circa 1875, downtown Raleigh, a historic rehabilitation tax credit project, representing $13.6 million in private investment; (2) Traditional building educational workshop in Edenton, funded by a federal CLG grant; (3) Leslie-Taylor House, circa 1879, Vass vicinity, Moore County, NC, individually listed in the National Register of Historic Places.
Protect  
Under federal and state environmental review responsibilities assigned to us by law, the HPO processes over **3,500 applications** a year for federally- and state-aided actions that may affect historic properties and archaeological sites throughout North Carolina. Through an email-based, streamlined submission and review process, the HPO provides timely service to state and local agencies as well as private businesses seeking federal and state assistance.

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

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

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

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


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

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

Figures are current through December 31, 2022.
Rehabilitation of North Carolina’s historic buildings increased dramatically following the 1998 expansion of the state tax credit for historic structure rehabilitation. Since 1998, under the new state credits that also enhanced the existing federal credit, 3,539 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of $3.218 billion have been completed. From the inception of the federal program in 1976 through 1997, 670 projects were completed with $282.24 million in rehabilitation costs.

North Carolina has been one of 35 states (of 43 with a state income tax) that offers the “open to all” incentive of a state piggyback historic tax credit in addition to the federal credit. North Carolina was #7 in the nation in the number of completed historic rehabilitation tax credit projects and #12 in total private investment cost of $922 million for federal fiscal years 2017-2021. (National Park Service, FY 2021 Annual Report of the Federal Tax Incentives for Rehabilitating Historic Buildings.)

From 1978 to 2021 nationwide, $199.1 billion in historic tax credit related rehabilitation investment (adjusted for inflation) created over 3 million jobs and $213.8 billion in GDP, almost 30% in the construction sector. (National Park Service, Annual Report on the Economic Impact of the Federal Historic Tax Credit for FY 2021.) Likewise, the federal tax credits remained a strong catalyst for job creation and economic growth in older communities.

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.
### TOP 12 Historic Tax Credit Projects Completed in NC

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<tr>
<th>PROJECT</th>
<th>LOCATION</th>
<th>INVESTMENT</th>
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<tr>
<td><strong>1</strong> R. J. Reynolds Tobacco Company Tobacco Factories 60, 90 and 91 and Building 23-2</td>
<td>Winston-Salem</td>
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<td><strong>2</strong> American Tobacco Company</td>
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<td><strong>12</strong> Highland Park Mill No. 1</td>
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National Register-designated properties eligible for tax credits (as of January 1, 2023)
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<tr>
<th>County</th>
<th>District</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
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SPOTLIGHT TAX CREDIT PROJECTS

Turnage Department Store and Opera
Farmville, Pitt County

Circa 1900 buildings covered with metal facades in the 1960s; transformed into new first floor commercial and 7 second-floor market-rate apartments
Rehabilitated 2017–2019 with restored facades and private investment rehabilitation cost of $1.7 million

WES 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.

WEST MARTIN SCHOOL
Oak City, Martin County

New Listing
National Register of Historic Places

NC DISTRICT 1

January 2023

Historic Preservation Tax Incentives within District 1

381 Projects
$253,853,514 Investment*

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

WEST MARTIN SCHOOL
Oak City, Martin County

Historic Preservation Tax Incentives within District 1

381 Projects
$253,853,514 Investment*

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The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
$3.5 Billion Investment*

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

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

Roanoke Hotel
Halifax, Halifax County

Constructed c. 1905, the once collapsed two-story hotel is now 13 apartments with commercial space.
Rehabilitated 2018-2021 with a private investment rehabilitation cost of $1.385 million.

The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 1

As of December 31, 2022

<table>
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<tr>
<th>County</th>
<th>District</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
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Historic Preservation Tax Incentives within District 2

614 Projects
$238,476,992 Investment*

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

**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.

**Montford Hall**
Raleigh, Wake County

Raleigh’s most significant antebellum mansion constructed c. 1858, renewed in 2021 as a new boutique hotel and events venue. Private investment rehabilitation cost of $2.762 million.

**Sir Walter Raleigh Hotel**
Raleigh, Wake County

1924 downtown hotel, aka “third house of state government” through the 1950s, renewed in 2019 as 161 affordable apartments for seniors. $17.1 million private rehabilitation investment.

**The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.**

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

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**New Listing**
National Register of Historic Places

**NC DISTRICT 2**

Jan 2023

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614 Projects
$238,476,992 Investment*

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

**Montford Hall**
Raleigh, Wake County

Raleigh’s most significant antebellum mansion constructed c. 1858, renewed in 2021 as a new boutique hotel and events venue. Private investment rehabilitation cost of $2.762 million.

**Sir Walter Raleigh Hotel**
Raleigh, Wake County

1924 downtown hotel, aka “third house of state government” through the 1950s, renewed in 2019 as 161 affordable apartments for seniors. $17.1 million private rehabilitation investment.

**The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.**

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

4209 Projects
$3.5 Billion Investment*

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

The programs, administered by the State Historic Preservation Office of the North Carolina Department of Natural and Cultural Resources, in conjunction with the National Park Service, encourage the conservation of North Carolina’s historic resources. The National Register of Historic Places plays a vital role in the tax credit programs as eligibility is limited to properties listed in the Register.
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<td>466</td>
<td>$57,767,162</td>
</tr>
</tbody>
</table>
**SPOTLIGHT**

**TAX CREDIT PROJECTS**

**233 East Second Street**

Washington, Beaufort County

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

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

---

**Imperial Tobacco Co. Office Building**

Kinston, Lenoir County

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

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

---

**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.

---

**Historic Preservation Tax Incentives within District 3**

337 Projects

$149,816,305 Investment*

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

---

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

**4209 Projects**

$3.5 Billion Investment*

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---

Dr. Darin Waters // SHPO
Ramona M. Batos // Deputy SHPO
Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard David // Supervisor, Survey and National Register Branch

**www.hpo.ncdcr.gov**
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 3
### As of December 31, 2022

<table>
<thead>
<tr>
<th>County</th>
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</table>
The 2020-2021 rehabilitation of the 1890s commercial building has restored the previously covered facade and storefront with commercial spaces on the first floor and three market-rate apartments on the second floor. Private investment rehabilitation cost of $407,000.

R & S Sporting Goods
Roxboro, Person County

Oneida Cotton Mills
Graham, Alamance County

1882-1931 complex was first cotton mill established in Graham. Rehbrited 2016 into a workforce housing community of 140 apartments with a private rehabilitation investment of $14 million.

New Listing
National Register of Historic Places
North Carolina Industrial Home for Colored Girls
Effland, 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 county 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.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
$3.5 Billion Investment*

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

Historic Preservation Tax Incentives within District 4

791 Projects
$847,121,769 Investment*

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

www.hpo.ncdcr.gov
# NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 4

As of December 31, 2022

<table>
<thead>
<tr>
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</tbody>
</table>
**SPOTTLIGHT TAX CREDIT PROJECTS**

**BEFORE**

**Lenoir Cotton Mill - Blue Bell, Inc.**

Lenoir, Caldwell County

This textile plant was constructed in 1902 and 1903. Rehabilitated 2019 to 2021 into 46 market-rate apartments with amenities.

Private rehabilitation cost of $12.158 million.

**AFTER**

**Spencer’s Inc., Buildings 1,3,4,5**

Mount Airy, Surry County

Ca. 1926 Mount Airy Knitting Company (renamed Spencer’s Inc. in 1962) produced children’s clothing until 2007, eventually expanded into 12 adjacent buildings and additions.

This 2015-2018 project in the Mount Airy Historic District transformed the complex into a downtown residential community with 16 loft condominiums.

Private investment rehabilitation cost of $4 million.

**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.

**NEW LISTING**

**Historic Preservation Tax Incentives within District 5**

362 Projects

$725,256,970 Investment*

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

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

4209 Projects

$3.5 Billion Investment*

*50% Federal and 50% State of total project costs, limited to properties listed in the Register.

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<td>228</td>
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</table>
Jewish textile industrialist Caesar Cone built this two-story, wood-framed Queen Anne Style home in 1902, which was converted into three apartments in the 1960s.

The 2021 rehabilitation upgrades the house for continued use for market-rate apartments with a private rehabilitation investment of $205,000.

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 and 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 dow-bum construction techniques, it retains original steel wire-glass windows and interior steel and pine columns and supports.

The ca. 1850 Greek Revival house was enlarged and embellished with Victorian elements in the 1890s. Rehabilitated in 2021 to its 1890s appearance as a single-family rental residence; private investment of $110,000.

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Historic Preservation Tax Incentives within District 6

459 Projects
$916,600,511 Investment*

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

AFTER

BEFORE

Caesar Cone House
Greensboro, Guilford County

Minneola Mfg. Co. Cloth Warehouse
Gibsonville, Guilford County

Jones House
Milton, Caswell County

NC DISTRICT 6

January 2023

New Listing
National Register of Historic Places

The 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 Incentives within District 6

459 Projects
$916,600,511 Investment*

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

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**SPOTLIGHT TAX CREDIT PROJECTS**

**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.

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

- **4209 Projects**
- **$3.5 Billion Investment***

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

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

---

**Historic Preservation Tax Incentives within District 7**

**286 Projects**

$103,567,567 Investment*

---

**Featured Listing**

**National Register of Historic Places**

- **4209 Projects**
- **$3.5 Billion Investment***

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---

**1903 brownstone commercial building transformed into a film production company**

Private rehabilitation investment of $603,000.

**Solomon Building**
Wilmington, New Hanover County

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

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

---

**Richter Building**
Wilmington, New Hanover County

1903 brownstone commercial building transformed into a film production company.

Private rehabilitation investment of $603,000.

---

**Featured Listing**

**National Register of Historic Places**

- **4209 Projects**
- **$3.5 Billion Investment***

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**Featured Listing**

**National Register of Historic Places**

- **4209 Projects**
- **$3.5 Billion Investment***

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

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

### As of December 31, 2022

<table>
<thead>
<tr>
<th>County</th>
<th>District</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
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Historic Preservation Tax Incentives within District 8

250 Projects
$131,219,385 Investment*

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

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.

National Register of Historic Places

The Historic Rehabilitation Tax Credit Programs in North Carolina

4209 Projects
$3.5 Billion Investment*

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The Lentz Building
1464 North Main Street
Mount Pleasant, Cabarrus County

One of three pre-1920 buildings remaining in the Mount Pleasant Historic District, the Lentz Building served as the town hall mid-century. The current rehabilitation has restored the façade and converted the building into a popular coffee shop, bakery, and offices. This project was spurred by federal and state income-producing historic tax credits, with an estimated private investment rehabilitation cost of $850,000.

Lambeth Furniture Company
Thomasville, Davidson County

1901-1960s furniture company complex (later Thomasville Chair Company) transformed into workforce housing with 139 apartments & amenities. Rehabilitated 2017-2018 with a private investment rehabilitation cost of $19.3 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

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NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 8
As of December 31, 2022
This circa 1924 Craftsman bungalow in the Hawkins Avenue National Register Historic District was the lifelong home of community leaders Daisy and John Ingram. The 2021 rehabilitation converted the house into commercial office use.

Private rehabilitation cost of $257,000.

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.

Private investment rehabilitation cost of $16.3 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

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Historic Preservation Tax Incentives within District 10

167 Projects $211,610,202 Investment*

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The Historic Rehabilitation Tax Credit Programs in North Carolina

4,209 Projects $3.5 Billion Investment*

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

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**SPOTLIGHT TAX CREDIT PROJECTS**

**Haywood County Hospital**
Waynesville, Haywood County

**Built in 1927 and expanded in the 1950s, the building operated as a hospital until 1979. It then housed the local school system’s administrative offices.**

The 2020-2021 rehabilitation created 55 affordable apartments with amenities, new to the community.

Private investment rehabilitation cost of $9.6 million.

**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.

**401 Projects**
$257,778,528 Investment*

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

New Listing
National Register of Historic Places

**Capitolola Mill**
Marshall, Madison County

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

Private investment rehabilitation cost of $6.345 million.

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

4209 Projects
$3.5 Billion Investment*

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**NC DISTRICT 11**

**January 2023**

**401 Projects**
$257,778,528 Investment*

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**For historic tax credits**

**National Register of Historic Places**

**Haywood County Hospital**
Waynesville, Haywood County

**Robbinsville Downtown Historic District**
Robbinsville, Graham County

**Capitolola Mill**
Marshall, Madison County

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

Private investment rehabilitation cost of $155,000.

The Savona Mill possesses historical significance in the state’s industrial history as a textile-turned-paper box mill in northwest Charlotte representing three eras of industrial design via its three wings, built 1916, 1921, and 1951.

Eligible for historic tax credits

The five-story 1924 Neoclassical bank was significant for its architecture as well as its prominence as a financial institution in Concord’s downtown. The current project restored the façade and converted the building into a mixed-use development with a flexible co-working space, café, and 17 apartments.

Private rehabilitation cost of $7.455 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

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

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

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

www.hpo.ncdcr.gov
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 12

As of December 31, 2022

<table>
<thead>
<tr>
<th>County</th>
<th>District</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tr>
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<td>$207,747,190</td>
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<tr>
<td>TOTALS</td>
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<td>80</td>
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<td>$56,137,345</td>
</tr>
</tbody>
</table>
SPOTLIGHT TAX CREDIT PROJECTS

Historic Preservation Tax Incentives within District 13

103 North Center Street
Goldsboro, Wayne County

Built in 1921 and billed as the largest department store in NC at that time. Rehabilitated in the 1990s for affordable housing.

Renewed in 2018 with 48 downtown apartments and two first floor professional offices.

2018 private rehabilitation investment of $2.4 million.

Austin Department Store
Smithfield, Johnston County

1890s three-story brick building with a 1920s façade transformed into a restaurant and eight apartments

Private rehabilitation investment of $1.174 million.

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

BEFORE

AFTER

Private rehabilitation investment of $1.174 million.

4209 Projects
$3.5 Billion Investment*

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

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

4209 Projects
$3.5 Billion Investment*

The Historic Rehabilitation Tax Credit Programs in North Carolina

BEFORE

AFTER

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The Historic Rehabilitation Tax Credit Programs in North Carolina

BEFORE

AFTER

Private rehabilitation investment of $1.174 million.

NC DISTRICT 13

January 2023

Historic Preservation Tax Incentives within District 13

673 Projects
$276,981,546 Investment*

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

Featured Listing
National Register of Historic Places

Varina Commercial Historic District
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BEFORE

AFTER

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Austin Department Store
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Private rehabilitation investment of $1.174 million.
## North Carolina State Historic Preservation Office Assistance to Congressional District 13

As of December 31, 2022

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

**Trenton Cotton Mills**
Gastonia, Gaston County

Established in 1892 and the oldest standing mill in a city that once boasted 30 textile mills, Trenton Cotton Mills operated for 80 years. Rehabilitated 2020-2022 rehabilitation into 84 market-rate apartments with amenities with a private investment rehabilitation cost of $23.653 million.

**KIMBERLEE APARTMENTS**
Charlotte, Mecklenburg County

The circa 1965 Kimberlee Apartments are locally significant under National Register Criterion C for architecture as one of Charlotte’s most distinctive and intact mid-twentieth-century Modernist apartment towers. The twing brick, steel, and concrete structure features a central lobby accessed via a portico with a distinctive sawtooth canopy and Japanese rock garden. Additional original hardscape features contribute to the site’s Modernist aesthetic.

**Mecklenburg Mill**
Charlotte, Mecklenburg County


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

*4209 Projects*
*$3.5 Billion Investment* *

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by reviving 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 Incentives within District 14**

**421 Projects**
*$351,812,136 Investment* *

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

---

**New Listing**
National Register of Historic Places

**KNIGHT’S APARTMENTS**
Charlotte, Mecklenburg County

The circa 1965 Knight’s Apartments are locally significant under National Register Criterion C for architecture as one of Charlotte’s most distinctive and intact mid-twentieth-century Modernist apartment towers. The twin brick, steel, and concrete structure features a central lobby accessed via a portico with a distinctive sawtooth canopy and Japanese rock garden. Additional original hardscape features contribute to the site’s Modernist aesthetic.

---

**NC DISTRICT 14**

January 2023

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

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2023)
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 14
### As of December 31, 2022

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<th>County</th>
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<th>Federal HPF Grants since 1966</th>
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<th>Income-producing Tax Credit Projects since 1976</th>
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